



Operating Budget Summary

Fiscal Year 2022

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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July 12, 2021

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 (FY) ending August 31, 2022. This operating budget comprises all funding classified as Education and General, Designated, and Auxiliary Enterprises. Development of the FY 2022 budget was guided by the principles of unbiased forecasts of enrollment, revenue and expenditures, full disclosure, balance and compatibility with funding, and compliance with The Texas State University System guidance and Board of Regents' Rules and Regulations.

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

- **Financial Health and Cost Containmentment**

During the past two years, LU undertook significant steps to reduce the operating costs of the University. The need for these cost reductions stem from both long-term concerns such as the impact of successive natural disasters on our region and enrollment, general trends in higher education and population demographics, the switch from on-campus to online enrollment and associated financial impacts, and more short-term concerns such as the financial impacts of COVID-19. Permanent cost reductions of over \$5M were implemented, mainly through the elimination of filled and vacant positions, which offset a number of cost increases such as substantial increases in property insurance and formerly unbudgeted items or required overspending largely in Academic Affairs and Information Technology.

Federal financial support as a result of the numerous COVID-19-related bills has and will continue to allow for significant financial support to students impacted by COVID-19. The portion of these funds allocated to the institution has enabled LU to capture lost tuition and fee revenue due to the pandemic, supported refunds of housing and dining costs when the switch to online education occurred in Spring 2020, and provided for technology to support online learning and work from home opportunities for many of our employees, numerous masks, hand sanitizer, and other items. Without these funds, LU would have had to endure additional personnel impacts and cost reduction measures in this budget and for years to come.

Overall, we believe LU's financial situation has stabilized and is on a positive trajectory, and this budget illustrates those beliefs. Financial changes are the result of closely managing costs and matching available resources to overall enrollment levels, in addition to online enrollment growth and enhanced performance in state funding formula calculations. Like other universities of our size, LU still faces many challenges in how best to allocate scarce resources to maintain quality and in how best to support new, innovative programs while maintaining legacy programs, offering competitive salaries and benefits to faculty and staff while limiting tuition and fee increases on students and families, and maintaining aging facilities and infrastructure.

- **Enrollment Outlook**

Following negative enrollment effects, largely resulting from Hurricane Harvey at the beginning of FY 2018, Tropical Storm Imelda in FY 2020 followed by COVID-19 in FY 2021, our on-campus enrollment has yet to recover to levels considered normal before multiple natural disasters and the pandemic. Despite these challenges, overall LU enrollment has grown substantially in headcount and slightly in overall credit hours in the past few years. While there are a number of positive factors at play for FY 2022, we are budgeting for a 4% decline in on-campus enrollment in this budget plan. We continue to monitor fall enrollment trends and have undertaken a number of "high touch" initiatives to enhance our number of completed applications and our overall yield rate. Our budget includes an 8% increase in online enrollment, which we believe to be more in line with normal online growth after several years of 20%+ enrollment growth in online programs.

- **Impact on Employees**

One of the key investments in our proposed budget is in our valued and resilient employees. This proposed budget includes (effective September 2021) a 3% cost of living increase for staff and a 3% merit increase pool for faculty, sets an \$11/hour minimum wage for all regular full- and part-time non-student employees, and increases our investment in our LU Faculty and Staff Tuition Assistance Program by \$100k to a record \$1M. The cumulative impact of these new investments totals approximately \$3.5M. Additionally, we plan to fully release the "hiring pause" put in place last year to address the large planned operating deficit and uncertainty surrounding our finances exacerbated by COVID-19.

- **Strategic Investment Funds**

Consisting of both E&G and Designated funds, the proposed budget sets aside approximately \$6.6M in annual funding to support future growth, priorities, and other initiatives. Deployment of these funds will also need to account for LU's overall financial health after successive natural disasters and COVID-19, and will require additional input from the broader campus community including faculty, staff, students, and other stakeholders, as well the input of LU's 16th President. For fiscal year 2022, LU expects to utilize \$2.5M of the funds to enhance our overall cash position and \$500k to address deferred maintenance activities.

- **Education and General Funds**

State appropriations for FY 2022 were established by the 87th Session of the Legislature, and LU received and is grateful for a significant number of funding enhancements reflected in this budget. The \$2.5M annually in non-formula support will help establish the Center for Resiliency. The \$5.7M in one-time Natural Disaster Recovery funds will allow for \$2.7M in reimbursement for past expenses for Tropical Storm Imelda and \$3.0M in campus capital projects. A number of existing non-formula budgets have been reduced by 5% pursuant to state guidance.

The two largest E&G budget changes consist of an \$8.5M annual adjustment in Institutional Enhancement funds to provide LU funding on par with similarly situated institutions. Additionally, due to LU's exceptional performance in State funding metrics fueled by rapid growth and significant past investment in online programs, as well as the enhancement provided by the Legislature to maintain the formula-funding rates, LU has realized a return on our investment made during prior years and this budget incorporates these funds to support our continued activities and growth in these programs.

- **Designated Funds**

Revenues resulting from Tuition and Fees were increased to reflect revenue increase expectations from online programs, a 2% increase to our Designated Tuition rate, and the phase-in of the second year of the new online services fee. Offsetting these revenue increases is an expected reduction in on-campus enrollment discussed above.

- **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 were 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. Food Services revenues are budgeted to return to pre-pandemic levels. Housing revenues are expected to remain stable and expenditure budgets include significant increases in capital enhancement and physical plant maintenance to begin addressing a significant backlog of deferred maintenance.

- **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 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**

Our proposed budget outlines an overall surplus of approximately \$1.76M; this figure includes those unit fee-based units operating at a loss offset by those operating at a surplus. LU continues to undertake activities to manage our financial health, including close monitoring of revenues and expenses and management of our on-campus and online enrollment and associated cost structures to keep 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 continue to take action to manage our finances prudently, balancing the need for adequate reserves with investing in efforts to innovate, grow enrollment and improve student success, and enhance our research, scholarship, and artistic profile while continuing to navigate recovery from devastating natural disasters and trends in higher education.

Thank you for your review and consideration of the Fiscal Year 2022 operating budget proposal for Lamar University. As always, we are available to respond to any questions and to provide any additional information you may need.

Sincerely,



Jaime R. Taylor, Ph.D.
President



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

Lamar University

Budget Summary

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$	127,871,091	\$	135,219,976	\$	7,348,885 5.75 %
State Appropriations	\$	73,429,703	\$	93,689,623	\$	20,259,920 27.59 %
Sales and Services	\$	22,856,525	\$	23,427,672	\$	571,147 2.50 %
Other	\$	1,904,960	\$	1,976,910	\$	71,950 3.78 %
Operating Revenues	\$	226,062,279	\$	254,314,181	\$	28,251,902 12.50 %
Transfers In	\$	27,600,571	\$	19,730,121	\$	(7,870,450) (28.52)%
Budgeted Use of Fund Balance	\$	5,645,417	\$	(1,767,903)	\$	(7,413,320) (131.32)%
Total Revenues	\$	259,308,267	\$	272,276,399	\$	12,968,132 5.00 %
Expenditures						
Instruction Support	\$	85,988,057	\$	92,122,660	\$	6,134,603 7.13 %
Research / Organized Research	\$	2,953,752	\$	6,178,509	\$	3,224,757 109.17 %
Public Service	\$	800,056	\$	800,905	\$	849 0.11 %
Academic Support	\$	19,190,962	\$	21,762,544	\$	2,571,582 13.40 %
Student Support	\$	11,931,959	\$	11,416,859	\$	(515,100) (4.32)%
Institutional Support	\$	26,633,399	\$	32,130,041	\$	5,496,642 20.64 %
Plant Support	\$	13,510,727	\$	14,729,501	\$	1,218,774 9.02 %
Scholarships & Fellowships	\$	14,631,410	\$	14,486,000	\$	(145,410) (0.99)%
Auxiliary Enterprises	\$	30,247,158	\$	32,527,659	\$	2,280,501 7.54 %
Operating Expenditures	\$	205,887,480	\$	226,154,678	\$	20,267,198 9.84 %
Transfers Out	\$	53,420,787	\$	46,121,721	\$	(7,299,066) (13.66)%
Total Expenditures	\$	259,308,267	\$	272,276,399	\$	12,968,132 5.00 %

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	86,976,584	\$	92,620,686	\$	5,644,102 6.49 %
Payroll Related Costs	\$	29,453,439	\$	31,367,345	\$	1,913,906 6.50 %
Travel	\$	2,894,329	\$	3,073,878	\$	179,549 6.20 %
Operations & Maintenance	\$	52,219,181	\$	60,986,614	\$	8,767,433 16.79 %
Utilities	\$	4,421,035	\$	5,083,307	\$	662,272 14.98 %
Capital	\$	1,192,907	\$	1,585,760	\$	392,853 32.93 %
Other	\$	28,730,005	\$	31,437,088	\$	2,707,083 9.42 %
Total Operating Expenditures	\$	205,887,480	\$	226,154,678	\$	20,267,198 9.84 %

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	18,786,167	\$	18,560,646	\$	(225,521)	(1.20)%	
State Appropriation								
Bill Pattern General Revenue	\$	45,762,846	\$	65,317,536	\$	19,554,690	42.73 %	1
Benefits	\$	14,525,676	\$	15,230,906	\$	705,230	4.86 %	
Higher Education Fund	\$	13,141,181	\$	13,141,181	\$	-	- %	
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	73,429,703	\$	93,689,623	\$	20,259,920	27.59 %	
Other Revenue	\$	398,586	\$	410,000	\$	11,414	2.86 %	
Total Revenues	\$	92,614,456	\$	112,660,269	\$	20,045,813	21.64 %	
Transfers In								
Designated Tuition	\$	14,250,000	\$	5,716,817	\$	(8,533,183)	(59.88)%	2
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	14,250,000	\$	5,716,817	\$	(8,533,183)	(59.88)%	
Budgeted Fund Balances	\$	3,987,872	\$	-	\$	(3,987,872)	(100.00)%	3
Total Budgeted Funds	\$	110,852,328	\$	118,377,086	\$	7,524,758	6.79 %	

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$ 19,554,690	Increase in state appropriated funds.
2	Designated Tuition	\$ (8,533,183)	Reduced support due to increase in state appropriated funds.
3	Budgeted Fund Balances	\$ (3,987,872)	Reduced support due to targeted reductions in spending.

Lamar University

**Table A 2
Educational and General Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	54,362,566	\$	55,791,823	\$	1,429,257	2.63 %	
Research / Organized Research	\$	2,791,561	\$	5,678,791	\$	2,887,230	103.43 %	1
Public Service	\$	303,444	\$	207,575	\$	(95,869)	(31.59)%	
Academic Support	\$	4,680,586	\$	5,876,890	\$	1,196,304	25.56 %	2
Student Service Support	\$	6,905,391	\$	6,594,175	\$	(311,216)	(4.51)%	
Institutional Support	\$	19,065,283	\$	18,098,627	\$	(966,656)	(5.07)%	3
Plant Support	\$	5,388,115	\$	8,458,424	\$	3,070,309	56.98 %	4
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	93,496,946	\$	100,706,305	\$	7,209,359	7.71 %	
Transfers Out								
TPEG	\$	3,025,410	\$	3,050,000	\$	24,590	0.81 %	
TRB Debt Service	\$	6,405,349	\$	6,324,000	\$	(81,349)	(1.27)%	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	7,741,181	\$	8,241,181	\$	500,000	6.46 %	5
Other	\$	183,442	\$	55,600	\$	(127,842)	(69.69)%	
Total Transfers Out	\$	17,355,382	\$	17,670,781	\$	315,399	1.82 %	
Total Budgeted Expenditures & Transfers Out	\$	110,852,328	\$	118,377,086	\$	7,524,758	6.79 %	

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ 2,887,230	Increase expenditure authority for newly-founded Center for Resiliency and research support.
2	Academic Support	\$ 1,196,304	Increase due to realignment of designated expenditures to E&G, and installment of institutional strategic investments.
3	Institutional Support	\$ (966,656)	Decrease due to realignment of E&G expenditures to designated.
4	Plant Support	\$ 3,070,309	Increase due to realignment of designated expenditures to E&G, and utility cost increase.
5	HEF - Plant	\$ 500,000	Increase to support HEF-funded capital projects.

Lamar University

**Table B 1
Designated Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 79,546,048	\$	\$ 83,634,907	\$	\$ 4,088,859	5.14 %	1
Institutional Services Fee	\$ -	\$	\$ -	\$	\$ -	- %	
Advising Fee	\$ -	\$	\$ 627,493	\$	\$ 627,493	100.00 %	2
Technology Use / Computer Service Fee	\$ 5,494,865	\$	\$ 5,607,029	\$	\$ 112,164	2.04 %	
Environmental Service Fee	\$ -	\$	\$ -	\$	\$ -	- %	
ID / One-Card Fee	\$ 298,000	\$	\$ 298,000	\$	\$ -	- %	
Library Fee	\$ 2,918,927	\$	\$ 2,981,806	\$	\$ 62,879	2.15 %	
International Education Fee	\$ -	\$	\$ 30,000	\$	\$ 30,000	100.00 %	
Student Publication Fee	\$ -	\$	\$ -	\$	\$ -	- %	
Academic Program Fees	\$ 6,939,119	\$	\$ 8,882,072	\$	\$ 1,942,953	28.00 %	3
Distance Learning Fee	\$ 2,862,500	\$	\$ 3,610,625	\$	\$ 748,125	26.14 %	4
Records Fee	\$ 263,040	\$	\$ 268,381	\$	\$ 5,341	2.03 %	
Recreation Fee	\$ -	\$	\$ -	\$	\$ -	- %	
University Center Fee	\$ 657,906	\$	\$ -	\$	\$ (657,906)	(100.00)%	5
International Study Fee	\$ -	\$	\$ -	\$	\$ -	- %	
Repeat Fee	\$ -	\$	\$ -	\$	\$ -	- %	
Other	\$ 1,001,340	\$	\$ 1,628,125	\$	\$ 626,785	62.59 %	6
Total Tuition and Fees	\$ 99,981,745	\$	\$ 107,568,438	\$	\$ 7,586,693	7.59 %	
Investment Income	\$ 78,664	\$	\$ 90,000	\$	\$ 11,336	14.41 %	
Other Revenue	\$ 1,377,710	\$	\$ 1,476,910	\$	\$ 99,200	7.20 %	
Total Revenues	\$ 101,438,119	\$	\$ 109,135,348	\$	\$ 7,697,229	7.59 %	
Transfers In							
TPEG	\$ 3,025,410	\$	\$ 3,050,000	\$	\$ 24,590	0.81 %	
Auxiliary Funds	\$ 889,372	\$	\$ 898,571	\$	\$ 9,199	1.03 %	
Other	\$ 384,000	\$	\$ 200,000	\$	\$ (184,000)	(47.92)%	
Total Transfers In	\$ 4,298,782	\$	\$ 4,148,571	\$	\$ (150,211)	(3.49)%	
Budgeted Fund Balances	\$ 1,657,545	\$	\$ (2,964,378)	\$	\$ (4,621,923)	(278.84)%	7
Total Budgeted Funds	\$ 107,394,446	\$	\$ 110,319,541	\$	\$ 2,925,095	2.72 %	

Lamar University

Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 4,088,859	Increase in online service fee rate and projected online enrollment.
2	Advising Fee	\$ 627,493	Fiscal year Table correction of description from 'University Center Fee'.
3	Academic Program Fees	\$ 1,942,953	Increase in rate of Academic Partnership Program Administrative Fee.
4	Distance Learning Fee	\$ 748,125	Increase due to projected online course enrollment.
5	University Center Fee	\$ (657,906)	Fiscal year Table correction of description to 'Advising Fee'.
6	Other	\$ 626,785	Increase due to graduate program enrollment growth.
7	Budgeted Fund Balances	\$ (4,621,923)	Reduction in use to enhance organizational financial health.

Lamar University

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	31,625,491	\$	36,330,837	\$	4,705,346	14.88 %	1
Research / Organized Research	\$	162,191	\$	499,718	\$	337,527	208.10 %	2
Public Service	\$	496,612	\$	593,330	\$	96,718	19.48 %	
Academic Support	\$	14,510,376	\$	15,885,654	\$	1,375,278	9.48 %	3
Student Support	\$	5,026,568	\$	4,822,684	\$	(203,884)	(4.06)%	
Institutional Support	\$	7,568,116	\$	14,031,414	\$	6,463,298	85.40 %	4
Plant Support	\$	8,122,612	\$	6,271,077	\$	(1,851,535)	(22.79)%	5
Scholarships & Fellowships	\$	14,631,410	\$	14,486,000	\$	(145,410)	(0.99)%	
Total Expenditures	\$	82,143,376	\$	92,920,714	\$	10,777,338	13.12 %	
Transfers Out								
System Assessment	\$	1,744,440	\$	1,609,400	\$	(135,040)	(7.74)%	
Debt Service	\$	204,841	\$	207,877	\$	3,036	1.48 %	
E&G	\$	14,250,000	\$	5,716,817	\$	(8,533,183)	(59.88)%	6
Auxiliary	\$	9,051,789	\$	9,864,733	\$	812,944	8.98 %	7
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	25,251,070	\$	17,398,827	\$	(7,852,243)	(31.10)%	
Total Budgeted Expenditures & Transfers Out	\$	107,394,446	\$	110,319,541	\$	2,925,095	2.72 %	

Lamar University

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 4,705,346	Increase expenditure authority for graduate program, online facilitation, and creation of institutional strategic investment funds.
2	Research / Organized Research	\$ 337,527	Increase due to realignment of expenditures from E&G to designated.
3	Academic Support	\$ 1,375,278	Increase due to realignment of expenditures from E&G to designated.
4	Institutional Support	\$ 6,463,298	Increase due to realignment of expenditures from E&G to designated, and creation of institutional strategic investment funds.
5	Plant Support	\$ (1,851,535)	Reduction due to realignment of expenditures from designated to E&G.
6	E&G	\$ (8,533,183)	Reduced support due to increase in state appropriated funds.
7	Auxiliary	\$ 812,944	Increase to support Athletic scholarship inflation and arena operations.

Lamar University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Fees								
Athletic Fee	\$	1,396,592	\$	1,321,763	\$	(74,829)	(5.36)%	
Medical Service Fee	\$	845,577	\$	819,705	\$	(25,872)	(3.06)%	
Student Service Fee	\$	3,742,790	\$	3,896,827	\$	154,037	4.12 %	
Recreational Sport Fee	\$	1,391,827	\$	1,344,827	\$	(47,000)	(3.38)%	
Student Center Fee	\$	1,484,103	\$	1,508,167	\$	24,064	1.62 %	
Student Bus Fee	\$	-	\$	-	\$	-	- %	
ID Card Fee	\$	-	\$	-	\$	-	- %	
Other	\$	242,290	\$	199,603	\$	(42,687)	(17.62)%	
Total Fees	\$	9,103,179	\$	9,090,892	\$	(12,287)	(0.13)%	
Sales and Services								
Housing	\$	13,037,596	\$	13,522,628	\$	485,032	3.72 %	
Dining	\$	6,431,004	\$	6,429,748	\$	(1,256)	(0.02)%	
Parking	\$	479,390	\$	457,103	\$	(22,287)	(4.65)%	
Athletics	\$	2,554,000	\$	2,597,000	\$	43,000	1.68 %	
Bookstore	\$	248,075	\$	200,940	\$	(47,135)	(19.00)%	
Other	\$	106,460	\$	220,253	\$	113,793	106.89 %	
Total Sales and Services	\$	22,856,525	\$	23,427,672	\$	571,147	2.50 %	
Investment Income	\$	-	\$	-	\$	-	- %	
Other Income	\$	50,000	\$	-	\$	(50,000)	(100.00)%	
Total Revenues	\$	32,009,704	\$	32,518,564	\$	508,860	1.59 %	
Transfers In								
Designated Tuition	\$	9,051,789	\$	9,864,733	\$	812,944	8.98 %	1
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	9,051,789	\$	9,864,733	\$	812,944	8.98 %	
Budgeted Fund Balances	\$	-	\$	1,196,475	\$	1,196,475	100.00 %	2
Total Budgeted Funds	\$	41,061,493	\$	43,579,772	\$	2,518,279	6.13 %	

Lamar University

Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 812,944	Increase to support Athletic scholarship inflation and arena operations.
2	Budgeted Fund Balances	\$ 1,196,475	Increase to support Housing capital expenditures and continuation of operations.

Lamar University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	- %	
Medical Service Fee	\$	1,378,902	\$	1,283,318	\$	(95,584) (6.93)%	
Student Service Fee	\$	1,507,429	\$	1,498,377	\$	(9,052) (0.60)%	
Recreational Sport Fee	\$	1,062,742	\$	1,027,114	\$	(35,628) (3.35)%	
Student Center Fee	\$	784,816	\$	790,936	\$	6,120 0.78 %	
Student Bus Fee	\$	-	\$	-	\$	- %	
ID Card Fee	\$	-	\$	-	\$	- %	
Total Fee Based Expenditures	\$	4,733,889	\$	4,599,745	\$	(134,144) (2.83)%	
Housing	\$	5,184,524	\$	7,193,571	\$	2,009,047 38.75 %	1
Dining	\$	5,150,905	\$	5,557,740	\$	406,835 7.90 %	2
Parking	\$	177,209	\$	257,103	\$	79,894 45.08 %	
Athletics	\$	13,608,131	\$	13,832,172	\$	224,041 1.65 %	
Bookstore	\$	-	\$	200,940	\$	200,940 100.00 %	3
Other	\$	1,392,500	\$	886,388	\$	(506,112) (36.35)%	4
Total Sales & Services Based Expenditures	\$	25,513,269	\$	27,927,914	\$	2,414,645 9.46 %	
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	- %	
Athletics	\$	1,576,250	\$	1,580,500	\$	4,250 0.27 %	
Student Center	\$	1,525,087	\$	1,563,158	\$	38,071 2.50 %	
Student Service	\$	-	\$	-	\$	- %	
Housing	\$	5,098,899	\$	5,117,773	\$	18,874 0.37 %	
Dining	\$	311,695	\$	312,111	\$	416 0.13 %	
Parking and Public Safety	\$	-	\$	-	\$	- %	
Recreational Sports	\$	1,413,032	\$	1,380,000	\$	(33,032) (2.34)%	
Other	\$	-	\$	-	\$	- %	
Real Estate Rental	\$	-	\$	-	\$	- %	
Vending	\$	-	\$	-	\$	- %	
Designated Funds	\$	889,372	\$	898,571	\$	9,199 1.03 %	
Other	\$	-	\$	200,000	\$	200,000 100.00 %	5
Total Transfers Out	\$	10,814,335	\$	11,052,113	\$	237,778 2.20 %	
Total Budgeted Expenditures & Transfers Out	\$	41,061,493	\$	43,579,772	\$	2,518,279 6.13 %	

Lamar University

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 2,009,047	Increase expenditure authority for operations and capital projects.
2	Dining	\$ 406,835	Increase expenditure authority for vendor rate increases.
3	Bookstore	\$ 200,940	Fiscal year Table correction of description from 'Other'.
4	Other - Sales & Services	\$ (506,112)	Reduction due to realignment of expenditures from auxiliary to designated, and fiscal year Table correction of description to 'Bookstore'.
5	Other - Transfers	\$ 200,000	Increase to fund capital Parking maintenance.

Lamar University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2022

	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	\$ 233,000	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 750,000	\$ 405,000	\$ 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	\$ 405,000	\$ 60,000	\$ -	\$ -	\$ 100,000	\$ 2,500	\$ 12,500	\$ -	\$ 5,000
Expenditures										
Salaries	\$ 984,235	\$ 475,500	\$ 276,225	\$ 178,799	\$ 129,536	\$ 348,406	\$ 124,348	\$ 137,977	\$ -	\$ 280,078
Benefits	\$ 278,046	\$ 134,329	\$ 78,034	\$ 50,511	\$ 36,594	\$ 98,425	\$ 35,128	\$ 38,979	\$ -	\$ 79,122
Travel	\$ 405,000	\$ 208,592	\$ 159,000	\$ 124,500	\$ 74,500	\$ 170,000	\$ 66,500	\$ 94,500	\$ -	\$ 151,000
Scholarships	\$ 1,863,497	\$ 336,273	\$ 305,486	\$ 565,304	\$ 212,513	\$ 378,048	\$ 253,408	\$ 241,665	\$ -	\$ 653,131
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	\$ 3,770,028	\$ 1,196,394	\$ 882,065	\$ 952,989	\$ 508,718	\$ 1,043,256	\$ 500,406	\$ 563,558	\$ -	\$ 1,234,342

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 482,000	\$ 55,000	\$ -	\$ -	\$ 537,000
Games Guarantees	\$ 583,000	\$ 65,000	\$ -	\$ -	\$ 648,000
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -
Other					
Advertising	\$ -	\$ -	\$ 425,000	\$ -	\$ 425,000
Licensing Fee	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ 687,000	\$ -	\$ 687,000
Camps	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 300,000
Total Sales and Services	\$ 1,215,000	\$ 120,000	\$ 1,262,000	\$ -	\$ 2,597,000
Designated Tuition	\$ -	\$ -	\$ 9,504,733	\$ -	\$ 9,504,733
Athletic Fee	\$ -	\$ -	\$ 3,171,763	\$ -	\$ 3,171,763
Total Tuition and Fees	\$ -	\$ -	\$ 12,676,496	\$ -	\$ 12,676,496
Budgeted Fund Balances	\$ -	\$ -	\$ 139,176	\$ -	\$ 139,176
Total Budgeted Funds	\$ 1,215,000	\$ 120,000	\$ 14,077,672	\$ -	\$ 15,412,672
Expenditures					
Salaries	\$ 2,044,295	\$ 890,809	\$ -	\$ 1,282,010	\$ 4,217,114
Fringe Benefits	\$ 577,514	\$ 251,654	\$ -	\$ 362,168	\$ 1,191,336
Travel	\$ 971,592	\$ 482,000	\$ -	\$ 104,500	\$ 1,558,092
Scholarships	\$ 3,283,073	\$ 1,526,252	\$ -	\$ 382,000	\$ 5,191,325
O&M	\$ 433,720	\$ 190,847	\$ -	\$ 1,028,738	\$ 1,653,305
Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,381,750	\$ 198,750	\$ -	\$ -	\$ 1,580,500
Other	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000
Total Budgeted Expenditures	\$ 8,691,944	\$ 3,540,312	\$ -	\$ 3,180,416	\$ 15,412,672

Lamar University

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

	FY 2021		FY 2022		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)	\$	-	\$	(2,143,541)	\$	(2,143,541)	100.00 %	
Forecasted Revenue:								
SSF Revenue	\$	3,742,790	\$	3,896,827	\$	154,037	4.12 %	
Revenue Earned from Activities	\$	115,000	\$	103,000	\$	(12,000)	(10.43)%	
Interest Revenue	\$	-	\$	-	\$	-	- %	
Transfer In	\$	-	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$	3,857,790	\$	3,999,827	\$	142,037	3.68 %	
Budgeted Student Service Fee Expenditures:								
1. Textbook Rentals	\$	-	\$	-	\$	-	- %	
2. Recreational Activities	\$	1,007,628	\$	800,000	\$	(207,628)	(20.61)%	1
3. Health and Hospital Services	\$	-	\$	-	\$	-	- %	
4. Medical Services	\$	-	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$	1,850,000	\$	1,850,000	\$	-	- %	
6. Artists and Lecture Series	\$	337,066	\$	352,066	\$	15,000	4.45 %	
7. Cultural Entertainment Series	\$	14,000	\$	14,000	\$	-	- %	
8. Debating and Oratorical Activities	\$	-	\$	-	\$	-	- %	
9. Student Publications	\$	147,890	\$	97,156	\$	(50,734)	(34.31)%	
10. Student Government	\$	24,600	\$	24,600	\$	-	- %	
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	15,000	\$	15,000	\$	-	- %	
13. Other (See Detail Below)	\$	417,400	\$	995,555	\$	578,155	138.51 %	
Total Budgeted Expenditures	\$	3,813,584	\$	4,148,377	\$	334,793	8.78 %	
Estimated Student Services Fee Fund Balance at End of Year	\$	44,206	\$	(2,292,091)	\$	(2,336,297)	(5285.02)%	

Detail of Other:						
Title IX -Sexual Violence Education	\$	14,000	\$	12,000	\$ (2,000) (14.29)%	
Contingency for unanticipated expenditures or unplanned variances	\$	-	\$	-	-	- %
International Student Council	\$	5,000	\$	5,000	-	- %
Retention (Orientation, Week of Welcome, Parents)	\$	190,000	\$	190,000	-	- %
Leadership (Leadership Development, Kemble Shaw Gentry Recognition)	\$	57,400	\$	62,000	4,600	8.01 %
Undergraduate Research Expo	\$	-	\$	-	-	- %
Greek Life	\$	39,000	\$	39,000	-	- %
Ambassadors	\$	-	\$	-	-	- %
Co-sponsorship for Student Organizations	\$	33,000	\$	33,000	-	- %
Civic Engagement	\$	21,000	\$	20,000	(1,000)	(4.76)%
Major Events	\$	58,000	\$	58,000	-	- %
Cheer and Dance Operations	\$	-	\$	70,900	70,900	100.00 %
Student Service Fee Administration	\$	-	\$	203,410	203,410	100.00 %
Marching Band	\$	-	\$	302,245	302,245	100.00 %
	\$	-	\$	-	-	- %
Total Other	\$	417,400	\$	995,555	578,155	138.51 %

2
3

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	Recreational Activities	\$ (207,628)	Reduced and realigned to other SSF-funded operations.
2	Student Service Fee Administration	\$ 203,410	Fiscal year Table addition.
3	Marching Band	\$ 302,245	Fiscal year Table addition.

Lamar University

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 49,282,243.00	\$ 1,864,398.00	\$ 404,508.00	\$ 10,080,749.00	\$ 6,682,151.00	\$ 9,961,436.00	\$ 6,969,833.00	\$ -	\$ 7,375,368.00	\$ 92,620,686.00
Benefits	\$ 13,922,232.00	\$ 526,692.00	\$ 114,274.00	\$ 2,847,813.00	\$ 1,887,708.00	\$ 8,016,105.00	\$ 1,968,977.00	\$ -	\$ 2,083,544.00	\$ 31,367,345.00
Travel	\$ 470,850.00	\$ 195,700.00	\$ 9,400.00	\$ 198,950.00	\$ 203,500.00	\$ 221,900.00	\$ 30,500.00	\$ -	\$ 1,743,078.00	\$ 3,073,878.00
O&M	\$ 19,736,761.00	\$ 1,803,761.00	\$ 181,606.00	\$ 7,186,937.00	\$ 2,234,022.00	\$ 9,585,646.00	\$ 3,611,064.00	\$ -	\$ 16,646,817.00	\$ 60,986,614.00
Utilities	\$ 119,479.00	\$ 19,395.00	\$ 12,873.00	\$ 2,591.00	\$ 4,230.00	\$ 522,398.00	\$ 1,843,261.00	\$ -	\$ 2,559,080.00	\$ 5,083,307.00
Capital	\$ 238,958.00	\$ 395,807.00	\$ -	\$ 51,810.00	\$ 6,344.00	\$ 232,641.00	\$ 52,418.00	\$ -	\$ 607,782.00	\$ 1,585,760.00
Other	\$ 8,352,138.00	\$ 1,372,755.00	\$ 78,244.00	\$ 1,393,694.00	\$ 398,904.00	\$ 3,589,915.00	\$ 253,448.00	\$ 14,486,000.00	\$ 1,511,990.00	\$ 31,437,088.00
Total Budget	\$ 92,122,661.00	\$ 6,178,508.00	\$ 800,905.00	\$ 21,762,544.00	\$ 11,416,859.00	\$ 32,130,041.00	\$ 14,729,501.00	\$ 14,486,000.00	\$ 32,527,659.00	\$226,154,678.00

Lamar University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2022

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 112,660,269.00	\$ 5,716,817.00	\$ -	\$ 118,377,086.00	\$(100,706,305.00)	\$ (17,670,781.00)	\$(118,377,086.00)	\$ (11,953,964.00)
Designated	\$ 109,135,348.00	\$ 4,148,571.00	\$ (2,964,378.00)	\$ 110,319,541.00	\$ (92,920,714.00)	\$ (17,398,827.00)	\$(110,319,541.00)	\$ (13,250,256.00)
Auxiliary Enterprises	\$ 32,518,564.00	\$ 9,864,733.00	\$ 1,196,475.00	\$ 43,579,772.00	\$ (32,527,659.00)	\$ (11,052,113.00)	\$ (43,579,772.00)	\$ (1,187,380.00)
Total	\$ 254,314,181.00	\$ 19,730,121.00	\$ (1,767,903.00)	\$ 272,276,399.00	\$(226,154,678.00)	\$ (46,121,721.00)	\$(272,276,399.00)	\$ (26,391,600.00)



Sam Houston State University

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

OFFICE OF THE PRESIDENT

Alisa White

Board of Regents
The Texas State University System

Honorable Regents:

Sam Houston State University (SHSU) submits its \$422 million, fiscal year 2022 Annual Operating Budget reflecting the Board of Regents approved tuition and fee increases, stable enrollment, and state appropriations approved by the 87th Legislature. The budget, balanced between revenue and expenses with supplements from fund balance reserves, includes educational and general, designated, and auxiliary enterprises. The following is a summary of new initiatives and highlights included in the 2022 budget.

Enrollment Outlook:

During fiscal year 2021, SHSU enrollment increased at a rate of one-point six percent (1.6%) for the fall 2020 semester to 21,912 students. This total enrollment number includes the 75 first-time SHSU Osteopathic Medical School students. As a result, SHSU reported its largest enrollment in history. The proposed SHSU budget is based on flat enrollment growth, which is a conservative estimate recognizing the unpredictability of post COVID-19 impacts to student persistence and new/transfer student enrollment. This conservative estimate, along with the approved tuition and fee increases, increased State subsidies, and other revenue changes, allowed for institutional investment in new initiatives.

Educational & General Appropriated Funds:

The institution's appropriated general revenue increased for 2022 by approximately \$5.9 million. This increase included additional formula funding of \$2.6 million, non-formula funding of \$2.5 million for a new Homeland Security Institute, and an increase in State fringe benefits of \$0.8 million.

Designated Funds:

The designated funds budget includes projected revenue increases of \$23 million driven by the fiscal year 2021 enrollment growth, the Board of Regents approved fee increases (\$10 million), more than expected distance learning dedicated fees (\$6 million), and the College of Medicine fees (\$6 million).

Auxiliary Funds:

The auxiliary funds budget reflects a modest increase of \$0.35 million due to a temporary construction related decrease in housing inventory and the fiscal year 2021 Board of Regents approved rates for housing and meal plans.

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

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Sam Houston State University

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

OFFICE OF THE PRESIDENT

Alisa White

Major Budgeted Initiatives:

- The budget includes significant investments in the retention and development of faculty/staff through a 3% merit program, market adjustments, and faculty promotions funded at a total of \$4.8 million.
- The college deans and the Provost's Office requested funding for 15 faculty and 12 staff positions, including reinstating positions removed during the fiscal year 2021 budget reductions, to accommodate enrollment growth, and other operating costs for all programmatic areas. Academic Affairs core competency investments were more than \$3.7 million and were heavily focused in instructional activities.
- State funding increases for the Homeland Security Institute and staff benefit cost escalations for a total of \$3.3 million.
- All other divisions requested funding for eight administrative staff positions, including restoring positions removed during the fiscal year 2021 budget reductions and other operating costs. These requests reflected a total investment of \$1.6 million in Strategic Enrollment and Innovation, University Advancement, Finance and Operations, and the President's Office.
- Distance Learning operating budgets increased by \$6 million, the College of Medicine operating budget increased by \$6 million, and the SHSU budgetary reserve increased by \$2.6 million.

Conclusion:

Sam Houston State University's financial health and enrollment continue to demonstrate healthy patterns, and we will end fiscal year 2021 in sound financial condition. Fall 2021 operational indicators are still developing but are trending in a positive direction. The increased State support and previously approved increases in fees will allow for continued financial success. The budget for fiscal year 2022 provides a foundation to support our continued growth and the success of our students.

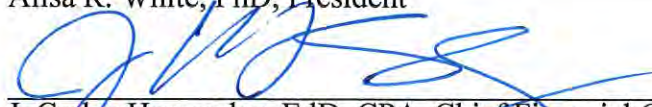
This budget has been carefully prepared to the best of our knowledge and abilities. Your approval is respectfully requested.

Sincerely,



 Alisa R. White, PhD, President

7-2-2021
 Date



 J. Carlos Hernandez, EdD, CPA, Chief Financial Officer and
 Vice President for Operations

7-2-2021
 Date

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

Sam Houston State University

Budget Summary

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 205,250,204		\$ 224,233,269		\$ 18,983,065	9.25 %
State Appropriations	\$ 100,642,665		\$ 109,449,200		\$ 8,806,535	8.75 %
Sales and Services	\$ 40,731,503		\$ 41,279,733		\$ 548,230	1.35 %
Other	\$ 20,328,150		\$ 25,979,838		\$ 5,651,688	27.80 %
Operating Revenues	\$ 366,952,522		\$ 400,942,040		\$ 33,989,518	9.26 %
Transfers In	\$ 4,245,669		\$ 4,255,067		\$ 9,398	0.22 %
Budgeted Use of Fund Balance	\$ 2,960,581		\$ 17,039,399		\$ 14,078,818	475.54 %
Total Revenues	\$ 374,158,772		\$ 422,236,506		\$ 48,077,734	12.85 %
Expenditures						
Instruction Support	\$ 102,514,468		\$ 125,818,305		\$ 23,303,837	22.73 %
Research / Organized Research	\$ 4,893,640		\$ 5,937,979		\$ 1,044,339	21.34 %
Public Service	\$ 7,120,538		\$ 12,391,361		\$ 5,270,823	74.02 %
Hospitals and Clinics	\$ -		\$ 1,105,107		\$ 1,105,107	100.00 %
Academic Support	\$ 64,939,140		\$ 75,844,831		\$ 10,905,691	16.79 %
Student Support	\$ 20,963,763		\$ 23,575,216		\$ 2,611,453	12.46 %
Institutional Support	\$ 27,206,867		\$ 29,343,552		\$ 2,136,685	7.85 %
Plant Support	\$ 20,485,298		\$ 21,825,439		\$ 1,340,141	6.54 %
Scholarships & Fellowships	\$ 22,975,242		\$ 24,090,584		\$ 1,115,342	4.85 %
Auxiliary Enterprises	\$ 61,509,850		\$ 61,335,490		\$ (174,360)	(0.28)%
Operating Expenditures	\$ 332,608,806		\$ 381,267,864		\$ 48,659,058	14.63 %
Transfers Out	\$ 41,549,966		\$ 40,968,642		\$ (581,324)	(1.40)%
Total Expenditures	\$ 374,158,772		\$ 422,236,506		\$ 48,077,734	12.85 %

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 166,677,885		\$ 193,069,154		\$ 26,391,269	15.83 %
Payroll Related Costs	\$ 46,816,321		\$ 52,417,227		\$ 5,600,906	11.96 %
Travel	\$ 5,037,110		\$ 6,027,913		\$ 990,803	19.67 %
Operations & Maintenance	\$ 85,941,294		\$ 100,157,893		\$ 14,216,599	16.54 %
Utilities	\$ 7,789,536		\$ 8,099,665		\$ 310,129	3.98 %
Capital	\$ 20,346,659		\$ 21,496,012		\$ 1,149,353	5.65 %
Other	\$ -		\$ -		\$ -	- %
Total Operating Expenditures	\$ 332,608,805		\$ 381,267,864		\$ 48,659,059	14.63 %

Sam Houston State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	30,384,863	\$	31,609,687	\$	1,224,824	4.03 %
State Appropriation							
Bill Pattern General Revenue	\$	55,733,323	\$	60,879,324	\$	5,146,001	9.23 % 1
Benefits	\$	20,883,698	\$	21,760,232	\$	876,534	4.20 %
Higher Education Fund	\$	18,236,811	\$	18,236,811	\$	-	- %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	5,788,833	\$	8,572,833	\$	2,784,000	48.09 % 2
Total State Appropriations	\$	100,642,665	\$	109,449,200	\$	8,806,535	8.75 %
Other Revenue	\$	186,000	\$	186,000	\$	-	- %
Total Revenues	\$	131,213,528	\$	141,244,887	\$	10,031,359	7.65 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	131,213,528	\$	141,244,887	\$	10,031,359	7.65 %

Sam Houston State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$ 5,146,001	Increase in formula funding, fringe benefits and new non formula item (Homeland Security Institute)
2	Other	\$ 2,784,000	Increase in Law Enforcement Management Institute of Texas and Correctional Management Institute of Texas

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 64,923,500		\$ 66,850,536		\$ 1,927,036	2.97 %	
Research / Organized Research	\$ 891,859		\$ 1,091,744		\$ 199,885	22.41 %	
Public Service	\$ 5,942,552		\$ 11,310,366		\$ 5,367,814	90.33 %	1
Academic Support	\$ 23,166,144		\$ 24,142,795		\$ 976,651	4.22 %	
Student Service Support	\$ 5,787,347		\$ 5,829,130		\$ 41,783	0.72 %	
Institutional Support	\$ 8,038,804		\$ 9,113,249		\$ 1,074,445	13.37 %	2
Plant Support	\$ 8,302,325		\$ 8,886,549		\$ 584,224	7.04 %	3
Scholarships & Fellowships	\$ 3,000		\$ 3,000		\$ -	- %	
Total Expenditures	\$ 117,055,530		\$ 127,227,369		\$ 10,171,839	8.69 %	
Transfers Out							
TPEG	\$ 4,245,669		\$ 4,255,067		\$ 9,398	0.22 %	
TRB Debt Service	\$ 5,519,969		\$ 5,531,650		\$ 11,681	0.21 %	
HEF - Debt Service	\$ 4,392,360		\$ 4,230,801		\$ (161,559)	(3.68)%	
HEF - Plant	\$ -		\$ -		\$ -	- %	
Other	\$ -		\$ -		\$ -	- %	
Total Transfers Out	\$ 14,157,998		\$ 14,017,518		\$ (140,480)	(0.99)%	
Total Budgeted Expenditures & Transfers Out	\$ 131,213,528		\$ 141,244,887		\$ 10,031,359	7.65 %	

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Public Service	\$ 5,367,814	Expenditure authority Increases to LEMIT, CMIT, and Homeland Securiry Institute
2	Institutional Service	\$ 1,074,445	Expenditure authority increases for merit and new initiatives as recommended by University Budget Committee
3	Plant Support	\$ 584,224	Expenditure authority increases for merit and new initiatives as recommended by University Budget Committee

Sam Houston State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	96,377,323	\$	100,235,596	\$	3,858,273	4.00 %
Institutional Services Fee	\$	30,287,632	\$	36,764,245	\$	6,476,613	21.38 % 1
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	\$	1,328,678	\$	1,741,220	\$	412,542	31.05 % 2
Distance Learning Fee	\$	15,160,317	\$	21,209,931	\$	6,049,614	39.90 % 3
Records Fee	\$	-	\$	-	\$	-	- %
Recreation Fee	\$	4,439,839	\$	4,538,354	\$	98,515	2.22 %
University Center Fee	\$	1,884,877	\$	1,896,564	\$	11,687	0.62 %
International Study Fee	\$	45,000	\$	37,500	\$	(7,500)	(16.67)%
Repeat Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Tuition and Fees	\$	149,523,666	\$	166,423,410	\$	16,899,744	11.30 %
Investment Income	\$	1,250,000	\$	1,600,000	\$	350,000	28.00 % 4
Other Revenue	\$	10,173,723	\$	16,464,473	\$	6,290,750	61.83 % 5
Total Revenues	\$	160,947,389	\$	184,487,883	\$	23,540,494	14.63 %
Transfers In							
TPEG	\$	4,245,669	\$	4,255,067	\$	9,398	0.22 %
Auxiliary Funds	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	4,245,669	\$	4,255,067	\$	9,398	0.22 %
Budgeted Fund Balances	\$	2,315,023	\$	15,690,919	\$	13,375,896	577.79 % 6
Total Budgeted Funds	\$	167,508,081	\$	204,433,869	\$	36,925,788	22.04 %

Sam Houston State University

**Table B 1
Designated Funds
Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Services Fee	\$ 6,476,613	Institutional Service Fee rate increases approved at the November 2019 Board meeting.
2	Academic Program Fees	\$ 412,542	Major specific fee increases approved for College of Business Administration and Department of Engineering Technology at the November 2019 Board Meeting
3	Distance Learning Fee	\$ 6,049,614	Increase in enrollment of Distance Learning enrollment
4	Investment Income	\$ 350,000	Increase in investment income experience
5	Other Revenue	\$ 6,290,750	College of Medicine fee increase related to enrollment of second class.
6	Budgeted Fund Balances	\$ 13,375,896	College of Medicine - start-up loan from institutional operating reserves

Sam Houston State University

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	37,590,968	\$	58,967,769	\$	21,376,801	56.87 %	1
Research / Organized Research	\$	4,001,782	\$	4,846,235	\$	844,453	21.10 %	2
Public Service	\$	1,177,986	\$	1,080,995	\$	(96,991)	(8.23)%	
Academic Support	\$	41,772,996	\$	51,702,036	\$	9,929,040	23.77 %	3
Student Support	\$	15,176,416	\$	17,746,086	\$	2,569,670	16.93 %	4
Institutional Support	\$	19,168,063	\$	20,230,303	\$	1,062,240	5.54 %	5
Plant Support	\$	12,182,973	\$	12,938,890	\$	755,917	6.20 %	6
Scholarships & Fellowships	\$	22,972,242	\$	24,087,584	\$	1,115,342	4.86 %	
Total Expenditures	\$	154,043,426	\$	191,599,898	\$	37,556,472	24.38 %	
Transfers Out								
System Assessment	\$	2,820,259	\$	2,668,267	\$	(151,992)	(5.39)%	
Debt Service	\$	10,644,396	\$	10,165,704	\$	(478,692)	(4.50)%	
E&G	\$	-	\$	-	\$	-	-	
Auxiliary	\$	-	\$	-	\$	-	-	
Other	\$	-	\$	-	\$	-	-	
Total Transfers Out	\$	13,464,655	\$	12,833,971	\$	(630,684)	(4.68)%	
Total Budgeted Expenditures & Transfers Out	\$	167,508,081	\$	204,433,869	\$	36,925,788	22.04 %	

Sam Houston State University

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 21,376,801	Expenditure authority increases for merit and new initiatives as recommended by University Budget Committee
2	Research / Organized Research	\$ 844,453	Expenditure authority increases for merit and new initiatives as recommended by University Budget Committee
3	Academic Support	\$ 9,929,040	Expenditure authority increases for merit and new initiatives as recommended by University Budget Committee
4	Student Support	\$ 2,569,670	Expenditure authority increases for merit and new initiatives as recommended by University Budget Committee
5	Institutional Support	\$ 1,062,240	Expenditure authority increases for merit and new initiatives as recommended by University Budget Committee
6	Plant Support	\$ 755,917	Expenditure authority increases for merit and new initiatives as recommended by University Budget Committee

Sam Houston State University

**Table C 1
Auxiliary Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	9,974,932	\$	10,331,813	\$	356,881	3.58 %
Medical Service Fee	\$	2,983,379	\$	3,064,014	\$	80,635	2.70 %
Student Service Fee	\$	8,405,525	\$	8,718,992	\$	313,467	3.73 %
Recreational Sport Fee	\$	-	\$	-	-	-	-%
Student Center Fee	\$	3,977,839	\$	4,085,353	\$	107,514	2.70 %
Student Bus Fee	\$	-	\$	-	-	-	-%
ID Card Fee	\$	-	\$	-	-	-	-%
Other	\$	-	\$	-	-	-	-%
Total Fees	\$	25,341,675	\$	26,200,172	\$	858,497	3.39 %
Sales and Services							
Housing	\$	19,485,885	\$	19,912,233	\$	426,348	2.19 %
Dining	\$	13,845,618	\$	12,600,000	\$	(1,245,618)	(9.00)% 1
Parking	\$	3,640,000	\$	3,640,000	\$	-	-%
Athletics	\$	2,740,000	\$	2,877,500	\$	137,500	5.02 %
Bookstore	\$	1,020,000	\$	1,500,000	\$	480,000	47.06 % 2
Hospital and Clinics	\$	-	\$	750,000	\$	750,000	100.00 % 3
Other	\$	-	\$	-	-	-	-%
Total Sales and Services	\$	40,731,503	\$	41,279,733	\$	548,230	1.35 %
Investment Income	\$	-	\$	-	-	-	-%
Other Income	\$	8,718,427	\$	7,729,365	\$	(989,062)	(11.34)% 4
Total Revenues	\$	74,791,605	\$	75,209,270	\$	417,665	0.56 %
Transfers In							
Designated Tuition	\$	-	\$	-	-	-	-%
Other	\$	-	\$	-	-	-	-%
Total Transfers In	\$	-	\$	-	\$	-	-%
Budgeted Fund Balances	\$	645,558	\$	1,348,480	\$	702,922	108.89 %
Total Budgeted Funds	\$	75,437,163	\$	76,557,750	\$	1,120,587	1.49 %

Sam Houston State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Dining	\$ (1,245,618)	Temporary decrease related to residence hall construction activities
2	Bookstore	\$ 480,000	Increased income related to Bearkat Bundle - academic materials program
3	Hospital and Clinics	\$ 750,000	Increase is due to reclassification of Income reported FY 21 as Other income.
4	Other Income	\$ (989,062)	Decrease is primarily due to reclassification to Hospital and Clinics

Sam Houston State University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 9,849,932		\$ 10,206,813		\$ 356,881	3.62 %	
Medical Service Fee	\$ 3,253,311		\$ 3,230,165		\$ (23,146)	(0.71)%	
Student Service Fee	\$ 7,042,175		\$ 7,881,470		\$ 839,295	11.92 %	1
Recreational Sport Fee	\$ -		\$ -		-	-	
Student Center Fee	\$ 2,511,839		\$ 2,549,866		\$ 38,027	1.51 %	
Student Bus Fee	\$ -		\$ -		-	-	
ID Card Fee	\$ -		\$ -		-	-	
Total Fee Based Expenditures	\$ 22,657,257		\$ 23,868,314		\$ 1,211,057	5.35 %	
Housing	\$ 11,459,212		\$ 12,011,062		\$ 551,850	4.82 %	
Dining	\$ 13,262,390		\$ 12,013,772		\$ (1,248,618)	(9.41)%	2
Parking	\$ 2,610,703		\$ 2,437,142		\$ (173,561)	(6.65)%	
Athletics	\$ 2,740,000		\$ 2,877,500		\$ 137,500	5.02 %	
Bookstore	\$ 1,020,000		\$ 1,500,000		\$ 480,000	47.06 %	3
Hospital and Clinics	\$ -		\$ 1,105,107		\$ 1,105,107	100.00 %	4
Other	\$ 7,760,288		\$ 6,627,700		\$ (1,132,588)	(14.59)%	5
Total Sales & Services Based Expenditures	\$ 38,852,593		\$ 38,572,283		\$ (280,310)	(0.72)%	
Transfers Out							
Debt Service							
Medical Service	\$ 554,100		\$ 549,850		\$ (4,250)	(0.77)%	
Athletics	\$ 125,000		\$ 125,000		-	-	
Student Center	\$ 1,594,000		\$ 1,735,487		\$ 141,487	8.88 %	
Student Service	\$ 1,463,350		\$ 1,464,894		\$ 1,544	0.11 %	
Housing	\$ 8,026,673		\$ 7,901,171		\$ (125,502)	(1.56)%	
Dining	\$ 583,228		\$ 586,228		\$ 3,000	0.51 %	
Parking and Public Safety	\$ 1,029,297		\$ 1,202,858		\$ 173,561	16.86 %	
Recreational Sports	\$ -		\$ -		-	-	
Other	\$ -		\$ -		-	-	
Real Estate Rental	\$ 251,665		\$ 251,665		-	-	
Vending	\$ 300,000		\$ 300,000		-	-	
Designated Funds	\$ -		\$ -		-	-	
Other	\$ -		\$ -		-	-	
Total Transfers Out	\$ 13,927,313		\$ 14,117,153		\$ 189,840	1.36 %	
Total Budgeted Expenditures & Transfers Out	\$ 75,437,163		\$ 76,557,750		\$ 1,120,587	1.49 %	

Sam Houston State University

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Service Fee	\$ 839,295	Expenditure authority increases for new programs and activities as by the Student Service Fee Committee
2	Dining	\$ (1,248,618)	Expenditure authority was decreased based on the decrease in revenue
3	Bookstore	\$ 480,000	Expenditure authority was increased based on the increase in revenue
4	Hospital and Clinics	\$ 1,105,107	Expenditure increased due to the reallocation of expenditures
5	Other	\$ (1,137,588)	Expenditure increased due to the reallocation of expenditures

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	\$ 280,532	Usage of fund balance for student on-campus entertainment
2	Program	\$ 241,535	Increase in student program budgets reduced during FY21 and use of fund balance

Sam Houston State University

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Hospitals and Clinics	Academic Support	Student Services	Institutional Support	Operation & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 96,616,115.00	\$ 3,529,519.00	\$ 5,205,085.00	\$ 350,909.00	\$ 26,158,082.00	\$ 13,799,172.00	\$ 16,314,915.00	\$ 9,897,266.00	\$ 162,000.00	\$ 21,036,091.00	\$ 193,069,154.00
Benefits	\$ 22,411,937.00	\$ 819,364.00	\$ 1,481,231.00	\$ 117,615.00	\$ 7,494,750.00	\$ 4,019,054.00	\$ 6,454,859.00	\$ 3,231,423.00	\$ -	\$ 6,386,994.00	\$ 52,417,227.00
Travel	\$ 1,473,011.00	\$ 33,717.00	\$ 233,100.00	\$ -	\$ 1,643,989.00	\$ 379,592.00	\$ 435,652.00	\$ 65,956.00	\$ -	\$ 1,762,896.00	\$ 6,027,913.00
O&M	\$ 5,268,550.00	\$ 1,292,891.00	\$ 5,325,369.00	\$ 636,583.00	\$ 22,172,043.00	\$ 4,060,823.00	\$ 6,053,539.00	\$ 3,843,596.00	\$ 23,928,584.00	\$ 27,575,915.00	\$ 100,157,893.00
Utilities	\$ 29,743.00	\$ 1,700.00	\$ 142,388.00	\$ -	\$ 70,842.00	\$ 308,075.00	\$ 21,355.00	\$ 4,273,423.00	\$ -	\$ 3,252,139.00	\$ 8,099,665.00
Capital	\$ 18,949.00	\$ 260,789.00	\$ 4,188.00	\$ -	\$ 18,305,124.00	\$ 1,008,500.00	\$ 63,232.00	\$ 513,775.00	\$ -	\$ 1,321,455.00	\$ 21,496,012.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 125,818,305.00	\$ 5,937,980.00	\$ 12,391,361.00	\$ 1,105,107.00	\$ 75,844,830.00	\$ 23,575,216.00	\$ 29,343,552.00	\$ 21,825,439.00	\$ 24,090,584.00	\$ 61,335,490.00	\$ 381,267,864.00

Sam Houston State University

**Table G 1
Restricted Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT	
Pell Grant	\$	45,000,000	\$	43,000,000	\$	(2,000,000)	(4.44)%
Other Federal Grant	\$	1,819,000	\$	1,819,641	\$	641	0.04 %
TEXAS Grant	\$	15,149,102	\$	15,930,000	\$	780,898	5.15 %
Endowment Income Distributions	\$	4,000,000	\$	4,404,000	\$	404,000	10.10 %
Charter School	\$	3,506,054	\$	3,817,304	\$	311,250	8.88 %
Osteopathic Medicine	\$	-	\$	-	\$	-	- %
Other Grants/Research	\$	10,452,000	\$	17,497,423	\$	7,045,423	67.41 %
Discounts & Allowances	\$	(58,400,000)	\$	(59,000,000)	\$	(600,000)	1.03 %
Total Revenues	\$	21,526,156	\$	27,468,368	\$	5,942,212	27.60 %
Transfers In							
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Use of Fund Balances							
	\$	18,342,582	\$	-	\$	(18,342,582)	(100.00)%
Total Budgeted Funds	\$	39,868,738	\$	27,468,368	\$	(12,400,370)	(31.10)%

Sam Houston State University

**Table G 1
Restricted Funds
Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	TEXAS Grant	\$ 780,898	Increased income based on the grant award
2	Endowment Income Distributions	\$ 404,000	Increased income based on the market
3	Charter School	\$ 311,250	Increased income based on the estimate enrollment.
4	Other Grants/Research	\$ 7,045,423	Increased income based on the estimate of grant for the fiscal year which includes CAREs.
5	Budgeted Use of Fund Balances	\$ (18,342,582)	Decrease is driven by reclassification of College of Medicine institutional start-up to Designated Funds

Sam Houston State University

Table G 2
Restricted Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	11,078,515	\$	463,328	\$	(10,615,187)	(95.82)%
Research / Organized Research	\$	5,441,672	\$	9,006,215	\$	3,564,543	65.50 %
Public Service	\$	14,054,718	\$	12,222,750	\$	(1,831,968)	(13.03)%
Academic Support	\$	2,123,844	\$	609,726	\$	(1,514,118)	(71.29)%
Student Support	\$	119,442	\$	9,069	\$	(110,373)	(92.41)%
Institutional Support	\$	403,876	\$	300,000	\$	(103,876)	(25.72)%
Plant Support	\$	415,580	\$	-	\$	(415,580)	(100.00)%
Scholarships & Fellowships	\$	64,417,031	\$	63,857,280	\$	(559,751)	(0.87)%
Discounts & Allowances	\$	(58,400,000)	\$	(59,000,000)	\$	(600,000)	1.03 %
Total Expenditures	\$	39,654,678	\$	27,468,368	\$	(12,186,310)	(30.73)%
<hr/>							
Transfers Out							
Other	\$	214,060	\$	-	\$	(214,060)	(100.00)%
Total Transfers Out	\$	214,060	\$	-	\$	(214,060)	(100.00)%
<hr/>							
Total Budgeted Expenditures & Transfers Out	\$	39,868,738	\$	27,468,368	\$	(12,400,370)	(31.10)%

Sam Houston State University

**Table G 2
Restricted Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ (10,615,187)	Expenditure decreased due to the reallocation of expenditures
2	Research / Organized Research	\$ 3,564,543	Expenditure increased due to the additional grants and CAREs grant
3	Public Service	\$ (1,831,968)	Expenditure decreased due to the reallocation of expenditures
4	Academic Support	\$ (1,514,118)	Expenditure decreased due to the reallocation of expenditures
5	Plant Support	\$ (415,580)	Expenditure decreased due to the reallocation of expenditures
6	Other	\$ (214,060)	Expenditure decreased due to the reallocation of expenditures

Sam Houston State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2022

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 141,244,887.00	\$ -	\$ -	\$ 141,244,887.00	\$ (127,227,369.00)	\$ (14,017,518.00)	\$ (141,244,887.00)	\$ (14,017,518.00)
Designated	\$ 184,487,883.00	\$ 4,255,067.00	\$ 15,690,919.00	\$ 204,433,869.00	\$ (191,599,898.00)	\$ (12,833,971.00)	\$ (204,433,869.00)	\$ (8,578,904.00)
Auxiliary Enterprises	\$ 75,209,270.00	\$ -	\$ 1,348,480.00	\$ 76,557,750.00	\$ (62,440,597.00)	\$ (14,117,153.00)	\$ (76,557,750.00)	\$ (14,117,153.00)
Total	\$ 400,942,040.00	\$ 4,255,067.00	\$ 17,039,399.00	\$ 422,236,506.00	\$ (381,267,864.00)	\$ (40,968,642.00)	\$ (422,236,506.00)	\$ (36,713,575.00)



SUL ROSS STATE UNIVERSITY OFFICE OF THE PRESIDENT

Pete P. Gallego, President

July 19, 2021

Board of Regents
Texas State University System
Austin, Texas

The Honorable Regents:

The following initiatives and highlights are included in the proposed fiscal year 2022 Operating Budget for Sul Ross State University – Alpine and Sul Ross State University – Rio Grande College.

Educational and General Funds

Sul Ross State University was provided a 3.2% increase in General Revenue funding for Alpine and a 1.55% increase for Rio Grande College (RGC). These funds represent formula, debt service, research and non-formula support. Statutory tuition and fees for Alpine increased by .31% and RGC by 2.11%. This increase is despite the 5% reduction estimate in enrollment for Alpine and 2% reduction for RGC budgeted for Fiscal Year 2022. Prior year estimations were based on a 10% reduction in enrollment and this did not occur. These funds are used to support faculty, staff and administrators' salaries. Appropriations increased 4.48% for Alpine and 3.35% for RGC to fund benefits for employees. The Higher Education Fund (HEF) remains at \$2,624,613 in total for both campuses to support the library, information technology and campus renovations.

Sul Ross State University has realized cost savings with utilizing current faculty and staff and not hiring vacated positions from retirements or resignations. The University is using the increased state support and cost savings to fund lower level staff salary increases, fund increases in Police Officers' pay, fund faculty promotions, fund additional support for graduate and resident assistants and fund limited merit increases for staff. After monitoring enrollment for the fall semester, Sul Ross is also looking at a 2% across the board salary increase to employees in January.

Sul Ross is using the \$500,000 institutional enhancement additional support to fund salaries for student success staff positions and initiatives to support retention. We are promoting with all faculty and staff, a student-centered university.

Designated Funds

Designated tuition and fees decreased for an estimated reduction in enrollment of 5% for Alpine and 2% for RGC. This resulted in a .09% increase in designated tuition for Alpine and a 23.42% increase in RGC from actual revenue. Prior year budget decreases in tuition and fee revenue based on a 10% reduction in enrollment but was not realized. Fee revenue for Alpine decreased for technology use/computer service fee of -4.23%, library fee of -

P.O. Box C-100 Alpine, Texas 79832 432.837.8000

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM



SUL ROSS STATE UNIVERSITY OFFICE OF THE PRESIDENT

Pete P. Gallego, President

4.23%, international education fee of -1.63% but distance learning fee increased 65.70%. Fee revenue for RGC increased for technology use fee of 14.99%, library fee of 17.82%, international education fee of 17.25% and the distance learning fee of 68.53%. Reserves are budgeted to help fund support provided by outsourced vendors to cover key unoccupied positions and improve on streamlining processes and improve technology infrastructure within the university.

Auxiliary Funds

Auxiliary fees were decreased by 5% for Alpine based on enrollment decline predictions. These include athletic fee, medical service fee, student service fee, recreational sport fee, student center fee and the fee budget decreased from 4.13% to .36%. Housing estimates only decreased by .43% but dining decreased by 35.82% to show a more reasonable allocation. Other sales and services remain the same. These fees are collected to support the specific area of student involvement or need.

Auxiliary fees for RGC include student services fees and an increase of 17.43% was budgeted based on a 2% reduction estimated but with a realized growth in enrollment from the previous year. These funds are used for student organizations, student government and student services.

Conclusion

President Gallego organized an Academic Planning Committee which looked at university policies, demand for programs, faculty allocation, the need for reorganization in departments and other topics important to the commitment of the university to realign Sul Ross to meet the needs of students today. The committee made recommendations to the President that included policy revisions and budget reductions. Some recommendations are now being implemented and others will be implemented over several years. The recommendations will remove inefficiencies from the university and better align the university with student focus initiatives.

Respectfully,

Pete P Gallego
President

Jim Goodman
Vice President for Finance and Operations

P.O. Box C-100 Alpine, Texas 79832 432.837.8000

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

Sul Ross State University

Budget Summary

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 10,454,467		\$ 10,685,753		\$ 231,286	2.21 %
State Appropriations	\$ 16,860,076		\$ 17,384,766		\$ 524,690	3.11 %
Sales and Services	\$ 3,650,125		\$ 3,104,263		\$ (545,862)	(14.95)%
Other	\$ 513,900		\$ 513,900		\$ -	- %
Operating Revenues	\$ 31,478,568		\$ 31,688,682		\$ 210,114	0.67 %
Transfers In	\$ 317,663		\$ 1,500,617		\$ 1,182,954	372.39 %
Budgeted Use of Fund Balance	\$ 174,230		\$ 1,500,000		\$ 1,325,770	760.93 %
Total Revenues	\$ 31,970,461		\$ 34,689,299		\$ 2,718,838	8.50 %
Expenditures						
Instruction Support	\$ 8,258,612		\$ 8,082,279		\$ (176,333)	(2.14)%
Research / Organized Research	\$ 544,939		\$ 571,876		\$ 26,937	4.94 %
Public Service	\$ 235,503		\$ 340,945		\$ 105,442	44.77 %
Academic Support	\$ 2,041,875		\$ 2,739,841		\$ 697,966	34.18 %
Student Support	\$ 1,872,351		\$ 2,424,364		\$ 552,013	29.48 %
Institutional Support	\$ 7,667,214		\$ 9,033,642		\$ 1,366,428	17.82 %
Plant Support	\$ 3,045,584		\$ 4,136,015		\$ 1,090,431	35.80 %
Scholarships & Fellowships	\$ 959,800		\$ 959,800		\$ -	- %
Auxiliary Enterprises	\$ 3,602,754		\$ 2,776,239		\$ (826,515)	(22.94)%
Operating Expenditures	\$ 28,228,632		\$ 31,065,001		\$ 2,836,369	10.05 %
Transfers Out	\$ 3,741,829		\$ 3,624,298		\$ (117,531)	(3.14)%
Total Expenditures	\$ 31,970,461		\$ 34,689,299		\$ 2,718,838	8.50 %

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 17,667,064		\$ 16,407,302		\$ (1,259,762)	(7.13)%
Payroll Related Costs	\$ 5,468,482		\$ 5,108,345		\$ (360,137)	(6.59)%
Travel	\$ 635,217		\$ 540,093		\$ (95,124)	(14.98)%
Operations & Maintenance	\$ 2,641,272		\$ 6,115,718		\$ 3,474,446	131.54 %
Utilities	\$ 1,763,597		\$ 1,933,743		\$ 170,146	9.65 %
Capital	\$ 53,000		\$ -		\$ (53,000)	(100.00)%
Other	\$ -		\$ 959,800		\$ 959,800	100.00 %
Total Operating Expenditures	\$ 28,228,632		\$ 31,065,001		\$ 2,836,369	10.05 %

Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	1,726,682	\$	1,731,979	\$	5,297	0.31 %
State Appropriation							
Bill Pattern General Revenue	\$	10,488,559	\$	10,824,397	\$	335,838	3.20 %
Benefits	\$	4,211,848	\$	4,400,700	\$	188,852	4.48 %
Higher Education Fund	\$	2,151,723	\$	2,151,723	\$	-	- %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	7,946	\$	7,946	\$	-	- %
Total State Appropriations	\$	16,860,076	\$	17,384,766	\$	524,690	3.11 %
Other Revenue	\$	114,400	\$	114,400	\$	-	- %
Total Revenues	\$	18,701,158	\$	19,231,145	\$	529,987	2.83 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	1,249,145	\$	1,249,145	100.00 %
Total Transfers In	\$	-	\$	1,249,145	\$	1,249,145	100.00 %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	18,701,158	\$	20,480,290	\$	1,779,132	9.51 %

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Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Transfers In - Other	\$ 1,249,145	Transfer from RGC for Administration costs not put on schedule last year.

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,297,524	\$	7,446,279	\$	148,755	2.04 %	
Research / Organized Research	\$	344,249	\$	359,650	\$	15,401	4.47 %	
Public Service	\$	222,592	\$	329,445	\$	106,853	48.00 %	
Academic Support	\$	1,598,308	\$	2,412,453	\$	814,145	50.94 %	2
Student Service Support	\$	1,482,132	\$	1,798,886	\$	316,754	21.37 %	3
Institutional Support	\$	4,311,612	\$	4,630,265	\$	318,653	7.39 %	4
Plant Support	\$	1,633,591	\$	1,822,090	\$	188,499	11.54 %	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	16,890,008	\$	18,799,068	\$	1,909,060	11.30 %	
Transfers Out								
TPEG	\$	317,663	\$	251,472	\$	(66,191)	(20.84)%	
TRB Debt Service	\$	1,493,487	\$	1,429,750	\$	(63,737)	(4.27)%	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	1,811,150	\$	1,681,222	\$	(129,928)	(7.17)%	
Total Budgeted Expenditures & Transfers Out	\$	18,701,158	\$	20,480,290	\$	1,779,132	9.51 %	

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
2	Academic Support	\$ 814,145	Realign academic support expenditures.
3	Student Service Support	\$ 316,754	Realign student service support expenditures.
4	Institutional Support	\$ 318,653	Additional support in Information Technology.

Sul Ross State University

**Table B 1
Designated Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	5,333,054	\$	5,338,018	\$	4,964	0.09 %
Institutional Services Fee	\$	-	\$	-	-	-	-%
Advising Fee	\$	-	\$	-	-	-	-%
Technology Use / Computer Service Fee	\$	808,670	\$	774,496	\$	(34,174)	(4.23)%
Environmental Service Fee	\$	-	\$	-	-	-	-%
ID / One-Card Fee	\$	-	\$	-	-	-	-%
Library Fee	\$	248,822	\$	238,307	\$	(10,515)	(4.23)%
International Education Fee	\$	3,307	\$	3,253	\$	(54)	(1.63)%
Student Publication Fee	\$	-	\$	-	-	-	-%
Academic Program Fees	\$	-	\$	-	-	-	-%
Distance Learning Fee	\$	469,355	\$	777,718	\$	308,363	65.70 %
Records Fee	\$	-	\$	-	-	-	-%
Recreation Fee	\$	-	\$	-	-	-	-%
University Center Fee	\$	-	\$	-	-	-	-%
International Study Fee	\$	-	\$	-	-	-	-%
Repeat Fee	\$	-	\$	-	-	-	-%
Other	\$	454,999	\$	454,999	\$	-	-%
Total Tuition and Fees	\$	7,318,207	\$	7,586,791	\$	268,584	3.67 %
Investment Income	\$	150,000	\$	150,000	\$	-	-%
Other Revenue	\$	225,000	\$	225,000	\$	-	-%
Total Revenues	\$	7,693,207	\$	7,961,791	\$	268,584	3.49 %
 Transfers In							
TPEG	\$	317,663	\$	251,472	\$	(66,191)	(20.84)%
Auxiliary Funds	\$	-	\$	-	-	-	-%
Other	\$	-	\$	-	-	-	-%
Total Transfers In	\$	317,663	\$	251,472	\$	(66,191)	(20.84)%
Budgeted Fund Balances	\$	-	\$	1,500,000	\$	1,500,000	100.00 %
Total Budgeted Funds	\$	8,010,870	\$	9,713,263	\$	1,702,393	21.25 %

Sul Ross State University

Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
5	Tuition and Fees - Distance Learning Fee	\$ 308,363	Increase in online instruction.
6	Fund Balance	\$ 1,500,000	Use of reserves to help support additional university initiatives.

Sul Ross State University

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	961,088	\$	636,000	\$	(325,088)	(33.82)%	7
Research / Organized Research	\$	200,690	\$	212,226	\$	11,536	5.75 %	
Public Service	\$	12,911	\$	11,500	\$	(1,411)	(10.93)%	
Academic Support	\$	443,567	\$	327,388	\$	(116,179)	(26.19)%	
Student Support	\$	390,219	\$	625,478	\$	235,259	60.29 %	8
Institutional Support	\$	3,355,602	\$	4,403,377	\$	1,047,775	31.22 %	9
Plant Support	\$	1,411,993	\$	2,313,925	\$	901,932	63.88 %	10
Scholarships & Fellowships	\$	959,800	\$	959,800	\$	-	- %	
Total Expenditures	\$	7,735,870	\$	9,489,694	\$	1,753,824	22.67 %	
Transfers Out								
System Assessment	\$	275,000	\$	223,569	\$	(51,431)	(18.70)%	
Debt Service	\$	-	\$	-	\$	-	- %	
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	275,000	\$	223,569	\$	(51,431)	(18.70)%	
Total Budgeted Expenditures & Transfers Out	\$	8,010,870	\$	9,713,263	\$	1,702,393	21.25 %	

Sul Ross State University

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
7	Instruction Support	\$ (325,088)	Realign instruction support expenditures.
8	Student Support	\$ 235,259	Realign student support expenditures.
9	Institutional Support	\$ 1,047,775	Additional support in Information Technology.
10	Plant Support	\$ 901,932	Realign operations and maintenance expenditures.

Sul Ross State University

**Table C 1
Auxiliary Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	370,765	\$	355,436	\$ (15,329)	(4.13)%	
Medical Service Fee	\$	81,232	\$	80,876	\$ (356)	(0.44)%	
Student Service Fee	\$	564,770	\$	543,142	\$ (21,628)	(3.83)%	
Recreational Sport Fee	\$	231,364	\$	230,541	\$ (823)	(0.36)%	
Student Center Fee	\$	126,447	\$	121,988	\$ (4,459)	(3.53)%	
Student Bus Fee	\$	-	\$	-	-	-	
ID Card Fee	\$	-	\$	-	-	-	
Other	\$	35,000	\$	35,000	-	-	
Total Fees	\$	1,409,578	\$	1,366,983	\$ (42,595)	(3.02)%	
Sales and Services							
Housing	\$	2,000,000	\$	1,991,482	\$ (8,518)	(0.43)%	
Dining	\$	1,500,000	\$	962,656	\$ (537,344)	(35.82)%	11
Parking	\$	55,000	\$	55,000	-	-	
Athletics	\$	15,125	\$	15,125	-	-	
Bookstore	\$	20,000	\$	20,000	-	-	
Other	\$	60,000	\$	60,000	-	-	
Total Sales and Services	\$	3,650,125	\$	3,104,263	\$ (545,862)	(14.95)%	
Investment Income	\$	20,000	\$	20,000	-	-	
Other Income	\$	4,500	\$	4,500	-	-	
Total Revenues	\$	5,084,203	\$	4,495,746	\$ (588,457)	(11.57)%	
Transfers In							
Designated Tuition	\$	-	\$	-	-	-	
Other	\$	-	\$	-	-	-	
Total Transfers In	\$	-	\$	-	-	-	
Budgeted Fund Balances	\$	174,230	\$	-	\$ (174,230)	(100.00)%	
Total Budgeted Funds	\$	5,258,433	\$	4,495,746	\$ (762,687)	(14.50)%	

Sul Ross State University

Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
11	Sales and Services - Dining	\$ (537,344)	Forecasted revenue for dining adjusted.

Sul Ross State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 140,005	\$	89,456	\$	(50,549)	(36.11)%	
Medical Service Fee	\$ 81,232	\$	80,876	\$	(356)	(0.44)%	
Student Service Fee	\$ 739,000	\$	543,142	\$	(195,858)	(26.50)%	
Recreational Sport Fee	\$ 231,364	\$	155,521	\$	(75,843)	(32.78)%	
Student Center Fee	\$ 126,447	\$	121,988	\$	(4,459)	(3.53)%	
Student Bus Fee	\$ -	\$	-	\$	-	-	
ID Card Fee	\$ -	\$	-	\$	-	-	
Total Fee Based Expenditures	\$ 1,318,048	\$	990,983	\$	(327,065)	(24.81)%	
Housing	\$ 628,321	\$	612,975	\$	(15,346)	(2.44)%	
Dining	\$ 1,500,000	\$	962,656	\$	(537,344)	(35.82)%	12
Parking	\$ 55,000	\$	55,000	\$	-	-	
Athletics	\$ 15,125	\$	15,125	\$	-	-	
Bookstore	\$ 20,000	\$	20,000	\$	-	-	
Other	\$ 66,260	\$	119,500	\$	53,240	80.35 %	
Total Sales & Services Based Expenditures	\$ 2,284,706	\$	1,785,256	\$	(499,450)	(21.86)%	
Transfers Out							
Debt Service							
Medical Service	\$ -	\$	-	\$	-	-	
Athletics	\$ 220,760	\$	265,980	\$	45,220	20.48 %	
Student Center	\$ -	\$	-	\$	-	-	
Student Service	\$ -	\$	-	\$	-	-	
Housing	\$ 1,371,679	\$	1,378,507	\$	6,828	0.50 %	
Dining	\$ -	\$	-	\$	-	-	
Parking and Public Safety	\$ -	\$	-	\$	-	-	
Recreational Sports	\$ 63,240	\$	75,020	\$	11,780	18.63 %	
Other	\$ -	\$	-	\$	-	-	
Real Estate Rental	\$ -	\$	-	\$	-	-	
Vending	\$ -	\$	-	\$	-	-	
Designated Funds	\$ -	\$	-	\$	-	-	
Other	\$ -	\$	-	\$	-	-	
Total Transfers Out	\$ 1,655,679	\$	1,719,507	\$	63,828	3.86 %	
Total Budgeted Expenditures & Transfers Out	\$ 5,258,433	\$	4,495,746	\$	(762,687)	(14.50)%	

Sul Ross State University

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
12 Dining		\$ (537,344)	Realign actual expenditures for dining.

Sul Ross State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2022

	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

	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 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 22.00		\$ 22.00		\$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 600,000		\$ 877,138		\$ 277,138	46.19 %	
Forecasted Revenue:							
SSF Revenue	\$ 564,770		\$ 543,142		\$ (21,628)	(3.83)%	
Revenue Earned from Activities	\$ 5,000		\$ -		\$ (5,000)	(100.00)%	
Interest Revenue	\$ 2,000		\$ -		\$ (2,000)	(100.00)%	
Transfer In	\$ -		\$ -		\$ -	- %	
Total Forecasted Revenue:	<u>\$ 571,770</u>		<u>\$ 543,142</u>		<u>\$ (28,628)</u>	<u>(5.01)%</u>	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -		\$ -		\$ -	- %	
2. Recreational Activities	\$ 23,606		\$ 47,751		\$ 24,145	102.28 %	
3. Health and Hospital Services	\$ -		\$ -		\$ -	- %	
4. Medical Services	\$ -		\$ -		\$ -	- %	
5. Intramural and Intercollegiate Athletics	\$ -		\$ -		\$ -	- %	
6. Artists and Lecture Series	\$ -		\$ -		\$ -	- %	
7. Cultural Entertainment Series	\$ 25,582		\$ 4,000		\$ (21,582)	(84.36)%	
8. Debating and Oratorical Activities	\$ -		\$ -		\$ -	- %	
9. Student Publications	\$ 47,450		\$ 24,042		\$ (23,408)	(49.33)%	
10. Student Government	\$ 12,450		\$ 8,725		\$ (3,725)	(29.92)%	
11. Student Fee Advisory Committee	\$ -		\$ 4,000		\$ 4,000	100.00 %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -		\$ -		\$ -	- %	
13. Other (See Detail Below)	\$ 636,912		\$ 454,624		\$ (182,288)	(28.62)%	
Total Budgeted Expenditures	<u>\$ 746,000</u>		<u>\$ 543,142</u>		<u>\$ (202,858)</u>	<u>(27.19)%</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 425,770</u>		<u>\$ 877,138</u>		<u>\$ 451,368</u>	<u>106.01 %</u>	

Detail of Other:

Advising and Orientation	\$	150,097	\$	141,443	\$	(8,654)	(5.77)%
Ambassadors	\$	20,000	\$	7,500	\$	(12,500)	(62.50)%
Bank Service Charges	\$	10,500	\$	-	\$	(10,500)	(100.00)%
Counseling Center	\$	170,191	\$	111,275	\$	(58,916)	(34.62)%
Excet Review Course	\$	23,500	\$	-	\$	(23,500)	(100.00)%
Freshman Leadership	\$	28,000	\$	15,000	\$	(13,000)	(46.43)%
Homecoming	\$	5,000	\$	2,500	\$	(2,500)	(50.00)%
Lobo Comic Con	\$	2,010	\$	500	\$	(1,510)	(75.12)%
Intercollegiate Rodeo	\$	95,266	\$	77,236	\$	(18,030)	(18.93)%
Intercollegiate Rodeo NIRA Event	\$	34,000	\$	18,000	\$	(16,000)	(47.06)%
Student Advisory Board	\$	6,000	\$	-	\$	(6,000)	(100.00)%
Student Development	\$	67,450	\$	75,670	\$	8,220	12.19 %
Student Support Services	\$	2,000	\$	500	\$	(1,500)	(75.00)%
Student Service Fee Contingency	\$	13,898	\$	-	\$	(13,898)	(100.00)%
Undergraduate Travel and Funds for Organizations	\$	9,000	\$	5,000	\$	(4,000)	(44.44)%
Total Other	\$	636,912	\$	454,624	\$	(182,288)	(28.62)%

Sul Ross State University

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 6,313,959.00	\$ 308,251.00	\$ 247,906.00	\$ 1,586,675.00	\$ 1,410,909.00	\$ 2,691,578.00	\$ 3,026,961.00	\$ -	\$ 821,063.00	\$ 16,407,302.00
Benefits	\$ 1,470,505.00	\$ 81,805.00	\$ 74,039.00	\$ 554,773.00	\$ 369,169.00	\$ 942,052.00	\$ 1,366,604.00	\$ -	\$ 249,398.00	\$ 5,108,345.00
Travel	\$ 71,750.00	\$ 500.00	\$ 1,500.00	\$ 62,887.00	\$ 27,250.00	\$ 316,323.00	\$ 20,308.00	\$ -	\$ 39,575.00	\$ 540,093.00
O&M	\$ 226,065.00	\$ 181,320.00	\$ 17,500.00	\$ 535,506.00	\$ 617,228.00	\$ 1,123,803.00	\$ 2,299,941.00	\$ -	\$ 1,114,355.00	\$ 6,115,718.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,016.00	\$ 1,007,879.00	\$ -	\$ 551,848.00	\$ 1,933,743.00
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 959,800.00	\$ -	\$ 959,800.00
Total Budget	\$ 8,082,279.00	\$ 571,876.00	\$ 340,945.00	\$ 2,739,841.00	\$ 2,424,556.00	\$ 5,447,772.00	\$ 7,721,693.00	\$ 959,800.00	\$ 2,776,239.00	\$ 31,065,001.00

Sul Ross State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2022

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 19,231,145.00	\$ 1,249,145.00	\$ -	\$ 20,480,290.00	\$ (18,799,068.00)	\$ (1,681,222.00)	\$ (20,480,290.00)	\$ (432,077.00)
Designated	\$ 7,961,791.00	\$ 251,472.00	\$ 1,500,000.00	\$ 9,713,263.00	\$ (9,489,694.00)	\$ (223,569.00)	\$ (9,713,263.00)	\$ 27,903.00
Auxiliary Enterprises	\$ 4,495,746.00	\$ -	\$ -	\$ 4,495,746.00	\$ (2,776,239.00)	\$ (1,719,507.00)	\$ (4,495,746.00)	\$ (1,719,507.00)
Total	\$ 31,688,682.00	\$ 1,500,617.00	\$ 1,500,000.00	\$ 34,689,299.00	\$ (31,065,001.00)	\$ (3,624,298.00)	\$ (34,689,299.00)	\$ (2,123,681.00)

Sul Ross State University - Rio Grande College

Budget Summary

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 3,102,738		\$ 3,766,127		\$ 663,389	21.38 %
State Appropriations	\$ 5,915,326		\$ 6,011,273		\$ 95,947	1.62 %
Sales and Services	\$ -		\$ -		-	- %
Other	\$ 61,500		\$ 61,500		-	- %
Operating Revenues	\$ 9,079,564		\$ 9,838,900		\$ 759,336	8.36 %
Transfers In	\$ 123,820		\$ 119,568		\$ (4,252)	(3.43)%
Budgeted Use of Fund Balance	\$ 355,165		\$ 326,970		\$ (28,195)	(7.94)%
Total Revenues	\$ 9,558,549		\$ 10,285,438		\$ 726,889	7.60 %
Expenditures						
Instruction Support	\$ 2,433,795		\$ 3,341,950		\$ 908,155	37.31 %
Research / Organized Research	\$ -		\$ -		-	- %
Public Service	\$ 121,434		\$ 272,207		\$ 150,773	124.16 %
Academic Support	\$ 605,403		\$ 713,426		\$ 108,023	17.84 %
Student Support	\$ 887,251		\$ 666,146		\$ (221,105)	(24.92)%
Institutional Support	\$ 3,579,918		\$ 2,425,575		\$ (1,154,343)	(32.24)%
Plant Support	\$ 1,096,245		\$ 736,767		\$ (359,478)	(32.79)%
Scholarships & Fellowships	\$ 123,820		\$ 119,468		\$ (4,352)	(3.51)%
Auxiliary Enterprises	\$ 517,914		\$ 517,914		-	- %
Operating Expenditures	\$ 9,365,780		\$ 8,793,453		\$ (572,327)	(6.11)%
Transfers Out	\$ 192,769		\$ 1,491,985		\$ 1,299,216	673.98 %
Total Expenditures	\$ 9,558,549		\$ 10,285,438		\$ 726,889	7.60 %

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 4,407,860		\$ 3,399,381		\$ (1,008,479)	(22.88)%
Payroll Related Costs	\$ 1,153,733		\$ 733,635		\$ (420,098)	(36.41)%
Travel	\$ 258,250		\$ 135,350		\$ (122,900)	(47.59)%
Operations & Maintenance	\$ 3,545,937		\$ 4,318,619		\$ 772,682	21.79 %
Utilities	\$ -		\$ -		-	- %
Capital	\$ -		\$ -		-	- %
Other	\$ -		\$ 206,468		\$ 206,468	100.00 %
Total Operating Expenditures	\$ 9,365,780		\$ 8,793,453		\$ (572,327)	(6.11)%

Sul Ross State University - Rio Grande College

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 772,150		\$ 788,476		\$ 16,326	2.11 %	
State Appropriation							
Bill Pattern General Revenue	\$ 4,783,998		\$ 4,857,914		\$ 73,916	1.55 %	
Benefits	\$ 658,438		\$ 680,469		\$ 22,031	3.35 %	
Higher Education Fund	\$ 472,890		\$ 472,890		-	- %	
Hazlewood Reimbursement	\$ -		\$ -		-	- %	
Other	\$ -		\$ -		-	- %	
Total State Appropriations	<u>\$ 5,915,326</u>		<u>\$ 6,011,273</u>		<u>\$ 95,947</u>	<u>1.62 %</u>	
Other Revenue	\$ 60,500		\$ 60,500		-	- %	
Total Revenues	<u>\$ 6,747,976</u>		<u>\$ 6,860,249</u>		<u>\$ 112,273</u>	<u>1.66 %</u>	
Transfers In							
Designated Tuition	\$ -		\$ -		-	- %	
Technology Service Fee	\$ -		\$ -		-	- %	
Other	\$ -		\$ -		-	- %	
Total Transfers In	<u>\$ -</u>		<u>\$ -</u>		<u>-</u>	<u>- %</u>	
Budgeted Fund Balances	\$ -		\$ -		-	- %	
Total Budgeted Funds	<u><u>\$ 6,747,976</u></u>		<u><u>\$ 6,860,249</u></u>		<u><u>\$ 112,273</u></u>	<u><u>1.66 %</u></u>	

Sul Ross State University - Rio Grande College

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 2,209,895	\$	3,075,207	\$	865,312	39.16 %	1
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ 121,434	\$	272,207	\$	150,773	124.16 %	
Academic Support	\$ 405,203	\$	294,002	\$	(111,201)	(27.44)%	
Student Service Support	\$ 411,173	\$	249,107	\$	(162,066)	(39.42)%	
Institutional Support	\$ 2,380,206	\$	864,346	\$	(1,515,860)	(63.69)%	2
Plant Support	\$ 1,096,245	\$	736,767	\$	(359,478)	(32.79)%	3
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %	
Total Expenditures	\$ 6,624,156	\$	5,491,636	\$	(1,132,520)	(17.10)%	
Transfers Out							
TPEG	\$ 123,820	\$	119,468	\$	(4,352)	(3.51)%	
TRB Debt Service	\$ -	\$	-	\$	-	- %	
HEF - Debt Service	\$ -	\$	-	\$	-	- %	
HEF - Plant	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	1,249,145	\$	1,249,145	100.00 %	4
Total Transfers Out	\$ 123,820	\$	1,368,613	\$	1,244,793	1005.32 %	
Total Budgeted Expenditures & Transfers Out	\$ 6,747,976	\$	6,860,249	\$	112,273	1.66 %	

Sul Ross State University - Rio Grande College

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 856,312	Realign faculty expenditures.
2	Institutional Support	\$ (1,515,860)	Transfer to Alpine for Administration costs not put on schedule last year.
3	Plant Support	\$ (359,478)	Realign maintrnance and operations expenditures.
4	Transfer Out - Other	\$ (1,249,145)	Transfer to Alpine for Administration costs not put on schedule last year.

Sul Ross State University - Rio Grande College

**Table B 1
Designated Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	1,390,895	\$	1,716,626	\$	325,731	23.42 %	5
Institutional Services Fee	\$	-	\$	-	-	-	-	
Advising Fee	\$	-	\$	-	-	-	-	
Technology Use / Computer Service Fee	\$	346,313	\$	398,230	\$	51,917	14.99 %	
Environmental Service Fee	\$	-	\$	-	-	-	-	
ID / One-Card Fee	\$	-	\$	-	-	-	-	
Library Fee	\$	26,296	\$	30,982	\$	4,686	17.82 %	
International Education Fee	\$	1,577	\$	1,849	\$	272	17.25 %	
Student Publication Fee	\$	-	\$	-	-	-	-	
Academic Program Fees	\$	-	\$	-	-	-	-	
Distance Learning Fee	\$	344,758	\$	581,020	\$	236,262	68.53 %	6
Records Fee	\$	-	\$	-	-	-	-	
Recreation Fee	\$	-	\$	-	-	-	-	
University Center Fee	\$	-	\$	-	-	-	-	
International Study Fee	\$	-	\$	-	-	-	-	
Repeat Fee	\$	-	\$	-	-	-	-	
Other	\$	59,000	\$	59,000	\$	-	-	
Total Tuition and Fees	\$	2,168,839	\$	2,787,707	\$	618,868	28.53 %	
Investment Income	\$	-	\$	-	-	-	-	
Other Revenue	\$	-	\$	-	-	-	-	
Total Revenues	\$	2,168,839	\$	2,787,707	\$	618,868	28.53 %	
Transfers In								
TPEG	\$	123,820	\$	119,568	\$	(4,252)	(3.43)%	
Auxiliary Funds	\$	-	\$	-	-	-	-	
Other	\$	-	\$	-	-	-	-	
Total Transfers In	\$	123,820	\$	119,568	\$	(4,252)	(3.43)%	
Budgeted Fund Balances	\$	-	\$	-	-	-	-	
Total Budgeted Funds	\$	2,292,659	\$	2,907,275	\$	614,616	26.81 %	

Sul Ross State University - Rio Grande College

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
5	Designated Tuition	\$ 325,731	FY21 was budgeted for a 10% reduction in enrollment but that was not realized.
6	Distance Learning Fee	\$ 236,262	Increase in online instruction.

Sul Ross State University - Rio Grande College

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	223,900	\$	266,743	\$	42,843	19.13 %	
Research / Organized Research	\$	-	\$	-	\$	-	-	
Public Service	\$	-	\$	-	\$	-	-	
Academic Support	\$	200,200	\$	419,424	\$	219,224	109.50 %	7
Student Support	\$	476,078	\$	417,039	\$	(59,039)	(12.40)%	
Institutional Support	\$	1,199,712	\$	1,561,229	\$	361,517	30.13 %	8
Plant Support	\$	-	\$	-	\$	-	-	
Scholarships & Fellowships	\$	123,820	\$	119,468	\$	(4,352)	(3.51)%	
Total Expenditures	\$	2,223,710	\$	2,783,903	\$	560,193	25.19 %	
Transfers Out								
System Assessment	\$	68,949	\$	123,372	\$	54,423	78.93 %	
Debt Service	\$	-	\$	-	\$	-	-	
E&G	\$	-	\$	-	\$	-	-	
Auxiliary	\$	-	\$	-	\$	-	-	
Other	\$	-	\$	-	\$	-	-	
Total Transfers Out	\$	68,949	\$	123,372	\$	54,423	78.93 %	
Total Budgeted Expenditures & Transfers Out	\$	2,292,659	\$	2,907,275	\$	614,616	26.81 %	

Sul Ross State University - Rio Grande College

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
7	Academic Support	\$ 219,224	Realign academic support expenditures.
8	Institutional Support	\$ 361,517	Realign institutional support expenditures.

Sul Ross State University - Rio Grande College

**Table C 1
Auxiliary Funds
Revenues and Transfers**

		FY 2021	FY 2022	Variance		Note
		APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Fees						
Athletic Fee	\$	-	\$ -	-	-	-%
Medical Service Fee	\$	-	\$ -	-	-	-%
Student Service Fee	\$	161,749	\$ 189,944	\$ 28,195	17.43	%
Recreational Sport Fee	\$	-	\$ -	-	-	-%
Student Center Fee	\$	-	\$ -	-	-	-%
Student Bus Fee	\$	-	\$ -	-	-	-%
ID Card Fee	\$	-	\$ -	-	-	-%
Other	\$	-	\$ -	-	-	-%
Total Fees	\$	161,749	\$ 189,944	\$ 28,195	17.43	%
Sales and Services						
Housing	\$	-	\$ -	-	-	-%
Dining	\$	-	\$ -	-	-	-%
Parking	\$	-	\$ -	-	-	-%
Athletics	\$	-	\$ -	-	-	-%
Bookstore	\$	-	\$ -	-	-	-%
Other	\$	-	\$ -	-	-	-%
Total Sales and Services	\$	-	\$ -	-	-	-%
Investment Income	\$	1,000	\$ 1,000	-	-	-%
Other Income	\$	-	\$ -	-	-	-%
Total Revenues	\$	162,749	\$ 190,944	\$ 28,195	17.32	%
Transfers In						
Designated Tuition	\$	-	\$ -	-	-	-%
Other	\$	-	\$ -	-	-	-%
Total Transfers In	\$	-	\$ -	-	-	-%
Budgeted Fund Balances	\$	355,165	\$ 326,970	(28,195)	(7.94)	%
Total Budgeted Funds	\$	517,914	\$ 517,914	-	-	-%

Sul Ross State University - Rio Grande College

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2021		FY 2022		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 2021		FY 2022		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)	\$ 700,000		\$ 991,517		\$ 291,517	41.65 %	
Forecasted Revenue:							
SSF Revenue	\$ 161,749		\$ 189,944		\$ 28,195	17.43 %	
Revenue Earned from Activities	\$ -		\$ -		\$ -	- %	
Interest Revenue	\$ 1,000		\$ 1,000		\$ -	- %	
Transfer In	\$ -		\$ -		\$ -	- %	
Total Forecasted Revenue:	\$ 162,749		\$ 190,944		\$ 28,195	17.32 %	
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	\$ 344,835		\$ 664,547		\$ 319,712	92.71 %	

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 & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 1,800,882.00	\$ -	\$ 121,434.00	\$ 342,182.00	\$ 423,107.00	\$ 397,468.00	\$ -	\$ -	\$ 314,308.00	\$ 3,399,381.00
Benefits	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 687,669.00	\$ -	\$ -	\$ 39,966.00	\$ 733,635.00
Travel	\$ 52,500.00	\$ -	\$ -	\$ 26,000.00	\$ 18,700.00	\$ 10,150.00	\$ -	\$ -	\$ 28,000.00	\$ 135,350.00
O&M	\$ 1,488,568.00	\$ -	\$ 150,773.00	\$ 339,244.00	\$ 172,339.00	\$ 1,330,288.00	\$ 736,767.00	\$ -	\$ 100,640.00	\$ 4,318,619.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ 52,000.00	\$ -	\$ -	\$ 119,468.00	\$ 35,000.00	\$ 206,468.00
Total Budget	\$ 3,341,950.00	\$ -	\$ 272,207.00	\$ 713,426.00	\$ 666,146.00	\$ 2,425,575.00	\$ 736,767.00	\$ 119,468.00	\$ 517,914.00	\$ 8,793,453.00

Sul Ross State University - Rio Grande College

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending 2022

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 6,860,249.00	\$ -	\$ -	\$ 6,860,249.00	\$ (5,491,636.00)	\$ (1,368,613.00)	\$ (6,860,249.00)	\$ (1,368,613.00)
Designated	\$ 2,787,707.00	\$ 119,568.00	\$ -	\$ 2,907,275.00	\$ (2,783,903.00)	\$ (123,372.00)	\$ (2,907,275.00)	\$ (3,804.00)
Auxiliary Enterprises	\$ 190,944.00	\$ -	\$ 326,970.00	\$ 517,914.00	\$ (517,914.00)	\$ -	\$ (517,914.00)	\$ -
Total	\$ 9,838,900.00	\$ 119,568.00	\$ 326,970.00	\$ 10,285,438.00	\$ (8,793,453.00)	\$ (1,491,985.00)	\$ (10,285,438.00)	\$ (1,372,417.00)



DENISE M. TRAUTH
PRESIDENT

OFFICE OF THE PRESIDENT

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July 20, 2021

Members of the Board of Regents
The Texas State University System

Dear Members of the Board of Regents:

The fiscal year 2022 Texas State University budget reflects an all-funds increase of nearly \$38.6 million, or approximately seven percent, after experiencing a \$38.5 million decline in fiscal year 2021. This increase is mainly attributable to restored formula funding, new non-formula support funding, a rebound in projected semester credit hours, and expected increases to other income-generating activities like housing, the university bookstore, and on-campus dining. We are grateful to The Texas State University System for supporting the university as we have navigated the uncharted waters of the past year.

The proposed budget for 2022 has been prepared recognizing that the planned eight percent decline in billable semester credit hours projected for 2021 did not come to fruition and instead recognizing only a slight decline in overall enrollment. The budget reflects tuition and fee rates previously approved by the Board of Regents, which included a 2.6 percent tuition and fee increase and increases to the undergraduate differential tuition in the College of Science and Engineering and the McCoy College of Business Administration.

We continue to invest in our future, even during tight budget times. This budget includes additional funding for the implementation of new academic programs. These include a Ph.D. in Applied Anthropology, a Ph.D. in Computer Science, a Bachelor of Science in Civil Engineering, a Bachelor of Science in Mechanical Engineering, and several others at a combined cost of over \$1.5 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. This 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. Part of our plans for enrollment growth include increasing our merit scholarship funding for freshmen by almost 300 percent to continue to position Texas State as an affordable and accessible option 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. Since the Hazlewood program was opened to legacy participants in 2010, Texas State has waived almost \$181.6 million in tuition and fees, and received less than \$15.5 million to help offset these waived revenues. This continues to place a significant and increasing drain on our resources.

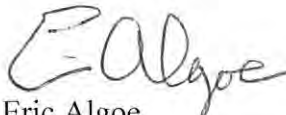
Flexibility has and will continue to be critical as we plan and adjust university operations in the face of the COVID-19 pandemic. Texas State remains committed to making decisions regarding university operations that reflect our commitment to health and safety while serving our students and delivering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

These are uncertain times, but even now, Texas State has a bright future. With all the challenges over the past year 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 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 353,931,137	\$	382,488,384	\$	28,557,247	8.07 %
State Appropriations	\$ 180,751,928	\$	189,432,176	\$	8,680,248	4.80 %
Sales and Services	\$ 82,535,570	\$	83,318,524	\$	782,954	0.95 %
Other	\$ 21,017,153	\$	22,074,676	\$	1,057,523	5.03 %
Operating Revenues	\$ 638,235,788	\$	677,313,760	\$	39,077,972	6.12 %
Transfers In	\$ 67,284,363	\$	64,608,133	\$	(2,676,230)	(3.98)%
Budgeted Use of Fund Balance	\$ 2,570,959	\$	1,258,102	\$	(1,312,857)	(51.06)%
Total Revenues	\$ 708,091,110	\$	743,179,995	\$	35,088,885	4.96 %
Expenditures						
Instruction Support	\$ 199,988,381	\$	210,911,582	\$	10,923,201	5.46 %
Research / Organized Research	\$ 27,100,267	\$	29,973,383	\$	2,873,116	10.60 %
Public Service	\$ 938,098	\$	1,002,560	\$	64,461	6.87 %
Academic Support	\$ 51,084,035	\$	47,980,850	\$	(3,103,185)	(6.07)%
Student Support	\$ 16,474,591	\$	16,691,112	\$	216,521	1.31 %
Institutional Support	\$ 56,591,976	\$	68,146,402	\$	11,554,426	20.42 %
Plant Support	\$ 45,609,542	\$	47,031,367	\$	1,421,825	3.12 %
Scholarships & Fellowships	\$ 43,040,765	\$	55,428,130	\$	12,387,364	28.78 %
Auxiliary Enterprises	\$ 107,144,482	\$	109,380,340	\$	2,235,858	2.09 %
Operating Expenditures	\$ 547,972,137	\$	586,545,725	\$	38,573,588	7.04 %
Transfers Out	\$ 160,118,973	\$	156,634,270	\$	(3,484,703)	(2.18)%
Total Expenditures	\$ 708,091,110	\$	743,179,995	\$	35,088,885	4.96 %

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 266,101,125	\$	281,892,612	\$	15,791,487	5.93 %
Payroll Related Costs	\$ 82,803,453	\$	85,659,160	\$	2,855,707	3.45 %
Travel	\$ 5,362,935	\$	5,744,176	\$	381,241	7.11 %
Operations & Maintenance	\$ 153,281,131	\$	172,187,892	\$	18,906,761	12.33 %
Utilities	\$ 31,899,005	\$	32,357,068	\$	458,063	1.44 %
Capital	\$ 8,524,488	\$	8,704,816	\$	180,328	2.12 %
Other	\$ -	\$	-	\$	-	-%
Total Operating Expenditures	\$ 547,972,137	\$	586,545,725	\$	38,573,588	7.04 %

Texas State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	50,798,095	\$	53,727,045	\$	2,928,950	5.77 %	(1)
State Appropriation								
Bill Pattern General Revenue	\$	115,433,608	\$	122,882,938	\$	7,449,330	6.45 %	(2)
Benefits	\$	26,711,842	\$	27,942,760	\$	1,230,918	4.61 %	
Higher Education Fund	\$	37,606,478	\$	37,606,478	\$	-	- %	
Hazlewood Reimbursement	\$	1,000,000	\$	1,000,000	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	180,751,928	\$	189,432,176	\$	8,680,248	4.80 %	
Other Revenue	\$	1,064,500	\$	1,316,869	\$	252,369	23.71 %	(3)
Total Revenues	\$	232,614,523	\$	244,476,090	\$	11,861,567	5.10 %	
Transfers In								
Designated Tuition	\$	53,638,044	\$	50,429,175	\$	(3,208,869)	(5.98)%	(4)
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	53,638,044	\$	50,429,175	\$	(3,208,869)	(5.98)%	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	286,252,567	\$	294,905,265	\$	8,652,698	3.02 %	

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	\$ 2,928,950	Increase in Tuition, Excess Hours & Graduate tuition revenue since planned 8% enrollment decline was not realized.
(2)	Bill Pattern General Revenue	\$ 7,449,330	\$2.55M Community Resilience; \$3.6M increase in Op Support; \$900K increase in Space Support; \$585K increase in TRB Debt Service
(3)	Other Revenue	\$ 252,369	Polysom Sleep Lab reinstatement
(4)	Designated Tuition-Transfers In	\$ (3,208,869)	\$3.2M decrease in anticipated transfer to offset PFG needs due to increased revenue capacity in E&G

Texas State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	173,291,275	\$	177,660,232	\$	4,368,957	2.52 %	
Research / Organized Research	\$	19,172,849	\$	21,592,191	\$	2,419,341	12.62 %	(1)
Public Service	\$	170,222	\$	168,683	\$	(1,539)	(0.90)%	
Academic Support	\$	11,775,026	\$	11,794,689	\$	19,663	0.17 %	
Student Service Support	\$	7,437,432	\$	7,394,610	\$	(42,822)	(0.58)%	
Institutional Support	\$	2,640,276	\$	3,765,556	\$	1,125,280	42.62 %	(2)
Plant Support	\$	12,800,945	\$	12,716,841	\$	(84,104)	(0.66)%	
Scholarships & Fellowships	\$	454,261	\$	454,261	\$	0	0.00 %	
Total Expenditures	\$	227,742,286	\$	235,547,063	\$	7,804,777	3.43 %	
Transfers Out								
TPEG	\$	6,307,400	\$	6,607,104	\$	299,704	4.75 %	
TRB Debt Service	\$	16,777,480	\$	17,363,463	\$	585,983	3.49 %	
HEF - Debt Service	\$	5,566,310	\$	5,696,320	\$	130,010	2.34 %	
HEF - Plant	\$	29,859,091	\$	29,691,315	\$	(167,776)	(0.56)%	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	58,510,281	\$	59,358,202	\$	847,921	1.45 %	
Total Budgeted Expenditures & Transfers Out	\$	286,252,567	\$	294,905,265	\$	8,652,698	3.02 %	

Texas State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Research / Organized Research	\$ 2,419,341	\$2.55M New Center for Excellence for Community Health and Economic Resilience Research
(2)	Institutional Support	\$ 1,125,280	\$1.1M salary review and fringe funding

Texas State University

**Table B 1
Designated Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	207,721,176	\$	227,659,689	\$	19,938,513	9.60 % (1)
Institutional Services Fee	\$	-	\$	-	-	-	-%
Advising Fee	\$	7,006,482	\$	7,366,500	\$	360,018	5.14 % (2)
Technology Use / Computer Service Fee	\$	13,345,285	\$	13,937,290	\$	592,005	4.44 %
Environmental Service Fee	\$	75,110	\$	79,600	\$	4,490	5.98 %
ID / One-Card Fee	\$	-	\$	-	-	-	-%
Library Fee	\$	10,626,303	\$	11,097,800	\$	471,497	4.44 %
International Education Fee	\$	225,328	\$	238,800	\$	13,472	5.98 %
Student Publication Fee	\$	600,900	\$	636,700	\$	35,800	5.96 %
Academic Program Fees	\$	-	\$	-	-	-	-%
Distance Learning Fee	\$	5,169,600	\$	7,333,650	\$	2,164,050	41.86 % (3)
Records Fee	\$	-	\$	-	-	-	-%
Recreation Fee	\$	-	\$	-	-	-	-%
University Center Fee	\$	-	\$	-	-	-	-%
International Study Fee	\$	3,977,800	\$	3,819,000	\$	(158,800)	(3.99)%
Repeat Fee	\$	1,556,000	\$	1,690,460	\$	134,460	8.64 %
Other	\$	4,769,990	\$	4,981,000	\$	211,010	4.42 %
Total Tuition and Fees	\$	255,073,974	\$	278,840,489	\$	23,766,515	9.32 %
Investment Income	\$	400,000	\$	400,000	\$	-	-%
Other Revenue	\$	19,385,653	\$	20,063,377	\$	677,724	3.50 %
Total Revenues	\$	274,859,627	\$	299,303,866	\$	24,444,239	8.89 %
Transfers In							
TPEG	\$	6,307,400	\$	6,607,104	\$	299,704	4.75 %
Auxiliary Funds	\$	-	\$	-	-	-	-%
Other	\$	369,495	\$	475,000	\$	105,505	28.55 %
Total Transfers In	\$	6,676,895	\$	7,082,104	\$	405,209	6.07 %
Budgeted Fund Balances	\$	320,711	\$	630,340	\$	309,629	96.54 % (4)
Total Budgeted Funds	\$	281,857,233	\$	307,016,310	\$	25,159,077	8.93 %

Texas State University

**Table B 1
Designated Funds
Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1) Designated Tuition	\$	19,938,513	Increase in Designated Tuition from not realizing a planned 8% enrollment decline and a previously approved rate increase.
(2) Advising Fee	\$	360,018	Increase in Advising Fee from not realizing a planned 8% enrollment decline
(3) Distance Learning Fee	\$	2,164,050	Increase in Electronic Course Fee
(4) Budgeted Fund Balance	\$	309,629	Increase in Student Success Fee budgeted fund balance to accomplish student retention issues

Texas State University

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	26,697,106	\$	33,251,350	\$	6,554,244	24.55 %	(1)
Research / Organized Research	\$	7,927,417	\$	8,381,192	\$	453,775	5.72 %	(2)
Public Service	\$	767,877	\$	833,877	\$	66,000	8.60 %	
Academic Support	\$	39,309,009	\$	36,186,161	\$	(3,122,849)	(7.94)%	(3)
Student Support	\$	9,037,159	\$	9,296,502	\$	259,343	2.87 %	
Institutional Support	\$	53,951,700	\$	64,380,846	\$	10,429,146	19.33 %	(4)
Plant Support	\$	32,808,597	\$	34,314,526	\$	1,505,929	4.59 %	
Scholarships & Fellowships	\$	42,586,504	\$	54,973,869	\$	12,387,364	29.09 %	(5)
Total Expenditures	\$	213,085,369	\$	241,618,321	\$	28,532,952	13.39 %	
Transfers Out								
System Assessment	\$	5,450,094	\$	5,065,872	\$	(384,222)	(7.05)%	(6)
Debt Service	\$	3,069,807	\$	3,183,517	\$	113,710	3.70 %	
E&G	\$	53,638,044	\$	50,429,175	\$	(3,208,869)	(5.98)%	(7)
Auxiliary	\$	6,244,424	\$	6,244,424	\$	-	-	
Other	\$	369,495	\$	475,000	\$	105,505	28.55 %	
Total Transfers Out	\$	68,771,864	\$	65,397,989	\$	(3,373,876)	(4.91)%	
Total Budgeted Expenditures & Transfers Out	\$	281,857,233	\$	307,016,310	\$	25,159,077	8.93 %	

Texas State University

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Instruction Support	\$ 6,554,244	Increase in Electronic Course Fee revenue of \$2M plus a transition of \$3M from Academic Support for Electronic Course Fee; \$750K increase in summer faculty funding
(2)	Research / Organized Research	\$ 453,775	\$400K funding for IDEA Center
(3)	Academic Support	\$ (3,122,849)	Transition of \$3M from Academic Support to Instruction for Electronic Course Fee
(4)	Institutional Support	\$ 10,429,146	\$2.7M increase in salary related costs; \$1.8M increase in fringe; \$2.8M in reserves for planning; \$742K increase in retiree insurance costs; \$1.6M increase in Computer Service Fee; \$500K in IT costs (hardware/software)
(5)	Scholarships & Fellowships	\$ 12,387,364	\$9.7M increase in Merit Scholarships; \$2.4M increase in Financial Aid Set Asides
(6)	Transfers Out-System Assessment	\$ (384,222)	Decrease in budget for TSUS Billing to align with actuals
(7)	Transfers Out-E&G	\$ (3,208,869)	Decrease in transfer from DM to E&G due to increased E&G revenues to cover expenses

Texas State University

**Table C 1
Auxiliary Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	18,348,236	\$	19,161,400	\$	813,164	4.43 %
Medical Service Fee	\$	3,657,290	\$	3,726,730	\$	69,440	1.90 %
Student Service Fee	\$	6,358,692	\$	6,750,200	\$	391,508	6.16 % (1)
Recreational Sport Fee	\$	6,389,110	\$	6,504,950	\$	115,840	1.81 %
Student Center Fee	\$	6,557,460	\$	6,916,990	\$	359,530	5.48 % (2)
Student Bus Fee	\$	6,372,730	\$	6,462,630	\$	89,900	1.41 %
ID Card Fee	\$	375,550	\$	397,950	\$	22,400	5.96 %
Other	\$	-	\$	-	\$	-	- %
Total Fees	\$	48,059,068	\$	49,920,850	\$	1,861,782	3.87 %
Sales and Services							
Housing	\$	49,099,000	\$	44,331,706	\$	(4,767,294)	(9.71)% (3)
Dining	\$	14,720,000	\$	16,720,000	\$	2,000,000	13.59 % (4)
Parking	\$	6,942,600	\$	6,942,600	\$	-	- %
Athletics	\$	5,630,712	\$	6,989,430	\$	1,358,718	24.13 % (5)
Bookstore	\$	899,700	\$	3,000,000	\$	2,100,300	233.44 % (6)
Other	\$	5,243,558	\$	5,334,788	\$	91,230	1.74 %
Total Sales and Services	\$	82,535,570	\$	83,318,524	\$	782,954	0.95 %
Investment Income	\$	167,000	\$	294,430	\$	127,430	76.31 %
Other Income	\$	-	\$	-	\$	-	- %
Total Revenues	\$	130,761,638	\$	133,533,804	\$	2,772,166	2.12 %
Transfers In							
Designated Tuition	\$	6,244,424	\$	6,244,424	\$	-	- %
Other	\$	725,000	\$	852,430	\$	127,430	17.58 %
Total Transfers In	\$	6,969,424	\$	7,096,854	\$	127,430	1.83 %
Budgeted Fund Balances	\$	2,250,248	\$	627,762	\$	(1,622,486)	(72.10)% (7)
Total Budgeted Funds	\$	139,981,310	\$	141,258,420	\$	1,277,110	0.91 %

Texas State University

**Table C 1
Auxiliary Funds
Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Student Service Fee	\$ 391,508	Increase in revenue from not realizing a planned 8% enrollment decline
(2)	Student Center Fee	\$ 359,530	Increase in revenue from not realizing a planned 8% enrollment decline
(3)	Housing	\$ (4,767,294)	Decrease in revenue projection to reflect reduced revenue generating capacity
(4)	Dining	\$ 2,000,000	Increase in revenue from not realizing a planned 8% enrollment decline
(5)	Athletics	\$ 1,358,718	Increase in revenue from not realizing a planned 8% enrollment decline
(6)	Bookstore	\$ 2,100,300	Increase in M&O budget for Bookstore due to growth of Direct Digital Access Program
(7)	Budgeted Fund Balances	\$ (1,622,486)	Elimination of the Athletics budgeted use of reserves

Texas State University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 18,348,236	\$	19,161,400	\$	813,164	4.43 %	
Medical Service Fee	\$ 3,698,235	\$	3,582,689	\$	(115,546)	(3.12)%	
Student Service Fee	\$ 6,358,692	\$	6,750,200	\$	391,508	6.16 %	(1)
Recreational Sport Fee	\$ 3,983,560	\$	4,245,845	\$	262,285	6.58 %	(2)
Student Center Fee	\$ 4,317,100	\$	4,675,180	\$	358,080	8.29 %	(3)
Student Bus Fee	\$ 6,372,730	\$	6,462,630	\$	89,900	1.41 %	
ID Card Fee	\$ 375,550	\$	397,950	\$	22,400	5.96 %	
Total Fee Based Expenditures	\$ 43,454,103	\$	45,275,893	\$	1,821,791	4.19 %	
Housing	\$ 33,246,386	\$	28,954,821	\$	(4,291,565)	(12.91)%	(4)
Dining	\$ 13,577,142	\$	15,578,938	\$	2,001,796	14.74 %	(5)
Parking	\$ 2,712,038	\$	2,997,857	\$	285,819	10.54 %	(6)
Athletics	\$ 8,704,698	\$	8,536,372	\$	(168,326)	(1.93)%	
Bookstore	\$ 668,386	\$	2,768,754	\$	2,100,368	314.24 %	(7)
Other	\$ 4,781,730	\$	5,267,705	\$	485,975	10.16 %	(8)
Total Sales & Services Based Expenditures	\$ 63,690,380	\$	64,104,447	\$	414,067	0.65 %	
Transfers Out							
Debt Service							
Medical Service	\$ 376,964	\$	144,041	\$	(232,923)	(61.79)%	(9)
Athletics	\$ 5,631,605	\$	5,549,912	\$	(81,693)	(1.45)%	
Student Center	\$ 2,240,360	\$	2,241,810	\$	1,450	0.06 %	
Student Service	\$ -	\$	-	\$	-	- %	
Housing	\$ 15,852,614	\$	15,376,885	\$	(475,729)	(3.00)%	
Dining	\$ 1,142,858	\$	1,141,062	\$	(1,796)	(0.16)%	
Parking and Public Safety	\$ 4,230,562	\$	3,944,743	\$	(285,819)	(6.76)%	(10)
Recreational Sports	\$ 2,405,550	\$	2,395,950	\$	(9,600)	(0.40)%	
Other	\$ 231,314	\$	231,246	\$	(68)	(0.03)%	
Real Estate Rental	\$ -	\$	-	\$	-	- %	
Vending	\$ -	\$	-	\$	-	- %	
Designated Funds	\$ -	\$	-	\$	-	- %	
Other	\$ 725,000	\$	852,430	\$	127,430	17.58 %	
Total Transfers Out	\$ 32,836,828	\$	31,878,079	\$	(958,748)	(2.92)%	
Total Budgeted Expenditures & Transfers Out	\$ 139,981,310	\$	141,258,420	\$	1,277,110	0.91 %	

Texas State University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Student Service Fee	\$ 391,508	Increase to cover increasing salary related costs
(2)	Recreational Sport Fee	\$ 262,285	Increase to cover increasing salary related costs
(3)	Student Center Fee	\$ 358,080	Increase to cover increasing salary related costs
(4)	Housing	\$ (4,291,565)	\$2.6M decrease in DHRL Capital Improvement; \$1.4M decrease in overall Housing M&O
(5)	Dining	\$ 2,001,796	Increase in M&O budget for Dining
(6)	Parking	\$ 285,819	Increase in M&O due to decrease in Debt Service
(7)	Bookstore	\$ 2,100,368	Increase in M&O budget for Bookstore
(8)	Other-Sales & Service	\$ 485,975	Increase in Health Center Clinic and Campus Rec due to increased revenue
(9)	Medical Service-Debt Service	\$ (232,923)	Decrease in debt service obligation
(10)	Parking & Public Safety-Debt Service	\$ (285,819)	Decrease in debt service obligation

Texas State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2022

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 725,000	\$ 87,500	\$ 85,000	\$ -	\$ -	\$ 10,000	\$ 17,500	\$ 22,000	\$ -	\$ -
Game Guarantees	\$ 350,000	\$ 230,000	\$ -	\$ -	\$ -	\$ 56,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 562,500	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 1,637,500	\$ 317,500	\$ 145,000	\$ -	\$ -	\$ 66,000	\$ 17,500	\$ 29,000	\$ -	\$ -
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 1,637,500	\$ 317,500	\$ 145,000	\$ -	\$ -	\$ 66,000	\$ 17,500	\$ 29,000	\$ -	\$ -
Expenditures										
Salaries	\$ 2,421,424	\$ 673,468	\$ 243,438	\$ 140,237	\$ 83,930	\$ 404,060	\$ 200,244	\$ 193,381	\$ 140,237	\$ 303,565
Benefits	\$ 786,963	\$ 218,877	\$ 79,117	\$ 45,577	\$ 27,277	\$ 131,320	\$ 65,079	\$ 62,849	\$ 45,577	\$ 98,659
Travel	\$ 920,580	\$ 221,875	\$ 201,681	\$ 92,113	\$ 51,132	\$ 217,599	\$ 77,053	\$ 153,360	\$ 108,000	\$ 167,602
Scholarships	\$ 2,858,300	\$ 508,600	\$ 469,360	\$ 482,800	\$ 190,620	\$ 581,900	\$ 463,220	\$ 496,460	\$ 602,500	\$ 1,006,300
Other Maintenance & Operating	\$ 772,294	\$ 92,297	\$ 70,000	\$ 45,700	\$ 18,635	\$ 74,000	\$ 41,399	\$ 75,179	\$ 45,700	\$ 73,878
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 7,759,561	\$ 1,715,117	\$ 1,063,596	\$ 806,427	\$ 371,594	\$ 1,408,879	\$ 846,995	\$ 981,229	\$ 942,014	\$ 1,650,004

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	\$ 897,500	\$ 49,500	\$ -	\$ -	\$ 947,000
Games Guarantees	\$ 580,000	\$ 56,000	\$ -	\$ -	\$ 636,000
Concessions	\$ -	\$ -	\$ -	\$ 195,848	\$ 195,848
Other					
Advertising	\$ -	\$ -	\$ -	\$ 1,135,865	\$ 1,135,865
Licensing Fee	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ 375,000	\$ 375,000
Camps	\$ -	\$ -	\$ -	\$ 2,152,000	\$ 2,152,000
Stadium Operations	\$ 622,500	\$ 7,000	\$ -	\$ 50,000	\$ 679,500
Other	\$ -	\$ -	\$ -	\$ 218,217	\$ 218,217
Total Sales and Services	\$ 2,100,000	\$ 112,500	\$ -	\$ 4,776,930	\$ 6,989,430
Designated Tuition	\$ -	\$ -	\$ -	\$ 6,244,424	\$ 6,244,424
Auxiliary Transfer	\$ -	\$ -	\$ -	\$ 852,430	\$ 852,430
Athletic Fee	\$ -	\$ -	\$ -	\$ 19,161,400	\$ 19,161,400
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ 26,258,254	\$ 26,258,254
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 2,100,000	\$ 112,500	\$ -	\$ 31,035,184	\$ 33,247,684
Expenditures					
Salaries	\$ 3,562,496	\$ 1,241,488	\$ -	\$ 3,486,363	\$ 8,290,347
Fringe Benefits	\$ 1,157,811	\$ 403,483	\$ -	\$ 1,133,068	\$ 2,694,363
Travel	\$ 1,487,381	\$ 723,614	\$ -	\$ 428,500	\$ 2,639,494
Scholarships	\$ 4,509,680	\$ 3,150,380	\$ -	\$ 130,489	\$ 7,790,549
O&M	\$ 998,926	\$ 310,156	\$ -	\$ 4,953,937	\$ 6,263,019
Capital	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Debt Service	\$ -	\$ -	\$ -	\$ 5,549,912	\$ 5,549,912
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 11,716,295	\$ 5,829,121	\$ -	\$ 15,702,269	\$ 33,247,684

Texas State University

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

	FY 2021		FY 2022		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	\$ 6,358,692		\$ 6,750,200		\$ 391,508	6.16 %	(1)
Revenue Earned from Activities	\$ -		\$ -		\$ -	- %	
Interest Revenue	\$ -		\$ -		\$ -	- %	
Transfer In	\$ -		\$ -		\$ -	- %	
Total Forecasted Revenue:	\$ 6,358,692		\$ 6,750,200		\$ 391,508	6.16 %	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -		\$ -		\$ -	- %	
2. Recreational Activities	\$ 556,170		\$ 350,191		\$ (205,980)	(37.04)%	(2)
3. Health and Hospital Services	\$ -		\$ -		\$ -	- %	
4. Medical Services	\$ -		\$ -		\$ -	- %	
5. Intramural and Intercollegiate Athletics	\$ -		\$ -		\$ -	- %	
6. Artists and Lecture Series	\$ 33,930		\$ 33,930		\$ -	- %	
7. Cultural Entertainment Series	\$ 124,727		\$ 124,727		\$ -	- %	
8. Debating and Oratorical Activities	\$ 39,333		\$ 39,333		\$ -	- %	
9. Student Publications	\$ 249,251		\$ 212,284		\$ (36,967)	(14.83)%	
10. Student Government	\$ 54,921		\$ -		\$ (54,921)	(100.00)%	
11. Student Fee Advisory Committee	\$ 1,000		\$ 1,000		\$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 37,347		\$ -		\$ (37,347)	(100.00)%	
13. Other (See Detail Below)	\$ 5,262,012		\$ 5,988,735		\$ 726,723	13.81 %	(3)
Total Budgeted Expenditures	\$ 6,358,692		\$ 6,750,200		\$ 391,508	6.16 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 2,640,867		\$ 2,640,867		\$ (0)	(0.00)%	

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)	Revenue Earned from Activities	\$ 391,508	Increase in revenue forecast
(2)	Recreational Activities	\$ (205,980)	Reclassification on expenses to student programming and services
(3)	Budgeted Student Service Fee Expenditures- Student Programming & Services	\$ 726,723	Increase in student programming and services
(4)	Student Programming & Services	\$ 787,047	Reclassification of expenses from recreational activities and increase to student activities.

Texas State University

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 154,888,664.57	\$ 12,908,322.59	\$ 249,376.07	\$ 24,676,862.00	\$ 19,498,851.79	\$ 32,569,633.33	\$ 15,254,642.68	\$ 523,478.00	\$ 21,322,781.28	\$ 281,892,612.31
Benefits	\$ 44,274,173.25	\$ 3,755,863.29	\$ 78,678.96	\$ 7,367,202.35	\$ 5,478,797.37	\$ 14,967,232.89	\$ 3,369,255.07	\$ -	\$ 6,367,957.24	\$ 85,659,160.42
Travel	\$ 1,585,894.93	\$ 642,756.78	\$ 23,000.00	\$ 261,035.52	\$ 198,865.34	\$ 231,109.53	\$ 25,952.83	\$ -	\$ 2,775,561.11	\$ 5,744,176.04
O&M	\$ 10,162,849.04	\$ 12,054,440.03	\$ 651,504.52	\$ 8,385,934.01	\$ 7,302,502.27	\$ 20,365,915.04	\$ 9,726,811.68	\$ 54,904,651.53	\$ 48,633,284.13	\$ 172,187,892.25
Utilities	\$ -	\$ 227,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 20,539,437.81	\$ -	\$ 11,584,630.00	\$ 32,357,067.81
Capital	\$ -	\$ 385,000.00	\$ -	\$ 7,289,816.00	\$ 15,000.00	\$ -	\$ 65,000.00	\$ -	\$ 950,000.00	\$ 8,704,816.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 210,911,581.79	\$ 29,973,382.69	\$ 1,002,559.55	\$ 47,980,849.88	\$ 32,500,016.77	\$ 68,133,890.79	\$ 48,981,100.07	\$ 55,428,129.53	\$ 91,634,213.76	\$ 586,545,724.83

Texas State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2022

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 244,476,090.00	\$ 50,429,175.20	\$ -	\$ 294,905,265.20	\$ (235,547,063.20)	\$ (59,358,202.00)	\$ (294,905,265.20)	\$ (8,929,026.80)
Designated	\$ 299,303,866.00	\$ 7,082,104.00	\$ 630,339.82	\$ 307,016,309.82	\$ (241,618,321.29)	\$ (65,397,988.53)	\$ (307,016,309.82)	\$ (58,315,884.53)
Auxiliary Enterprises	\$ 133,533,804.00	\$ 7,096,854.00	\$ 627,761.77	\$ 141,258,419.77	\$ (109,380,340.33)	\$ (31,878,079.44)	\$ (141,258,419.77)	\$ (24,781,225.44)
Total	\$ 677,313,760.00	\$ 64,608,133.20	\$ 1,258,101.59	\$ 743,179,994.79	\$ (586,545,724.82)	\$ (156,634,269.97)	\$ (743,179,994.79)	\$ (92,026,136.77)



LAMAR INSTITUTE
OF TECHNOLOGY

July 13, 2021

Members of the Board of Regents
The Texas State University System

Reference: Budget Letter

Dear Regents,

This letter provides recommendations for Lamar Institute of Technology's (LIT) annual budget for the new fiscal year beginning September 1, 2021. It is fiscally conservative and considers an increase in total operating expenditures of 6.12% compare to 2020 due to an increase in enrollment. The proposed budget includes all educational and general, designated, and auxiliary enterprise activities.

Education and General Funds

Thanks to Governor Greg Abbott, Texas Speaker of the House Dade Phelan the TSUS Regents, Chancellor Brian McCall and the system staff for making it possible. LIT's General Revenue Appropriation increased \$4,787,001 (33.52%) from FY2020. Statutory Tuition and Fees increased as a reflection of the FY 21 enrollment increase of 10%. Bill Pattern General Revenue increased due to Parity and increased formula funding. Other Revenue is interest income earned. Higher Education Funds (HEF) remained at \$2,553,130. These funds will be used for needed renovations of facilities. Institutional Support increased due to projected LU payment for parity. Our Debt Service was funded at \$1,294,750.

Designated Funds

Designated funds are allocated to provide academic programs with equipment and supplies. Designated tuition decreases are due to decrease in tuition rate. The LU Library fee (\$6 per SCH/\$60 Max) is no longer being charged to students. Institutional Support decreased due to library fees being paid with parity funds and not local funds.

Auxiliary Funds

Auxiliary revenue for Student Service Fee and Student Center Fee of \$466,935 are collected from LIT students and transferred to Lamar University for use of their facilities. LIT will no longer charge our students for Medical Service Fee, and Recreational Center Fee.



LAMAR INSTITUTE
OF TECHNOLOGY

Conclusion

Parity has given LIT a tremendous opportunity to serve the community with lower tuition and fees to attain an education to improve their standard of living. Our institution will remain fiscally responsible in its spending and will continue to look at cost savings in all areas. LIT remains committed to provide an excellent education to our students, and be a quality place to work for our faculty and staff.

Respectfully,

A handwritten signature in blue ink that reads "Lonnie L. Howard".

Dr. Lonnie L. Howard
President

A handwritten signature in black ink that reads "Rudy V. Gonzales".

Rudy V. Gonzales
Vice President for Finance and Operations

Cc:

Dr. Brian McCall
Chancellor

Daniel Harper
Vice Chancellor and Chief Financial Officer

Lamar Institute of Technology

Budget Summary

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 10,180,403		\$ 8,970,383		\$ (1,210,020)	(11.89)%
State Appropriations	\$ 19,848,553		\$ 24,754,421		\$ 4,905,868	24.72 %
Sales and Services	\$ 100,404		\$ 64,671		\$ (35,733)	(35.59)%
Other	\$ 173,146		\$ 130,673		\$ (42,473)	(24.53)%
Operating Revenues	\$ 30,302,506		\$ 33,920,148		\$ 3,617,642	11.94 %
Transfers In	\$ 405,970		\$ 400,000		\$ (5,970)	(1.47)%
Budgeted Use of Fund Balance	\$ -		\$ -		\$ -	- %
Total Revenues	\$ 30,708,476		\$ 34,320,148		\$ 3,611,672	11.76 %
Expenditures						
Instruction Support	\$ 13,898,932		\$ 15,029,916		\$ 1,130,984	8.14 %
Research / Organized Research	\$ -		\$ -		\$ -	- %
Public Service	\$ 100,263		\$ 180,808		\$ 80,545	80.33 %
Academic Support	\$ 1,107,134		\$ 1,136,056		\$ 28,922	2.61 %
Student Support	\$ 1,363,171		\$ 2,162,713		\$ 799,542	58.65 %
Institutional Support	\$ 7,316,680		\$ 7,413,694		\$ 97,014	1.33 %
Plant Support	\$ 1,717,782		\$ 1,805,689		\$ 87,907	5.12 %
Scholarships & Fellowships	\$ -		\$ -		\$ -	- %
Auxiliary Enterprises	\$ 1,127,619		\$ 531,606		\$ (596,013)	(52.86)%
Operating Expenditures	\$ 26,631,581		\$ 28,260,482		\$ 1,628,901	6.12 %
Transfers Out	\$ 4,076,894		\$ 6,059,666		\$ 1,982,772	48.63 %
Total Expenditures	\$ 30,708,475		\$ 34,320,148		\$ 3,611,673	11.76 %

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 13,116,028		\$ 13,670,216		\$ 554,188	4.23 %
Payroll Related Costs	\$ 3,481,824		\$ 4,133,570		\$ 651,746	18.72 %
Travel	\$ 272,000		\$ 272,000		\$ -	- %
Operations & Maintenance	\$ 8,743,730		\$ 9,054,695		\$ 310,965	3.56 %
Utilities	\$ 368,000		\$ 380,000		\$ 12,000	3.26 %
Capital	\$ 650,000		\$ 750,000		\$ 100,000	15.38 %
Other	\$ -		\$ -		\$ -	- %
Total Operating Expenditures	\$ 26,631,582		\$ 28,260,481		\$ 1,628,899	6.12 %

Lamar Institute of Technology

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	3,472,924	\$	3,879,013	\$	406,089	11.69 %	1
State Appropriation								
Bill Pattern General Revenue	\$	14,282,770	\$	19,069,771	\$	4,787,001	33.52 %	2
Benefits	\$	2,973,289	\$	3,107,954	\$	134,665	4.53 %	
Higher Education Fund	\$	2,553,130	\$	2,553,130	\$	-	- %	
Hazlewood Reimbursement	\$	39,364	\$	23,566	\$	(15,798)	(40.13)%	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	19,848,553	\$	24,754,421	\$	4,905,868	24.72 %	
Other Revenue	\$	32,238	\$	9,845	\$	(22,393)	(69.46)%	
Total Revenues	\$	23,353,715	\$	28,643,279	\$	5,289,564	22.65 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	23,353,715	\$	28,643,279	\$	5,289,564	22.65 %	

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	\$ 406,089	Increase is due to increase in enrollment
2	Bill Pattern General Revenue	\$ 4,787,001	Increase is due to formula funding increase and parity

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	13,062,903	\$	14,146,685	\$	1,083,782	8.30 %	1
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	39,263	\$	119,808	\$	80,545	205.14 %	
Academic Support	\$	865,239	\$	878,113	\$	12,874	1.49 %	
Student Service Support	\$	1,265,021	\$	2,064,563	\$	799,542	63.20 %	2
Institutional Support	\$	3,573,634	\$	4,799,337	\$	1,225,703	34.30 %	3
Plant Support	\$	912,782	\$	1,000,689	\$	87,907	9.63 %	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	19,718,842	\$	23,009,195	\$	3,290,353	16.69 %	
Transfers Out								
TPEG	\$	405,970	\$	400,000	\$	(5,970)	(1.47)%	
TRB Debt Service	\$	1,319,086	\$	1,294,750	\$	(24,336)	(1.84)%	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	1,909,817	\$	3,939,334	\$	2,029,517	106.27 %	4
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	3,634,873	\$	5,634,084	\$	1,999,211	55.00 %	
Total Budgeted Expenditures & Transfers Out	\$	23,353,715	\$	28,643,279	\$	5,289,564	22.65 %	

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 1,083,781	Increase is due to tp parity expense (Library/Tuition & Fees)
2	Student Service Support	\$ 799,542	Increase is due to parity expense (Health Center & Recreation Center paid to LU)
3	Institutional Support	\$ 1,225,703	Increase is due to parity expense & moving IT expenses from des. to E&G
4	HEF - Plant	\$ 2,029,517	Increase is due to Truck Driving Center project

Lamar Institute of Technology

**Table B 1
Designated Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	2,695,996	\$	1,847,945	\$	(848,051)	(31.46)%	1
Institutional Services Fee	\$	2,043,006	\$	1,952,580	\$	(90,426)	(4.43)%	
Advising Fee	\$	-	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$	-	\$	-	\$	-	- %	
Environmental Service Fee	\$	-	\$	-	\$	-	- %	
ID / One-Card Fee	\$	-	\$	-	\$	-	- %	
Library Fee	\$	325,113	\$	-	\$	(325,113)	(100.00)%	2
International Education Fee	\$	-	\$	-	\$	-	- %	
Student Publication Fee	\$	-	\$	-	\$	-	- %	
Academic Program Fees	\$	224,554	\$	254,994	\$	30,440	13.56 %	
Distance Learning Fee	\$	391,595	\$	568,916	\$	177,321	45.28 %	
Records Fee	\$	-	\$	-	\$	-	- %	
Recreation Fee	\$	-	\$	-	\$	-	- %	
University Center Fee	\$	-	\$	-	\$	-	- %	
International Study Fee	\$	-	\$	-	\$	-	- %	
Repeat Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Tuition and Fees	\$	5,680,264	\$	4,624,435	\$	(1,055,829)	(18.59)%	
Investment Income	\$	28,517	\$	1,623	\$	(26,894)	(94.31)%	
Other Revenue	\$	112,391	\$	119,205	\$	6,814	6.06 %	
Total Revenues	\$	5,821,172	\$	4,745,263	\$	(1,075,909)	(18.48)%	
Transfers In								
TPEG	\$	405,970	\$	400,000	\$	(5,970)	(1.47)%	
Auxiliary Funds	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	405,970	\$	400,000	\$	(5,970)	(1.47)%	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	6,227,142	\$	5,145,263	\$	(1,081,879)	(17.37)%	

Lamar Institute of Technology

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (848,051)	Decrease is due to reducing designated to \$30 per SCH
2	Library Fee	\$ (325,113)	Decrease is due to no longer collecting this fee from students (parity)

Lamar Institute of Technology

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	836,029	\$	883,231	\$	47,202	5.65 %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	61,000	\$	61,000	\$	-	- %	
Academic Support	\$	241,895	\$	257,943	\$	16,048	6.63 %	
Student Support	\$	98,150	\$	98,150	\$	-	- %	
Institutional Support	\$	3,743,046	\$	2,614,357	\$	(1,128,689)	(30.15)%	1
Plant Support	\$	805,000	\$	805,000	\$	-	- %	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	5,785,120	\$	4,719,681	\$	(1,065,439)	(18.42)%	
Transfers Out								
System Assessment	\$	234,907	\$	218,468	\$	(16,439)	(7.00)%	
Debt Service	\$	-	\$	-	\$	-	- %	
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	-	\$	-	\$	-	- %	
Other	\$	207,114	\$	207,114	\$	-	- %	
Total Transfers Out	\$	442,021	\$	425,582	\$	(16,439)	(3.72)%	
Total Budgeted Expenditures & Transfers Out	\$	6,227,141	\$	5,145,263	\$	(1,081,878)	(17.37)%	

Lamar Institute of Technology

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1 Institutional Support		\$ (1,128,689)	Decreased due to moving library expense and IT expense to E&G

Lamar Institute of Technology

**Table C 1
Auxiliary Funds
Revenues and Transfers**

	FY 2021 APPROVED BUDGET	FY 2022 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ -	\$ -	\$ -	- %	
Medical Service Fee	\$ 195,259	\$ -	\$ (195,259)	(100.00)%	
Student Service Fee	\$ 267,768	\$ 281,280	\$ 13,512	5.05 %	
Recreational Sport Fee	\$ 392,423	\$ -	\$ (392,423)	(100.00)%	1
Student Center Fee	\$ 171,765	\$ 185,655	\$ 13,890	8.09 %	
Student Bus Fee	\$ -	\$ -	\$ -	- %	
ID Card Fee	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ -	\$ -	- %	
Total Fees	\$ 1,027,215	\$ 466,935	\$ (560,280)	(54.54)%	
Sales and Services					
Sales and Services	\$ -	\$ -	\$ -	- %	
Housing	\$ -	\$ -	\$ -	- %	
Dining	\$ -	\$ -	\$ -	- %	
Parking	\$ 91,982	\$ 62,927	\$ (29,055)	(31.59)%	
Athletics	\$ -	\$ -	\$ -	- %	
Bookstore	\$ -	\$ -	\$ -	- %	
Other	\$ 8,422	\$ 1,744	\$ (6,678)	(79.29)%	
Total Sales and Services	\$ 100,404	\$ 64,671	\$ (35,733)	(35.59)%	
Investment Income	\$ -	\$ -	\$ -	- %	
Other Income	\$ -	\$ -	\$ -	- %	
Total Revenues	\$ 1,127,619	\$ 531,606	\$ (596,013)	(52.86)%	
Transfers In					
Designated Tuition	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ -	\$ -	- %	
Total Transfers In	\$ -	\$ -	\$ -	- %	
Budgeted Fund Balances	\$ -	\$ -	\$ -	- %	
Total Budgeted Funds	\$ 1,127,619	\$ 531,606	\$ (596,013)	(52.86)%	

Lamar Institute of Technology

Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Recreational Sport Fee	\$ (392,423)	Decreased due to no longer collecting from student (Parity)

Lamar Institute of Technology

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Athletic Fee	\$	-	\$	-	\$	-	- %	
Medical Service Fee	\$	195,259	\$	-	\$	(195,259)	(100.00)%	
Student Service Fee	\$	267,768	\$	281,280	\$	13,512	5.05 %	
Recreational Sport Fee	\$	392,423	\$	-	\$	(392,423)	(100.00)%	1
Student Center Fee	\$	171,765	\$	185,655	\$	13,890	8.09 %	
Student Bus Fee	\$	-	\$	-	\$	-	- %	
ID Card Fee	\$	-	\$	-	\$	-	- %	
Total Fee Based Expenditures	\$	1,027,215	\$	466,935	\$	(560,280)	(54.54)%	
Housing	\$	-	\$	-	\$	-	- %	
Dining	\$	-	\$	-	\$	-	- %	
Parking	\$	91,982	\$	62,927	\$	(29,055)	(31.59)%	
Athletics	\$	-	\$	-	\$	-	- %	
Bookstore	\$	-	\$	-	\$	-	- %	
Other	\$	8,422	\$	1,744	\$	(6,678)	(79.29)%	
Total Sales & Services Based Expenditures	\$	100,404	\$	64,671	\$	(35,733)	(35.59)%	
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	\$	1,127,619	\$	531,606	\$	(596,013)	(52.86)%	

Lamar Institute of Technology

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Recreational Sport Fee	\$ (392,423)	Decrease due to no longer paying this fee from Des (Parity)

Lamar Institute of Technology

TABLE E

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

	FY 2021		FY 2022		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)	\$	2,579,302	\$	2,642,893	\$	63,591	2.47 %
Forecasted Revenue:							
SSF Revenue	\$	267,768	\$	281,280	\$	13,512	5.05 %
Revenue Earned from Activities	\$	-	\$	-	\$	-	- %
Interest Revenue	\$	2,309	\$	2,761	\$	452	19.58 %
Transfer In	\$	-	\$	-	\$	-	- %
Total Forecasted Revenue:	\$	270,077	\$	284,041	\$	13,964	5.17 %
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$	-	\$	-	\$	-	- %
2. Recreational Activities	\$	237,200	\$	237,200	\$	-	- %
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	\$	109,000	\$	109,000	\$	-	- %
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	- %
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	-	\$	-	\$	-	- %
13. Other (See Detail Below)	\$	237,850	\$	258,881	\$	21,031	8.84 %
Total Budgeted Expenditures	\$	623,850	\$	644,881	\$	21,031	3.37 %
Estimated Student Services Fee Fund Balance at End of Year	\$	2,225,529	\$	2,282,053	\$	56,524	2.54 %

Student Services Advisory Committee Meeting:

Detail of Other:

Media Lab	\$	3,600	\$	3,600	\$	-	- %
Online Tutoring - Distance Education	\$	17,150	\$	20,090	\$	2,940	17.14 %
Public Information	\$	-	\$	-	\$	-	- %
Contingency	\$	50,000	\$	50,000	\$	-	- %
Equipment/Furniture Student Success	\$	-	\$	-	\$	-	- %
Megabytes Food Service	\$	-	\$	-	\$	-	- %
Skills USA	\$	74,000	\$	74,000	\$	-	- %
Professional Tutors - Learning Lab	\$	-	\$	-	\$	-	- %
Salaries	\$	-	\$	-	\$	-	- %
Diagnostic Sonography Organization	\$	2,000	\$	-	\$	(2,000)	(100.00)%
Software	\$	21,500	\$	8,500	\$	(13,000)	(60.47)%
Software	\$	30,600	\$	30,600	\$	-	- %
Software	\$	39,000	\$	47,000	\$	8,000	20.51 %
Software	\$	-	\$	25,091	\$	25,091	100.00 %
Provide Description	\$	-	\$	-	\$	-	- %
Total Other	\$	237,850	\$	258,881	\$	21,031	8.84 %

Lamar Institute of Technology

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 9,031,917.00	\$ -	\$ 90,081.00	\$ 606,898.00	\$ 969,592.00	\$ 2,676,754.00	\$ 294,974.00	\$ -	\$ -	\$ 13,670,216.00
Benefits	\$ 2,731,052.00	\$ -	\$ 27,238.00	\$ 183,512.00	\$ 293,183.00	\$ 809,391.00	\$ 89,194.00	\$ -	\$ -	\$ 4,133,570.00
Travel	\$ -	\$ -	\$ -	\$ 80,000.00	\$ 20,000.00	\$ 100,000.00	\$ -	\$ -	\$ 72,000.00	\$ 272,000.00
O&M	\$ 2,516,946.00	\$ -	\$ 63,489.00	\$ 265,646.00	\$ 879,938.00	\$ 3,827,549.00	\$ 1,041,521.00	\$ -	\$ 459,606.00	\$ 9,054,695.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000.00	\$ -	\$ -	\$ 380,000.00
Capital	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 15,029,915.00	\$ -	\$ 180,808.00	\$ 1,136,056.00	\$ 2,162,713.00	\$ 7,413,694.00	\$ 1,805,689.00	\$ -	\$ 531,606.00	\$ 28,260,481.00

Lamar Institute of Technology

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

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 28,643,279.00	\$ -	\$ -	\$ 28,643,279.00	\$ (23,009,195.00)	\$ (5,634,084.00)	\$ (28,643,279.00)	\$ (5,634,084.00)
Designated	\$ 4,745,263.00	\$ 400,000.00	\$ -	\$ 5,145,263.00	\$ (4,719,681.00)	\$ (425,582.00)	\$ (5,145,263.00)	\$ (25,582.00)
Auxiliary Enterprises	\$ 531,606.00	\$ -	\$ -	\$ 531,606.00	\$ (531,606.00)	\$ -	\$ (531,606.00)	\$ -
Total	\$ 33,920,148.00	\$ 400,000.00	\$ -	\$ 34,320,148.00	\$ (28,260,482.00)	\$ (6,059,666.00)	\$ (34,320,148.00)	\$ (5,659,666.00)



Office of the President

July 9, 2021

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, 2021. The proposed budget encompasses the educational and general (E&G), designated, and auxiliary funds of the college.

Assumptions

Enrollment for FY 21 had a slight decrease in comparison to FY 20. Accordingly, we used the FY21 enrollment figures as the basis for predicting the revenue we expect to earn in FY22. The projections incorporated a decrease in designated tuition, a decrease in dual credit tuition plus a waiver of \$5 per semester credit hour, and a new Gator Book Pack Fee for Barnes and Noble First Day Complete plus a scholarship for the fee of \$10 per semester credit hour.

New Budget Initiatives

The Texas Legislature and the Governor increased state formula funding to help alleviate disparity between Community Colleges and the State Colleges. This additional increase in state formula funding allowed for an additional 33% decrease in designated tuition to \$30 per semester credit hour and a 10% reduction in dual credit tuition to \$45 per semester credit hour. With this reduction in tuition and fees, an increase in enrollment is expected. We have increased our advertising efforts in both Texas and Louisiana to reach as many potential students as possible. For Fall 2021, we are offering buy-one get-one free courses or buy-two get-two free courses to students. Beginning in Fall 2021, we will begin offering the Gator Book Pack from Barnes and Noble First Day Complete that will consist of a charge of \$25 per semester credit hour with a \$10 scholarship applied towards the \$25 per semester credit hour. The students who take advantage of the Gator Book Pack will pay \$15 per semester credit hour for books. The budget provides for a general salary increase for faculty and staff of 3% or \$1,000, whichever is greater.

The college is looking to purchase additional property located adjacent to the campus to expand our programs and to begin new programs. The construction of our new student plaza continues and should be completed in August. Directly behind the plaza, the campus has hopes of constructing our new Academic Center when tuition revenue bonds become available. Over the course of the last year, the campus purchased two separate lots both containing buildings that were later demolished. The plans for the two vacant lots in the future are to construct a new Workforce Academy and a new Logistics Building.



Office of the President

Budget Increases

In FY21, budgets had been reduced by 10% for operating funds and 50% for travel due to COVID-19 and the uncertainties we had with enrollment. In FY22, the 10% that had been removed from operating budgets has been added back and the travel has been increased by the 50% removed last fiscal year. All travel funds remain in holding locations until travel is allowed in FY22. These funds will be released when the directive is given to allow travel again. The FY22 budget puts emphasis on developing new programs, constructing new facilities, and boosting enrollment with our new lower tuition and fee rates.

E&G Funds

For the FY22 to FY23 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 \$3.8 million biennial increase. The additional parity funding allowed the college to reduce tuition and fees by 19% which includes an instructional material scholarship of \$10 per semester credit hour and payment of an additional \$250 per course stipend to high school instructors for teaching dual credit courses. The parity allowed the campus to establish several new full-time faculty and staff positions and additional adjunct positions that are needed to grow existing programs and implement new programs. Our HEF allocation is budgeted for debt service (\$339,900) and capital equipment (\$372,338). The balance of our HEF appropriation is reserved for future capital projects. The budget is reflective of the additional appropriation of \$525,881 for non-formula support for new Allied Health programs and the Maritime Training program.

Designated Funds

In the FY22 and FY23 biennium, we received an additional parity appropriation and were able to reduce Designated Tuition by an additional 33%, while keeping all other designated fees at the same rate. With this parity, we were able to reduce our hourly tuition and fee rate to \$118 per semester credit hour. With the increase in state formula funding and the additional parity funds, some operating expenses were moved from Designated Tuition and Computer Use Fee to E&G funds. The budget consists of a Designated Tuition fund balance increase of \$40,802. Budgeted transfers remain to transfer fund balances from Institutional Service Fee to the other fees that were eliminated or reduced with the parity.



Office of the President

Auxiliary Funds

The Student Service Fee Hearing was held in May and the student organizations were able to request what they truly needed for FY22. Several groups had new ideas and plan to participate in new endeavors. Each club received what they requested, for the most part. The budget uses \$42,222 in Student Service Fee fund balance to cover the additional requests by student organizations. Most other budgets within Auxiliary fund type remains flat. The budget in auxiliary consists of a transfer from Institutional Service Fee of \$244,292. The Gator Café has been remodeled to better suit the needs of the students for study areas and to make it more pleasing to the eye. The Café has been offering daily specials that have boosted their revenue and will soon be announced to the public in the surrounding area of the campus.

Conclusion

With the new changes in funding, tuition rates, and buy-one get-one free offers, the college is hopeful enrollment will grow and programs will flourish. 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.

Sincerely,

A handwritten signature in blue ink, appearing to read "Thomas Johnson", is written over a horizontal line.

Dr. Thomas Johnson
President

A handwritten signature in blue ink, appearing to read "Mary Wickland", is written over a horizontal line.

Mary Wickland, CPA
Vice President for Finance and Operations

Lamar State College-Orange

Budget Summary

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 5,571,588		\$ 5,300,278		\$ (271,310)	(4.87)%
State Appropriations	\$ 14,089,330		\$ 16,698,089		\$ 2,608,759	18.52 %
Sales and Services	\$ 180,750		\$ 183,473		\$ 2,723	1.51 %
Other	\$ 780,450		\$ 797,162		\$ 16,712	2.14 %
Operating Revenues	\$ 20,622,118		\$ 22,979,002		\$ 2,356,884	11.43 %
Transfers In	\$ 608,086		\$ 592,315		\$ (15,771)	(2.59)%
Budgeted Use of Fund Balance	\$ (284,990)		\$ (286,906)		\$ (1,916)	0.67 %
Total Revenues	\$ 20,945,214		\$ 23,284,411		\$ 2,339,197	11.17 %
Expenditures						
Instruction Support	\$ 6,790,233		\$ 7,350,287		\$ 560,054	8.25 %
Research / Organized Research	\$ -		\$ -		\$ -	- %
Public Service	\$ 464,450		\$ 829,326		\$ 364,876	78.56 %
Academic Support	\$ 2,504,409		\$ 2,700,308		\$ 195,899	7.82 %
Student Support	\$ 1,407,714		\$ 1,427,903		\$ 20,188	1.43 %
Institutional Support	\$ 3,984,483		\$ 4,786,529		\$ 802,046	20.13 %
Plant Support	\$ 1,493,220		\$ 1,873,525		\$ 380,304	25.47 %
Scholarships & Fellowships	\$ 409,847		\$ 493,023		\$ 83,176	20.29 %
Auxiliary Enterprises	\$ 710,834		\$ 665,969		\$ (44,865)	(6.31)%
Operating Expenditures	\$ 17,765,191		\$ 20,126,869		\$ 2,361,678	13.29 %
Transfers Out	\$ 3,180,024		\$ 3,157,542		\$ (22,482)	(0.71)%
Total Expenditures	\$ 20,945,215		\$ 23,284,411		\$ 2,339,197	11.17 %

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 9,044,222		\$ 10,176,206		\$ 1,131,984	12.52 %
Payroll Related Costs	\$ 3,122,680		\$ 3,552,352		\$ 429,673	13.76 %
Travel	\$ 98,939		\$ 185,552		\$ 86,614	87.54 %
Operations & Maintenance	\$ 4,361,101		\$ 6,109,683		\$ 1,748,582	40.09 %
Utilities	\$ 538,000		\$ 538,500		\$ 500	0.09 %
Capital	\$ 138,000		\$ 293,202		\$ 155,202	112.47 %
Other	\$ 462,249		\$ 985,743		\$ 523,494	113.25 %
Total Operating Expenditures	\$ 17,765,190		\$ 21,841,238		\$ 4,076,048	22.94 %

Lamar State College-Orange

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	1,954,678	\$	1,831,290	\$	(123,388)	(6.31)%
State Appropriation							
Bill Pattern General Revenue	\$	10,443,155	\$	13,019,393	\$	2,576,238	24.67 %
Benefits	\$	2,157,779	\$	2,190,300	\$	32,521	1.51 %
Higher Education Fund	\$	1,488,396	\$	1,488,396	\$	-	- %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total State Appropriations	\$	14,089,330	\$	16,698,089	\$	2,608,759	18.52 %
Other Revenue	\$	20,000	\$	10,000	\$	(10,000)	(50.00)%
Total Revenues	\$	16,064,008	\$	18,539,379	\$	2,475,371	15.41 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	16,064,008	\$	18,539,379	\$	2,475,371	15.41 %

Lamar State College-Orange

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$ 2,576,238	Due to parity, GR appropriation increased 24.67%

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	5,964,093	\$	6,693,111	\$	729,018	12.22 %
Research / Organized Research	\$	-	\$	-	\$	-	- %
Public Service	\$	162,810	\$	522,951	\$	360,141	221.20 %
Academic Support	\$	1,798,289	\$	2,163,600	\$	365,311	20.31 %
Student Service Support	\$	1,304,518	\$	1,318,569	\$	14,051	1.08 %
Institutional Support	\$	2,668,293	\$	3,339,372	\$	671,079	25.15 %
Plant Support	\$	1,493,220	\$	1,873,525	\$	380,304	25.47 %
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %
Total Expenditures	\$	13,391,223	\$	15,911,128	\$	2,519,905	18.82 %
Transfers Out							
TPEG	\$	372,052	\$	386,692	\$	14,640	3.93 %
TRB Debt Service	\$	912,337	\$	1,125,500	\$	213,163	23.36 %
HEF - Debt Service	\$	339,900	\$	339,900	\$	-	- %
HEF - Plant	\$	1,048,496	\$	776,158	\$	(272,338)	(25.97)%
Other	\$	-	\$	-	\$	-	- %
Total Transfers Out	\$	2,672,785	\$	2,628,250	\$	(44,535)	(1.67)%
Total Budgeted Expenditures & Transfers Out	\$	16,064,008	\$	18,539,379	\$	2,475,370	15.41 %

Lamar State College-Orange

**Table A 2
Educational and General Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 729,018	Due to legislative funding changes and a decrease in designated tuition, operating expenses were moved from designated fund type to E&G. 3% raise has been budgeted for FY22.
2	Public Service	\$ 360,141	Due to legislative funding changes and a decrease in designated tuition, operating expenses were moved from designated fund type to E&G. 3% raise has been budgeted for FY22.
3	Academic Support	\$ 365,311	Due to legislative funding changes and a decrease in designated tuition, operating expenses were moved from designated fund type to E&G. 3% raise has been budgeted for FY22.
4	Institutional Support	\$ 671,079	Due to legislative funding changes and a decrease in designated tuition, operating expenses were moved from designated fund type to E&G. 3% raise has been budgeted for FY22.
5	Plant Support	\$ 380,304	Due to legislative funding changes and a decrease in designated tuition, operating expenses were moved from designated fund type to E&G. 3% raise has been budgeted for FY22.
6	TRB Debt Service	213163	Due to increased debt issuance, debt repayment budget has increased.
7	HEF - Plant	\$(272,338)	In FY21, due to Covid, budgeting of HEF was conservative. In FY22, we've increased approvals of usage of HEF funds for capital expenditures.

Lamar State College-Orange

**Table B 1
Designated Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	1,669,885	\$	1,165,230	\$	(504,655)	(30.22)%
Institutional Services Fee	\$	1,092,955	\$	1,244,371	\$	151,416	13.85 %
Advising Fee	\$	-	\$	-	\$	-	- %
Technology Use / Computer Service Fee	\$	-	\$	-	\$	-	- %
Environmental Service Fee	\$	-	\$	-	\$	-	- %
ID / One-Card Fee	\$	-	\$	-	\$	-	- %
Library Fee	\$	1,000	\$	1,200	\$	200	20.00 %
International Education Fee	\$	-	\$	-	\$	-	- %
Student Publication Fee	\$	-	\$	-	\$	-	- %
Academic Program Fees	\$	-	\$	-	\$	-	- %
Distance Learning Fee	\$	226,640	\$	451,000	\$	224,360	98.99 %
Records Fee	\$	-	\$	-	\$	-	- %
Recreation Fee	\$	-	\$	-	\$	-	- %
University Center Fee	\$	-	\$	-	\$	-	- %
International Study Fee	\$	-	\$	-	\$	-	- %
Repeat Fee	\$	-	\$	-	\$	-	- %
Other	\$	382,334	\$	328,350	\$	(53,984)	(14.12)%
Total Tuition and Fees	\$	3,372,814	\$	3,190,151	\$	(182,663)	(5.42)%
Investment Income	\$	271,100	\$	204,500	\$	(66,600)	(24.57)%
Other Revenue	\$	432,250	\$	582,662	\$	150,412	34.80 %
Total Revenues	\$	4,076,164	\$	3,977,313	\$	(98,851)	(2.43)%
Transfers In							
TPEG	\$	334,847	\$	348,023	\$	13,176	3.93 %
Auxiliary Funds	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	334,847	\$	348,023	\$	13,176	3.93 %
Budgeted Fund Balances	\$	(240,639)	\$	(246,273)	\$	(5,634)	2.34 %
Total Budgeted Funds	\$	4,170,372	\$	4,079,063	\$	(91,309)	(2.19)%

Lamar State College-Orange

**Table B 1
Designated Funds
Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (504,655)	Tuition was reduced from \$45-\$30 per hour
2	Distance Learning Fee	\$ 224,360	Due to Covid, online courses increased dramatically

Lamar State College-Orange

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	826,140	\$	657,176	\$	(168,964)	(20.45)%
Research / Organized Research	\$	-	\$	-	\$	-	- %
Public Service	\$	301,640	\$	306,375	\$	4,735	1.57 %
Academic Support	\$	706,121	\$	536,708	\$	(169,413)	(23.99)%
Student Support	\$	103,196	\$	109,334	\$	6,138	5.95 %
Institutional Support	\$	1,316,190	\$	1,447,156	\$	130,967	9.95 %
Plant Support			\$	-	\$	-	- %
Scholarships & Fellowships	\$	409,847	\$	493,023	\$	83,176	20.29 %
Total Expenditures	\$	3,663,133	\$	3,549,771	\$	(113,362)	(3.09)%
Transfers Out							
System Assessment	\$	180,000	\$	180,000	\$	-	- %
Debt Service	\$	54,000	\$	105,000	\$	51,000	94.44 %
E&G	\$	-	\$	-	\$	-	- %
Auxiliary	\$	273,239	\$	244,292	\$	(28,947)	(10.59)%
Other	\$	-	\$	-	\$	-	- %
Total Transfers Out	\$	507,239	\$	529,292	\$	22,053	4.35 %
Total Budgeted Expenditures & Transfers Out	\$	4,170,372	\$	4,079,063	\$	(91,309)	(2.19)%

Lamar State College-Orange

**Table C 1
Auxiliary Funds
Revenues and Transfers**

	FY 2021 APPROVED BUDGET	FY 2022 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ -	\$ -	\$ -	- %	
Medical Service Fee	\$ -	\$ -	\$ -	- %	
Student Service Fee	\$ 174,683	\$ 199,205	\$ 24,522	14.04 %	
Recreational Sport Fee	\$ -	\$ -	\$ -	- %	
Student Center Fee	\$ 68,213	\$ 78,382	\$ 10,169	14.91 %	
Student Bus Fee	\$ -	\$ -	\$ -	- %	
ID Card Fee	\$ -	\$ 1,250	\$ 1,250	100.00 %	
Other	\$ 1,200	\$ -	\$ (1,200)	(100.00)%	
Total Fees	\$ 244,096	\$ 278,837	\$ 34,741	14.23 %	
Sales and Services					
Housing	\$ -	\$ -	\$ -	- %	
Dining	\$ 110,000	\$ 170,373	\$ 60,373	54.88 %	
Parking	\$ -	\$ -	\$ -	- %	
Athletics	\$ -	\$ -	\$ -	- %	
Bookstore	\$ 65,000	\$ 10,000	\$ (55,000)	(84.62)%	
Other	\$ 5,750	\$ 3,100	\$ (2,650)	(46.09)%	
Total Sales and Services	\$ 180,750	\$ 183,473	\$ 2,723	1.51 %	
Investment Income	\$ 57,100	\$ -	\$ (57,100)	(100.00)%	
Other Income	\$ -	\$ -	\$ -	- %	
Total Revenues	\$ 481,946	\$ 462,310	\$ (19,636)	(4.07)%	
Transfers In					
Designated Tuition	\$ -	\$ -	\$ -	- %	
Other	\$ 273,239	\$ 244,292	\$ (28,947)	(10.59)%	
Total Transfers In	\$ 273,239	\$ 244,292	\$ (28,947)	(10.59)%	
Budgeted Fund Balances	\$ (44,351)	\$ (40,633)	\$ 3,719	(8.38)%	
Total Budgeted Funds	\$ 710,834	\$ 665,969	\$ (44,865)	(6.31)%	

Lamar State College-Orange

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	325,597	\$	368,459	\$	42,863	13.16 %
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	265,388	\$	123,388	\$	(142,000)	(53.51)%
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	4,850	\$	1,250	\$	(3,600)	(74.23)%
Total Fee Based Expenditures	\$	595,834	\$	493,097	\$	(102,738)	(17.24)%
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	110,000	\$	170,373	\$	60,373	54.88 %
Parking	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	-	\$	-	\$	-	- %
Other	\$	5,000	\$	2,500	\$	(2,500)	(50.00)%
Total Sales & Services Based Expenditures	\$	115,000	\$	172,873	\$	57,873	50.32 %
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	\$	710,834	\$	665,969	\$	(44,865)	(6.31)%

Lamar State College-Orange

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

	FY 2021		FY 2022		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)	\$ 3,257,947		\$ 3,426,988		\$ 169,041	5.19 %	
Forecasted Revenue:							
SSF Revenue	\$ 174,683		\$ 199,205		\$ 24,522	14.04 %	
Revenue Earned from Activities	\$ -		\$ -		\$ -	- %	
Interest Revenue	\$ 45,000		\$ -		\$ (45,000)	(100.00)%	
Transfer In	\$ 105,914		\$ 169,254		\$ 63,341	59.80 %	
Total Forecasted Revenue:	<u>\$ 325,597</u>		<u>\$ 368,459</u>		<u>\$ 42,863</u>	<u>13.16 %</u>	
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	\$ 21,500		\$ 16,500		\$ (5,000)	(23.26)%	
7. Cultural Entertainment Series	\$ -		\$ -		\$ -	- %	
8. Debating and Oratorical Activities	\$ 8,700		\$ 21,100		\$ 12,400	142.53 %	
9. Student Publications	\$ 2,500		\$ 2,500		\$ -	- %	
10. Student Government	\$ 20,675		\$ 23,745		\$ 3,070	14.85 %	
11. Student Fee Advisory Committee	\$ -		\$ -		\$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -		\$ -		\$ -	- %	
13. Other (See Detail Below)	\$ 224,741		\$ 257,133		\$ 32,393	14.41 %	
Total Budgeted Expenditures	<u>\$ 325,597</u>		<u>\$ 368,459</u>		<u>\$ 42,863</u>	<u>13.16 %</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 3,257,947</u>		<u>\$ 3,426,988</u>		<u>\$ 169,041</u>	<u>5.19 %</u>	

Detail of Other:					
Student Assistants Counseling/Student Activities	\$	16,148	\$	6,750	\$ (9,398) (58.20)%
Special Populations	\$	16,794	\$	16,794	\$ - - %
Study Skills Assistance	\$	1,700	\$	1,200	\$ (500) (29.41)%
Retention Counseling and Advising	\$	19,025	\$	19,025	\$ - - %
Scholarships	\$	52,100	\$	54,100	\$ 2,000 3.84 %
Contingency	\$	21,324	\$	24,724	\$ 3,400 15.94 %
Title IX Awareness	\$	20,700	\$	20,700	\$ - - %
Student Organizations	\$	39,200	\$	69,090	\$ 29,890 76.25 %
Bad Debt Expense for Student Service Fee	\$	1,500	\$	5,500	\$ 4,000 266.67 %
Student Technology	\$	36,250	\$	39,250	\$ 3,000 8.28 %
Total Other	\$	224,741	\$	257,133	\$ 32,393 14.41 %

Lamar State College-Orange

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 4,939,379.54	-	\$ 484,443.48	\$ 1,120,132.97	\$ 997,355.21	\$ 2,126,508.97	\$ 400,931.98	-	\$ 107,454.00	\$ 10,176,206.15
Benefits	\$ 1,726,883.90	-	\$ 169,408.40	\$ 391,458.55	\$ 341,213.25	\$ 745,939.05	\$ 139,840.05	-	\$ 37,608.90	\$ 3,552,352.10
Travel	\$ 34,695.00	-	\$ 12,500.00	\$ 6,500.00	\$ 19,275.00	\$ 101,757.00	-	-	\$ 10,825.00	\$ 185,552.00
O&M	\$ 616,272.27	-	\$ 125,844.14	\$ 1,047,941.60	\$ 1,278,399.30	\$ 1,721,710.90	\$ 879,935.27	-	\$ 439,579.50	\$ 6,109,682.98
Utilities	-	-	\$ 30,000.00	-	-	-	\$ 489,500.00	-	\$ 19,000.00	\$ 538,500.00
Capital	-	-	\$ 6,000.00	\$ 131,500.00	-	\$ 104,200.00	-	-	\$ 51,502.00	\$ 293,202.00
Other	\$ 33,055.90	-	\$ 1,130.00	\$ 2,775.00	\$ 506,029.20	\$ (50,270.10)	-	\$ 493,023.00	-	\$ 985,743.00
Total Budget	\$ 7,350,286.61	-	\$ 829,326.02	\$ 2,700,308.12	\$ 3,142,271.96	\$ 4,749,845.82	\$ 1,910,207.30	\$ 493,023.00	\$ 665,969.40	\$ 21,841,238.23

Lamar State College-Orange

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending 2022

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 18,539,379.00	\$ -	\$ -	\$ 18,539,379.00	\$ (15,911,128.34)	\$ (2,628,250.35)	\$ (18,539,378.69)	\$ (2,628,250.35)
Designated	\$ 3,977,313.16	\$ 348,023.00	\$ (246,273.16)	\$ 4,079,063.00	\$ (3,549,770.99)	\$ (529,292.00)	\$ (4,079,062.99)	\$ (181,269.00)
Auxiliary Enterprises	\$ 462,309.90	\$ 244,292.00	\$ (40,632.50)	\$ 665,969.40	\$ (665,969.40)	\$ -	\$ (665,969.40)	\$ 244,292.00
Total	\$ 22,979,002.06	\$ 592,315.00	\$ (286,905.66)	\$ 23,284,411.40	\$ (20,126,868.73)	\$ (3,157,542.35)	\$ (23,284,411.08)	\$ (2,565,227.35)



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

July 8, 2021

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, 2021.

With the implementation of the original 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 to continue to provide quality services to our students, the magnitude of the impact of COVID-19 on every student was sizable. A mandated shutdown that occurred in 2020 substantially impacted our prison and workforce programs. Consequently, our contact hour funding took a sizable reduction of \$4 million for FY 2022-23. However, the Legislature funded additional parity in the amount of \$4 million for FY 2022-23 for the benefit of our students. Despite the adversity, our staff, faculty and students remain resilient.

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 an 8% increase from FY 2021 to FY 2022 from \$19,810,736 to \$21,415,955. The 8% increase is attributed to the additional funding from parity which benefits our students in the amount of \$2 million from the Legislature for FY 2022. Due to the parity funding, we were able to reduce our students' costs with a 33% decrease in designated tuition and a dual credit tuition waiver of \$5. We also factored in a \$10 semester credit hour scholarship towards the cost of a \$25 per semester credit hour book bundle fee. These factors combined attributed to the decline of approximately \$348,000 in total statutory tuition and fees. Parity also allowed us to pay a \$250 per course stipend to high school instructors for teaching dual credit courses.

Additionally, the state appropriation revenue for FY 2022 includes \$1 million for the purchase of a generator. The generator will be installed at the Carl Parker Center to aid our campus and the community in the event of storm-related power outages and other related weather events.

Due to the continued strategic efforts to maneuver through the pandemic with cost-cutting measures, we have funded a three percent merit pool for faculty and staff salary increases. Cost savings strategic efforts allowed us to meet the education and general requirements necessary for campus operations.

Our HEF allocation is budgeted for capital equipment in the amount of \$962,002. The balance of \$1,255,100 is reserved for possible maintenance and emergency expenditures of our aging campus facilities as well as campus construction projects in progress.

Designated Funds

The total designated funds budgeted revenues remain flat overall since designated tuition was further reduced by \$15 per semester credit hour due to parity. As a result, designated tuition declined by approximately \$351,000. Due to the increase in students in distance learning courses, an increase of \$200,000 is projected over FY 2021.

We have budgeted an increase of \$1.7 million in the fund balance transfer account for FY 2022. This increase allowed us to balance the 33% reduction in costs to our students while maintaining operations. The source of this funding is from our lost revenue reimbursement from the HEERF institutional funds and reserves built up from fiscal constraint measures implemented in FY 2020 and FY 2021.

Auxiliary Funds

The total auxiliary revenues decreased from \$875,050 to \$589,200 from FY 2021 to FY 2022. Most of the decrease is attributed to the elimination of the athletic fee due to parity restructuring.

Current Fiscal Condition

Lamar State College-Port Arthur is financially sound. The fiscal condition of the College continues to remain constant despite the COVID-19 impact. The budget does provide for all the needs of the campus and is balanced for FY 2022.

Sincerely,


Betty Reynard, President


Mary Wickland, Executive Vice
President for Finance and Operations

Lamar State College-Port Arthur

Budget Summary

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Revenues						
Tuition and Fees	\$ 5,335,800	\$ 4,553,150	\$ (782,650)		(14.67)%	
State Appropriations	\$ 17,703,436	\$ 19,678,250	\$ 1,974,814		11.15 %	
Sales and Services	\$ 252,000	\$ 265,200	\$ 13,200		5.24 %	
Other	\$ 539,350	\$ 669,350	\$ 130,000		24.10 %	
Operating Revenues	\$ 23,830,586	\$ 25,165,950	\$ 1,335,364		5.60 %	
Transfers In	\$ 421,756	\$ 1,074,600	\$ 652,844		154.79 %	
Budgeted Use of Fund Balance	\$ 112,500	\$ 1,764,736	\$ 1,652,236		1468.65 %	
Total Revenues	\$ 24,364,842	\$ 28,005,286	\$ 3,640,444		14.94 %	
Expenditures						
Instruction Support	\$ 7,734,288	\$ 8,043,406	\$ 309,118		4.00 %	
Research / Organized Research	\$ -	\$ -	\$ -		- %	
Public Service	\$ 196,784	\$ 204,388	\$ 7,604		3.86 %	
Academic Support	\$ 2,762,075	\$ 3,561,968	\$ 799,893		28.96 %	
Student Support	\$ 1,431,364	\$ 1,517,451	\$ 86,087		6.01 %	
Institutional Support	\$ 4,604,563	\$ 5,189,740	\$ 585,177		12.71 %	
Plant Support	\$ 3,081,836	\$ 4,152,027	\$ 1,070,191		34.73 %	
Scholarships & Fellowships	\$ 330,537	\$ 349,437	\$ 18,900		5.72 %	
Auxiliary Enterprises	\$ 1,037,956	\$ 1,319,202	\$ 281,246		27.10 %	
Operating Expenditures	\$ 21,179,403	\$ 24,337,619	\$ 3,158,216		14.91 %	
Transfers Out	\$ 3,185,439	\$ 3,667,667	\$ 482,228		15.14 %	
Total Expenditures	\$ 24,364,842	\$ 28,005,286	\$ 3,640,444		14.94 %	

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Salary & Wages	\$ 11,159,752	\$ 11,719,060	\$ 559,308		5.01 %	
Payroll Related Costs	\$ 3,555,859	\$ 3,804,851	\$ 248,992		7.00 %	
Travel	\$ 173,702	\$ 100,000	\$ (73,702)		(42.43)%	
Operations & Maintenance	\$ 1,079,989	\$ 2,131,000	\$ 1,051,011		97.32 %	
Utilities	\$ 643,000	\$ 643,000	\$ -		- %	
Capital	\$ 1,112,815	\$ 1,255,100	\$ 142,285		12.79 %	
Other	\$ 3,454,286	\$ 4,684,608	\$ 1,230,322		35.62 %	
Total Operating Expenditures	\$ 21,179,403	\$ 24,337,619	\$ 3,158,216		14.91 %	

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	2,060,000	\$	1,711,705	\$	(348,295)	(16.91)%	1
State Appropriation								
Bill Pattern General Revenue	\$	12,914,280	\$	14,841,368	\$	1,927,088	14.92 %	2
Benefits	\$	2,564,742	\$	2,612,468	\$	47,726	1.86 %	
Higher Education Fund	\$	2,217,102	\$	2,217,102	\$	-	- %	
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	7,312	\$	7,312	\$	-	- %	
Total State Appropriations	\$	17,703,436	\$	19,678,250	\$	1,974,814	11.15 %	
Other Revenue	\$	47,300	\$	26,000	\$	(21,300)	(45.03)%	
Total Revenues	\$	19,810,736	\$	21,415,955	\$	1,605,219	8.10 %	
Transfers In								
Designated Tuition	\$	-	\$	79,975	\$	79,975	100.00 %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	-	\$	79,975	\$	79,975	100.00 %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	19,810,736	\$	21,495,930	\$	1,685,194	8.51 %	

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Statutory Tuition and Fees	\$ (348,295)	The decrease in statutory tuition and fees was the result of the increase in parity provided by the Legislature. As a result, \$5 per SCH was lowered for statutory tuition for dual enrolled students, the designated tuition rate was lowered by \$15 per SCH, and \$10 per SCH was provided towards the Seahawk book bundle costs. Overall, state appropriations increased; statutory tuition and fees decreased; designated fees decreased; and, the athletic fee was reduced to zero.
2	Bill Pattern General Revenue	\$ 1,927,088	The increase in appropriated funds was the result of parity provided by the Legislature. As a result, \$5 per SCH was lowered for statutory tuition for dual enrolled students, the designated tuition rate was lowered by \$15 per SCH, and \$10 per SCH was provided towards the Seahawk book bundle costs. Overall, state appropriations increased; statutory tuition and fees decreased; designated fees decreased; and, the athletic fee was reduced to zero.

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,329,780	\$	7,500,173	\$	170,393	2.32 %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	196,784	\$	204,388	\$	7,604	3.86 %	
Academic Support	\$	1,912,023	\$	2,328,471	\$	416,448	21.78 %	1
Student Service Support	\$	1,306,282	\$	1,375,034	\$	68,752	5.26 %	
Institutional Support	\$	3,403,501	\$	3,644,085	\$	240,584	7.07 %	2
Plant Support	\$	2,907,336	\$	3,934,027	\$	1,026,691	35.31 %	3
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	17,055,706	\$	18,986,178	\$	1,930,472	11.32 %	
Transfers Out								
TPEG	\$	309,000	\$	330,000	\$	21,000	6.80 %	
TRB Debt Service	\$	1,252,493	\$	1,217,750	\$	(34,743)	(2.77)%	
HEF - Debt Service	\$	89,250	\$	-	\$	(89,250)	(100.00)%	
HEF - Plant	\$	1,104,287	\$	962,002	\$	(142,285)	(12.88)%	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	2,755,030	\$	2,509,752	\$	(245,278)	(8.90)%	
Total Budgeted Expenditures & Transfers Out	\$	19,810,736	\$	21,495,930	\$	1,685,194	8.51 %	

Lamar State College-Port Arthur

**Table A 2
Educational and General Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ 416,448	Increase attributed to expansion of workforce program in the amount of \$263,600 for planned capital expenses and the remainder mainly attributed to salary increases for faculty and staff.
2	Institutional Support	\$ 240,584	Increase attributed to rise in property insurance costs, benefits and salary increases for staff.
3	Plant Support	\$ 1,026,691	Increase attributed to the planned purchase of a generator for potential weather threats funded by the Legislature.

Lamar State College-Port Arthur

**Table B 1
Designated Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	1,475,000	\$	1,123,695	\$	(351,305)	(23.82)%	1
Institutional Services Fee	\$	955,000	\$	985,000	\$	30,000	3.14 %	
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	\$	350,000	\$	200,000	133.33 %	2
Records Fee	\$	-	\$	-	-	-	-	
Recreation Fee	\$	-	\$	-	-	-	-	
University Center Fee	\$	-	\$	-	-	-	-	
International Study Fee	\$	-	\$	-	-	-	-	
Repeat Fee	\$	-	\$	-	-	-	-	
Other	\$	72,750	\$	58,750	\$	(14,000)	(19.24)%	
Total Tuition and Fees	\$	2,652,750	\$	2,517,445	\$	(135,305)	(5.10)%	
Investment Income	\$	50,000	\$	9,000	\$	(41,000)	(82.00)%	
Other Revenue	\$	442,050	\$	634,350	\$	192,300	43.50 %	
Total Revenues	\$	3,144,800	\$	3,160,795	\$	15,995	0.51 %	
 Transfers In								
TPEG	\$	278,100	\$	297,000	\$	18,900	6.80 %	
Auxiliary Funds	\$	-	\$	-	-	-	-	
Other	\$	-	\$	-	-	-	-	
Total Transfers In	\$	278,100	\$	297,000	\$	18,900	6.80 %	
Budgeted Fund Balances	\$	50,000	\$	1,695,359	\$	1,645,359	3290.72 %	3
Total Budgeted Funds	\$	3,472,900	\$	5,153,154	\$	1,680,254	48.38 %	

Lamar State College-Port Arthur

**Table B 1
Designated Funds
Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (351,305)	The decrease in designated tuition was the result of the increase in parity provided by the Legislature. As a result, \$5 per SCH was lowered for statutory tuition for dual enrolled students, the designated tuition rate was lowered by \$15 per SCH, and \$10 per SCH was provided towards the Seahawk book bundle costs. Overall, state appropriations increased; statutory tuition and fees decreased; designated fees decreased; and, the athletic fee was reduced to zero.
2	Distance Learning Fee	\$ 200,000	Increase is a result of COVID-19 impact to the on-line learning environment; thereby causing an increase in related enrollment and the applicable fee.
3	Budgeted Fund Balances	\$ 1,645,359	Increase related to CRSAA and ARF funding related to lost revenue reimbursement.

Lamar State College-Port Arthur

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	404,508	\$	543,233	\$	138,725	34.29 %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	-	\$	-	\$	-	- %	
Academic Support	\$	850,052	\$	1,233,497	\$	383,445	45.11 %	1
Student Support	\$	125,082	\$	142,417	\$	17,335	13.86 %	
Institutional Support	\$	1,201,062	\$	1,545,655	\$	344,593	28.69 %	2
Plant Support	\$	174,500	\$	218,000	\$	43,500	24.93 %	
Scholarships & Fellowships	\$	330,537	\$	349,437	\$	18,900	5.72 %	
Total Expenditures	\$	3,085,741	\$	4,032,239	\$	946,498	30.67 %	
Transfers Out								
System Assessment	\$	213,000	\$	213,000	\$	-	- %	
Debt Service	\$	30,503	\$	130,315	\$	99,812	327.22 %	
E&G	\$	-	\$	79,975	\$	79,975	100.00 %	
Auxiliary	\$	143,656	\$	697,625	\$	553,969	385.62 %	3
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	387,159	\$	1,120,915	\$	733,756	189.52 %	
Total Budgeted Expenditures & Transfers Out	\$	3,472,900	\$	5,153,154	\$	1,680,254	48.38 %	

Lamar State College-Port Arthur

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ 383,445	The increase is mainly due to costs associated with cloud services.
2	Institutional Support	\$ 344,593	The increase is mainly due to SACS re-certification expenses, vacant position advertising expenses, a salary reclassification and travel.
3	Transfer Out - Auxiliary	\$ 553,969	Due to the impact of parity, the athletic fee was reduced to zero. As a result, it required a transfer from designated to balance out the auxiliary budget requirements.

Lamar State College-Port Arthur

**Table C 1
Auxiliary Funds
Revenues and Transfers**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	338,000	\$	-	\$ (338,000)	(100.00)%	1
Medical Service Fee	\$	-	\$	-	-	-	
Student Service Fee	\$	159,000	\$	190,000	\$ 31,000	19.50 %	
Recreational Sport Fee	\$	64,000	\$	67,000	\$ 3,000	4.69 %	
Student Center Fee	\$	62,050	\$	67,000	\$ 4,950	7.98 %	
Student Bus Fee	\$	-	\$	-	-	-	
ID Card Fee	\$	-	\$	-	-	-	
Other	\$	-	\$	-	-	-	
Total Fees	\$	623,050	\$	324,000	\$ (299,050)	(48.00)%	
Sales and Services							
Housing	\$	-	\$	-	-	-	
Dining	\$	-	\$	49,200	\$ 49,200	100.00 %	
Parking	\$	40,000	\$	21,000	\$ (19,000)	(47.50)%	
Athletics	\$	193,000	\$	195,000	\$ 2,000	1.04 %	
Bookstore	\$	19,000	\$	-	\$ (19,000)	(100.00)%	
Other	\$	-	\$	-	-	-	
Total Sales and Services	\$	252,000	\$	265,200	\$ 13,200	5.24 %	
Investment Income	\$	-	\$	-	-	-	
Other Income	\$	-	\$	-	-	-	
Total Revenues	\$	875,050	\$	589,200	\$ (285,850)	(32.67)%	
Transfers In							
Designated Tuition	\$	-	\$	697,625	\$ 697,625	100.00 %	2
Other	\$	143,656	\$	-	\$ (143,656)	(100.00)%	
Total Transfers In	\$	143,656	\$	697,625	\$ 553,969	385.62 %	
Budgeted Fund Balances	\$	62,500	\$	69,377	\$ 6,877	11.00 %	
Total Budgeted Funds	\$	1,081,206	\$	1,356,202	\$ 274,996	25.43 %	

Lamar State College-Port Arthur

Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ (338,000)	Due to the impact of parity, the athletic fee was reduced to zero.
2	Transfer In - Designated Tuition	\$ 697,625	Due to the impact of parity, the athletic fee was reduced to zero. As a result, it required a transfer from designated to balance out the auxiliary budget requirements.

Lamar State College-Port Arthur

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 606,194	\$	642,035	\$	35,841	5.91 %	
Medical Service Fee	\$ -	\$	-	\$	-	- %	
Student Service Fee	\$ 216,400	\$	262,512	\$	46,112	21.31 %	
Recreational Sport Fee	\$ 88,101	\$	95,408	\$	7,307	8.29 %	
Student Center Fee	\$ 47,000	\$	30,000	\$	(17,000)	(36.17)%	
Student Bus Fee	\$ -	\$	-	\$	-	- %	
ID Card Fee	\$ 5,100	\$	14,500	\$	9,400	184.31 %	
Total Fee Based Expenditures	\$ 962,795	\$	1,044,455	\$	81,660	8.48 %	
Housing	\$ -	\$	-	\$	-	- %	
Dining	\$ -	\$	253,647	\$	253,647	100.00 %	1
Parking	\$ 11,800	\$	21,100	\$	9,300	78.81 %	
Athletics	\$ -	\$	-	\$	-	- %	
Bookstore	\$ 63,361	\$	-	\$	(63,361)	(100.00)%	
Other	\$ -	\$	-	\$	-	- %	
Total Sales & Services Based Expenditures	\$ 75,161	\$	274,747	\$	199,586	265.54 %	
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	\$ 43,250	\$	37,000	\$	(6,250)	(14.45)%	
Total Transfers Out	\$ 43,250	\$	37,000	\$	(6,250)	(14.45)%	
Total Budgeted Expenditures & Transfers Out	\$ 1,081,206	\$	1,356,202	\$	274,996	25.43 %	

Lamar State College-Port Arthur

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1 Dining		\$ 253,647	Increase due to the remodel of the Seahawk café with the operations being conducted in-house starting in FY 2021.

Lamar State College-Port Arthur

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2022

	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	\$	-	\$ 75,292	-	\$	-	\$	-	\$ 83,550	-
Benefits	\$	-	\$ 20,585	-	\$	-	\$	-	\$ 28,101	-
Travel	\$	-	\$ 10,000	-	\$	-	\$	-	\$ 10,000	-
Scholarships	\$	-	\$ 76,000	-	\$	-	\$	-	\$ 104,000	-
Other Maintenance & Operating	\$	-	\$ 29,500	-	\$	-	\$	-	\$ 30,550	-
Capital	\$	-	-	-	\$	-	\$	-	-	-
Total Budgeted Expenditures	\$	-	\$ 211,377	-	\$	-	\$	-	\$ 256,201	-

	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	\$ -	\$ -	\$ 15,000	\$ 195,000
Total Sales and Services	\$ 76,000	\$ 104,000	\$ -	\$ -	\$ 15,000	\$ 195,000
Designated Tuition						
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	-
Athletic Fee						
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
Budgeted Fund Balances						
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	422,535	\$ 422,535
Total Budgeted Funds	\$ 76,000	\$ 104,000	\$ -	\$ -	437,535	\$ 617,535
Expenditures						
Salaries	\$ 152,357	\$ 83,550	\$ -	\$ -	\$ -	235,907
Fringe Benefits	\$ 41,177	\$ 28,101	\$ -	\$ -	\$ -	69,278
Travel	\$ 25,000	\$ 10,000	\$ -	\$ -	\$ -	35,000
Scholarships	\$ 76,000	\$ 104,000	\$ -	\$ -	\$ -	180,000
O&M	\$ 66,800	\$ 30,550	\$ -	\$ -	\$ -	97,350
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Budgeted Expenditures	\$ 361,334	\$ 256,201	\$ -	\$ -	\$ -	617,535

Lamar State College-Port Arthur

TABLE E

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

	FY 2021		FY 2022		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)	\$ 83,200		\$ 95,000		\$ 11,800	14.18 %	
Forecasted Revenue:							
SSF Revenue	\$ 179,000		\$ 215,000		\$ 36,000	20.11 %	
Revenue Earned from Activities	\$ -		\$ -		\$ -	- %	
Interest Revenue	\$ -		\$ -		\$ -	- %	
Transfer In	\$ -		\$ -		\$ -	- %	
Total Forecasted Revenue:	\$ 179,000		\$ 215,000		\$ 36,000	20.11 %	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -		\$ -		\$ -	- %	
2. Recreational Activities	\$ 31,600		\$ 31,700		\$ 100	0.32 %	
3. Health and Hospital Services	\$ -		\$ -		\$ -	- %	
4. Medical Services	\$ -		\$ -		\$ -	- %	
5. Intramural and Intercollegiate Athletics	\$ -		\$ -		\$ -	- %	
6. Artists and Lecture Series	\$ -		\$ -		\$ -	- %	
7. Cultural Entertainment Series	\$ 31,500		\$ 31,500		\$ -	- %	
8. Debating and Oratorical Activities	\$ -		\$ -		\$ -	- %	
9. Student Publications	\$ -		\$ -		\$ -	- %	
10. Student Government	\$ 31,900		\$ 32,450		\$ 550	1.72 %	
11. Student Fee Advisory Committee	\$ -		\$ -		\$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -		\$ -		\$ -	- %	
13. Other (See Detail Below)	\$ 142,400		\$ 191,862		\$ 49,462	34.73 %	
Total Budgeted Expenditures	\$ 237,400		\$ 287,512		\$ 50,112	21.11 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 24,800		\$ 22,488		\$ (2,312)	(9.32)%	

Detail of Other:

Exemptions	\$	21,000	\$	25,000	\$	4,000	19.05 %
Campus safety and security operations	\$	-	\$	17,635	\$	17,635	100.00 %
Student-related operations	\$	24,300	\$	24,800	\$	500	2.06 %
Student ambassadors - stipends, training and uniforms	\$	-	\$	30,000	\$	30,000	100.00 %
Student-support salaries	\$	8,000	\$	6,600	\$	(1,400)	(17.50)%
Scholarships	\$	36,700	\$	36,700	\$	-	- %
Student awards	\$	-	\$	-	\$	-	- %
Student incentives	\$	-	\$	-	\$	-	- %
Student organizations	\$	-	\$	-	\$	-	- %
Student travel	\$	17,400	\$	16,127	\$	(1,273)	(7.32)%
Theater productions	\$	-	\$	-	\$	-	- %
Training	\$	-	\$	-	\$	-	- %
Reserve to update student activity area	\$	-	\$	-	\$	-	- %
Reserve for requests	\$	35,000	\$	35,000	\$	-	- %
Parity change - reduction of SSF Revenue - after Committee Meeting	\$	-	\$	-	\$	-	- %
Parity change - reduction of exemptions - after Committee Meeting	\$	-	\$	-	\$	-	- %
Parity change - reclassification of salaries to E&G - after Committee Meeting	\$	-	\$	-	\$	-	- %
Total Other	\$	142,400	\$	191,862	\$	49,462	34.73 %

Lamar State College-Port Arthur

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 5,779,149.00	\$ -	\$ 120,826.00	\$ 1,573,025.00	\$ 1,038,128.00	\$ 2,116,248.00	\$ 630,107.00	\$ 52,437.00	\$ 409,140.00	\$ 11,719,060.00
Benefits	\$ 1,495,812.00	\$ -	\$ 55,088.00	\$ 441,146.00	\$ 316,783.00	\$ 1,190,492.00	\$ 178,020.00	\$ -	\$ 127,510.00	\$ 3,804,851.00
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,131,000.00	\$ -	\$ -	\$ 2,131,000.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 643,000.00	\$ -	\$ -	\$ 643,000.00
Capital	\$ 259,700.00	\$ -	\$ -	\$ 330,600.00	\$ 33,400.00	\$ 61,500.00	\$ 569,900.00	\$ -	\$ -	\$ 1,255,100.00
Other	\$ 508,745.00	\$ -	\$ 28,474.00	\$ 1,217,197.00	\$ 129,140.00	\$ 1,721,500.00	\$ -	\$ 297,000.00	\$ 782,552.00	\$ 4,684,608.00
Total Budget	\$ 8,043,406.00	\$ -	\$ 204,388.00	\$ 3,561,968.00	\$ 1,517,451.00	\$ 5,189,740.00	\$ 4,152,027.00	\$ 349,437.00	\$ 1,319,202.00	\$ 24,337,619.00

Lamar State College-Port Arthur

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2022

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 21,415,955.00	\$ 79,975.00	\$ -	\$ 21,495,930.00	\$ (18,986,178.00)	\$ (2,509,752.00)	\$ (21,495,930.00)	\$ (2,429,777.00)
Designated	\$ 3,160,795.00	\$ 297,000.00	\$ 1,695,359.00	\$ 5,153,154.00	\$ (4,032,239.00)	\$ (1,120,915.00)	\$ (5,153,154.00)	\$ (823,915.00)
Auxiliary Enterprises	\$ 589,200.00	\$ 697,625.00	\$ 69,377.00	\$ 1,356,202.00	\$ (1,319,202.00)	\$ (37,000.00)	\$ (1,356,202.00)	\$ 660,625.00
Total	\$ 25,165,950.00	\$ 1,074,600.00	\$ 1,764,736.00	\$ 28,005,286.00	\$ (24,337,619.00)	\$ (3,667,667.00)	\$ (28,005,286.00)	\$ (2,593,067.00)



July 20, 2021

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 2022 Operating Budget for your consideration. Fiscal Year 2022 total budgeted expenditures and transfer are \$12.7 million, down ~\$25,000 (-0.2%).

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 the 5% reduction in state appropriations and no change in System Assessment.

Since FY 2019, TSUS Admin has decreased its Operating Budget by \$1 million (-7%) and decreased the System Assessment by 12.5%.

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 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$	-	\$	-	-	-%
State Appropriations	\$	1,770,327	\$	1,736,078	\$ (34,249)	(1.93)%
Sales and Services	\$	-	\$	-	-	-%
Other	\$	345,000	\$	345,000	-	-%
Operating Revenues	\$	2,115,327	\$	2,081,078	\$ (34,249)	(1.62)%
Transfers In	\$	10,585,087	\$	10,599,954	\$ 14,867	0.14 %
Budgeted Use of Fund Balance	\$	-	\$	(5,672)	\$ (5,672)	100.00 %
Total Revenues	\$	12,700,414	\$	12,675,360	\$ (25,054)	(0.20)%
Expenditures						
Instruction Support	\$	-	\$	-	-	-%
Research / Organized Research	\$	-	\$	-	-	-%
Public Service	\$	-	\$	-	-	-%
Academic Support	\$	-	\$	-	-	-%
Student Support	\$	-	\$	-	-	-%
Institutional Support	\$	12,118,414	\$	12,363,360	\$ 244,946	2.02 %
Plant Support	\$	-	\$	-	-	-%
Scholarships & Fellowships	\$	-	\$	-	-	-%
Auxiliary Enterprises	\$	-	\$	-	-	-%
Operating Expenditures	\$	12,118,414	\$	12,363,360	\$ 244,946	2.02 %
Transfers Out	\$	582,000	\$	312,000	\$ (270,000)	(46.39)%
Total Expenditures	\$	12,700,414	\$	12,675,360	\$ (25,054)	(0.20)%

Operating Expenditures by Natural Classification

	FY 2021		FY 2022		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	7,624,886	\$	7,651,424	\$ 26,538	0.35 %
Payroll Related Costs	\$	1,385,215	\$	1,368,748	\$ (16,467)	(1.19)%
Travel	\$	344,372	\$	345,234	\$ 862	0.25 %
Operations & Maintenance	\$	1,428,414	\$	1,447,997	\$ 19,583	1.37 %
Utilities	\$	91,320	\$	72,240	\$ (19,080)	(20.89)%
Capital	\$	-	\$	-	-	-%
Other	\$	1,244,207	\$	1,477,717	\$ 233,510	18.77 %
Total Operating Expenditures	\$	12,118,414	\$	12,363,360	\$ 244,946	2.02 %

System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	-	\$	-	\$	-	- %
State Appropriation							
Bill Pattern General Revenue	\$	1,299,600	\$	1,299,600	\$	-	- %
Benefits	\$	470,727	\$	436,478	\$	(34,249)	(7.28)%
Higher Education Fund	\$	-	\$	-	\$	-	- %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total State Appropriations	\$	1,770,327	\$	1,736,078	\$	(34,249)	(1.93)%
Other Revenue	\$	345,000	\$	345,000	\$	-	- %
Total Revenues	\$	2,115,327	\$	2,081,078	\$	(34,249)	(1.62)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	10,585,087	\$	10,599,954	\$	14,867	0.14 %
Total Transfers In	\$	10,585,087	\$	10,599,954	\$	14,867	0.14 %
Budgeted Fund Balances	\$	-	\$	(5,672)	\$	(5,672)	100.00 %
Total Budgeted Funds	\$	12,700,414	\$	12,675,360	\$	(25,054)	(0.20)%

System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2021		FY 2022		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	-	\$	-	\$	-	- %
Research / Organized Research	\$	-	\$	-	\$	-	- %
Public Service	\$	-	\$	-	\$	-	- %
Academic Support	\$	-	\$	-	\$	-	- %
Student Service Support	\$	-	\$	-	\$	-	- %
Institutional Support	\$	12,118,414	\$	12,363,360	\$	244,946	2.02 %
Plant Support	\$	-	\$	-	\$	-	- %
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %
Total Expenditures	\$	12,118,414	\$	12,363,360	\$	244,946	2.02 %
Transfers Out							
TPEG	\$	-	\$	-	\$	-	- %
TRB Debt Service	\$	-	\$	-	\$	-	- %
HEF - Debt Service	\$	-	\$	-	\$	-	- %
HEF - Plant	\$	-	\$	-	\$	-	- %
Other	\$	582,000	\$	312,000	\$	(270,000)	(46.39)%
Total Transfers Out	\$	582,000	\$	312,000	\$	(270,000)	(46.39)%
Total Budgeted Expenditures & Transfers Out	\$	12,700,414	\$	12,675,360	\$	(25,054)	(0.20)%

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System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1 Other		\$ (270,000)	Christmas Mountain Field Station

System Administration

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,651,424.00	\$ -	\$ -	\$ -	\$ 7,651,424.00
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368,748.00	\$ -	\$ -	\$ -	\$ 1,368,748.00
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,234.00	\$ -	\$ -	\$ -	\$ 345,234.00
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,447,997.00	\$ -	\$ -	\$ -	\$ 1,447,997.00
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,240.00	\$ -	\$ -	\$ -	\$ 72,240.00
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,477,717.00	\$ -	\$ -	\$ -	\$ 1,477,717.00
Total Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,363,360.00	\$ -	\$ -	\$ -	\$ 12,363,360.00

System Administration

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending 2022

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 2,081,078.00	\$ 10,599,954.00	\$ (5,672.00)	\$ 12,675,360.00	\$ (12,363,360.00)	\$ (312,000.00)	\$ (12,675,360.00)	\$ 10,287,954.00
Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 2,081,078.00	\$ 10,599,954.00	\$ (5,672.00)	\$ 12,675,360.00	\$ (12,363,360.00)	\$ (312,000.00)	\$ (12,675,360.00)	\$ 10,287,954.00

Budget Standards Fiscal Year 2022

Components of the Texas State University System submit Annual Operating Budget summaries, *Budget Summary for the Fiscal Year 2022*. Each component's budget tables provided herein and the consolidated Budget Summary are subject to the following budgetary standards for Fiscal Year 2022:

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 2022, 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. 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.

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.