



# Operating Budget Summary

## Fiscal Year 2024

Lamar University

Sam Houston State University

Sam Houston State University College of Osteopathic Medicine

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



## TABLE OF CONTENTS

	Page
I. Consolidated Budget Summary	1
II. Budget Summaries by Component	
LAMAR UNIVERSITY	13
SAM HOUSTON STATE UNIVERSITY	33
SAM HOUSTON STATE UNIVERSITY COLLEGE OF OSTEOPATHIC MEDICINE	57
SUL ROSS STATE UNIVERSITY	72
SUL ROSS STATE UNIVERSITY - RIO GRANDE COLLEGE	91
TEXAS STATE UNIVERSITY	105
LAMAR INSTITUTE OF TECHNOLOGY	124
LAMAR STATE COLLEGE - ORANGE	139
LAMAR STATE COLLEGE - PORT ARTHUR	155
TEXAS STATE UNIVERSITY SYSTEM ADMINISTRATION	172
III. Budget Standards	180
IV. Glossary of Terms	181

# The Texas State University System

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Total Statutory Tuition and Fees	\$	113,801,141	\$	118,712,362	\$	4,911,221 4.32 %
State Appropriation						
Bill Pattern General Revenue	\$	305,473,914	\$	403,628,117	\$	98,154,203 32.13 %
Benefits	\$	79,198,365	\$	82,627,718	\$	3,429,353 4.33 %
Higher Education Fund	\$	77,867,711	\$	80,216,971	\$	2,349,260 3.02 %
Hazlewood Reimbursement	\$	1,019,659	\$	11,380,992	\$	10,361,333 1016.16 %
Other	\$	7,385,568	\$	10,127,821	\$	2,742,253 37.13 %
Total State Appropriations	\$	470,945,217	\$	587,981,619	\$	117,036,402 24.85 %
Other Revenue	\$	2,671,816	\$	3,259,290	\$	587,474 21.99 %
Total Revenues	\$	587,418,174	\$	709,953,271	\$	122,535,097 20.86 %
Transfers In						
Designated Tuition	\$	61,759,581	\$	64,321,687	\$	2,562,106 4.15 %
Technology Service Fee	\$	-	\$	-	\$	- - %
Other	\$	12,619,151	\$	18,146,619	\$	5,527,468 43.80 %
Total Transfers In	\$	74,378,732	\$	82,468,306	\$	8,089,574 10.88 %
Budgeted Fund Balances	\$	1,856,870	\$	59,583	\$	(1,797,287) (96.79)%
Total Budgeted Funds	\$	663,653,776	\$	792,481,160	\$	128,827,384 19.41 %

# The Texas State University System

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

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Instruction Support	\$ 344,202,725	\$	370,268,320	\$	26,065,596	7.57 %
Research / Organized Research	\$ 29,427,507	\$	44,419,242	\$	14,991,735	50.94 %
Public Service	\$ 10,324,336	\$	18,552,866	\$	8,228,530	79.70 %
Academic Support	\$ 52,447,406	\$	65,629,993	\$	13,182,587	25.13 %
Student Service Support	\$ 25,655,978	\$	28,808,469	\$	3,152,491	12.29 %
Institutional Support	\$ 61,604,719	\$	73,544,536	\$	11,939,817	19.38 %
Plant Support	\$ 40,518,483	\$	51,153,820	\$	10,635,337	26.25 %
Scholarships & Fellowships	\$ 457,261	\$	457,261	\$	-	- %
Total Expenditures	\$ 564,638,415	\$	652,834,507	\$	88,196,092	15.62 %
Transfers Out						
TPEG	\$ 15,193,545	\$	15,786,675	\$	593,130	3.90 %
TRB Debt Service	\$ 27,706,612	\$	62,479,650	\$	34,773,038	125.50 %
HEF - Debt Service	\$ 10,155,720	\$	11,269,970	\$	1,114,250	10.97 %
HEF - Plant	\$ 44,398,339	\$	44,204,132	\$	(194,206)	(0.44)%
Other	\$ 1,561,145	\$	5,855,361	\$	4,294,216	275.07 %
Total Transfers Out	\$ 99,015,361	\$	139,595,789	\$	40,580,428	40.98 %
Total Budgeted Expenditures & Transfers Out	\$ 663,653,776	\$	792,430,295	\$	128,776,519	19.40 %

# The Texas State University System

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

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Tuition and Fees						
Designated Tuition	\$ 415,524,918	\$	429,955,986	\$	14,431,068	3.47 %
Institutional Services Fee	\$ 39,732,349	\$	112,439,314	\$	72,706,965	182.99 %
Advising Fee	\$ 7,941,057	\$	-	\$	(7,941,057)	(100.00)%
Technology Use / Computer Service Fee	\$ 20,624,402	\$	-	\$	(20,624,402)	(100.00)%
Environmental Service Fee	\$ 79,000	\$	-	\$	(79,000)	(100.00)%
ID / One-Card Fee	\$ 298,000	\$	-	\$	(298,000)	(100.00)%
Library Fee	\$ 14,635,534	\$	331,200	\$	(14,304,334)	(97.74)%
International Education Fee	\$ 278,917	\$	33,000	\$	(245,917)	(88.17)%
Student Publication Fee	\$ 634,500	\$	-	\$	(634,500)	(100.00)%
Academic Program Fees	\$ 10,357,196	\$	10,468,215	\$	111,019	1.07 %
Distance Learning Fee	\$ 39,798,790	\$	41,997,924	\$	2,199,134	5.53 %
Records Fee	\$ 266,000	\$	-	\$	(266,000)	(100.00)%
Recreation Fee	\$ 4,311,352	\$	4,257,181	\$	(54,171)	(1.26)%
University Center Fee	\$ 1,897,266	\$	1,895,513	\$	(1,753)	(0.09)%
International Study Fee	\$ 3,782,000	\$	5,582,000	\$	1,800,000	47.59 %
Repeat Fee	\$ 1,690,460	\$	1,690,460	\$	-	- %
Other	\$ 8,974,734	\$	8,877,573	\$	(97,161)	(1.08)%
Total Tuition and Fees	\$ 570,826,475	\$	617,528,366	\$	46,701,891	8.18 %
Investment Income	\$ 4,220,214	\$	5,233,559	\$	1,013,345	24.01 %
Other Revenue	\$ 48,965,079	\$	41,640,674	\$	(7,324,405)	(14.96)%
Total Revenues	\$ 624,011,768	\$	664,402,599	\$	40,390,831	6.47 %
Transfers In						
TPEG	\$ 15,120,870	\$	15,716,435	\$	595,565	3.94 %
Auxiliary Funds	\$ 1,024,958	\$	1,238,480	\$	213,522	20.83 %
Other	\$ 950,000	\$	912,350	\$	(37,650)	(3.96)%
Total Transfers In	\$ 17,095,828	\$	17,867,265	\$	771,437	4.51 %
Budgeted Fund Balances	\$ 26,437,766	\$	8,036,286	\$	(18,401,480)	(69.60)%
Total Budgeted Funds	\$ 667,545,362	\$	690,306,150	\$	22,760,788	3.41 %

# The Texas State University System

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Instruction Support	\$ 132,089,934	\$	127,217,912	\$	(4,872,022)	(3.69)%
Research / Organized Research	\$ 15,610,065	\$	20,511,821	\$	4,901,756	31.40 %
Public Service	\$ 2,809,105	\$	2,936,577	\$	127,472	4.54 %
Academic Support	\$ 108,253,187	\$	96,978,959	\$	(11,274,228)	(10.41)%
Student Support	\$ 37,437,054	\$	36,463,980	\$	(973,074)	(2.60)%
Institutional Support	\$ 103,752,500	\$	118,899,452	\$	15,146,952	14.60 %
Plant Support	\$ 57,510,932	\$	54,429,244	\$	(3,081,688)	(5.36)%
Scholarships & Fellowships	\$ 106,820,558	\$	122,067,346	\$	15,246,788	14.27 %
Total Expenditures	\$ 564,283,335	\$	579,505,291	\$	15,221,957	2.70 %
Transfers Out						
System Assessment	\$ 10,736,284	\$	11,501,349	\$	765,065	7.13 %
Debt Service	\$ 13,167,054	\$	15,127,858	\$	1,960,804	14.89 %
E&G	\$ 61,759,581	\$	64,321,687	\$	2,562,106	4.15 %
Auxiliary	\$ 16,841,994	\$	18,860,501	\$	2,018,507	11.98 %
Other	\$ 757,114	\$	719,464	\$	(37,650)	(4.97)%
Total Transfers Out	\$ 103,262,027	\$	110,530,860	\$	7,268,832	7.04 %
Total Budgeted Expenditures & Transfers Out	\$ 667,545,362	\$	690,036,151	\$	22,490,789	3.37 %

# The Texas State University System

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

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Fees						
Athletic Fee	\$ 31,060,698	\$	\$ 33,009,121	\$	1,948,423	6.27 %
Medical Service Fee	\$ 7,221,681	\$	\$ 7,864,571	\$	642,890	8.90 %
Student Service Fee	\$ 20,472,169	\$	\$ 20,353,914	\$	(118,255)	(0.58)%
Recreational Sport Fee	\$ 7,585,063	\$	\$ 7,809,550	\$	224,487	2.96 %
Student Center Fee	\$ 12,252,160	\$	\$ 12,045,181	\$	(206,979)	(1.69)%
Student Bus Fee	\$ 5,762,400	\$	\$ 6,070,700	\$	308,300	5.35 %
ID Card Fee	\$ 404,700	\$	\$ 6,750	\$	(397,950)	(98.33)%
Other	\$ 240,332	\$	\$ 200,300	\$	(40,032)	(16.66)%
Total Fees	\$ 84,999,203	\$	\$ 87,360,087	\$	2,360,884	2.78 %
Sales and Services						
Housing	\$ 90,450,245	\$	\$ 96,103,216	\$	5,652,971	6.25 %
Dining	\$ 40,578,212	\$	\$ 44,313,000	\$	3,734,788	9.20 %
Parking	\$ 10,761,389	\$	\$ 11,664,579	\$	903,190	8.39 %
Athletics	\$ 15,921,691	\$	\$ 17,975,181	\$	2,053,490	12.90 %
Bookstore	\$ 3,306,745	\$	\$ 3,021,745	\$	(285,000)	(8.62)%
Hospital and Clinics	\$ 786,178	\$	\$ 2,177,280	\$	1,391,102	176.94 %
Other	\$ 5,906,178	\$	\$ 6,476,967	\$	570,789	9.66 %
Total Sales and Services	\$ 167,710,638	\$	\$ 181,731,968	\$	14,021,330	8.36 %
Investment Income	\$ 1,306,921	\$	\$ 2,862,267	\$	1,555,346	119.01 %
Other Income	\$ 8,961,867	\$	\$ 8,567,158	\$	(394,709)	(4.40)%
Total Revenues	\$ 262,978,629	\$	\$ 280,521,480	\$	17,542,851	6.67 %
Transfers In						
Designated Tuition	\$ 16,649,998	\$	\$ 18,705,410	\$	2,055,412	12.34 %
Other	\$ 1,932,668	\$	\$ 3,580,368	\$	1,647,700	85.26 %
Total Transfers In	\$ 18,582,666	\$	\$ 22,285,778	\$	3,703,112	19.93 %
Budgeted Fund Balances	\$ 6,155,092	\$	\$ 4,799,446	\$	(1,355,646)	(22.02)%
Total Budgeted Funds	\$ 287,716,387	\$	\$ 307,606,704	\$	19,890,317	6.91 %

# The Texas State University System

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023	FY 2024	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Athletic Fee	\$ 30,309,293	\$ 30,438,481	\$ 129,188	0.43 %
Medical Service Fee	\$ 8,110,850	\$ 8,515,284	\$ 404,434	4.99 %
Student Service Fee	\$ 17,728,430	\$ 18,288,696	\$ 560,266	3.16 %
Recreational Sport Fee	\$ 5,373,923	\$ 5,408,126	\$ 34,203	0.64 %
Student Center Fee	\$ 7,767,634	\$ 7,559,109	\$ (208,525)	(2.68)%
Student Bus Fee	\$ 6,950,992	\$ 6,070,700	\$ (880,292)	(12.66)%
ID Card Fee	\$ 410,100	\$ 8,950	\$ (401,150)	(97.82)%
Total Fee Based Expenditures	\$ 76,651,222	\$ 76,289,345	\$ (361,877)	(0.47)%
Housing	\$ 57,364,214	\$ 61,356,362	\$ 3,992,148	6.96 %
Dining	\$ 38,171,278	\$ 41,947,031	\$ 3,775,753	9.89 %
Parking	\$ 5,771,809	\$ 6,696,144	\$ 924,335	16.01 %
Athletics	\$ 30,171,745	\$ 37,898,085	\$ 7,726,340	25.61 %
Bookstore	\$ 2,998,357	\$ 2,671,536	\$ (326,821)	(10.90)%
Hospital and Clinics	\$ 1,401,128	\$ 2,251,520	\$ 850,392	60.69 %
Other	\$ 13,170,071	\$ 13,309,076	\$ 139,005	1.06 %
Total Sales & Services Based Expenditures	\$ 149,048,602	\$ 166,129,753	\$ 17,081,151	11.46 %
Transfers Out				
Debt Service				
Medical Service	\$ 550,100	\$ 549,600	\$ (500)	(0.09)%
Athletics	\$ 7,465,905	\$ 7,459,314	\$ (6,591)	(0.09)%
Student Center	\$ 5,589,593	\$ 5,630,701	\$ 41,108	0.74 %
Student Service	\$ 1,461,092	\$ 1,456,156	\$ (4,936)	(0.34)%
Housing	\$ 32,178,061	\$ 33,548,448	\$ 1,370,387	4.26 %
Dining	\$ 2,041,722	\$ 2,041,759	\$ 37	0.00 %
Parking and Public Safety	\$ 4,815,783	\$ 4,846,905	\$ 31,122	0.65 %
Recreational Sports	\$ 3,852,425	\$ 3,899,096	\$ 46,671	1.21 %
Other	\$ 223,388	\$ 230,705	\$ 7,317	3.28 %
Real Estate Rental	\$ 504,067	\$ 251,665	\$ (252,402)	(50.07)%
Vending	\$ 300,000	\$ 300,000	\$ -	- %
Designated Funds	\$ 913,200	\$ 1,238,480	\$ 325,280	35.62 %
Other	\$ 2,121,227	\$ 3,734,776	\$ 1,613,549	76.07 %
Total Transfers Out	\$ 62,016,563	\$ 65,187,605	\$ 3,171,042	5.11 %
Total Budgeted Expenditures & Transfers Out	\$ 287,716,387	\$ 307,606,704	\$ 19,890,317	6.91 %



# The Texas State University System

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2024**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 1,865,063	\$ 239,532	\$ 347,530	\$ -	\$ -	\$ 42,500	\$ 32,500	\$ 62,500	\$ -	\$ 5,000
Game Guarantees	\$ 2,225,000	\$ 788,000	\$ -	\$ -	\$ -	\$ 165,000	\$ 12,000	\$ -	\$ -	\$ -
Concessions	\$ 80,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ 20,000	\$ 15,000	\$ 45,000	\$ -	\$ 15,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 895,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 6,625	\$ -	\$ -
Other	\$ 939,500	\$ 106,000	\$ 60,000	\$ 20,000	\$ 10,000	\$ 60,000	\$ 45,000	\$ 164,000	\$ 20,000	\$ 75,000
Total Sales and Services	\$ 6,024,563	\$ 1,148,532	\$ 552,530	\$ 20,000	\$ 25,000	\$ 272,500	\$ 109,500	\$ 253,125	\$ 20,000	\$ 95,000
Designated Tuition	\$ 2,480,769	\$ 464,920	\$ 422,645	\$ -	\$ 168,269	\$ 606,472	\$ 463,478	\$ 402,012	\$ -	\$ 527,300
Athletic Fee	\$ 3,391,340	\$ 1,138,600	\$ 732,768	\$ 619,038	\$ 192,550	\$ 754,236	\$ 324,564	\$ 410,756	\$ 756,738	\$ 1,333,411
Total Tuition and Fees	\$ 5,872,109	\$ 1,603,520	\$ 1,155,413	\$ 619,038	\$ 360,819	\$ 1,360,708	\$ 788,042	\$ 812,768	\$ 756,738	\$ 1,860,711
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 11,896,672	\$ 2,752,052	\$ 1,707,943	\$ 639,038	\$ 385,819	\$ 1,633,208	\$ 897,542	\$ 1,065,893	\$ 776,738	\$ 1,955,711
Expenditures										
Salaries	\$ 6,127,587	\$ 2,228,927	\$ 1,149,006	\$ 469,703	\$ 454,550	\$ 1,343,592	\$ 567,887	\$ 671,051	\$ 286,738	\$ 1,113,869
Benefits	\$ 1,776,753	\$ 610,994	\$ 359,495	\$ 145,844	\$ 133,934	\$ 398,931	\$ 184,847	\$ 210,728	\$ 94,156	\$ 373,625
Travel	\$ 2,731,000	\$ 859,375	\$ 636,681	\$ 363,800	\$ 202,482	\$ 747,067	\$ 328,253	\$ 518,222	\$ 213,800	\$ 693,387
Scholarships	\$ 8,294,200	\$ 1,363,180	\$ 1,059,557	\$ 1,379,446	\$ 499,695	\$ 1,467,100	\$ 1,079,220	\$ 1,167,520	\$ 1,095,780	\$ 2,585,690
Other Maintenance & Operating	\$ 2,804,600	\$ 389,911	\$ 337,830	\$ 193,450	\$ 181,685	\$ 266,827	\$ 171,099	\$ 319,029	\$ 98,450	\$ 355,432
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 21,734,140	\$ 5,452,388	\$ 3,542,569	\$ 2,552,243	\$ 1,472,346	\$ 4,223,517	\$ 2,331,306	\$ 2,886,549	\$ 1,788,924	\$ 5,122,002
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales & Services										
Gate Receipts	\$ 2,452,125	\$ 142,500	\$ -	\$ -	\$ 2,594,625					
Games Guarantees	\$ 3,013,000	\$ 177,000	\$ -	\$ -	\$ 3,190,000					
Concessions	\$ 105,000	\$ 5,000	\$ -	\$ 160,000	\$ 270,000					
Other										
Advertising	\$ -	\$ -	\$ 350,000	\$ 1,230,000	\$ 1,580,000					
Licensing Fee	\$ -	\$ -	\$ -	\$ 845,000	\$ 845,000					
NCAA Revenue Sharing	\$ 95,000	\$ 55,000	\$ -	\$ 2,202,975	\$ 2,352,975					
Camps	\$ -	\$ -	\$ 920,000	\$ 2,915,000	\$ 3,835,000					
Stadium Operations	\$ 970,000	\$ 6,625	\$ -	\$ 582,956	\$ 1,559,581					
Other	\$ 1,135,500	\$ 364,000	\$ 291,075	\$ 2,232,000	\$ 4,022,575					
Total Sales and Services	\$ 7,770,625	\$ 750,125	\$ 1,561,075	\$ 10,167,931	\$ 20,249,756					
Designated Tuition	\$ 3,536,603	\$ 1,999,262	\$ 11,318,766	\$ 5,388,147	\$ 22,242,778					
Auxiliary Transfer	\$ -	\$ -	\$ -	\$ 3,427,676	\$ 3,427,676					
Athletic Fee	\$ 6,074,296	\$ 3,579,705	\$ 4,685,000	\$ 19,951,784	\$ 34,290,785					
Total Tuition and Fees	\$ 9,610,899	\$ 5,578,967	\$ 16,003,766	\$ 28,767,607	\$ 59,961,239					
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ 3,009,502	\$ 3,009,502					
Total Budgeted Funds	\$ 17,381,524	\$ 6,329,092	\$ 17,564,841	\$ 41,945,040	\$ 83,220,497					
Expenditures										
Salaries	\$ 10,429,773	\$ 3,983,137	\$ 174,245	\$ 8,468,286	\$ 23,055,441					
Fringe Benefits	\$ 3,027,021	\$ 1,262,287	\$ 53,200	\$ 2,652,106	\$ 6,994,614					
Travel	\$ 4,793,338	\$ 2,500,729	\$ 149,000	\$ 527,000	\$ 7,970,067					
Scholarships	\$ 12,596,078	\$ 7,395,310	\$ -	\$ 523,951	\$ 20,515,339					
O&M	\$ 3,907,477	\$ 1,210,837	\$ 5,000	\$ 9,097,239	\$ 14,220,552					
Capital	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000					
Debt Service	\$ -	\$ -	\$ -	\$ 5,615,984	\$ 5,615,984					
Other	\$ -	\$ -	\$ -	\$ 3,197,250	\$ 3,197,250					
Total Budgeted Expenditures	\$ 34,753,687	\$ 16,352,299	\$ 381,445	\$ 30,151,816	\$ 81,639,247					

# The Texas State University System

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

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	7,412,339	\$	10,385,143	\$	2,972,804 40.11 %
Forecasted Revenue:						
SSF Revenue	\$	20,087,613	\$	20,036,086	\$	(51,527) (0.26)%
Revenue Earned from Activities	\$	215,000	\$	215,000	\$	- - %
Interest Revenue	\$	1,000	\$	-	\$	(1,000) (100.00)%
Transfer In	\$	129,724	\$	429,053	\$	299,329 230.74 %
Total Forecasted Revenue:	\$	20,433,337	\$	20,680,139	\$	246,802 1.21 %
Budgeted Student Service Fee Expenditures:						
1. Textbook Rentals	\$	-	\$	-	\$	- - %
2. Recreational Activities	\$	952,668	\$	751,543	\$	(201,125) (21.11)%
3. Health and Hospital Services	\$	-	\$	-	\$	- - %
4. Medical Services	\$	-	\$	-	\$	- - %
5. Intramural and Intercollegiate Athletics	\$	1,850,500	\$	1,500,500	\$	(350,000) (18.91)%
6. Artists and Lecture Series	\$	389,996	\$	387,930	\$	(2,066) (0.53)%
7. Cultural Entertainment Series	\$	453,521	\$	354,129	\$	(99,392) (21.92)%
8. Debating and Oratorical Activities	\$	48,933	\$	53,933	\$	5,000 10.22 %
9. Student Publications	\$	348,109	\$	332,859	\$	(15,251) (4.38)%
10. Student Government	\$	171,300	\$	195,473	\$	24,173 14.11 %
11. Student Fee Advisory Committee	\$	4,100	\$	9,367	\$	5,267 128.46 %
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	25,000	\$	77,600	\$	52,600 210.40 %
13. Other (See Detail Below)	\$	16,810,648	\$	17,526,099	\$	715,451 4.26 %
Total Budgeted Expenditures	\$	21,054,775	\$	21,189,433	\$	134,658 0.64 %
Estimated Student Services Fee Fund Balance at End of Year	\$	6,790,901	\$	9,875,849	\$	3,084,948 45.43 %

# The Texas State University System

**Table F**  
**Matrix of Budgeted Operating Expenses**

	Instruction	Research	Public Service	Hospitals and Clinics	Academic Support	Student Services	Institutional Support	Operation & Maintenance of	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 344,646,379	\$ 25,610,993	\$ 7,310,362	\$ 881,324	\$ 81,630,522	\$ 46,988,277	\$ 89,028,927	\$ 35,727,514	\$ 832,003	\$ 59,622,515	\$ 692,278,816
Benefits	\$ 92,322,710	\$ 6,290,964	\$ 1,735,602	\$ 277,257	\$ 15,721,172	\$ 13,308,766	\$ 41,450,406	\$ 10,732,321	\$ 92,415	\$ 16,922,129	\$ 198,853,741
Travel	\$ 5,345,531	\$ 830,235	\$ 200,200	\$ -	\$ 1,753,428	\$ 839,183	\$ 1,576,989	\$ 108,979	\$ 5,000	\$ 8,076,399	\$ 18,735,943
O&M	\$ 44,104,327	\$ 27,847,941	\$ 10,406,521	\$ 1,092,939	\$ 36,876,194	\$ 18,635,066	\$ 50,110,341	\$ 25,454,930	\$ 99,623,338	\$ 111,777,175	\$ 425,928,771
Utilities	\$ 174,436	\$ 264,089	\$ 181,180	\$ -	\$ 58,382	\$ 317,013	\$ 1,988,515	\$ 33,634,401	\$ -	\$ 20,263,135	\$ 56,881,151
Capital	\$ 1,049,031	\$ 1,301,025	\$ 1,469,278	\$ -	\$ 23,499,162	\$ 214,855	\$ 1,742,431	\$ 1,033,747	\$ -	\$ 3,177,723	\$ 33,487,252
Other	\$ 9,840,490	\$ 2,785,815	\$ 186,300	\$ -	\$ 3,074,134	\$ 510,298	\$ 6,546,380	\$ 916,280	\$ 21,971,851	\$ 2,761,675	\$ 48,593,223
Total Budget	\$ 497,482,903	\$ 64,931,062	\$ 21,489,443	\$ 2,251,520	\$ 162,612,994	\$ 80,813,458	\$ 192,443,988	\$ 107,608,172	\$ 122,524,607	\$ 222,600,749	\$ 1,474,758,897

# The Texas State University System

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

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT
Pell Grant	\$	41,000,000	\$	42,000,000	\$	1,000,000 2.44 %
Other Federal Grant	\$	1,809,082	\$	2,000,000	\$	190,918 10.55 %
TEXAS Grant	\$	15,705,000	\$	16,000,000	\$	295,000 1.88 %
Endowment Income Distributions	\$	4,734,909	\$	5,142,941	\$	408,032 8.62 %
Charter School	\$	4,463,805	\$	4,087,545	\$	(376,260) (8.43)%
Osteopathic Medicine	\$	-	\$	-	\$	- - %
Other Grants/Research	\$	25,979,837	\$	28,005,215	\$	2,025,378 7.80 %
Discounts & Allowances	\$	(57,000,000)	\$	(58,000,000)	\$	(1,000,000) 1.75 %
Total Revenues	\$	36,692,633	\$	39,235,701	\$	2,543,068 6.93 %
Transfers In						
Other	\$	-	\$	-	\$	- - %
Total Transfers In	\$	-	\$	-	\$	- - %
Budgeted Use of Fund Balances	\$	-	\$	-	\$	- - %
Total Budgeted Funds	\$	36,692,633	\$	39,235,701	\$	2,543,068 6.93 %

# The Texas State University System

**Table G 2**  
**Restricted Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	520,611	\$	637,077	\$	116,466	22.37 %
Research / Organized Research	\$	9,551,770	\$	7,659,796	\$	(1,891,974)	(19.81)%
Public Service	\$	15,276,958	\$	22,431,244	\$	7,154,286	46.83 %
Academic Support	\$	874,966	\$	1,646,777	\$	771,811	88.21 %
Student Support	\$	-	\$	28,750	\$	28,750	100.00 %
Institutional Support	\$	390,713	\$	386,789	\$	(3,924)	(1.00)%
Plant Support	\$	-	\$	-	\$	-	- %
Scholarships & Fellowships	\$	67,077,615	\$	64,445,268	\$	(2,632,347)	(3.92)%
Discounts & Allowances	\$	(57,000,000)	\$	(58,000,000)	\$	(1,000,000)	1.75 %
Total Expenditures	\$	36,692,633	\$	39,235,701	\$	2,543,068	6.93 %
Transfers Out							
Other	\$	-	\$	-	\$	-	- %
Total Transfers Out	\$	-	\$	-	\$	-	- %
Total Budgeted Expenditures & Transfers Out	\$	36,692,633	\$	39,235,701	\$	2,543,068	6.93 %

# The Texas State University System

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves  
For Fiscal Year Ending August 31, 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 709,953,271	\$ 82,468,306	\$ 59,583	\$ 792,481,160	\$ (652,834,507)	\$ (139,595,789)	\$ (792,430,295)	\$ (57,127,483)
Designated	\$ 664,402,599	\$ 17,867,265	\$ 8,036,286	\$ 690,306,150	\$ (579,505,291)	\$ (110,530,860)	\$ (690,036,151)	\$ (92,663,595)
Auxiliary Enterprises	\$ 280,521,480	\$ 22,285,778	\$ 4,799,446	\$ 307,606,704	\$ (242,419,099)	\$ (65,187,605)	\$ (307,606,704)	\$ (42,901,827)
Total	\$ 1,654,877,350	\$ 122,621,349	\$ 12,895,316	\$ 1,790,394,014	\$ (1,474,758,897)	\$ (315,314,253)	\$ (1,790,073,150)	\$ (192,692,905)

July 10, 2023

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, 2024. This \$312.7M operating budget comprises all funding classified as Education and General, Designated, and Auxiliary Enterprises. Development of the FY 2024 budget was guided by the principles of unbiased forecasts of enrollment, revenue and expenditures, and in compliance with Texas State University System (TSUS) and Board of Regents rules and regulations.

### **Financial Health**

Lamar University has made significant strides in reducing operating costs over the past three years. The University has also realized a significant increase in funding, bolstered by growth of international student enrollment, primarily in our STEM & Business programs. These positive changes, coupled with a substantial increase in state appropriations, have positioned the University to better address long-term issues such as facilities maintenance and disaster mitigation.

Overall, we believe the financial situation at LU has stabilized and is on a positive trajectory, which is reflected in this budget. However, LU still faces challenges in resource allocation while maintaining quality, supporting new, innovative programs, maintaining legacy programs, and offering competitive salaries and benefits to faculty and staff. The FY2024 budget includes a 3% merit pool for faculty and staff, along with a \$2M allocation to our reserves.

On-campus enrollment continues to exert pressure on fee-based auxiliary units such as the student health center, recreation center, athletics, student union, and student services/activities. We are implementing cost-containment measures in these units, although debt service remains a sizable portion of the expenditures in some units and cannot be reduced in the short term. The budget for Food Services includes a 4% increase in revenue, while housing revenues are budgeted to increase by 2.0%. Housing expenditure budgets include capital enhancement and physical plant maintenance to address a significant backlog of deferred maintenance.

### **Enrollment Outlook**

As Lamar University approaches its Centennial in September 2023, we have made considerable progress in four key areas: access/enrollment, student success, excellence, and affordability. These





achievements are closely tied to our performance in the state formula funding model and as such, we will continue to focus on exceeding targets in the coming years.

In FY23, LU experienced a 3.4% increase in headcount and an increase of 21% in total student credit hours (SCH). We also observed a significant increase in transfer student headcount and fully online SCH. These positive results reflect our continued investment in strategic enrollment management strategies, particularly outreach efforts to community colleges in the region. Online enrollment has stabilized since the pandemic, while on-campus undergraduate enrollment has declined slightly. However, on-campus international enrollment increased by 84% for FY23. Based on current admissions data, we project another increase of about 25% in international enrollment for FY24. The FY24 budget reflects the continued growth of international non-resident enrollment and a projected increase of 1% in overall enrollment.

### **Strategic Investment Funds**

The proposed budget sets aside approximately \$6.3M in annual funding from both E&G and Designated funds to support future growth, priorities, and other university initiatives. Deploying these funds will require us to consider LU's overall financial health and gather additional input from the campus community including faculty, staff, students, and other stakeholders.

Lamar University will continue to pursue ongoing initiatives guided by our strategic plan to advance the University's mission. We will manage our finances prudently, balancing the need for adequate reserves with investments in innovation, enrollment growth, student success, research, scholarship, and artistic profile enhancement, all while navigating the key trends in higher education.

Thank you for reviewing and considering the Fiscal Year 2024 operating budget proposal for Lamar University. As always, we are available to respond to any questions and provide any additional information as needed.

Sincerely,

Jaime R. Taylor, Ph.D.  
President

Mark A. Robinson, MBA  
Chief Financial Officer

Office of the President

P.O. Box 10001 Beaumont, Texas 77710 (409) 880-8405 Fax (409) 880-8404 [lamar.edu](http://lamar.edu)



# Lamar University

## Budget Summary

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 132,890,892	\$	142,243,085	\$	9,352,193	7.04 %
State Appropriations	\$ 92,494,106	\$	113,057,466	\$	20,563,360	22.23 %
Sales and Services	\$ 24,418,087	\$	24,695,245	\$	277,158	1.14 %
Other	\$ 2,264,000	\$	2,317,075	\$	53,075	2.34 %
Operating Revenues	\$ 252,067,085	\$	282,312,871	\$	30,245,786	12.00 %
Transfers In	\$ 21,609,355	\$	32,460,886	\$	10,851,531	50.22 %
Budgeted Use of Fund Balance	\$ (310,710)	\$	(2,024,645)	\$	(1,713,935)	551.62 %
<b>Total Revenues</b>	<b>\$ 273,365,730</b>	<b>\$</b>	<b>312,749,112</b>	<b>\$</b>	<b>39,383,382</b>	<b>14.41 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 90,179,791	\$	94,909,126	\$	4,729,335	5.24 %
Research / Organized Research	\$ 6,526,746	\$	10,499,416	\$	3,972,670	60.87 %
Public Service	\$ 707,826	\$	1,112,587	\$	404,761	57.18 %
Academic Support	\$ 22,295,624	\$	23,911,181	\$	1,615,557	7.25 %
Student Support	\$ 11,348,091	\$	11,561,844	\$	213,753	1.88 %
Institutional Support	\$ 31,349,975	\$	34,668,381	\$	3,318,406	10.59 %
Plant Support	\$ 14,771,286	\$	16,588,789	\$	1,817,503	12.30 %
Scholarships & Fellowships	\$ 14,761,000	\$	20,499,691	\$	5,738,691	38.88 %
Auxiliary Enterprises	\$ 34,853,307	\$	37,043,153	\$	2,189,846	6.28 %
Operating Expenditures	\$ 226,793,646	\$	250,794,168	\$	24,000,522	10.58 %
Transfers Out	\$ 46,572,084	\$	61,954,944	\$	15,382,860	33.03 %
<b>Total Expenditures</b>	<b>\$ 273,365,730</b>	<b>\$</b>	<b>312,749,112</b>	<b>\$</b>	<b>39,383,382</b>	<b>14.41 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 92,301,785	\$	97,024,283	\$	4,722,498	5.12 %
Payroll Related Costs	\$ 31,375,261	\$	32,909,362	\$	1,534,101	4.89 %
Travel	\$ 3,070,943	\$	3,131,036	\$	60,093	1.96 %
Operations & Maintenance	\$ 61,608,513	\$	69,274,760	\$	7,666,247	12.44 %
Utilities	\$ 5,423,611	\$	5,990,145	\$	566,534	10.45 %
Capital	\$ 1,619,228	\$	2,137,744	\$	518,516	32.02 %
Other	\$ 31,394,305	\$	40,326,838	\$	8,932,533	28.45 %
<b>Total Operating Expenditures</b>	<b>\$ 226,793,646</b>	<b>\$</b>	<b>250,794,168</b>	<b>\$</b>	<b>24,000,522</b>	<b>10.58 %</b>

# Lamar University

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023	FY 2024	Variance		
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$ 18,515,700	\$ 21,683,533	\$ 3,167,833	17.11 %	1
State Appropriation					
Bill Pattern General Revenue	\$ 63,948,912	\$ 82,480,531	\$ 18,531,619	28.98 %	2
Benefits	\$ 15,404,013	\$ 17,039,286	\$ 1,635,273	10.62 %	3
Higher Education Fund	\$ 13,141,181	\$ 13,537,649	\$ 396,468	3.02 %	
Hazlewood Reimbursement	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ -	\$ -	- %	
Total State Appropriations	\$ 92,494,106	\$ 113,057,466	\$ 20,563,360	22.23 %	
Other Revenue	\$ 310,000	\$ 480,000	\$ 170,000	54.84 %	
Total Revenues	\$ 111,319,806	\$ 135,220,999	\$ 23,901,193	21.47 %	
Transfers In					
Designated Tuition	\$ 6,911,155	\$ 14,759,394	\$ 7,848,239	113.56 %	4
Technology Service Fee	\$ -	\$ -	\$ -	- %	
Other	\$ -	\$ -	\$ -	- %	
Total Transfers In	\$ 6,911,155	\$ 14,759,394	\$ 7,848,239	113.56 %	
Budgeted Fund Balances	\$ -	\$ -	\$ -	- %	
Total Budgeted Funds	\$ 118,230,961	\$ 149,980,393	\$ 31,749,432	26.85 %	

# Lamar University

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Total Statutory Tuition and Fees	\$ 3,167,833	Increase in non-resident enrollment and tuition rates.
2	Bill Pattern General Revenue	\$ 18,531,619	Increase in formula GR, CCAP, and non-formula support.
3	Benefits	\$ 1,635,273	Increase appropriations determined by GAA.
4	Designated Tuition	\$ 7,848,239	Anticipated support increase for realignment of Designated labor expenditures to E&G.

# Lamar University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 57,084,490	\$	62,480,279	\$	5,395,789	9.45 %	1
Research / Organized Research	\$ 5,743,884	\$	9,087,871	\$	3,343,987	58.22 %	2
Public Service	\$ 205,305	\$	604,038	\$	398,733	194.21 %	3
Academic Support	\$ 6,297,724	\$	13,735,342	\$	7,437,618	118.10 %	4
Student Service Support	\$ 6,433,236	\$	8,435,661	\$	2,002,425	31.13 %	5
Institutional Support	\$ 17,707,307	\$	22,432,923	\$	4,725,616	26.69 %	6
Plant Support	\$ 8,686,584	\$	12,224,689	\$	3,538,105	40.73 %	7
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %	
Total Expenditures	\$ 102,158,530	\$	129,000,803	\$	26,842,273	26.28 %	
Transfers Out							
TPEG	\$ 2,875,000	\$	3,470,691	\$	595,691	20.72 %	8
TRB Debt Service	\$ 4,956,250	\$	8,871,250	\$	3,915,000	78.99 %	9
HEF - Debt Service	\$ -	\$	-	\$	-	- %	
HEF - Plant	\$ 8,241,181	\$	8,637,649	\$	396,468	4.81 %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 16,072,431	\$	20,979,590	\$	4,907,159	30.53 %	
Total Budgeted Expenditures & Transfers Out	\$ 118,230,961	\$	149,980,393	\$	31,749,432	26.85 %	

# Lamar University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 5,395,789	Increase due to Designated labor expenditures realigned to E&G and non-formula funded cost center.
2	Research / Organized Research	\$ 3,343,987	Increase due to additional Research appropriations and non-formula funded cost center.
3	Public Service	\$ 398,733	Increase due to Designated labor expenditures realigned to E&G and non-formula funded cost center.
4	Academic Support	\$ 7,437,618	Increase due to Designated labor expenditures realigned to E&G.
5	Student Service Support	\$ 2,002,425	Increase due to Designated labor expenditures realigned to E&G.
6	Institutional Support	\$ 4,725,616	Increase due to Designated labor expenditures realigned to E&G.
7	Plant Support	\$ 3,538,105	Increase due to Designated labor expenditures realigned to E&G.
8	TPEG	\$ 595,691	Anticipated increase due to tuition revenue increase.
9	TRB Debt Service	\$ 3,915,000	Additional CCAP to amortization schedule.

# Lamar University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 80,950,300	\$	77,628,000	\$	(3,322,300)	(4.10)%	
Institutional Services Fee	\$ -	\$	17,000,000	\$	17,000,000	100.00 %	1
Advising Fee	\$ 624,757	\$	-	\$	(624,757)	(100.00)%	2
Technology Use / Computer Service Fee	\$ 5,607,000	\$	-	\$	(5,607,000)	(100.00)%	3
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ 298,000	\$	-	\$	(298,000)	(100.00)%	4
Library Fee	\$ 3,287,000	\$	330,000	\$	(2,957,000)	(89.96)%	5
International Education Fee	\$ 35,000	\$	33,000	\$	(2,000)	(5.71)%	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ 8,394,000	\$	8,400,000	\$	6,000	0.07 %	
Distance Learning Fee	\$ 4,100,000	\$	4,180,000	\$	80,000	1.95 %	
Records Fee	\$ 266,000	\$	-	\$	(266,000)	(100.00)%	6
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 1,892,135	\$	2,046,552	\$	154,417	8.16 %	
Total Tuition and Fees	\$ 105,454,192	\$	109,617,552	\$	4,163,360	3.95 %	
Investment Income	\$ 45,000	\$	400,000	\$	355,000	788.89 %	7
Other Revenue	\$ 973,000	\$	941,000	\$	(32,000)	(3.29)%	
Total Revenues	\$ 106,472,192	\$	110,958,552	\$	4,486,360	4.21 %	
Transfers In							
TPEG	\$ 2,875,000	\$	3,470,691	\$	595,691	20.72 %	8
Auxiliary Funds	\$ 913,200	\$	1,238,480	\$	325,280	35.62 %	9
Other	\$ 400,000	\$	400,000	\$	-	- %	
Total Transfers In	\$ 4,188,200	\$	5,109,171	\$	920,971	21.99 %	
Budgeted Fund Balances	\$ (1,461,669)	\$	(1,821,945)	\$	(360,276)	24.65 %	10
Total Budgeted Funds	\$ 109,198,723	\$	114,245,778	\$	5,047,055	4.62 %	

# Lamar University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Services Fee	\$ 17,000,000	Consolidation of Advising Fee, Tech Fee, ID Card Fee, Library Fee, and Records Fee
2	Advising Fee	\$ (624,757)	Consolidation of Advising Fee, Tech Fee, ID Card Fee, Library Fee, and Records Fee
3	Technology Use / Computer Service Fee	\$ (5,607,000)	Consolidation of Advising Fee, Tech Fee, ID Card Fee, Library Fee, and Records Fee
4	ID / One-Card Fee	\$ (298,000)	Consolidation of Advising Fee, Tech Fee, ID Card Fee, Library Fee, and Records Fee
5	Library Fee	\$ (2,957,000)	Consolidation of Advising Fee, Tech Fee, ID Card Fee, Library Fee, and Records Fee
6	Records Fee	\$ (266,000)	Consolidation of Advising Fee, Tech Fee, ID Card Fee, Library Fee, and Records Fee
7	Investment Income	\$ 355,000	Anticipated increase due to continued trends in market performance and current conditions.
8	TPEG	\$ 595,691	Anticipated increase due to tuition revenue increase.
9	Auxiliary Funds	\$ 325,280	Increase institutional auxiliary services overhead.
10	Budgeted Fund Balances	\$ (360,276)	Anticipated revenue increase will decrease reserve use.

# Lamar University

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	33,095,301	\$	32,428,847	\$	(666,454)	(2.01)%	
Research / Organized Research	\$	782,862	\$	1,411,545	\$	628,683	80.31 %	1
Public Service	\$	502,521	\$	508,549	\$	6,028	1.20 %	
Academic Support	\$	15,997,900	\$	10,175,839	\$	(5,822,061)	(36.39)%	2
Student Support	\$	4,914,855	\$	3,126,183	\$	(1,788,672)	(36.39)%	3
Institutional Support	\$	13,642,668	\$	12,235,458	\$	(1,407,210)	(10.31)%	4
Plant Support	\$	6,084,702	\$	4,364,100	\$	(1,720,602)	(28.28)%	5
Scholarships & Fellowships	\$	14,761,000	\$	20,499,691	\$	5,738,691	38.88 %	6
Total Expenditures	\$	89,781,809	\$	84,750,212	\$	(5,031,597)	(5.60)%	
Transfers Out								
System Assessment	\$	1,800,000	\$	1,950,000	\$	150,000	8.33 %	
Debt Service	\$	195,759	\$	193,851	\$	(1,908)	(0.97)%	
E&G	\$	6,911,155	\$	14,759,394	\$	7,848,239	113.56 %	7
Auxiliary	\$	10,510,000	\$	12,592,321	\$	2,082,321	19.81 %	8
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	19,416,914	\$	29,495,566	\$	10,078,652	51.91 %	
Total Budgeted Expenditures & Transfers Out	\$	109,198,723	\$	114,245,778	\$	5,047,055	4.62 %	



# Lamar University

## Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ 628,683	Anticipated support for research start-up and development.
2	Academic Support	\$ (5,822,061)	Decrease due to Designated labor expenditures realigned to E&G
3	Student Support	\$ (1,788,672)	Decrease due to Designated labor expenditures realigned to E&G
4	Institutional Support	\$ (1,407,210)	Decrease due to Designated labor expenditures realigned to E&G
5	Plant Support	\$ (1,720,602)	Decrease due to Designated labor expenditures realigned to E&G
6	Scholarships & Fellowships	\$ 5,738,691	Increase to institutional funded scholarships.
7	E&G	\$ 7,848,239	Anticipated support increase for realignment of Designated labor expenditures to E&G.
8	Auxiliary	\$ 2,082,321	Increase support to Athletics, Health Center, and Student Center for continued operations.

# Lamar University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$ 1,280,000	\$	3,180,000	\$	1,900,000	148.44 %	1
Medical Service Fee	\$ 800,000	\$	856,000	\$	56,000	7.00 %	
Student Service Fee	\$ 3,900,000	\$	3,900,000	\$	-	- %	
Recreational Sport Fee	\$ 1,311,000	\$	1,396,000	\$	85,000	6.48 %	
Student Center Fee	\$ 1,425,000	\$	1,405,000	\$	(20,000)	(1.40)%	
Student Bus Fee	\$ -	\$	-	\$	-	- %	
ID Card Fee	\$ 5,000	\$	5,000	\$	-	- %	
Other	\$ 200,000	\$	200,000	\$	-	- %	
Total Fees	\$ 8,921,000	\$	10,942,000	\$	2,021,000	22.65 %	
Sales and Services							
Housing	\$ 13,700,000	\$	13,970,000	\$	270,000	1.97 %	
Dining	\$ 6,740,000	\$	6,992,000	\$	252,000	3.74 %	
Parking	\$ 427,000	\$	377,000	\$	(50,000)	(11.71)%	
Athletics	\$ 2,997,500	\$	2,392,500	\$	(605,000)	(20.18)%	2
Bookstore	\$ 201,745	\$	201,745	\$	-	- %	
Other	\$ 351,842	\$	762,000	\$	410,158	116.57 %	3
Total Sales and Services	\$ 24,418,087	\$	24,695,245	\$	277,158	1.14 %	
Investment Income	\$ -	\$	-	\$	-	- %	
Other Income	\$ 936,000	\$	496,075	\$	(439,925)	(47.00)%	4
Total Revenues	\$ 34,275,087	\$	36,133,320	\$	1,858,233	5.42 %	
Transfers In							
Designated Tuition	\$ 10,510,000	\$	12,592,321	\$	2,082,321	19.81 %	5
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 10,510,000	\$	12,592,321	\$	2,082,321	19.81 %	
Budgeted Fund Balances	\$ 1,150,959	\$	(202,700)	\$	(1,353,659)	(117.61)%	6
Total Budgeted Funds	\$ 45,936,046	\$	48,522,941	\$	2,586,895	5.63 %	

# Lamar University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 1,900,000	Application of fee extended to SCH through online course delivery.
2	Athletics	\$ (605,000)	Decrease in game guarantee, conference revenue.
3	Other	\$ 410,158	Increase vending sales and arena sponsorship.
4	Other Income	\$ (439,925)	Reduced discretionary revenue.
5	Designated Tuition	\$ 2,082,321	Increase support to Athletics, Health Center, and Student Center for continued operations.
6	Budgeted Fund Balances	\$ (1,353,659)	Anticipated revenue increase will decrease reserve use.

# Lamar University

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	- %	
Medical Service Fee	\$	1,147,252	\$	1,344,687	\$	197,435 17.21 %	
Student Service Fee	\$	1,548,794	\$	1,941,753	\$	392,959 25.37 %	1
Recreational Sport Fee	\$	1,010,399	\$	1,000,841	\$	(9,558) (0.95)%	
Student Center Fee	\$	781,024	\$	748,018	\$	(33,006) (4.23)%	
Student Bus Fee	\$	-	\$	-	\$	- %	
ID Card Fee	\$	5,000	\$	5,000	\$	- %	
Total Fee Based Expenditures	\$	4,492,469	\$	5,040,299	\$	547,830 12.19 %	
Housing	\$	7,325,068	\$	7,457,165	\$	132,097 1.80 %	
Dining	\$	5,857,000	\$	6,077,000	\$	220,000 3.76 %	
Parking	\$	257,103	\$	262,570	\$	5,467 2.13 %	
Athletics	\$	15,719,330	\$	16,933,878	\$	1,214,548 7.73 %	2
Bookstore	\$	201,745	\$	202,241	\$	496 0.25 %	
Other	\$	1,000,592	\$	1,070,000	\$	69,408 6.94 %	
Total Sales & Services Based Expenditures	\$	30,360,838	\$	32,002,854	\$	1,642,016 5.41 %	
Transfers Out							
Debt Service							
Medical Service	\$	-	\$	-	\$	- %	
Athletics	\$	1,572,000	\$	1,581,250	\$	9,250 0.59 %	
Student Center	\$	1,603,043	\$	1,638,711	\$	35,668 2.23 %	
Student Service	\$	-	\$	-	\$	- %	
Housing	\$	5,127,904	\$	5,317,483	\$	189,579 3.70 %	
Dining	\$	311,945	\$	312,364	\$	419 0.13 %	
Parking and Public Safety	\$	-	\$	-	\$	- %	
Recreational Sports	\$	1,384,750	\$	1,191,500	\$	(193,250) (13.96)%	
Other	\$	-	\$	-	\$	- %	
Real Estate Rental	\$	-	\$	-	\$	- %	
Vending	\$	-	\$	-	\$	- %	
Designated Funds	\$	913,200	\$	1,238,480	\$	325,280 35.62 %	3
Other	\$	169,897	\$	200,000	\$	30,103 17.72 %	
Total Transfers Out	\$	11,082,739	\$	11,479,788	\$	397,049 3.58 %	
Total Budgeted Expenditures & Transfers Out	\$	45,936,046	\$	48,522,941	\$	2,586,895 5.63 %	

# Lamar University

## Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Service Fee	\$ 392,959	Increase support for student activity programming.
2	Athletics	\$ 1,214,548	Increase support for scholarship inflation, personnel, and continuing operations.
3	Designated Funds	\$ 325,280	Increase institutional auxiliary services overhead.

**Lamar University**

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2024**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
<b>Revenues</b>										
Sales and Service										
Gate Receipts/Parking	\$ 195,000	\$ 82,000	\$ 60,000	\$ -	\$ -	\$ 20,000	\$ 2,500	\$ 12,500	\$ -	\$ 2,500
Game Guarantees	\$ 350,000	\$ 233,000	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ 20,000	\$ 15,000	\$ 45,000	\$ -	\$ 15,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 715,000	\$ 330,000	\$ 105,000	\$ -	\$ 15,000	\$ 120,000	\$ 22,500	\$ 27,500	\$ -	\$ 17,500
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 715,000	\$ 330,000	\$ 105,000	\$ -	\$ 15,000	\$ 120,000	\$ 22,500	\$ 27,500	\$ -	\$ 17,500
<b>Expenditures</b>										
Salaries	\$ 1,117,962	\$ 590,963	\$ 302,226	\$ 182,965	\$ 150,024	\$ 374,891	\$ 129,005	\$ 141,991	\$ -	\$ 312,304
Benefits	\$ 315,824	\$ 166,947	\$ 85,379	\$ 51,688	\$ 42,382	\$ 105,907	\$ 36,444	\$ 40,112	\$ -	\$ 88,226
Travel	\$ 400,000	\$ 215,000	\$ 160,000	\$ 150,000	\$ 100,000	\$ 170,000	\$ 65,000	\$ 110,000	\$ -	\$ 170,000
Scholarships	\$ 1,900,000	\$ 347,000	\$ 315,000	\$ 583,000	\$ 220,000	\$ 390,000	\$ 262,000	\$ 250,000	\$ -	\$ 674,000
Other Maintenance & Operating	\$ 520,000	\$ 105,000	\$ 175,000	\$ 95,000	\$ 75,000	\$ 114,227	\$ 60,000	\$ 110,000	\$ -	\$ 115,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 4,253,786	\$ 1,424,910	\$ 1,037,605	\$ 1,062,653	\$ 587,406	\$ 1,155,025	\$ 552,449	\$ 652,103	\$ -	\$ 1,359,530
	TOTAL	TOTAL	OTHER		GRAND					
	MEN	WOMEN	ACTIVITIES	ADMIN	TOTAL					
<b>Revenues</b>										
Sales and Service										
Gate Receipts/Parking	\$ 337,000	\$ 37,500	\$ -	\$ -	\$ 374,500					
Game Guarantees	\$ 583,000	\$ 65,000	\$ -	\$ -	\$ 648,000					
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -					
Other										
Advertising	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000					
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -					
Camps	\$ 95,000	\$ 55,000	\$ -	\$ -	\$ 150,000					
NCAA Revenue Sharing	\$ -	\$ -	\$ 920,000	\$ -	\$ 920,000					
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -					
Other	\$ 150,000	\$ 30,000	\$ 291,075	\$ -	\$ 471,075					
Total Sales and Services	\$ 1,165,000	\$ 187,500	\$ 1,561,075	\$ -	\$ 2,913,575					
Designated Tuition	\$ -	\$ -	\$ 10,942,321	\$ -	\$ 10,942,321					
Athletic Fee	\$ -	\$ -	\$ 4,680,000	\$ -	\$ 4,680,000					
Total Tuition and Fees	\$ -	\$ -	\$ 15,622,321	\$ -	\$ 15,622,321					
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ 4,232	\$ 4,232					
Total Budgeted Funds	\$ 1,165,000	\$ 187,500	\$ 17,183,396	\$ 4,232	\$ 18,540,128					
<b>Expenditures</b>										
Salaries	\$ 2,344,140	\$ 958,191	\$ -	\$ 2,077,435	\$ 5,379,766					
Fringe Benefits	\$ 662,220	\$ 270,689	\$ -	\$ 586,876	\$ 1,519,785					
Travel	\$ 1,025,000	\$ 515,000	\$ -	\$ 126,000	\$ 1,666,000					
Scholarships	\$ 3,365,000	\$ 1,576,000	\$ -	\$ 227,600	\$ 5,168,600					
O&M	\$ 970,000	\$ 399,227	\$ -	\$ 1,855,500	\$ 3,224,727					
Capital	\$ -	\$ -	\$ -	\$ -	\$ -					
Debt Service	\$ 1,381,250	\$ 200,000	\$ -	\$ -	\$ 1,581,250					
Other	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Budgeted Expenditures	\$ 9,747,610	\$ 3,919,107	\$ -	\$ 4,873,411	\$ 18,540,128					

# Lamar University

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

	FY 2023		FY 2024		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)	\$	(2,400,000)	\$	-	\$	2,400,000	(100.00)%
Forecasted Revenue:							
SSF Revenue	\$	3,900,000	\$	3,900,000	\$	-	- %
Revenue Earned from Activities	\$	100,000	\$	100,000	\$	-	- %
Interest Revenue	\$	-	\$	-	\$	-	- %
Transfer In	\$	-	\$	-	\$	-	- %
Total Forecasted Revenue:	\$	4,000,000	\$	4,000,000	\$	-	- %
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$	-	\$	-	\$	-	- %
2. Recreational Activities	\$	750,000	\$	600,000	\$	(150,000)	(20.00)%
3. Health and Hospital Services	\$	-	\$	-	\$	-	- %
4. Medical Services	\$	-	\$	-	\$	-	- %
5. Intramural and Intercollegiate Athletics	\$	1,850,000	\$	1,500,000	\$	(350,000)	(18.92)%
6. Artists and Lecture Series	\$	351,066	\$	351,000	\$	(66)	(0.02)%
7. Cultural Entertainment Series	\$	9,000	\$	30,000	\$	21,000	233.33 %
8. Debating and Oratorical Activities	\$	-	\$	-	\$	-	- %
9. Student Publications	\$	90,000	\$	60,000	\$	(30,000)	(33.33)%
10. Student Government	\$	25,000	\$	25,000	\$	-	- %
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	- %
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	25,000	\$	65,000	\$	40,000	160.00 %
13. Other (See Detail Below)	\$	1,048,728	\$	1,410,753	\$	362,025	34.52 %
Total Budgeted Expenditures	\$	4,148,794	\$	4,041,753	\$	(107,041)	(2.58)%
Estimated Student Services Fee Fund Balance at End of Year	\$	(2,548,794)	\$	(41,753)	\$	2,507,041	(98.36)%
Student Services Advisory Committee Meeting:						03/28/2023	
Detail of Other:							
Title IX -Sexual Violence Education	\$	69,300	\$	144,018	\$	74,718	107.82 %
Contingency for unanticipated expenditures or unplanned variances	\$	30,000	\$	47,000	\$	17,000	56.67 %
International Student Council	\$	10,000	\$	30,000	\$	20,000	200.00 %
Retention (Orientation, Week of Welcome, Parents)	\$	197,000	\$	205,000	\$	8,000	4.06 %
Leadership (Leadership Development, Kemble Shaw Gentry Recognition)	\$	60,000	\$	60,000	\$	-	- %
Homecoming	\$	30,000	\$	30,000	\$	-	- %
Greek Life	\$	41,000	\$	68,000	\$	27,000	65.85 %
Ambassadors	\$	-	\$	-	\$	-	- %
Co-sponsorship for Student Organizations	\$	40,000	\$	75,000	\$	35,000	87.50 %
Civic Engagement	\$	20,000	\$	40,000	\$	20,000	100.00 %
Major Events	\$	70,000	\$	75,000	\$	5,000	7.14 %
Cheer and Dance Operations	\$	71,900	\$	73,000	\$	1,100	1.53 %
Student Service Fee Administration	\$	109,528	\$	108,735	\$	(793)	(0.72)%
Marching Band	\$	300,000	\$	300,000	\$	-	- %
Student Relations Programming, Cardinal Activities Board, and Weekend Student Programming	\$	-	\$	155,000	\$	155,000	100.00 %
Total Other	\$	1,048,728	\$	1,410,753	\$	362,025	34.52 %

# Lamar University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1 5.	Intramural and Intercollegiate Athletics	\$ (350,000)	Realigned support to student activity programming.



# 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	\$ 49,673,588	\$ 2,314,637	\$ 413,201	\$ 11,019,438	\$ 7,067,324	\$ 10,778,465	\$ 7,316,794	\$ -	\$ 8,440,836	\$ 97,024,283
Benefits	\$ 14,032,788	\$ 653,886	\$ 116,729	\$ 3,112,993	\$ 1,996,520	\$ 8,544,916	\$ 2,066,995	\$ -	\$ 2,384,535	\$ 32,909,362
Travel	\$ 469,300	\$ 242,000	\$ 4,400	\$ 176,000	\$ 183,500	\$ 174,000	\$ 35,000	\$ -	\$ 1,846,836	\$ 3,131,036
O&M	\$ 21,322,868	\$ 3,660,482	\$ 385,061	\$ 7,992,368	\$ 1,955,984	\$ 10,439,164	\$ 4,494,873	\$ -	\$ 19,023,960	\$ 69,274,760
Utilities	\$ 129,080	\$ 39,360	\$ 27,294	\$ 2,881	\$ 3,703	\$ 568,913	\$ 2,294,400	\$ -	\$ 2,924,514	\$ 5,990,145
Capital	\$ 258,161	\$ 803,236	\$ -	\$ 57,617	\$ 5,555	\$ 253,356	\$ 65,247	\$ -	\$ 694,572	\$ 2,137,744
Other	\$ 9,023,341	\$ 2,785,815	\$ 165,902	\$ 1,549,884	\$ 349,258	\$ 3,909,567	\$ 315,480	\$ 20,499,691	\$ 1,727,900	\$ 40,326,838
Total Budget	\$ 94,909,126	\$ 10,499,416	\$ 1,112,587	\$ 23,911,181	\$ 11,561,844	\$ 34,668,381	\$ 16,588,789	\$ 20,499,691	\$ 37,043,153	\$ 250,794,168

# Lamar University

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 135,220,999	\$ 14,759,394	\$ -	\$ 149,980,393	\$ (129,000,803)	\$ (20,979,590)	\$ (149,980,393)	\$ (6,220,196)
Designated	\$ 110,958,552	\$ 5,109,171	\$ (1,821,945)	\$ 114,245,778	\$ (84,750,212)	\$ (29,495,566)	\$ (114,245,778)	\$ (24,386,395)
Auxiliary Enterprises	\$ 36,133,320	\$ 12,592,321	\$ (202,700)	\$ 48,522,941	\$ (37,043,153)	\$ (11,479,788)	\$ (48,522,941)	\$ 1,112,533
Total	\$ 282,312,871	\$ 32,460,886	\$ (2,024,645)	\$ 312,749,112	\$ (250,794,168)	\$ (61,954,944)	\$ (312,749,112)	\$ (29,494,058)



Alisa White

Board of Regents  
The Texas State University System

Dear Honorable Regents:

Sam Houston State University (SHSU) submits its \$464 million fiscal year 2024 Annual Operating Budget reflecting stable enrollment and state appropriations approved by the 88th Legislature. The budget is balanced between revenue and expenses with supplements from fund balance reserves including educational and general, designated, and auxiliary enterprises. The following is a summary of new initiatives and highlights included in the 2024 budget.

### **Enrollment Outlook:**

During fiscal year 2023, SHSU enrollment decreased at a rate of zero-point six percent (0.6%) for the Fall 2022 semester to 21,480 students. This total enrollment number includes the 330 SHSU College of Osteopathic Medicine students. The proposed SHSU budget is based on a slight decrease in enrollment growth, which continues a conservative estimate trend recognizing the unpredictability of economic impacts on student attrition and new student enrollment, particularly in the transfer and graduate markets. However, current indicators, though preliminary, point to a continued growth in first-time freshmen enrollment for the Fall 2023 semester and improved retention rates of Fall 2022 first-time freshmen. If such indicators develop, the university will be in a strong position to react positively to the growth in alignment with the university's strategic priorities.

### **Educational & General Appropriated Funds:**

The university's appropriated general revenue for fiscal year 2024 has an overall increase of approximately \$32.9 million. This includes \$16.1 million in general revenue appropriations for the College of Osteopathic Medicine. Other increases include \$7.8 million in revenue bonds (CCAP), \$3 million in Comprehensive Regional University (CRU) funding, \$500 thousand for a Forensic Training Center, \$3 million in appropriations earmarked for our Law Enforcement Management Institute (LEMIT), and \$3 million additional contingency appropriation increases.

### **Designated Funds:**

The designated funds budget includes a projected revenue decrease of \$8 million. This is primarily driven by a decrease in the reliance on fund balance for operations related to the College of Osteopathic Medicine (COM). This decreased reliance is a direct effect of the state financial support of COM.

### **Auxiliary Funds:**

The auxiliary funds budget reflects an increase of \$6.7 million. The increase is attributed to a \$2.9 million increase in projected revenue in Athletics from the move to Conference USA, \$1.9 million increase in housing from additional dorm availability, \$0.8 million in additional COM Clinic revenue, \$0.5 million in additional Medical Service Fee revenue, and \$0.5 million in Parking Fee revenue.

**Major Budgeted Initiatives:**

The budget includes:

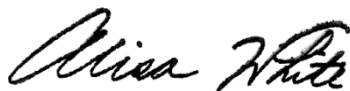
- Support of Athletics as they join Conference USA in July 2023.
- Merit increases to enhance retention and support of our faculty and staff.
- Initiatives in academics that support the needs of our students to become successful and increase retention.

**Conclusion:**

Sam Houston State University's financial health and enrollment, even though semester credit hours decreased slightly in fiscal year 2023, continues to demonstrate stable patterns, and we will end fiscal year 2023 in sound financial condition. Fall 2023 operational indicators are still developing but are trending in a positive direction. The budget for fiscal year 2024 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 White, PhD, President

7/17/2023

Date



Amanda Withers, CPA, Chief Financial Officer and  
Senior Vice President for Operations

7/17/2023

Date

# Sam Houston State University

## Budget Summary

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 215,981,181	\$	222,449,426	\$	6,468,245	2.99 %
State Appropriations	\$ 107,115,291	\$	123,662,091	\$	16,546,800	15.45 %
Sales and Services	\$ 46,698,991	\$	51,505,216	\$	4,806,225	10.29 %
Other	\$ 37,080,886	\$	19,519,249	\$	(17,561,637)	(47.36)%
Operating Revenues	\$ 406,876,349	\$	417,135,982	\$	10,259,633	2.52 %
Transfers In	\$ 4,255,067	\$	6,862,115	\$	2,607,048	61.27 %
Budgeted Use of Fund Balance	\$ 15,221,010	\$	4,593,550	\$	(10,627,460)	(69.82)%
<b>Total Revenues</b>	<b>\$ 426,352,426</b>	<b>\$</b>	<b>428,591,647</b>	<b>\$</b>	<b>2,239,222</b>	<b>0.53 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 123,597,926	\$	113,497,867	\$	(10,100,059)	(8.17)%
Research / Organized Research	\$ 6,573,452	\$	6,652,583	\$	79,131	1.20 %
Public Service	\$ 9,404,555	\$	17,207,706	\$	7,803,151	82.97 %
Hospitals and Clinics	\$ 1,401,128	\$	-	\$	(1,401,128)	(100.00)%
Academic Support	\$ 76,225,259	\$	68,752,150	\$	(7,473,109)	(9.80)%
Student Support	\$ 26,528,347	\$	22,825,475	\$	(3,702,872)	(13.96)%
Institutional Support	\$ 32,356,026	\$	36,830,874	\$	4,474,848	13.83 %
Plant Support	\$ 22,645,964	\$	22,054,281	\$	(591,683)	(2.61)%
Scholarships & Fellowships	\$ 22,389,957	\$	23,732,580	\$	1,342,623	6.00 %
Auxiliary Enterprises	\$ 63,349,085	\$	68,230,570	\$	4,881,485	7.71 %
Operating Expenditures	\$ 384,471,698	\$	379,784,086	\$	(4,687,611)	(1.22)%
Transfers Out	\$ 41,880,728	\$	48,807,561	\$	6,926,833	16.54 %
<b>Total Expenditures</b>	<b>\$ 426,352,426</b>	<b>\$</b>	<b>428,591,647</b>	<b>\$</b>	<b>2,239,222</b>	<b>0.53 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 194,218,836	\$	192,921,005	\$	(1,297,831)	(0.67)%
Payroll Related Costs	\$ 53,800,178	\$	49,949,899	\$	(3,850,279)	(7.16)%
Travel	\$ 6,652,648	\$	5,557,955	\$	(1,094,693)	(16.45)%
Operations & Maintenance	\$ 98,410,794	\$	103,517,085	\$	5,106,291	5.19 %
Utilities	\$ 8,792,342	\$	8,392,522	\$	(399,820)	(4.55)%
Capital	\$ 19,779,978	\$	19,445,620	\$	(334,358)	(1.69)%
Other	\$ 2,816,922	\$	-	\$	(2,816,922)	(100.00)%
<b>Total Operating Expenditures</b>	<b>\$ 384,471,698</b>	<b>\$</b>	<b>379,784,086</b>	<b>\$</b>	<b>(4,687,612)</b>	<b>(1.22)%</b>

# Sam Houston State University

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Total Statutory Tuition and Fees	\$	30,341,717	\$	29,597,725	\$	(743,992)	(2.45)%	
State Appropriation								
Bill Pattern General Revenue	\$	59,748,336	\$	76,523,005	\$	16,774,669	28.08 %	1
Benefits	\$	22,080,158	\$	19,996,073	\$	(2,084,085)	(9.44)%	2
Higher Education Fund	\$	18,236,811	\$	18,787,013	\$	550,202	3.02 %	
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	7,049,986	\$	8,356,000	\$	1,306,014	18.53 %	3
Total State Appropriations	\$	107,115,291	\$	123,662,091	\$	16,546,800	15.45 %	
Other Revenue	\$	385,009	\$	589,418	\$	204,409	53.09 %	4
Total Revenues	\$	137,842,017	\$	153,849,234	\$	16,007,217	11.61 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	2,694,216	\$	2,694,216	100.00 %	5
Total Transfers In	\$	-	\$	2,694,216	\$	2,694,216	100.00 %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	137,842,017	\$	156,543,450	\$	18,701,433	13.57 %	

# 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	\$ 16,774,669	Increase in Appropriation that included additional CCAP, state appropriated funding for LEMIT, as well CRU and contingent funds
2	Benefits	\$ (2,084,085)	Decrease in appropriated funds in benefits
3	Other	\$ 1,306,014	Increase in Appropriations for Law Enforcement Management Institute of Texas and Correctional Management Institute of Texas.
4	Other Revenue	\$ 204,409	Increase in miscellaneous state revenue
5	Other	\$ 2,694,216	Transfer for Administrative Overhead from College of Osteopathic Medicine

# Sam Houston State University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 67,674,986	\$	69,089,229	\$	1,414,243	2.09 %	
Research / Organized Research	\$ 1,172,065	\$	1,620,113	\$	448,048	38.23 %	1
Public Service	\$ 8,295,660	\$	16,168,562	\$	7,872,902	94.90 %	2
Academic Support	\$ 23,925,500	\$	24,680,306	\$	754,806	3.15 %	
Student Service Support	\$ 4,842,612	\$	5,026,597	\$	183,985	3.80 %	
Institutional Support	\$ 10,128,814	\$	9,392,317	\$	(736,497)	(7.27)%	3
Plant Support	\$ 8,912,764	\$	8,816,127	\$	(96,637)	(1.08)%	
Scholarships & Fellowships	\$ 3,000	\$	3,000	\$	-	- %	
Total Expenditures	\$ 124,955,400	\$	134,796,251	\$	9,840,851	7.88 %	
Transfers Out							
TPEG	\$ 4,255,067	\$	4,167,899	\$	(87,168)	(2.05)%	
TRB Debt Service	\$ 4,403,150	\$	12,236,650	\$	7,833,500	177.91 %	4
HEF - Debt Service	\$ 4,228,400	\$	5,342,650	\$	1,114,250	26.35 %	5
HEF - Plant	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 12,886,617	\$	21,747,199	\$	8,860,582	68.76 %	
Total Budgeted Expenditures & Transfers Out	\$ 137,842,017	\$	156,543,450	\$	18,701,433	13.57 %	



# Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ 448,048	Increase of Comprehensive Research in appropriation
2	Public Service	\$ 7,872,902	Increase in Appropriations for Law Enforcement Management Institute of Texas and Correctional Management Institute of Texas. An additional \$3 million allocated to LEMIT in appropriations.
3	Institutional Support	\$ (736,497)	Funding source on several positions moved from E and G to designated funds.
4	TRB Debt Service	\$ 7,833,500	Increase in CCAP in appropriation
5	HEF - Debt Service	\$ 1,114,250	Increase in HEF funded bonds

# Sam Houston State University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 96,145,142	\$	96,452,274	\$	307,132	0.32 %	
Institutional Services Fee	\$ 35,304,824	\$	40,974,888	\$	5,670,064	16.06 %	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	\$ 1,710,334	\$	1,791,314	\$	80,980	4.73 %	
Distance Learning Fee	\$ 21,106,708	\$	21,904,420	\$	797,712	3.78 %	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ 4,311,352	\$	4,257,181	\$	(54,171)	(1.26)%	
University Center Fee	\$ 1,897,266	\$	1,895,513	\$	(1,753)	(0.09)%	
International Study Fee	\$ 39,000	\$	39,000	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Tuition and Fees	\$ 160,514,626	\$	167,314,590	\$	6,799,964	4.24 %	
Investment Income	\$ 3,600,000	\$	3,613,608	\$	13,608	0.38 %	
Other Revenue	\$ 25,074,510	\$	7,245,140	\$	(17,829,370)	(71.11)%	2
Total Revenues	\$ 189,189,136	\$	178,173,338	\$	(11,015,798)	(5.82)%	
Transfers In							
TPEG	\$ 4,255,067	\$	4,167,899	\$	(87,168)	(2.05)%	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 4,255,067	\$	4,167,899	\$	(87,168)	(2.05)%	
Budgeted Fund Balances	\$ 13,714,854	\$	3,903,755	\$	(9,811,099)	(71.54)%	3
Total Budgeted Funds	\$ 207,159,057	\$	186,244,992	\$	(20,914,065)	(10.10)%	

# Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Services Fee	\$ 5,670,064	Increase in Institutional Services Fee
2	Other Revenue	\$ (17,829,370)	College of Osteopathic Medicine removed and entered on newly seperate table
3	Budgeted Fund Balances	\$ (9,811,099)	College of Osteopathic Medicine removed and entered on newly seperate table. No fund balance spending due to new state funding for COM.

# Sam Houston State University

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	55,922,940	\$	44,408,638	\$ (11,514,302)	(20.59)%	1
Research / Organized Research	\$	5,401,387	\$	5,032,470	\$ (368,917)	(6.83)%	2
Public Service	\$	1,108,895	\$	1,039,144	\$ (69,751)	(6.29)%	
Academic Support	\$	52,299,759	\$	44,071,844	\$ (8,227,915)	(15.73)%	3
Student Support	\$	21,685,735	\$	17,798,878	\$ (3,886,857)	(17.92)%	4
Institutional Support	\$	22,227,212	\$	27,438,557	\$ 5,211,345	23.45 %	5
Plant Support	\$	13,733,200	\$	13,238,154	\$ (495,046)	(3.60)%	
Scholarships & Fellowships	\$	22,386,957	\$	23,729,580	\$ 1,342,623	6.00 %	6
Total Expenditures	\$	194,766,085	\$	176,757,265	\$ (18,008,820)	(9.25)%	
Transfers Out							
System Assessment	\$	2,850,000	\$	2,850,000	\$ -	- %	
Debt Service	\$	9,542,972	\$	6,637,727	\$ (2,905,245)	(30.44)%	7
E&G	\$	-	\$	-	\$ -	- %	
Auxiliary	\$	-	\$	-	\$ -	- %	
Other	\$	-	\$	-	\$ -	- %	
Total Transfers Out	\$	12,392,972	\$	9,487,727	\$ (2,905,245)	(23.44)%	
Total Budgeted Expenditures & Transfers Out	\$	207,159,057	\$	186,244,992	\$ (20,914,065)	(10.10)%	

# Sam Houston State University

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ (11,514,302)	College of Osteopathic Medicine removed and entered on newly seperate table
2	Research / Organized Research	\$ (368,917)	College of Osteopathic Medicine removed and entered on newly seperate table
3	Academic Support	\$ (8,227,915)	College of Osteopathic Medicine removed and entered on newly seperate table
4	Student Support	\$ (3,886,857)	College of Osteopathic Medicine removed and entered on newly seperate table
5	Institutional Support	\$ 5,211,345	Establishment of Integrated Marketing Communications department
6	Scholarships & Fellowships	\$ 1,342,623	Increase in athletic scholarships to align with new conference
7	Debt Service	\$ (2,905,245)	College of Osteopathic Medicine removed and entered on newly seperate table

# Sam Houston State University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	9,924,660	\$	9,890,415	\$	(34,245)	(0.35)%
Medical Service Fee	\$	2,913,939	\$	3,456,219	\$	542,280	18.61 %
Student Service Fee	\$	8,400,987	\$	8,367,185	\$	(33,802)	(0.40)%
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	3,885,252	\$	3,823,292	\$	(61,960)	(1.59)%
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Fees	\$	25,124,838	\$	25,537,111	\$	412,273	1.64 %
Sales and Services							
Housing	\$	23,860,456	\$	25,783,216	\$	1,922,760	8.06 %
Dining	\$	13,342,857	\$	13,345,000	\$	2,143	0.02 %
Parking	\$	3,640,000	\$	4,127,000	\$	487,000	13.38 %
Athletics	\$	3,569,500	\$	6,550,000	\$	2,980,500	83.50 %
Bookstore	\$	1,500,000	\$	1,700,000	\$	200,000	13.33 %
Hospital and Clinics	\$	786,178	\$	-	\$	(786,178)	(100.00)%
Other	\$	-	\$	-	\$	-	- %
Total Sales and Services	\$	46,698,991	\$	51,505,216	\$	4,806,225	10.29 %
Investment Income	\$	-	\$	-	\$	-	- %
Other Income	\$	8,021,367	\$	8,071,083	\$	49,716	0.62 %
Total Revenues	\$	79,845,196	\$	85,113,410	\$	5,268,214	6.60 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	1,506,156	\$	689,795	\$	(816,361)	(54.20)%
Total Budgeted Funds	\$	81,351,352	\$	85,803,205	\$	4,451,853	5.47 %

# Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Medical Service Fee	\$ 542,280	Change in online waiver protocols
2	Housing	\$ 1,922,760	Increase in revenue from additional available dorms
3	Parking	\$ 487,000	Increase in parking revenue
4	Athletics	\$ 2,980,500	Increase in revenue from new conference contracts
5	Bookstore	\$ 200,000	Increase in bookstore revenue
6	Hospital and Clinics	\$ (786,178)	College of Osteopathic Medicine removed and entered on newly seperate table. Includes clinic revenue
7	Budgeted Fund Balances	\$ (816,361)	Reduction in fund balance budget in Medical Sercices Fee and COM Clinic's removed and entered on newly seperate table.

# Sam Houston State University

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 9,799,660	\$	9,765,415	\$	(34,245)	(0.35)%	
Medical Service Fee	\$ 3,246,175	\$	3,478,044	\$	231,869	7.14 %	1
Student Service Fee	\$ 7,277,265	\$	7,327,399	\$	50,134	0.69 %	
Recreational Sport Fee	\$ -	\$	-	\$	-	- %	
Student Center Fee	\$ 2,338,982	\$	2,272,522	\$	(66,460)	(2.84)%	
Student Bus Fee	\$ -	\$	-	\$	-	- %	
ID Card Fee	\$ -	\$	-	\$	-	- %	
Total Fee Based Expenditures	\$ 22,662,082	\$	22,843,380	\$	181,298	0.80 %	
Housing	\$ 13,580,695	\$	14,314,372	\$	733,677	5.40 %	2
Dining	\$ 12,755,508	\$	12,757,650	\$	2,142	0.02 %	
Parking	\$ 2,592,500	\$	3,043,750	\$	451,250	17.41 %	3
Athletics	\$ 3,569,500	\$	6,550,000	\$	2,980,500	83.50 %	4
Bookstore	\$ 1,500,000	\$	1,700,000	\$	200,000	13.33 %	5
Hospital and Clinics	\$ 1,401,128	\$	-	\$	(1,401,128)	(100.00)%	6
Other	\$ 6,688,800	\$	7,021,418	\$	332,618	4.97 %	
Total Sales & Services Based Expenditures	\$ 42,088,131	\$	45,387,190	\$	3,299,059	7.84 %	
Transfers Out							
Debt Service							
Medical Service	\$ 550,100	\$	549,600	\$	(500)	(0.09)%	
Athletics	\$ 125,000	\$	125,000	\$	-	- %	
Student Center	\$ 1,746,270	\$	1,750,770	\$	4,500	0.26 %	
Student Service	\$ 1,461,092	\$	1,456,156	\$	(4,936)	(0.34)%	
Housing	\$ 10,279,761	\$	11,468,844	\$	1,189,083	11.57 %	7
Dining	\$ 587,349	\$	587,350	\$	1	0.00 %	
Parking and Public Safety	\$ 1,047,500	\$	1,083,250	\$	35,750	3.41 %	
Recreational Sports	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Real Estate Rental	\$ 504,067	\$	251,665	\$	(252,402)	(50.07)%	8
Vending	\$ 300,000	\$	300,000	\$	-	- %	
Designated Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 16,601,139	\$	17,572,635	\$	971,496	5.85 %	
Total Budgeted Expenditures & Transfers Out	\$ 81,351,352	\$	85,803,205	\$	4,451,853	5.47 %	



# Sam Houston State University

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Medical Service Fee	\$ 231,869	Change in online waiver protocols
2	Housing	\$ 733,677	Increase in operational budget due to revenue from additional available dorms
3	Parking	\$ 451,250	Increase operational budget due additional parking revenue
4	Athletics	\$ 2,980,500	Increase operational budget due to revenue from new conference contracts
5	Bookstore	\$ 200,000	Increase operational budget due additional bookstore revenue
6	Hospital and Clinics	\$ (1,401,128)	College of Osteopathic Medicine removed and entered on newly seperate table. Includes clinic revenue
7	Housing	\$ 1,189,083	New housing commercial paper/future bond budget
8	Real Estate Rental	\$ (252,402)	Reduction in operational budget due to decreased real estate revenue

# Sam Houston State University

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2024**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 665,000	\$ 55,000	\$ 85,000	\$ -	\$ -	\$ 7,500	\$ 5,000	\$ 10,000	\$ -	\$ 2,500
Game Guarantees	\$ 1,500,000	\$ 375,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ 80,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 789,500	\$ 30,000	\$ 60,000	\$ 20,000	\$ 10,000	\$ 30,000	\$ 45,000	\$ 60,000	\$ 20,000	\$ 75,000
Total Sales and Services	\$ 3,034,500	\$ 460,000	\$ 170,000	\$ 20,000	\$ 10,000	\$ 112,500	\$ 50,000	\$ 75,000	\$ 20,000	\$ 77,500
Designated Tuition	\$ 2,118,298	\$ 366,500	\$ 350,350	\$ -	\$ 110,000	\$ 520,000	\$ 356,000	\$ 356,000	\$ -	\$ 499,200
Athletic Fee	\$ 3,391,340	\$ 1,138,600	\$ 732,768	\$ 619,038	\$ 178,550	\$ 754,236	\$ 314,564	\$ 405,756	\$ 756,738	\$ 1,283,366
Total Tuition and Fees	\$ 5,509,638	\$ 1,505,100	\$ 1,083,118	\$ 619,038	\$ 288,550	\$ 1,274,236	\$ 670,564	\$ 761,756	\$ 756,738	\$ 1,782,566
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 8,544,138	\$ 1,965,100	\$ 1,253,118	\$ 639,038	\$ 298,550	\$ 1,386,736	\$ 720,564	\$ 836,756	\$ 776,738	\$ 1,860,066
Expenditures										
Salaries	\$ 1,543,338	\$ 644,000	\$ 409,368	\$ 135,488	\$ 88,700	\$ 418,136	\$ 138,664	\$ 160,456	\$ 135,488	\$ 404,216
Benefits	\$ 355,000	\$ 125,000	\$ 110,000	\$ 45,000	\$ 31,250	\$ 105,000	\$ 48,000	\$ 65,000	\$ 45,000	\$ 160,250
Travel	\$ 559,000	\$ 279,500	\$ 246,000	\$ 84,500	\$ 32,100	\$ 212,500	\$ 108,200	\$ 159,500	\$ 84,500	\$ 264,800
Scholarships	\$ 3,276,500	\$ 431,500	\$ 298,350	\$ 321,300	\$ 110,000	\$ 445,000	\$ 356,000	\$ 356,000	\$ 459,000	\$ 856,200
Other Maintenance & Operating	\$ 540,300	\$ 130,100	\$ 79,400	\$ 52,750	\$ 36,500	\$ 73,600	\$ 64,700	\$ 80,800	\$ 52,750	\$ 172,100
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 6,274,138	\$ 1,610,100	\$ 1,143,118	\$ 639,038	\$ 298,550	\$ 1,254,236	\$ 715,564	\$ 821,756	\$ 776,738	\$ 1,857,566
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 805,000	\$ 25,000	\$ -	\$ -	\$ 830,000					
Game Guarantees	\$ 1,875,000	\$ 75,000	\$ -	\$ -	\$ 1,950,000					
Concessions	\$ 105,000	\$ 5,000	\$ -	\$ -	\$ 110,000					
Other										
Advertising	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000					
Licensing Fees	\$ -	\$ -	\$ -	\$ 285,000	\$ 285,000					
Camps	\$ -	\$ -	\$ -	\$ -	\$ -					
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000					
Stadium Operations	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000					
Other	\$ 909,500	\$ 230,000	\$ -	\$ 500,000	\$ 1,639,500					
Total Sales and Services	\$ 3,694,500	\$ 335,000	\$ -	\$ 4,160,000	\$ 8,189,500					
Designated Tuition	\$ 2,945,148	\$ 1,731,200	\$ -	\$ -	\$ 4,676,348					
Athletic Fee	\$ 6,060,296	\$ 3,514,660	\$ -	\$ 315,459	\$ 9,890,415					
Total Tuition and Fees	\$ 9,005,444	\$ 5,245,860	\$ -	\$ 315,459	\$ 14,566,763					
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Budgeted Funds	\$ 12,699,944	\$ 5,580,860	\$ -	\$ 4,475,459	\$ 22,756,263					
Expenditures										
Salaries	\$ 2,820,894	\$ 1,256,960	\$ -	\$ 2,744,190	\$ 6,822,044					
Fringe Benefits	\$ 666,250	\$ 423,250	\$ -	\$ 889,024	\$ 1,978,524					
Travel	\$ 1,201,100	\$ 829,500	\$ -	\$ 9,500	\$ 2,040,100					
Scholarships	\$ 4,437,650	\$ 2,472,200	\$ -	\$ 200,000	\$ 7,109,850					
O&M	\$ 839,050	\$ 443,950	\$ -	\$ 3,347,745	\$ 4,630,745					
Capital	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000					
Debt Service	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000					
Other	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Budgeted Expenditures	\$ 9,964,944	\$ 5,425,860	\$ -	\$ 7,365,459	\$ 22,756,263					

# Sam Houston State University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$	17	\$	17	\$	-	- %
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	840,000	\$	852,700	\$	12,700	1.51 %
Forecasted Revenue:							
SSF Revenue	\$	8,400,987	\$	8,367,185	\$	(33,802)	(0.40)%
Revenue Earned from Activities	\$	115,000	\$	115,000	\$	-	- %
Interest Revenue	\$	-	\$	-	\$	-	- %
Transfer In	\$	-	\$	-	\$	-	- %
Total Forecasted Revenue:	\$	8,515,987	\$	8,482,185	\$	(33,802)	(0.40)%
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	\$	263,430	\$	140,988	\$	(122,442)	(46.48)%
8. Debating and Oratorical Activities	\$	-	\$	-	\$	-	- %
9. Student Publications	\$	750	\$	639	\$	(111)	(14.80)%
10. Student Government	\$	75,650	\$	75,238	\$	(412)	(0.54)%
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	- %
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	-	\$	-	\$	-	- %
13. Other (See Detail Below)	\$	8,398,527	\$	8,566,690	\$	168,163	2.00 %
Total Budgeted Expenditures	\$	8,738,357	\$	8,783,555	\$	45,198	0.52 %
Estimated Student Services Fee Fund Balance at End of Year	\$	617,630	\$	551,330	\$	(66,300)	(10.73)%
Student Services Advisory Committee Meeting:		03/22/2022		03/19/2023			
Detail of Other:							
Counseling Center	\$	1,508,433	\$	1,502,664	\$	(5,769)	(0.38)%
Special Population	\$	468,995	\$	668,706	\$	199,711	42.58 %
Legal Services for Students	\$	302,640	\$	301,314	\$	(1,326)	(0.44)%
Student Travel	\$	360,969	\$	293,797	\$	(67,172)	(18.61)%
Scholarship	\$	551,470	\$	548,886	\$	(2,584)	(0.47)%
Program	\$	1,075,878	\$	1,074,606	\$	(1,272)	(0.12)%
Dean of Student Life Salary Personnel	\$	284,240	\$	593,232	\$	308,992	108.71 %
Student Activities Salaries	\$	715,768	\$	649,310	\$	(66,458)	(9.28)%
Student Support Service	\$	1,640,134	\$	1,450,386	\$	(189,748)	(11.57)%
University Camp Phase II	\$	290,000	\$	288,725	\$	(1,275)	(0.44)%
Student Service Construction	\$	1,200,000	\$	1,195,064	\$	(4,936)	(0.41)%
Provide Description	\$	-	\$	-	\$	-	- %
Provide Description	\$	-	\$	-	\$	-	- %
Provide Description	\$	-	\$	-	\$	-	- %
Provide Description	\$	-	\$	-	\$	-	- %
Total Other	\$	8,398,527	\$	8,566,690	\$	168,163	2.00 %

1

# 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	Dean of Student Life Salary Personnel	\$ 308,992	Consolidation of on-campus entertainment events Reduction in program budgets due to FY22 SSF budget reduction Reorganization of other personnel within Student Life

# 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	\$ 86,383,006	\$ 3,899,998	\$ 5,367,049		\$ 29,505,480	\$ 13,828,652	\$ 19,448,092	\$ 10,860,840	\$ 162,000	\$ 23,465,888	\$ 192,921,005
Benefits	\$ 20,008,652	\$ 810,520	\$ 1,161,453	\$ -	\$ 7,316,374	\$ 4,135,833	\$ 6,467,626	\$ 3,073,544	\$ -	\$ 6,975,897	\$ 49,949,899
Travel	\$ 1,849,656	\$ 58,717	\$ 143,500	\$ -	\$ 848,517	\$ 218,763	\$ 480,188	\$ 42,001	\$ 5,000	\$ 1,911,613	\$ 5,557,955
O&M	\$ 5,201,882	\$ 1,769,458	\$ 8,943,590	\$ -	\$ 14,957,086	\$ 4,135,232	\$ 10,350,464	\$ 3,451,781	\$ 23,565,580	\$ 31,142,012	\$ 103,517,085
Utilities	\$ 42,442	\$ 1,100	\$ 122,836	\$ -	\$ 52,502	\$ 306,495	\$ 21,522	\$ 4,553,616	\$ -	\$ 3,292,009	\$ 8,392,522
Capital	\$ 8,900	\$ 112,789	\$ 1,469,278	\$ -	\$ 16,075,520	\$ 200,500	\$ 62,982	\$ 72,500	\$ -	\$ 1,443,151	\$ 19,445,620
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 113,494,538	\$ 6,652,582	\$ 17,207,706	\$ -	\$ 68,755,479	\$ 22,825,475	\$ 36,830,874	\$ 22,054,282	\$ 23,732,580	\$ 68,230,570	\$ 379,784,086

# Sam Houston State University

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

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT		
Pell Grant	\$	41,000,000	\$	42,000,000	\$	1,000,000	2.44 %	
Other Federal Grant	\$	1,809,082	\$	2,000,000	\$	190,918	10.55 %	
TEXAS Grant	\$	15,705,000	\$	16,000,000	\$	295,000	1.88 %	
Endowment Income Distributions	\$	4,734,909	\$	5,142,941	\$	408,032	8.62 %	1
Charter School	\$	4,463,805	\$	4,087,545	\$	(376,260)	(8.43)%	2
Osteopathic Medicine	\$	-	\$	-	\$	-	- %	
Other Grants/Research	\$	25,979,837	\$	28,005,215	\$	2,025,378	7.80 %	3
Discounts & Allowances	\$	(57,000,000)	\$	(58,000,000)	\$	(1,000,000)	1.75 %	
Total Revenues	\$	36,692,633	\$	39,235,701	\$	2,543,068	6.93 %	
Transfers In								
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Use of Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	36,692,633	\$	39,235,701	\$	2,543,068	6.93 %	

# Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Endowment Income Distributions	\$ 408,032	Increase in endowment investment income
2	Charter School	\$ (376,260)	Decrease in charter school revenue
3	Other Grants/Research	\$ 2,025,378	Increase from additional awarded grants

# Sam Houston State University

**Table G 2**  
**Restricted Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 520,611	\$	637,077	\$	116,466	22.37 %	
Research / Organized Research	\$ 9,551,770	\$	7,659,796	\$	(1,891,974)	(19.81)%	1
Public Service	\$ 15,276,958	\$	22,431,244	\$	7,154,286	46.83 %	2
Academic Support	\$ 874,966	\$	1,646,777	\$	771,811	88.21 %	3
Student Support	\$ -	\$	28,750	\$	28,750	100.00 %	
Institutional Support	\$ 390,713	\$	386,789	\$	(3,924)	(1.00)%	
Plant Support	\$ -	\$	-	\$	-	- %	
Scholarships & Fellowships	\$ 67,077,615	\$	64,445,268	\$	(2,632,347)	(3.92)%	
Discounts & Allowances	\$ (57,000,000)	\$	(58,000,000)	\$	(1,000,000)	1.75 %	
Total Expenditures	\$ 36,692,633	\$	39,235,701	\$	2,543,068	6.93 %	
Transfers Out							
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ -	\$	-	\$	-	- %	
Total Budgeted Expenditures & Transfers Out	\$ 36,692,633	\$	39,235,701	\$	2,543,068	6.93 %	



# Sam Houston State University

**Table G 2**  
**Restricted Funds**  
**Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ (1,891,974)	Decrease in awarded grants
2	Public Service	\$ 7,154,286	Expense increase as a result of increase in awarded grants
3	Academic Support	\$ 771,811	Expense increase as a result of increase in awarded grants

# Sam Houston State University

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 153,849,234	\$ 2,694,216	\$ -	\$ 156,543,450	\$ (134,796,251)	\$ (21,747,199)	\$ (156,543,450)	\$ (19,052,983)
Designated	\$ 178,173,338	\$ 4,167,899	\$ 3,903,755	\$ 186,244,992	\$ (176,757,265)	\$ (9,487,727)	\$ (186,244,992)	\$ (5,319,828)
Auxiliary Enterprises	\$ 85,113,410	\$ -	\$ 689,795	\$ 85,803,205	\$ (68,230,570)	\$ (17,572,635)	\$ (85,803,205)	\$ (17,572,635)
Total	<u>\$ 417,135,982</u>	<u>\$ 6,862,115</u>	<u>\$ 4,593,550</u>	<u>\$ 428,591,647</u>	<u>\$ (379,784,086)</u>	<u>\$ (48,807,561)</u>	<u>\$ (428,591,647)</u>	<u>\$ (41,945,446)</u>

# Sam Houston State University College of Osteopathic Medicine

## Budget Summary

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$	-	\$ 12,587,500	\$	12,587,500	100.00 %
State Appropriations	\$	-	\$ 17,327,210	\$	17,327,210	100.00 %
Sales and Services	\$	-	\$ 2,177,280	\$	2,177,280	100.00 %
Other	\$	-	\$ -	\$	-	- %
Operating Revenues	\$	-	\$ 32,091,990	\$	32,091,990	100.00 %
Transfers In	\$	-	\$ -	\$	-	- %
Budgeted Use of Fund Balance	\$	-	\$ 3,262,947	\$	3,262,947	100.00 %
<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$ 35,354,937</b>	<b>\$</b>	<b>35,354,937</b>	<b>100.00 %</b>
<b>Expenditures</b>						
Instruction Support	\$	-	\$ 15,003,146	\$	15,003,146	100.00 %
Research / Organized Research	\$	-	\$ 653,917	\$	653,917	100.00 %
Public Service	\$	-	\$ -	\$	-	- %
Hospitals and Clinics	\$	-	\$ 2,251,520	\$	2,251,520	100.00 %
Academic Support	\$	-	\$ 7,699,293	\$	7,699,293	100.00 %
Student Support	\$	-	\$ 2,028,245	\$	2,028,245	100.00 %
Institutional Support	\$	-	\$ -	\$	-	- %
Plant Support	\$	-	\$ 561,000	\$	561,000	100.00 %
Scholarships & Fellowships	\$	-	\$ 210,600	\$	210,600	100.00 %
Auxiliary Enterprises	\$	-	\$ -	\$	-	- %
Operating Expenditures	\$	-	\$ 28,407,721	\$	28,407,721	100.00 %
Transfers Out	\$	-	\$ 6,947,216	\$	6,947,216	100.00 %
<b>Total Expenditures</b>	<b>\$</b>	<b>-</b>	<b>\$ 35,354,937</b>	<b>\$</b>	<b>35,354,937</b>	<b>100.00 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	-	\$ 13,886,327	\$	13,886,327	100.00 %
Payroll Related Costs	\$	-	\$ 3,365,618	\$	3,365,618	100.00 %
Travel	\$	-	\$ 723,820	\$	723,820	100.00 %
Operations & Maintenance	\$	-	\$ 10,125,154	\$	10,125,154	100.00 %
Utilities	\$	-	\$ 306,802	\$	306,802	100.00 %
Capital	\$	-	\$ -	\$	-	- %
Other	\$	-	\$ -	\$	-	- %
<b>Total Operating Expenditures</b>	<b>\$</b>	<b>-</b>	<b>\$ 28,407,721</b>	<b>\$</b>	<b>28,407,721</b>	<b>100.00 %</b>

# Sam Houston State University College of Osteopathic Medicine

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Total Statutory Tuition and Fees	\$	-	\$	3,111,250	\$	3,111,250	100.00 %	1
State Appropriation								
Bill Pattern General Revenue	\$	-	\$	16,160,792	\$	16,160,792	100.00 %	2
Benefits	\$	-	\$	36,432	\$	36,432	100.00 %	
Higher Education Fund	\$	-			\$	-	- %	
Hazlewood Reimbursement	\$	-			\$	-	- %	
Other	\$	-	\$	1,129,986	\$	1,129,986	100.00 %	3
Total State Appropriations	\$	-	\$	17,327,210	\$	17,327,210	100.00 %	
Other Revenue	\$	-			\$	-	- %	
Total Revenues	\$	-	\$	20,438,460	\$	20,438,460	100.00 %	
Transfers In								
Designated Tuition	\$	-			\$	-	- %	
Technology Service Fee	\$	-			\$	-	- %	
Other	\$	-			\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances	\$	-			\$	-	- %	
Total Budgeted Funds	\$	-	\$	20,438,460	\$	20,438,460	100.00 %	

# Sam Houston State University College of Osteopathic Medicine

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Total Statutory Tuition and Fees	\$ 3,111,250	Statutory funding established in the 88th appropriation that approved state support for the SH College of Osteopathic Medicine.
2	Bill Pattern General Revenue	\$ 16,160,792	General Revenue established in the 88th appropriation that approved state support for the SH College of Osteopathic Medicine.
3	Other	\$ 1,129,986	Tobacco funds that were previously reported on Sam Houston State University's main campus tables.

# Sam Houston State University College of Osteopathic Medicine

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

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	-	\$	11,800,901	\$	11,800,901	100.00 %	1
Research / Organized Research	\$	-	\$	403,427	\$	403,427	100.00 %	2
Public Service	\$	-			\$	-	- %	
Academic Support	\$	-	\$	4,250,172	\$	4,250,172	100.00 %	3
Student Service Support	\$	-	\$	1,289,744	\$	1,289,744	100.00 %	4
Institutional Support	\$	-			\$	-	- %	
Plant Support	\$	-			\$	-	- %	
Scholarships & Fellowships	\$	-			\$	-	- %	
Total Expenditures	\$	-	\$	17,744,244	\$	17,744,244	100.00 %	
Transfers Out								
TPEG	\$	-			\$	-	- %	
TRB Debt Service	\$	-			\$	-	- %	
HEF - Debt Service	\$	-			\$	-	- %	
HEF - Plant	\$	-			\$	-	- %	
Other	\$	-	\$	2,694,216	\$	2,694,216	100.00 %	5
Total Transfers Out	\$	-	\$	2,694,216	\$	2,694,216	100.00 %	
Total Budgeted Expenditures & Transfers Out	\$	-	\$	20,438,460	\$	20,438,460	100.00 %	

# Sam Houston State University College of Osteopathic Medicine

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 11,800,901	State Funding established in the 88th appropriation that approved state support for the SH College of Osteopathic Medicine.
2	Research / Organized Research	\$ 403,427	State Funding established in the 88th appropriation that approved state support for the SH College of Osteopathic Medicine.
3	Academic Support	\$ 4,250,172	State Funding established in the 88th appropriation that approved state support for the SH College of Osteopathic Medicine.
4	Student Service Support	\$ 1,289,744	State Funding established in the 88th appropriation that approved state support for the SH College of Osteopathic Medicine.
5	Other	\$ 2,694,216	Transfer of funds from SH COM to SH main campus for administrative overhead.

# Sam Houston State University College of Osteopathic Medicine

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	-	\$ 9,476,250	\$	9,476,250	100.00 %	1
Institutional Services Fee	\$	-		\$	-	- %	
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	\$	-		\$	-	- %	
Records Fee	\$	-		\$	-	- %	
Recreation Fee	\$	-		\$	-	- %	
University Center Fee	\$	-		\$	-	- %	
International Study Fee	\$	-		\$	-	- %	
Repeat Fee	\$	-		\$	-	- %	
Other	\$	-		\$	-	- %	
Total Tuition and Fees	\$	-	\$ 9,476,250	\$	9,476,250	100.00 %	
Investment Income	\$	-		\$	-	- %	
Other Revenue	\$	-		\$	-	- %	
Total Revenues	\$	-	\$ 9,476,250	\$	9,476,250	100.00 %	
Transfers In							
TPEG	\$	-		\$	-	- %	
Auxiliary Funds	\$	-		\$	-	- %	
Other	\$	-		\$	-	- %	
Total Transfers In	\$	-	\$ -	\$	-	- %	
Budgeted Fund Balances	\$	-	\$ 3,188,707	\$	3,188,707	100.00 %	2
Total Budgeted Funds	\$	-	\$ 12,664,957	\$	12,664,957	100.00 %	



# Sam Houston State University College of Osteopathic Medicine

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Designated Tuition	\$ 9,476,250	Designated Tuition that were previously reported on Sam Houston State University's main campus tables.
2	Budgeted Fund Balances	\$ 3,188,707	Operating funds from institutional operating reserves

# Sam Houston State University College of Osteopathic Medicine

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	-	\$	3,202,245	\$	3,202,245	100.00 %	1
Research / Organized Research	\$	-	\$	250,490	\$	250,490	100.00 %	2
Public Service	\$	-			\$	-	- %	
Academic Support	\$	-	\$	3,449,121	\$	3,449,121	100.00 %	3
Student Support	\$	-	\$	738,501	\$	738,501	100.00 %	4
Institutional Support	\$	-			\$	-	- %	
Plant Support	\$	-	\$	561,000	\$	561,000	100.00 %	5
Scholarships & Fellowships	\$	-	\$	210,600	\$	210,600	100.00 %	6
Total Expenditures	\$	-	\$	8,411,957	\$	8,411,957	100.00 %	
Transfers Out								
System Assessment	\$	-			\$	-	- %	
Debt Service	\$	-	\$	4,253,000	\$	4,253,000	100.00 %	7
E&G	\$	-			\$	-	- %	
Auxiliary	\$	-			\$	-	- %	
Other	\$	-			\$	-	- %	
Total Transfers Out	\$	-	\$	4,253,000	\$	4,253,000	100.00 %	
Total Budgeted Expenditures & Transfers Out	\$	-	\$	12,664,957	\$	12,664,957	100.00 %	

# Sam Houston State University College of Osteopathic Medicine

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 3,202,245	Designated Tuition that were previously reported on Sam Houston State University's main campus tables.
2	Research / Organized Research	\$ 250,490	Designated Tuition that were previously reported on Sam Houston State University's main campus tables.
3	Academic Support	\$ 3,449,121	Designated Tuition that were previously reported on Sam Houston State University's main campus tables.
4	Student Support	\$ 738,501	Designated Tuition that were previously reported on Sam Houston State University's main campus tables.
5	Plant Support	\$ 561,000	Designated Tuition that were previously reported on Sam Houston State University's main campus tables.
6	Scholarships & Fellowships	\$ 210,600	Designated Tuition that were previously reported on Sam Houston State University's main campus tables.
7	Debt Service	\$ 4,253,000	Bond expenses that were previously reported on Sam Houston State University's main campus tables.

# Sam Houston State University College of Osteopathic Medicine

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

	FY 2023	FY 2024	Variance		
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	Note
Fees					
Athletic Fee	\$ -		\$ -	- %	
Medical Service Fee	\$ -		\$ -	- %	
Student Service Fee	\$ -		\$ -	- %	
Recreational Sport Fee	\$ -		\$ -	- %	
Student Center Fee	\$ -		\$ -	- %	
Student Bus Fee	\$ -		\$ -	- %	
ID Card Fee	\$ -		\$ -	- %	
Other	\$ -		\$ -	- %	
Total Fees	\$ -	\$ -	\$ -	- %	
Sales and Services					
Housing	\$ -		\$ -	- %	
Dining	\$ -		\$ -	- %	
Parking	\$ -		\$ -	- %	
Athletics	\$ -		\$ -	- %	
Bookstore	\$ -		\$ -	- %	
Hospital and Clinics	\$ -	2,177,280	\$ 2,177,280	100.00 %	1
Other	\$ -		\$ -	- %	
Total Sales and Services	\$ -	\$ 2,177,280	\$ 2,177,280	100.00 %	
Investment Income	\$ -		\$ -	- %	
Other Income	\$ -		\$ -	- %	
Total Revenues	\$ -	\$ 2,177,280	\$ 2,177,280	100.00 %	
Transfers In					
Designated Tuition	\$ -		\$ -	- %	
Other	\$ -		\$ -	- %	
Total Transfers In	\$ -	\$ -	\$ -	- %	
Budgeted Fund Balances	\$ -	\$ 74,240	\$ 74,240	100.00 %	
Total Budgeted Funds	\$ -	\$ 2,251,520	\$ 2,251,520	100.00 %	

Sam Houston State University College of Osteopathic Medicine

Table C 1  
Auxiliary Funds  
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Hospital and Clinics	\$ 2,177,280	Clinic revenue that were previously reported on Sam Houston State University's main campus tables.

# Sam Houston State University College of Osteopathic Medicine

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-		\$	-	- %	
Medical Service Fee	\$	-		\$	-	- %	
Student Service Fee	\$	-		\$	-	- %	
Recreational Sport Fee	\$	-		\$	-	- %	
Student Center Fee	\$	-		\$	-	- %	
Student Bus Fee	\$	-		\$	-	- %	
ID Card Fee	\$	-		\$	-	- %	
Total Fee Based Expenditures	\$	-	\$ -	\$ -	-	- %	
Housing	\$	-		\$	-	- %	
Dining	\$	-		\$	-	- %	
Parking	\$	-		\$	-	- %	
Athletics	\$	-		\$	-	- %	
Bookstore	\$	-		\$	-	- %	
Hospital and Clinics	\$	-	\$ 2,251,520	\$	2,251,520	100.00 %	1
Other	\$	-		\$	-	- %	
Total Sales & Services Based Expenditures	\$	-	\$ 2,251,520	\$	2,251,520	100.00 %	
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	\$	-	\$ 2,251,520	\$	2,251,520	100.00 %	

**Sam Houston State University College of Osteopathic Medicine**

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Hospital and Clinics	\$ 2,251,520	Clinic expense that was previously reported on Sam Houston State University's main campus tables.

# Sam Houston State University College of Osteopathic Medicine

**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	\$ 8,669,964	\$ 208,962	\$ -	\$ 881,324	\$ 3,113,609	\$ 1,012,468	\$ -	\$ -	\$ -	\$ -	\$ 13,886,327
Benefits	\$ 2,000,951	\$ 55,465	\$ -	\$ 277,257	\$ 754,669	\$ 277,276	\$ -	\$ -	\$ -	\$ -	\$ 3,365,618
Travel	\$ 410,500	\$ 32,500	\$ -	\$ -	\$ 215,820	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 723,820
O&M	\$ 3,918,817	\$ 356,916	\$ -	\$ 1,092,939	\$ 3,612,196	\$ 672,686	\$ -	\$ 261,000	\$ 210,600	\$ -	\$ 10,125,154
Utilities	\$ 2,914	\$ 74	\$ -	\$ -	\$ 2,999	\$ 815	\$ -	\$ 300,000	\$ -	\$ -	\$ 306,802
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 15,003,146	\$ 653,917	\$ -	\$ 2,251,520	\$ 7,699,293	\$ 2,028,245	\$ -	\$ 561,000	\$ 210,600	\$ -	\$ 28,407,721



# Sam Houston State University College of Osteopathic Medicine

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves  
For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 20,438,460	\$ -	\$ -	\$ 20,438,460	\$ (17,744,244)	\$ (2,694,216)	\$ (20,438,460)	\$ (2,694,216)
Designated	\$ 9,476,250	\$ -	\$ 3,188,707	\$ 12,664,957	\$ (8,411,957)	\$ (4,253,000)	\$ (12,664,957)	\$ (4,253,000)
Auxiliary Enterprises	\$ 2,177,280	\$ -	\$ 74,240	\$ 2,251,520	\$ (2,251,520)	\$ -	\$ (2,251,520)	\$ -
Total	<u>\$ 32,091,990</u>	<u>\$ -</u>	<u>\$ 3,262,947</u>	<u>\$ 35,354,937</u>	<u>\$ (28,407,721)</u>	<u>\$ (6,947,216)</u>	<u>\$ (35,354,937)</u>	<u>\$ (6,947,216)</u>



July 18, 2023

Board of Regents  
Texas State University System  
Austin, Texas

The Honorable Regents:

The following initiatives and highlights are included in the proposed fiscal year 2024 Operating Budget for Sul Ross State University – Alpine and Sul Ross State University – Rio Grande College.

**Educational and General Funds**

Sul Ross State University is using a conservative approach to estimate revenue for Alpine and Rio Grande College (RGC) based on previous year's enrollment. Sul Ross has benefited from an increased summer enrollment, but declines in prior semesters continue to negatively affect income projections. General Revenue funding for Alpine and RGC have increased 2.6 million for Alpine and 3.0 million for RGC with the Capital Construction Assistance Projects Revenue Bonds (CCAP) included for both campuses. Statutory tuition and fee estimates have decreased for both Alpine and RGC as a result of declines in enrollment over the prior semesters. The Higher Education Fund (HEF) was increased modestly at both campuses as a result of a State-wide reallocation.

Sul Ross continues to promote initiatives to support enrollment growth and retention but remains conservative with other priorities being planned later in the spring. Efficiencies were realized with the elimination of administrative positions and other operating cost reductions for a total of over \$552K.

**Designated Funds**

Designated tuition and fees reflect an estimated increase of 2.33% for Alpine but a 9.70% decline for RGC. Multiple fees were rolled into an Institutional Services Fee as shown as an increase with decreases and the elimination of the Technology Use/Computer Services, Library, International Education, and Public Records fees.

**Auxiliary Funds**

Overall Auxiliary fee estimated revenue was decreased for Alpine of 4.77% and RGC of 12.70%. Housing, dining and parking estimated revenue increased to reflect actual revenue with increases of 70.45% for housing, 45.83% for dining and 63.64% for parking. The RGC Student Services Fees estimated revenue uses fund balance of \$366,907 to support additional expense allocations.

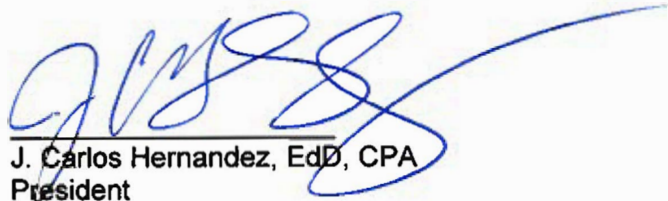
**Conclusion**

Sul Ross is continuing to pursue recruitment and retention strategies to increase both headcount enrollment and semester credit hour production. Leading indicators from application and admissions data are encouraging and reflect a 20% increase in completed applications as



well as a 38% increase in admittances. Our Culture of Care initiatives, undergraduate and graduate degree program development, Eagle Pass independent campus effort, approved migration to NCAA Division II, expansion of rodeo team activities, continue to expand post-secondary educational opportunities for the regions we serve. We are cautiously optimistic that these will continue to positively affect admissions, enrollment and student success in this new fiscal year.

Respectfully,



J. Carlos Hernandez, EdD, CPA  
President



Bonnie Albright  
Vice President for Finance and Operations

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**OFFICE OF THE PRESIDENT**

Briscoe Administration Building 200  
PO Box 100 • Alpine, TX 79832  
432 837.8000

# Sul Ross State University

## Budget Summary

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 10,004,506	\$	10,103,667	\$	99,161	0.99 %
State Appropriations	\$ 16,796,989	\$	19,563,836	\$	2,766,847	16.47 %
Sales and Services	\$ 2,822,872	\$	4,598,280	\$	1,775,408	62.89 %
Other	\$ 513,900	\$	478,000	\$	(35,900)	(6.99)%
Operating Revenues	\$ 30,138,267	\$	34,743,783	\$	4,605,516	15.28 %
Transfers In	\$ 1,471,848	\$	2,250,145	\$	778,297	52.88 %
Budgeted Use of Fund Balance	\$ 748,266	\$	258,971	\$	(489,295)	(65.39)%
<b>Total Revenues</b>	<b>\$ 32,358,381</b>	<b>\$</b>	<b>37,252,899</b>	<b>\$</b>	<b>4,894,518</b>	<b>15.13 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 8,177,239	\$	8,034,296	\$	(142,943)	(1.75)%
Research / Organized Research	\$ 571,876	\$	274,459	\$	(297,417)	(52.01)%
Public Service	\$ 411,442	\$	374,302	\$	(37,140)	(9.03)%
Academic Support	\$ 2,721,534	\$	2,912,641	\$	191,107	7.02 %
Student Support	\$ 2,521,588	\$	1,984,819	\$	(536,769)	(21.29)%
Institutional Support	\$ 7,724,174	\$	8,649,878	\$	925,704	11.98 %
Plant Support	\$ 3,412,493	\$	4,296,068	\$	883,575	25.89 %
Scholarships & Fellowships	\$ 931,031	\$	327,409	\$	(603,622)	(64.83)%
Auxiliary Enterprises	\$ 3,211,179	\$	4,412,699	\$	1,201,520	37.42 %
Operating Expenditures	\$ 29,682,556	\$	31,266,571	\$	1,584,015	5.34 %
Transfers Out	\$ 2,675,825	\$	5,716,328	\$	3,040,503	113.63 %
<b>Total Expenditures</b>	<b>\$ 32,358,381</b>	<b>\$</b>	<b>36,982,899</b>	<b>\$</b>	<b>4,624,518</b>	<b>14.29 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 14,542,262	\$	13,476,662	\$	(1,065,600)	(7.33)%
Payroll Related Costs	\$ 4,101,177	\$	4,732,485	\$	631,308	15.39 %
Travel	\$ 540,093	\$	236,600	\$	(303,493)	(56.19)%
Operations & Maintenance	\$ 7,634,250	\$	7,200,881	\$	(433,369)	(5.68)%
Utilities	\$ 1,933,743	\$	4,296,550	\$	2,362,807	122.19 %
Capital	\$ -	\$	1,296,393	\$	1,296,393	100.00 %
Other	\$ 931,031	\$	27,000	\$	(904,031)	(97.10)%
<b>Total Operating Expenditures</b>	<b>\$ 29,682,556</b>	<b>\$</b>	<b>31,266,571</b>	<b>\$</b>	<b>1,584,015</b>	<b>5.34 %</b>

# Sul Ross State University

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Total Statutory Tuition and Fees	\$	1,643,855	\$	1,554,973	\$	(88,882)	(5.41)%	
State Appropriation								
Bill Pattern General Revenue	\$	9,875,113	\$	12,437,891	\$	2,562,778	25.95 %	1
Benefits	\$	4,444,794	\$	4,277,344	\$	(167,450)	(3.77)%	
Higher Education Fund	\$	2,151,723	\$	2,216,640	\$	64,917	3.02 %	
Hazlewood Reimbursement	\$	-	\$	398,752	\$	398,752	100.00 %	2
Other	\$	325,359	\$	233,209	\$	(92,150)	(28.32)%	
Total State Appropriations	\$	16,796,989	\$	19,563,836	\$	2,766,847	16.47 %	
Other Revenue	\$	114,400	\$	103,000	\$	(11,400)	(9.97)%	
Total Revenues	\$	18,555,244	\$	21,221,809	\$	2,666,565	14.37 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	1,249,145	\$	2,049,145	\$	800,000	64.04 %	3
Total Transfers In	\$	1,249,145	\$	2,049,145	\$	800,000	64.04 %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	19,804,389	\$	23,270,954	\$	3,466,565	17.50 %	

# Sul Ross State University

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$ 2,562,778	Increase in CCAP funds.
2	Hazlewood Reimbursement	\$ 398,752	Included Hazlewood reimbursement.
3	Other	\$ 800,000	State funds transfer from RGC.

# Sul Ross State University

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

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,541,239	\$	7,432,306	\$	(108,933)	(1.44)%	
Research / Organized Research	\$	359,650	\$	270,709	\$	(88,941)	(24.73)%	
Public Service	\$	399,942	\$	369,302	\$	(30,640)	(7.66)%	
Academic Support	\$	2,412,453	\$	2,228,554	\$	(183,899)	(7.62)%	
Student Service Support	\$	1,798,886	\$	1,665,164	\$	(133,722)	(7.43)%	
Institutional Support	\$	4,630,265	\$	5,221,026	\$	590,761	12.76 %	1
Plant Support	\$	1,958,751	\$	2,302,143	\$	343,392	17.53 %	2
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	19,101,186	\$	19,489,204	\$	388,018	2.03 %	
Transfers Out								
TPEG	\$	222,703	\$	201,000	\$	(21,703)	(9.75)%	
TRB Debt Service	\$	480,500	\$	2,780,750	\$	2,300,250	478.72 %	3
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	800,000	\$	800,000	100.00 %	4
Total Transfers Out	\$	703,203	\$	3,781,750	\$	3,078,547	437.79 %	
Total Budgeted Expenditures & Transfers Out	\$	19,804,389	\$	23,270,954	\$	3,466,565	17.50 %	

# Sul Ross State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 590,761	Update program codes/move expenses.
2	Plant Support	\$ 343,392	Update program codes/move expenses.
3	TRB Debt Service	\$ 2,300,250	CCAP awarded in the 88th legislature.
4	Other	\$ 800,000	HEF transfer to RGC.



# Sul Ross State University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 4,991,167	\$	5,107,448	\$	116,281	2.33 %	
Institutional Services Fee	\$ -	\$	1,257,915	\$	1,257,915	100.00 %	1
Advising Fee	\$ -	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$ 724,491	\$	-	\$	(724,491)	(100.00)%	2
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ -	\$	-	\$	-	- %	
Library Fee	\$ 222,920	\$	-	\$	(222,920)	(100.00)%	3
International Education Fee	\$ 3,346	\$	-	\$	(3,346)	(100.00)%	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ -	\$	-	\$	-	- %	
Distance Learning Fee	\$ 634,387	\$	613,416	\$	(20,971)	(3.31)%	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 454,999	\$	303,971	\$	(151,028)	(33.19)%	
Total Tuition and Fees	\$ 7,031,310	\$	7,282,750	\$	251,440	3.58 %	
Investment Income	\$ 150,000	\$	150,000	\$	-	- %	
Other Revenue	\$ 225,000	\$	225,000	\$	-	- %	
Total Revenues	\$ 7,406,310	\$	7,657,750	\$	251,440	3.39 %	
Transfers In							
TPEG	\$ 222,703	\$	201,000	\$	(21,703)	(9.75)%	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 222,703	\$	201,000	\$	(21,703)	(9.75)%	
Budgeted Fund Balances	\$ -	\$	-	\$	-	- %	
Total Budgeted Funds	\$ 7,629,013	\$	7,858,750	\$	229,737	3.01 %	

# Sul Ross State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Services Fee	\$ 1,257,915	Rolled fees into the Institutional Services Fee beginning Fall 2023.
2	Technology Use / Computer Service Fee	\$ (724,491)	Rolled fees into the Institutional Services Fee beginning Fall 2023.
3	Library Fee	\$ (222,920)	Rolled fees into the Institutional Services Fee beginning Fall 2023.

# Sul Ross State University

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 636,000	\$	601,990	\$	(34,010)	(5.35)%	
Research / Organized Research	\$ 212,226	\$	3,750	\$	(208,476)	(98.23)%	1
Public Service	\$ 11,500	\$	5,000	\$	(6,500)	(56.52)%	
Academic Support	\$ 309,081	\$	684,087	\$	375,006	121.33 %	2
Student Support	\$ 722,702	\$	319,655	\$	(403,047)	(55.77)%	3
Institutional Support	\$ 3,093,909	\$	3,428,852	\$	334,943	10.83 %	4
Plant Support	\$ 1,453,742	\$	1,993,925	\$	540,183	37.16 %	5
Scholarships & Fellowships	\$ 931,031	\$	327,409	\$	(603,622)	(64.83)%	6
Total Expenditures	\$ 7,370,191	\$	7,364,668	\$	(5,523)	(0.07)%	
Transfers Out							
System Assessment	\$ 258,822	\$	224,082	\$	(34,740)	(13.42)%	
Debt Service	\$ -	\$	-	\$	-	- %	
E&G	\$ -	\$	-	\$	-	- %	
Auxiliary	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 258,822	\$	224,082	\$	(34,740)	(13.42)%	
Total Budgeted Expenditures & Transfers Out	\$ 7,629,013	\$	7,588,750	\$	(40,263)	(0.53)%	

# Sul Ross State University

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ (208,476)	Research expense covered in E and G.
2	Academic Support	\$ 375,006	Increase in Institutional Services Fee.
3	Student Support	\$ (403,047)	Decrease in Designated Tuition.
4	Institutional Support	\$ 334,943	Increase in HEF allocation.
5	Plant Support	\$ 540,183	Increase in CCAP.
6	Scholarships & Fellowships	\$ (603,622)	Update program codes/move expenses.

# Sul Ross State University

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

	FY 2023		FY 2024		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Fees								
Athletic Fee	\$	331,038	\$	329,206	\$	(1,832)	(0.55)%	
Medical Service Fee	\$	81,742	\$	76,652	\$	(5,090)	(6.23)%	
Student Service Fee	\$	524,960	\$	518,294	\$	(6,666)	(1.27)%	
Recreational Sport Fee	\$	233,063	\$	225,450	\$	(7,613)	(3.27)%	
Student Center Fee	\$	118,381	\$	116,342	\$	(2,039)	(1.72)%	
Student Bus Fee	\$	-	\$	-	\$	-	- %	
ID Card Fee	\$	-	\$	-	\$	-	- %	
Other	\$	40,157	\$	-	\$	(40,157)	(100.00)%	
Total Fees	\$	1,329,341	\$	1,265,944	\$	(63,397)	(4.77)%	
Sales and Services								
Housing	\$	1,466,672	\$	2,500,000	\$	1,033,328	70.45 %	1
Dining	\$	1,200,000	\$	1,750,000	\$	550,000	45.83 %	2
Parking	\$	55,000	\$	90,000	\$	35,000	63.64 %	
Athletics	\$	21,200	\$	10,125	\$	(11,075)	(52.24)%	
Bookstore	\$	20,000	\$	-	\$	(20,000)	(100.00)%	
Other	\$	60,000	\$	248,155	\$	188,155	313.59 %	
Total Sales and Services	\$	2,822,872	\$	4,598,280	\$	1,775,408	62.89 %	
Investment Income	\$	20,000	\$	-	\$	(20,000)	(100.00)%	
Other Income	\$	4,500	\$	-	\$	(4,500)	(100.00)%	
Total Revenues	\$	4,176,713	\$	5,864,224	\$	1,687,511	40.40 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances	\$	748,266	\$	258,971	\$	(489,295)	(65.39)%	3
Total Budgeted Funds	\$	4,924,979	\$	6,123,195	\$	1,198,216	24.33 %	

# Sul Ross State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 1,033,328	Increased budget to be more in line with actual revenue.
2	Dining	\$ 550,000	Increased budget to be more in line with actual revenue.
3	Budgeted Fund Balances	\$ (489,295)	Not budgeted Fund Balance as previous year.

# Sul Ross State University

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 331,038	\$	329,206	\$	(1,832)	(0.55)%	
Medical Service Fee	\$ 81,742	\$	76,652	\$	(5,090)	(6.23)%	
Student Service Fee	\$ 677,050	\$	518,294	\$	(158,756)	(23.45)%	
Recreational Sport Fee	\$ 159,088	\$	151,475	\$	(7,613)	(4.79)%	
Student Center Fee	\$ 118,381	\$	116,342	\$	(2,039)	(1.72)%	
Student Bus Fee	\$ -	\$	-	\$	-	- %	
ID Card Fee	\$ -	\$	-	\$	-	- %	
Total Fee Based Expenditures	\$ 1,367,299	\$	1,191,969	\$	(175,330)	(12.82)%	
Housing	\$ 428,180	\$	1,122,450	\$	694,270	162.14 %	1
Dining	\$ 1,200,000	\$	1,750,000	\$	550,000	45.83 %	2
Parking	\$ 55,000	\$	90,000	\$	35,000	63.64 %	
Athletics	\$ 21,200	\$	10,125	\$	(11,075)	(52.24)%	
Bookstore	\$ 20,000	\$	-	\$	(20,000)	(100.00)%	
Other	\$ 119,500	\$	248,155	\$	128,655	107.66 %	
Total Sales & Services Based Expenditures	\$ 1,843,880	\$	3,220,730	\$	1,376,850	74.67 %	
Transfers Out							
Debt Service							
Medical Service	\$ -	\$	-	\$	-	- %	
Athletics	\$ 262,275	\$	262,080	\$	(195)	(0.07)%	
Student Center	\$ -	\$	-	\$	-	- %	
Student Service	\$ -	\$	-	\$	-	- %	
Housing	\$ 1,377,550	\$	1,374,496	\$	(3,054)	(0.22)%	
Dining	\$ -	\$	-	\$	-	- %	
Parking and Public Safety	\$ -	\$	-	\$	-	- %	
Recreational Sports	\$ 73,975	\$	73,920	\$	(55)	(0.07)%	
Other	\$ -	\$	-	\$	-	- %	
Real Estate Rental	\$ -	\$	-	\$	-	- %	
Vending	\$ -	\$	-	\$	-	- %	
Designated Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 1,713,800	\$	1,710,496	\$	(3,304)	(0.19)%	
Total Budgeted Expenditures & Transfers Out	\$ 4,924,979	\$	6,123,195	\$	1,198,216	24.33 %	

# Sul Ross State University

## Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1 Housing		\$ 694,270	Increased budget to fall more in line with actual revenue.
2 Dining		\$ 550,000	Increased budget to fall more in line with actual revenue.



# Sul Ross State University

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2024**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 5,063	\$ 2,532	\$ 2,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Game Guarantees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 5,063	\$ 2,532	\$ 2,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Designated Tuition	\$ 362,471	\$ 98,420	\$ 72,295	\$ -	\$ 58,269	\$ 86,472	\$ 107,478	\$ 46,012	\$ -	\$ 28,100
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ 10,000	\$ 5,000	\$ -	\$ 50,045
Total Tuition and Fees	\$ 362,471	\$ 98,420	\$ 72,295	\$ -	\$ 72,269	\$ 86,472	\$ 117,478	\$ 51,012	\$ -	\$ 78,145
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 367,534	\$ 100,952	\$ 74,825	\$ -	\$ 72,269	\$ 86,472	\$ 117,478	\$ 51,012	\$ -	\$ 78,145
Expenditures										
Salaries	\$ 251,385	\$ 66,195	\$ 26,670	\$ -	\$ 46,245	\$ 50,854	\$ 78,978	\$ 45,487	\$ -	\$ 51,045
Benefits	\$ 61,086	\$ 22,225	\$ 30,625	\$ -	\$ 18,024	\$ 25,618	\$ 28,500	\$ 525	\$ -	\$ 12,600
Travel	\$ 40,000	\$ 5,000	\$ 10,000	\$ -	\$ 4,250	\$ 5,000	\$ 5,000	\$ 2,500	\$ -	\$ 9,250
Scholarships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Maintenance & Operating	\$ 15,063	\$ 7,532	\$ 7,530	\$ -	\$ 3,750	\$ 5,000	\$ 5,000	\$ 2,500	\$ -	\$ 5,250
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 367,534	\$ 100,952	\$ 74,825	\$ -	\$ 72,269	\$ 86,472	\$ 117,478	\$ 51,012	\$ -	\$ 78,145
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 10,125	\$ -	\$ -	\$ -	\$ 10,125					
Game Guarantees	\$ -	\$ -	\$ -	\$ -	\$ -					
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -					
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -					
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -					
Camps	\$ -	\$ -	\$ -	\$ -	\$ -					
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -					
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -					
Other	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Sales and Services	\$ 10,125	\$ -	\$ -	\$ -	\$ 10,125					
Designated Tuition	\$ 591,455	\$ 268,062	\$ 376,445	\$ 351,723	\$ 1,587,685					
Athletic Fee	\$ 14,000	\$ 65,045	\$ 5,000	\$ 26,825	\$ 110,870					
Total Tuition and Fees	\$ 605,455	\$ 333,107	\$ 381,445	\$ 378,548	\$ 1,698,555					
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Budgeted Funds	\$ 615,580	\$ 333,107	\$ 381,445	\$ 378,548	\$ 1,708,680					
Expenditures										
Salaries	\$ 390,495	\$ 226,364	\$ 174,245	\$ 242,146	\$ 1,033,250					
Fringe Benefits	\$ 131,960	\$ 67,243	\$ 53,200	\$ 69,739	\$ 322,142					
Travel	\$ 59,250	\$ 21,750	\$ 149,000	\$ 3,500	\$ 233,500					
Scholarships	\$ -	\$ -	\$ -	\$ -	\$ -					
O&M	\$ 33,875	\$ 17,750	\$ 5,000	\$ 63,163	\$ 119,788					
Capital	\$ -	\$ -	\$ -	\$ -	\$ -					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -					
Other	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Budgeted Expenditures	\$ 615,580	\$ 333,107	\$ 381,445	\$ 378,548	\$ 1,708,680					

# Sul Ross State University

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

	FY 2023	FY 2024	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 22.00	\$ 22	\$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 452,374	\$ 300,672	\$ (151,702)	(33.53)%	
Forecasted Revenue:					
SSF Revenue	\$ 524,960	\$ 518,294	\$ (6,666)	(1.27)%	
Revenue Earned from Activities	\$ -	\$ -	\$ -	- %	
Interest Revenue	\$ -	\$ -	\$ -	- %	
Transfer In	\$ -	\$ -	\$ -	- %	
Total Forecasted Revenue:	\$ 524,960	\$ 518,294	\$ (6,666)	(1.27)%	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	\$ -	\$ -	\$ -	- %	
2. Recreational Activities	\$ 131,168	\$ 78,843	\$ (52,325)	(39.89)%	
3. Health and Hospital Services	\$ -	\$ -	\$ -	- %	
4. Medical Services	\$ -	\$ -	\$ -	- %	
5. Intramural and Intercollegiate Athletics	\$ -	\$ -	\$ -	- %	
6. Artists and Lecture Series	\$ -	\$ -	\$ -	- %	
7. Cultural Entertainment Series	\$ 25,000	\$ 27,550	\$ 2,550	10.20 %	
8. Debating and Oratorical Activities	\$ -	\$ -	\$ -	- %	
9. Student Publications	\$ 41,939	\$ 14,823	\$ (27,116)	(64.66)%	
10. Student Government	\$ 10,900	\$ 10,000	\$ (900)	(8.26)%	
11. Student Fee Advisory Committee	\$ 3,100	\$ 8,367	\$ 5,267	169.90 %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$ -	\$ -	- %	
13. Other (See Detail Below)	\$ 464,943	\$ 378,711	\$ (86,232)	(18.55)%	
Total Budgeted Expenditures	\$ 677,050	\$ 518,294	\$ (158,756)	(23.45)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 300,284	\$ 300,672	\$ 388	0.13 %	
Student Services Advisory Committee Meeting:	05/11/2022	05/19/2023			
Detail of Other:					
Advising and Orientation	\$ 119,886	\$ 104,946	\$ (14,940)	(12.46)%	
Ambassadors	\$ -	\$ 5,000	\$ 5,000	100.00 %	
Counseling Center	\$ 162,777	\$ 132,869	\$ (29,908)	(18.37)%	
Freshman Leadership	\$ -	\$ 13,000	\$ 13,000	100.00 %	
Homecoming	\$ 4,000	\$ 7,300	\$ 3,300	82.50 %	
Intercollegiate Rodeo	\$ 95,880	\$ 57,900	\$ (37,980)	(39.61)%	
Intercollegiate Rodeo NIRA Event	\$ 53,200	\$ 18,000	\$ (35,200)	(66.17)%	
Student Development	\$ 29,200	\$ 16,455	\$ (12,745)	(43.65)%	
Student Support Services	\$ -	\$ 1,500	\$ 1,500	100.00 %	
Student Service Fee Contingency	\$ -	\$ 15,241	\$ 15,241	100.00 %	
Undergraduate Travel and Funds for Organizations	\$ -	\$ 6,500	\$ 6,500	100.00 %	
Total Other	\$ 464,943	\$ 378,711	\$ (86,232)	(18.55)%	

# 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	\$ 5,723,176	\$ 189,308	\$ 312,819	\$ 1,699,725	\$ 1,192,812	\$ 2,739,387	\$ 829,075	\$ -	\$ 790,360	\$ 13,476,662
Benefits	\$ 1,918,209	\$ 81,401	\$ 56,483	\$ 598,592	\$ 505,292	\$ 1,018,169	\$ 401,189	\$ -	\$ 153,150	\$ 4,732,485
Travel	\$ 52,000	\$ 1,250	\$ -	\$ 16,000	\$ 13,500	\$ 95,000	\$ 2,500	\$ -	\$ 56,350	\$ 236,600
O&M	\$ 340,911	\$ 2,500	\$ 5,000	\$ 598,324	\$ 273,215	\$ 2,173,929	\$ 1,376,879	\$ 327,409	\$ 2,102,714	\$ 7,200,881
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 1,686,425	\$ -	\$ 1,310,125	\$ 4,296,550
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,296,393	\$ -	\$ -	\$ -	\$ 1,296,393
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000
Total Budget	\$ 8,034,296	\$ 274,459	\$ 374,302	\$ 2,912,641	\$ 1,984,819	\$ 8,649,878	\$ 4,296,068	\$ 327,409	\$ 4,412,699	\$ 31,266,571

# Sul Ross State University

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 21,221,809	\$ 2,049,145	\$ -	\$ 23,270,954	\$ (19,489,204)	\$ (3,781,750)	\$ (23,270,954)	\$ (1,732,605)
Designated	\$ 7,657,750	\$ 201,000	\$ -	\$ 7,858,750	\$ (7,364,668)	\$ (224,082)	\$ (7,588,750)	\$ (23,082)
Auxiliary Enterprises	\$ 5,864,224	\$ -	\$ 258,971	\$ 6,123,195	\$ (4,412,699)	\$ (1,710,496)	\$ (6,123,195)	\$ (1,710,496)
Total	<u>\$ 34,743,783</u>	<u>\$ 2,250,145</u>	<u>\$ 258,971</u>	<u>\$ 37,252,899</u>	<u>\$ (31,266,571)</u>	<u>\$ (5,716,328)</u>	<u>\$ (36,982,899)</u>	<u>\$ (3,466,183)</u>

# Sul Ross State University - Rio Grande College

## Budget Summary

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 3,403,037	\$	3,070,128	\$	(332,909)	(9.78)%
State Appropriations	\$ 6,020,126	\$	9,468,403	\$	3,448,277	57.28 %
Sales and Services	\$ -	\$	-	\$	-	- %
Other	\$ 61,500	\$	47,000	\$	(14,500)	(23.58)%
Operating Revenues	\$ 9,484,663	\$	12,585,531	\$	3,100,868	32.69 %
Transfers In	\$ 106,921	\$	891,915	\$	784,994	734.18 %
Budgeted Use of Fund Balance	\$ 343,948	\$	366,907	\$	22,959	6.68 %
<b>Total Revenues</b>	<b>\$ 9,935,532</b>	<b>\$</b>	<b>13,844,353</b>	<b>\$</b>	<b>3,908,821</b>	<b>39.34 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 3,380,543	\$	2,821,091	\$	(559,452)	(16.55)%
Research / Organized Research	\$ -	\$	-	\$	-	- %
Public Service	\$ 272,207	\$	114,290	\$	(157,917)	(58.01)%
Academic Support	\$ 688,426	\$	965,035	\$	276,609	40.18 %
Student Support	\$ 666,146	\$	527,080	\$	(139,066)	(20.88)%
Institutional Support	\$ 2,064,954	\$	1,844,276	\$	(220,678)	(10.69)%
Plant Support	\$ 736,767	\$	1,826,554	\$	1,089,787	147.91 %
Scholarships & Fellowships	\$ 106,921	\$	92,415	\$	(14,506)	(13.57)%
Auxiliary Enterprises	\$ 517,914	\$	517,914	\$	-	- %
Operating Expenditures	\$ 8,433,878	\$	8,708,655	\$	274,777	3.26 %
Transfers Out	\$ 1,501,654	\$	5,135,698	\$	3,634,044	242.00 %
<b>Total Expenditures</b>	<b>\$ 9,935,532</b>	<b>\$</b>	<b>13,844,353</b>	<b>\$</b>	<b>3,908,821</b>	<b>39.34 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 3,524,745	\$	4,159,713	\$	634,968	18.01 %
Payroll Related Costs	\$ 735,305	\$	1,101,981	\$	366,676	49.87 %
Travel	\$ 119,000	\$	126,500	\$	7,500	6.30 %
Operations & Maintenance	\$ 3,860,907	\$	3,320,461	\$	(540,446)	(14.00)%
Utilities	\$ -	\$	-	\$	-	- %
Capital	\$ -	\$	-	\$	-	- %
Other	\$ 193,921	\$	-	\$	(193,921)	(100.00)%
<b>Total Operating Expenditures</b>	<b>\$ 8,433,878</b>	<b>\$</b>	<b>8,708,655</b>	<b>\$</b>	<b>274,777</b>	<b>3.26 %</b>

# Sul Ross State University - Rio Grande College

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$	757,821	\$	620,359	\$	(137,462)	(18.14)%
State Appropriation							
Bill Pattern General Revenue	\$	4,857,900	\$	7,901,349	\$	3,043,449	62.65 %
Benefits	\$	689,336	\$	684,649	\$	(4,687)	(0.68)%
Higher Education Fund	\$	472,890	\$	487,157	\$	14,267	3.02 %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	395,248	\$	395,248	100.00 %
Total State Appropriations	\$	6,020,126	\$	9,468,403	\$	3,448,277	57.28 %
Other Revenue	\$	60,500	\$	47,000	\$	(13,500)	(22.31)%
Total Revenues	\$	6,838,447	\$	10,135,762	\$	3,297,315	48.22 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	800,000	\$	800,000	100.00 %
Total Transfers In	\$	-	\$	800,000	\$	800,000	100.00 %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	6,838,447	\$	10,935,762	\$	4,097,315	59.92 %

# Sul Ross State University - Rio Grande College

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Bill Pattern General Revenue	\$ 3,043,449	Increase in CCAP funds.
2	Other	\$ 395,248	Included Comprehensive Regional Funds (CRU).
3	Other	\$ 800,000	HEF transfer from Alpine.

# Sul Ross State University - Rio Grande College

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 3,118,727	\$	2,264,935	\$	(853,792)	(27.38)%	1
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ 272,207	\$	114,290	\$	(157,917)	(58.01)%	
Academic Support	\$ 269,002	\$	638,844	\$	369,842	137.49 %	2
Student Service Support	\$ 249,107	\$	291,068	\$	41,961	16.84 %	
Institutional Support	\$ 836,571	\$	774,011	\$	(62,560)	(7.48)%	
Plant Support	\$ 736,767	\$	1,826,554	\$	1,089,787	147.91 %	3
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %	
Total Expenditures	\$ 5,482,381	\$	5,909,702	\$	427,321	7.79 %	
Transfers Out							
TPEG	\$ 106,921	\$	91,915	\$	(15,006)	(14.03)%	
TRB Debt Service	\$ -	\$	2,885,000	\$	2,885,000	100.00 %	4
HEF - Debt Service	\$ -	\$	-	\$	-	- %	
HEF - Plant	\$ -	\$	-	\$	-	- %	
Other	\$ 1,249,145	\$	2,049,145	\$	800,000	64.04 %	5
Total Transfers Out	\$ 1,356,066	\$	5,026,060	\$	3,669,994	270.64 %	
Total Budgeted Expenditures & Transfers Out	\$ 6,838,447	\$	10,935,762	\$	4,097,315	59.92 %	



# 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	\$ (853,792)	Update program codes/move expenses.
2	Academic Support	\$ 369,842	Update program codes/move expenses.
3	Plant Support	\$ 1,089,787	Update program codes/move expenses.
4	TRB Debt Service	\$ 2,885,000	CCAP awarded in the 88th legislature.
5	Other	\$ 800,000	State fund transfer to Alpine.

# Sul Ross State University - Rio Grande College

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 1,518,204	\$	1,370,983	\$	(147,221)	(9.70)%	
Institutional Services Fee	\$ -	\$	415,376	\$	415,376	100.00 %	1
Advising Fee	\$ -	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$ 352,321	\$	-	\$	(352,321)	(100.00)%	2
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ -	\$	-	\$	-	- %	
Library Fee	\$ 27,414	\$	-	\$	(27,414)	(100.00)%	
International Education Fee	\$ 1,771	\$	-	\$	(1,771)	(100.00)%	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ -	\$	-	\$	-	- %	
Distance Learning Fee	\$ 513,540	\$	491,903	\$	(21,637)	(4.21)%	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 59,000	\$	20,500	\$	(38,500)	(65.25)%	
Total Tuition and Fees	\$ 2,472,250	\$	2,298,762	\$	(173,488)	(7.02)%	
Investment Income	\$ -	\$	-	\$	-	- %	
Other Revenue	\$ -	\$	-	\$	-	- %	
Total Revenues	\$ 2,472,250	\$	2,298,762	\$	(173,488)	(7.02)%	
Transfers In							
TPEG	\$ 106,921	\$	91,915	\$	(15,006)	(14.03)%	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 106,921	\$	91,915	\$	(15,006)	(14.03)%	
Budgeted Fund Balances	\$ -	\$	-	\$	-	- %	
Total Budgeted Funds	\$ 2,579,171	\$	2,390,677	\$	(188,494)	(7.31)%	

# Sul Ross State University - Rio Grande College

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Services Fee	\$ 415,376	Rolled fees into the Institutional Services Fee beginning Fall 2023.
2	Technology Use / Computer Service Fee	\$ (352,321)	Rolled fees into the Institutional Services Fee beginning Fall 2023.

# Sul Ross State University - Rio Grande College

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 261,816	\$	556,156	\$	294,340	112.42 %	1
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ -	\$	-	\$	-	- %	
Academic Support	\$ 419,424	\$	326,191	\$	(93,233)	(22.23)%	
Student Support	\$ 417,039	\$	236,012	\$	(181,027)	(43.41)%	
Institutional Support	\$ 1,228,383	\$	1,070,265	\$	(158,118)	(12.87)%	
Plant Support	\$ -	\$	-	\$	-	- %	
Scholarships & Fellowships	\$ 106,921	\$	92,415	\$	(14,506)	(13.57)%	
Total Expenditures	\$ 2,433,583	\$	2,281,039	\$	(152,544)	(6.27)%	
Transfers Out							
System Assessment	\$ 145,588	\$	109,638	\$	(35,950)	(24.69)%	
Debt Service	\$ -	\$	-	\$	-	- %	
E&G	\$ -	\$	-	\$	-	- %	
Auxiliary	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 145,588	\$	109,638	\$	(35,950)	(24.69)%	
Total Budgeted Expenditures & Transfers Out	\$ 2,579,171	\$	2,390,677	\$	(188,494)	(7.31)%	

Sul Ross State University - Rio Grande College

Table B 2  
Designated Funds  
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 294,340	Used Institutional Funds to cover statutory shortfall.

# Sul Ross State University - Rio Grande College

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	172,966	\$	151,007	\$	(21,959)	(12.70)%
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	-	\$	-	\$	-	- %
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Fees	\$	172,966	\$	151,007	\$	(21,959)	(12.70)%
Sales and Services	\$	-	\$	-	\$	-	- %
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	-	\$	-	\$	-	- %
Parking	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Sales and Services	\$	-	\$	-	\$	-	- %
Investment Income	\$	1,000	\$	-	\$	(1,000)	(100.00)%
Other Income	\$	-	\$	-	\$	-	- %
Total Revenues	\$	173,966	\$	151,007	\$	(22,959)	(13.20)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	343,948	\$	366,907	\$	22,959	6.68 %
Total Budgeted Funds	\$	517,914	\$	517,914	\$	-	- %

# Sul Ross State University - Rio Grande College

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		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 2023		FY 2024		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)	\$	875,279	\$	948,388	\$	73,109	8.35 %
Forecasted Revenue:							
SSF Revenue	\$	172,966	\$	151,007	\$	(21,959)	(12.70)%
Revenue Earned from Activities	\$	-	\$	-	\$	-	- %
Interest Revenue	\$	1,000	\$	-	\$	(1,000)	(100.00)%
Transfer In	\$	-	\$	-	\$	-	- %
Total Forecasted Revenue:	\$	173,966	\$	151,007	\$	(22,959)	(13.20)%
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	\$	-	\$	3,900	\$	3,900	100.00 %
10. Student Government	\$	-	\$	20,235	\$	20,235	100.00 %
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	\$	493,779	\$	(24,135)	(4.66)%
Total Budgeted Expenditures	\$	517,914	\$	517,914	\$	-	- %
Estimated Student Services Fee Fund Balance at End of Year	\$	531,331	\$	581,481	\$	50,150	9.44 %
Student Services Advisory Committee Meeting:							
Detail of Other:							
Bank Service Charges	\$	500	\$	-	\$	(500)	(100.00)%
Advertising	\$	6,400	\$	-	\$	(6,400)	(100.00)%
Student Academic Tools	\$	35,000	\$	35,000	\$	-	- %
Student Development	\$	17,800	\$	17,800	\$	-	- %
Student Organization Travel	\$	-	\$	28,000	\$	28,000	100.00 %
Student Services	\$	380,039	\$	307,274	\$	(72,765)	(19.15)%
Student Copy Service	\$	10,000	\$	10,000	\$	-	- %
Student Service Fee Contingency	\$	-	\$	25,000	\$	25,000	100.00 %
University Funds for Organizations	\$	12,000	\$	34,765	\$	22,765	189.71 %
Program Development	\$	24,800	\$	24,800	\$	-	- %
Student Growth	\$	11,140	\$	11,140	\$	-	- %
Student Government	\$	20,235	\$	-	\$	(20,235)	(100.00)%
Total Other	\$	517,914	\$	493,779	\$	(24,135)	(4.66)%



# 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	\$ 2,288,340	\$ -	\$ 94,000	\$ 541,045	\$ 369,403	\$ 636,611	\$ -	\$ -	\$ 230,314	\$ 4,159,713
Benefits	\$ 532,751	\$ -	\$ 20,290	\$ 187,796	\$ 52,248	\$ 139,521	\$ -	\$ 92,415	\$ 76,960	\$ 1,101,981
Travel	\$ -	\$ -	\$ -	\$ 78,500	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 28,000	\$ 126,500
O&M	\$ -	\$ -	\$ -	\$ 157,694	\$ 95,429	\$ 1,058,144	\$ 1,826,554	\$ -	\$ 182,640	\$ 3,320,461
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 2,821,091	\$ -	\$ 114,290	\$ 965,035	\$ 527,080	\$ 1,844,276	\$ 1,826,554	\$ 92,415	\$ 517,914	\$ 8,708,655

# Sul Ross State University - Rio Grande College

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves  
For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 10,135,762	\$ 800,000	\$ -	\$ 10,935,762	\$ (5,909,702)	\$ (5,026,060)	\$ (10,935,762)	\$ (4,226,060)
Designated	\$ 2,298,762	\$ 91,915	\$ -	\$ 2,390,677	\$ (2,281,039)	\$ (109,638)	\$ (2,390,677)	\$ (17,723)
Auxiliary Enterprises	\$ 151,007	\$ -	\$ 366,907	\$ 517,914	\$ (517,914)	\$ -	\$ (517,914)	\$ -
Total	\$ 12,585,531	\$ 891,915	\$ 366,907	\$ 13,844,353	\$ (8,708,655)	\$ (5,135,698)	\$ (13,844,353)	\$ (4,243,783)



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July 19, 2023

Kelly Damphousse  
President

Members of the Board of Regents  
The Texas State University System

Dear Members of the Board of Regents:

The fiscal year 2024 Texas State University budget reflects an increase of approximately \$67.9 million across all funds, or 8.77 percent. This is mainly attributable to increased funding from State appropriations and previously approved increases to housing and dining income. Additionally, the budget includes some enrollment revenue growth and a \$2 million use of reserves that will fund investments in new programs as we continue to invest in our future.

For the first time ever, Texas State will likely end this year's enrollment cycle as the university with the most undergraduate applications in the Apply Texas portal from high school students. That popularity with soon-to-be freshmen, in conjunction with new online and Round Rock enrollment initiatives, makes us optimistic that we will achieve overall enrollment growth next year. However, as has been our longstanding practice, the university conservatively budgets with regard to enrollment growth.

The university has included many new initiatives within this budget cycle in support of our strategic plan. The defining pillars of our plan include elevating student success, our "Run to RI", and solidifying our position as an employer of choice. These initiatives are supported with over \$12 million in permanent funding. This funding came from recommendations put forward by key stakeholders that were charged to develop plans to advance our goals that support increasing enrollment, enhancing the Round Rock Campus, and improving the employee experience.

Texas State has a bright future. As we move forward with our Hopes & Aspirations High vision, 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, and ensuring a world class education for our students.

Sincerely,

Kelly Damphousse

Kelly Damphousse (Jul 19, 2023 09:00 CDT)

Kelly Damphousse  
President

Eric Algoe

Eric Algoe (Jul 19, 2023 08:48 CDT)

Eric Algoe  
Executive Vice President for Operations  
Chief Financial Officer

xc: Chancellor Brian McCall

# Texas State University

## Budget Summary

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 386,024,934	\$	412,841,064	\$	26,816,130	6.95 %
State Appropriations	\$ 187,232,540	\$	222,995,426	\$	35,762,886	19.10 %
Sales and Services	\$ 93,238,048	\$	98,307,729	\$	5,069,681	5.44 %
Other	\$ 24,425,481	\$	36,428,647	\$	12,003,166	49.14 %
Operating Revenues	\$ 690,921,003	\$	770,572,866	\$	79,651,863	11.53 %
Transfers In	\$ 68,821,783	\$	65,291,513	\$	(3,530,270)	(5.13)%
Budgeted Use of Fund Balance	\$ 13,964,027	\$	5,693,630	\$	(8,270,398)	(59.23)%
<b>Total Revenues</b>	<b>\$ 773,706,813</b>	<b>\$</b>	<b>841,558,008</b>	<b>\$</b>	<b>67,851,195</b>	<b>8.77 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 218,737,642	\$	229,836,551	\$	11,098,909	5.07 %
Research / Organized Research	\$ 31,365,499	\$	46,850,688	\$	15,485,190	49.37 %
Public Service	\$ 984,173	\$	1,172,635	\$	188,462	19.15 %
Academic Support	\$ 50,417,747	\$	49,377,224	\$	(1,040,523)	(2.06)%
Student Support	\$ 16,906,813	\$	20,845,440	\$	3,938,627	23.30 %
Institutional Support	\$ 61,430,368	\$	73,696,564	\$	12,266,196	19.97 %
Plant Support	\$ 48,697,157	\$	52,012,944	\$	3,315,787	6.81 %
Scholarships & Fellowships	\$ 67,061,428	\$	75,485,293	\$	8,423,865	12.56 %
Auxiliary Enterprises	\$ 119,811,613	\$	127,243,480	\$	7,431,867	6.20 %
Operating Expenditures	\$ 615,412,439	\$	676,520,818	\$	61,108,379	9.93 %
Transfers Out	\$ 158,294,374	\$	165,037,190	\$	6,742,815	4.26 %
<b>Total Expenditures</b>	<b>\$ 773,706,813</b>	<b>\$</b>	<b>841,558,008</b>	<b>\$</b>	<b>67,851,195</b>	<b>8.77 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 295,525,395	\$	319,820,145	\$	24,294,750	8.22 %
Payroll Related Costs	\$ 87,830,914	\$	92,465,455	\$	4,634,541	5.28 %
Travel	\$ 5,900,500	\$	7,999,540	\$	2,099,040	35.57 %
Operations & Maintenance	\$ 184,036,641	\$	212,078,211	\$	28,041,570	15.24 %
Utilities	\$ 33,344,177	\$	35,386,502	\$	2,042,325	6.12 %
Capital	\$ 8,774,816	\$	8,770,966	\$	(3,850)	(0.04)%
Other	\$ -	\$	-	\$	-	- %
<b>Total Operating Expenditures</b>	<b>\$ 615,412,443</b>	<b>\$</b>	<b>676,520,818</b>	<b>\$</b>	<b>61,108,375</b>	<b>9.93 %</b>

# Texas State University

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance			
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note	
Total Statutory Tuition and Fees	\$	53,727,045	\$	54,822,969	\$	1,095,924	2.04 %	
State Appropriation								
Bill Pattern General Revenue	\$	120,683,302	\$	143,211,388	\$	22,528,086	18.67 %	1
Benefits	\$	27,942,760	\$	30,135,107	\$	2,192,347	7.85 %	2
Higher Education Fund	\$	37,606,478	\$	38,741,061	\$	1,134,583	3.02 %	
Hazlewood Reimbursement	\$	1,000,000	\$	10,907,870	\$	9,907,870	990.79 %	3
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	187,232,540	\$	222,995,426	\$	35,762,886	19.10 %	
Other Revenue	\$	1,414,460	\$	1,478,700	\$	64,240	4.54 %	
Total Revenues	\$	242,374,045	\$	279,297,095	\$	36,923,050	15.23 %	
Transfers In								
Designated Tuition	\$	54,567,825	\$	49,562,293	\$	(5,005,532)	(9.17)%	4
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	54,567,825	\$	49,562,293	\$	(5,005,532)	(9.17)%	
Budgeted Fund Balances	\$	-	\$	59,583	\$	59,583	100.00 %	
Total Budgeted Funds	\$	296,941,870	\$	328,918,971	\$	31,977,101	10.77 %	

# Texas State University

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$ 22,528,086	Increases to multiple general revenue sources including, Space Support formula appropriation (\$2M), Ops Support formula appropriation (\$1.75M), ALERRT (\$6.5M), Texas School Safety Center (\$3.5M), CORE (\$500k), new Forensic Anthropology non-formula support item (\$150k) and CCAP Debt Service (\$8M).
2	Benefits	\$ 2,192,347	Increase to sum certain HEGI benefit appropriation.
3	Hazlewood Reimbursement	\$ 9,907,870	Expected increase to Hazlewood reimbursement distribution.
4	Designated Tuition	\$ (5,005,532)	Expected decrease to transfer necessary to cover E&G expenses.

# Texas State University

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

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	179,814,347	\$	187,134,629	\$	7,320,282	4.07 %	
Research / Organized Research	\$	22,151,909	\$	33,037,122	\$	10,885,213	49.14 %	1
Public Service	\$	170,173	\$	169,135	\$	(1,038)	(0.61)%	
Academic Support	\$	13,380,722	\$	12,418,571	\$	(962,151)	(7.19)%	2
Student Service Support	\$	7,639,640	\$	7,062,854	\$	(576,786)	(7.55)%	3
Institutional Support	\$	2,851,540	\$	3,645,409	\$	793,869	27.84 %	4
Plant Support	\$	13,320,077	\$	18,535,504	\$	5,215,426	39.15 %	5
Scholarships & Fellowships	\$	454,261	\$	454,261	\$	-	- %	
Total Expenditures	\$	239,782,669	\$	262,457,485	\$	22,674,816	9.46 %	
Transfers Out								
TPEG	\$	6,607,104	\$	6,752,770	\$	145,666	2.20 %	
TRB Debt Service	\$	15,164,462	\$	23,209,000	\$	8,044,538	53.05 %	6
HEF - Debt Service	\$	5,696,320	\$	5,696,320	\$	-	- %	
HEF - Plant	\$	29,691,315	\$	30,803,396	\$	1,112,082	3.75 %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	57,159,201	\$	66,461,487	\$	9,302,286	16.27 %	
Total Budgeted Expenditures & Transfers Out	\$	296,941,870	\$	328,918,971	\$	31,977,101	10.77 %	

# Texas State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ 10,885,213	Increase in research expenditures related to ALERRT (\$6.5M), Texas School Safety Center (\$3.5M), new Forensic Anthropology Center (\$150k), and CORE (\$500k).
2	Academic Support	\$ (962,151)	Recognition of university organizational changes where units were realigned under other functional areas or reallocated to designated funds.
3	Student Service Support	\$ (576,786)	Recognition of university organizational changes where units were realigned under other functional areas or reallocated to designated funds.
4	Institutional Support	\$ 793,869	Recognition of university organizational changes where units were realigned under other functional areas or reallocated to designated funds.
5	Plant Support	\$ 5,215,426	Recognition of personnel reallocated from Designated Funds to Space Support appropriation.
6	TRB Debt Service	\$ 8,044,538	Increase in CCAP Debt Service for new STEM and Esperanza Hall projects.



# Texas State University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	227,659,689	\$	234,930,695	\$	7,271,006	3.19 %
Institutional Services Fee	\$	-	\$	48,819,940	\$	48,819,940	100.00 % 1
Advising Fee	\$	7,316,300	\$	-	\$	(7,316,300)	(100.00)% 2
Technology Use / Computer Service Fee	\$	13,940,590	\$	-	\$	(13,940,590)	(100.00)% 3
Environmental Service Fee	\$	79,000	\$	-	\$	(79,000)	(100.00)%
ID / One-Card Fee	\$	-	\$	-	\$	-	- %
Library Fee	\$	11,097,000	\$	-	\$	(11,097,000)	(100.00)% 4
International Education Fee	\$	238,800	\$	-	\$	(238,800)	(100.00)% 5
Student Publication Fee	\$	634,500	\$	-	\$	(634,500)	(100.00)% 6
Academic Program Fees	\$	-	\$	-	\$	-	- %
Distance Learning Fee	\$	12,250,000	\$	13,555,000	\$	1,305,000	10.65 % 7
Records Fee	\$	-	\$	-	\$	-	- %
Recreation Fee	\$	-	\$	-	\$	-	- %
University Center Fee	\$	-	\$	-	\$	-	- %
International Study Fee	\$	3,743,000	\$	5,543,000	\$	1,800,000	48.09 % 8
Repeat Fee	\$	1,690,460	\$	1,690,460	\$	-	- %
Other	\$	5,229,000	\$	4,970,700	\$	(258,300)	(4.94)%
Total Tuition and Fees	\$	283,878,339	\$	309,509,795	\$	25,631,456	9.03 %
Investment Income	\$	400,000	\$	700,000	\$	300,000	75.00 % 9
Other Revenue	\$	21,325,100	\$	31,387,680	\$	10,062,580	47.19 % 10
Total Revenues	\$	305,603,439	\$	341,597,475	\$	35,994,036	11.78 %
Transfers In							
TPEG	\$	6,607,104	\$	6,752,770	\$	145,666	2.20 %
Auxiliary Funds	\$	-	\$	-	\$	-	- %
Other	\$	550,000	\$	512,350	\$	(37,650)	(6.85)%
Total Transfers In	\$	7,157,104	\$	7,265,120	\$	108,016	1.51 %
Budgeted Fund Balances	\$	11,672,802	\$	2,215,376	\$	(9,457,426)	(81.02)% 11
Total Budgeted Funds	\$	324,433,345	\$	351,077,971	\$	26,644,626	8.21 %

# Texas State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Services Fee	\$ 48,819,940	Consolidation of previous Student Success, Computer Service, Library, Student Publication, International Education, ID, and Environmental Services Fees.
2	Advising Fee	\$ (7,316,300)	Consolidated into Institutional Services Fee.
3	Technology Use / Computer Service Fee	\$ (13,940,590)	Consolidated into Institutional Services Fee.
4	Library Fee	\$ (11,097,000)	Consolidated into Institutional Services Fee.
5	International Education Fee	\$ (238,800)	Consolidated into Institutional Services Fee.
6	Student Publication Fee	\$ (634,500)	Consolidated into Institutional Services Fee.
7	Distance Learning Fee	\$ 1,305,000	Increase due to realized enrollment growth.
8	International Study Fee	\$ 1,800,000	Increase in expected study abroad revenue.
9	Investment Income	\$ 300,000	Increase in expected interest income.
10	Other Revenue	\$ 10,062,580	Increase in expected revenue from new student orientation (\$618k), administrative overhead (\$3.1M), new operating quasi-endowment distribution (\$2M), and sponsored programs (\$3.7M).
11	Budgeted Fund Balances	\$ (9,457,426)	Reduction in budgeted use of reserves to cover operations.

# Texas State University

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	38,923,295	\$	42,701,922	\$	3,778,627	9.71 %	1
Research / Organized Research	\$	9,213,590	\$	13,813,566	\$	4,599,976	49.93 %	2
Public Service	\$	814,000	\$	1,003,500	\$	189,500	23.28 %	
Academic Support	\$	37,037,025	\$	36,958,653	\$	(78,372)	(0.21)%	
Student Support	\$	9,267,173	\$	13,782,586	\$	4,515,413	48.72 %	3
Institutional Support	\$	58,578,828	\$	70,051,155	\$	11,472,327	19.58 %	4
Plant Support	\$	35,377,079	\$	33,477,440	\$	(1,899,639)	(5.37)%	5
Scholarships & Fellowships	\$	66,607,167	\$	75,031,032	\$	8,423,865	12.65 %	6
Total Expenditures	\$	255,818,157	\$	286,819,854	\$	31,001,697	12.12 %	
Transfers Out								
System Assessment	\$	5,065,872	\$	5,577,233	\$	511,361	10.09 %	7
Debt Service	\$	3,187,067	\$	3,569,817	\$	382,750	12.01 %	8
E&G	\$	54,567,825	\$	49,562,293	\$	(5,005,532)	(9.17)%	9
Auxiliary	\$	5,244,424	\$	5,036,424	\$	(208,000)	(3.97)%	
Other	\$	550,000	\$	512,350	\$	(37,650)	(6.85)%	
Total Transfers Out	\$	68,615,188	\$	64,258,117	\$	(4,357,071)	(6.35)%	
Total Budgeted Expenditures & Transfers Out	\$	324,433,345	\$	351,077,971	\$	26,644,626	8.21 %	

# Texas State University

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 3,778,627	Recognition of university organizational changes where units were realigned from consolidation and conversion of institutional services fee in designated funds from other functional areas.
2	Research / Organized Research	\$ 4,599,976	Recognition of university organizational changes where units were realigned from consolidation and conversion of institutional services fee in designated funds from other functional areas.
3	Student Support	\$ 4,515,413	Recognition of university organizational changes where units were realigned from consolidation and conversion of institutional services fee in designated funds from other functional areas.
4	Institutional Support	\$ 11,472,327	Recognition of university organizational changes where units were realigned from consolidation and conversion of institutional services fee in designated funds from other functional areas.
5	Plant Support	\$ (1,899,639)	Recognition of personnel reallocated from Designated Funds to Space Support appropriation.
6	Scholarships & Fellowships	\$ 8,423,865	Expected increased in merit and assured scholarship programs.
7	System Assessment	\$ 511,361	Expected increase in the assessment.
8	Debt Service	\$ 382,750	Expected increase in debt service obligations.
9	E&G	\$ (5,005,532)	Expected decrease to transfer necessary to cover E&G expenses.

# Texas State University

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	19,525,000	\$	19,609,500	\$	84,500	0.43 %
Medical Service Fee	\$	3,426,000	\$	3,475,700	\$	49,700	1.45 %
Student Service Fee	\$	6,750,200	\$	6,770,000	\$	19,800	0.29 %
Recreational Sport Fee	\$	6,041,000	\$	6,188,100	\$	147,100	2.44 %
Student Center Fee	\$	6,517,000	\$	6,394,300	\$	(122,700)	(1.88)%
Student Bus Fee	\$	5,762,400	\$	6,070,700	\$	308,300	5.35 %
ID Card Fee	\$	397,950	\$	-	\$	(397,950)	(100.00)%
Other	\$	-	\$	-	\$	-	- %
Total Fees	\$	48,419,550	\$	48,508,300	\$	88,750	0.18 %
Sales and Services							
Housing	\$	51,423,117	\$	53,850,000	\$	2,426,883	4.72 %
Dining	\$	19,000,000	\$	22,000,000	\$	3,000,000	15.79 %
Parking	\$	6,553,120	\$	7,000,000	\$	446,880	6.82 %
Athletics	\$	9,271,491	\$	8,994,556	\$	(276,935)	(2.99)%
Bookstore	\$	1,500,000	\$	1,000,000	\$	(500,000)	(33.33)%
Other	\$	5,490,320	\$	5,463,173	\$	(27,147)	(0.49)%
Total Sales and Services	\$	93,238,048	\$	98,307,729	\$	5,069,681	5.44 %
Investment Income	\$	1,285,921	\$	2,862,267	\$	1,576,346	122.58 %
Other Income	\$	-	\$	-	\$	-	- %
Total Revenues	\$	142,943,519	\$	149,678,296	\$	6,734,777	4.71 %
Transfers In							
Designated Tuition	\$	5,244,424	\$	5,036,424	\$	(208,000)	(3.97)%
Other	\$	1,852,430	\$	3,427,676	\$	1,575,246	85.04 %
Total Transfers In	\$	7,096,854	\$	8,464,100	\$	1,367,246	19.27 %
Budgeted Fund Balances	\$	2,291,225	\$	3,418,670	\$	1,127,445	49.21 %
Total Budgeted Funds	\$	152,331,598	\$	161,561,066	\$	9,229,468	6.06 %

# Texas State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Bus Fee	\$ 308,300	Increase expected due to realized enrollment growth.
2	ID Card Fee	\$ (397,950)	Consolidated into Institutional Services Fee.
3	Dining	\$ 3,000,000	Increase in expected dining revenue from realized enrollment growth and previously approved board rate increases.
4	Parking	\$ 446,880	Increase in expected operational revenues.
5	Bookstore	\$ (500,000)	Reduction in expected revenue.
6	Investment Income	\$ 1,576,346	Increase in expected interest income.
7	Other	\$ 1,575,246	Increase in transfer from Auxiliary Method to Other Auxiliary.
8	Budgeted Fund Balances	\$ 1,127,445	Expected increase in budgeted use of reserves for Athletics, Campus Recreation, Medical Service Fee, Student Service Fee, and Student Health Center.

# Texas State University

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 19,525,000	\$	19,609,500	\$	84,500	0.43 %	
Medical Service Fee	\$ 3,635,681	\$	3,615,901	\$	(19,780)	(0.54)%	
Student Service Fee	\$ 6,750,200	\$	6,981,060	\$	230,860	3.42 %	
Recreational Sport Fee	\$ 4,106,300	\$	4,121,424	\$	15,124	0.37 %	
Student Center Fee	\$ 4,276,720	\$	4,153,080	\$	(123,640)	(2.89)%	
Student Bus Fee	\$ 6,950,992	\$	6,070,700	\$	(880,292)	(12.66)%	1
ID Card Fee	\$ 397,950	\$	-	\$	(397,950)	(100.00)%	2
Total Fee Based Expenditures	\$ 45,642,843	\$	44,551,664	\$	(1,091,179)	(2.39)%	
Housing	\$ 36,030,271	\$	38,462,375	\$	2,432,104	6.75 %	3
Dining	\$ 17,857,572	\$	20,857,955	\$	3,000,383	16.80 %	4
Parking	\$ 2,784,837	\$	3,236,345	\$	451,508	16.21 %	5
Athletics	\$ 10,861,715	\$	14,404,082	\$	3,542,367	32.61 %	6
Bookstore	\$ 1,276,612	\$	769,295	\$	(507,317)	(39.74)%	7
Other	\$ 5,357,763	\$	4,961,764	\$	(395,999)	(7.39)%	8
Total Sales & Services Based Expenditures	\$ 74,168,770	\$	82,691,815	\$	8,523,045	11.49 %	
Transfers Out							
Debt Service							
Medical Service	\$ -	\$	-	\$	-	- %	
Athletics	\$ 5,506,630	\$	5,490,984	\$	(15,646)	(0.28)%	
Student Center	\$ 2,240,280	\$	2,241,220	\$	940	0.04 %	
Student Service	\$ -	\$		\$	-	- %	
Housing	\$ 15,392,846	\$	15,387,625	\$	(5,221)	(0.03)%	
Dining	\$ 1,142,428	\$	1,142,045	\$	(383)	(0.03)%	
Parking and Public Safety	\$ 3,768,283	\$	3,763,655	\$	(4,628)	(0.12)%	
Recreational Sports	\$ 2,393,700	\$	2,633,676	\$	239,976	10.03 %	9
Other	\$ 223,388	\$	230,705	\$	7,317	3.28 %	
Real Estate Rental	\$ -	\$	-	\$	-	- %	
Vending	\$ -	\$	-	\$	-	- %	
Designated Funds	\$ -	\$	-	\$	-	- %	
Other	\$ 1,852,430	\$	3,427,676	\$	1,575,246	85.04 %	10
Total Transfers Out	\$ 32,519,985	\$	34,317,586	\$	1,797,601	5.53 %	
Total Budgeted Expenditures & Transfers Out	\$ 152,331,598	\$	161,561,066	\$	9,229,468	6.06 %	

# Texas State University

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Bus Fee	\$ (880,292)	Recognition of expected actuals.
2	ID Card Fee	\$ (397,950)	Consolidated into Institutional Services Fee.
3	Housing	\$ 2,432,104	Increase in expected housing expenses from realized enrollment growth and operational increases.
4	Dining	\$ 3,000,383	Increase in expected dining expenses from realized enrollment growth per the contract.
5	Parking	\$ 451,508	Increase in expected operational expenses.
6	Athletics	\$ 3,542,367	Increase in expected operational expenses.
7	Bookstore	\$ (507,317)	Reduction in anticipated expenses.
8	Other	\$ (395,999)	Reduction in anticipated operational expenses for Student Health Center Clinic.
9	Recreational Sports	\$ 239,976	Expected increase in debt service obligations.
10	Other	\$ 1,575,246	Increase in transfer from Auxiliary Method to Other Auxiliary.



# Texas State University

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2024**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 1,000,000	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 40,000	\$ -	\$ -
Game Guarantees	\$ 375,000	\$ 180,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 12,000	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 895,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 6,625	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 2,270,000	\$ 280,000	\$ 275,000	\$ -	\$ -	\$ 40,000	\$ 37,000	\$ 46,625	\$ -	\$ -
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 2,270,000	\$ 280,000	\$ 275,000	\$ -	\$ -	\$ 40,000	\$ 37,000	\$ 46,625	\$ -	\$ -
Expenditures										
Salaries	\$ 3,214,902	\$ 847,535	\$ 410,742	\$ 151,250	\$ 85,691	\$ 499,711	\$ 221,240	\$ 234,433	\$ 151,250	\$ 346,304
Benefits	\$ 1,044,843	\$ 275,449	\$ 133,491	\$ 49,156	\$ 27,849	\$ 162,406	\$ 71,903	\$ 76,191	\$ 49,156	\$ 112,549
Travel	\$ 1,732,000	\$ 339,875	\$ 220,681	\$ 129,300	\$ 51,132	\$ 359,567	\$ 150,053	\$ 226,222	\$ 129,300	\$ 249,337
Scholarships	\$ 3,117,700	\$ 508,680	\$ 446,207	\$ 475,146	\$ 169,695	\$ 632,100	\$ 461,220	\$ 457,520	\$ 636,780	\$ 1,055,490
Other Maintenance & Operating	\$ 1,729,237	\$ 92,279	\$ 75,900	\$ 45,700	\$ 18,635	\$ 74,000	\$ 41,399	\$ 70,179	\$ 45,700	\$ 63,082
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 10,838,682	\$ 2,063,819	\$ 1,287,021	\$ 850,552	\$ 353,002	\$ 1,727,784	\$ 945,815	\$ 1,064,544	\$ 1,012,186	\$ 1,826,761
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 1,300,000	\$ 80,000	\$ -	\$ -	\$ 1,380,000					
Game Guarantees	\$ 555,000	\$ 37,000	\$ -	\$ -	\$ 592,000					
Concessions	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000					
Other										
Advertising	\$ -	\$ -	\$ -	\$ 730,000	\$ 730,000					
Licensing Fees	\$ -	\$ -	\$ -	\$ 560,000	\$ 560,000					
Camps	\$ -	\$ -	\$ -	\$ 2,202,975	\$ 2,202,975					
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ 115,000	\$ 115,000					
Stadium Operations	\$ 970,000	\$ 6,625	\$ -	\$ 507,956	\$ 1,484,581					
Other	\$ -	\$ -	\$ -	\$ 1,720,000	\$ 1,720,000					
Total Sales and Services	\$ 2,825,000	\$ 123,625	\$ -	\$ 5,995,931	\$ 8,944,556					
Designated Tuition	\$ -	\$ -	\$ -	\$ 5,036,424	\$ 5,036,424					
Auxiliary Transfer	\$ -	\$ -	\$ -	\$ 3,427,676	\$ 3,427,676					
Athletic Fee	\$ -	\$ -	\$ -	\$ 19,609,500	\$ 19,609,500					
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ 28,073,600	\$ 28,073,600					
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ 2,486,410	\$ 2,486,410					
Total Budgeted Funds	\$ 2,825,000	\$ 123,625	\$ -	\$ 36,555,941	\$ 39,504,566					
Expenditures										
Salaries	\$ 4,710,120	\$ 1,452,938	\$ -	\$ 3,404,515	\$ 9,567,573					
Fringe Benefits	\$ 1,530,789	\$ 472,205	\$ -	\$ 1,106,467	\$ 3,109,461					
Travel	\$ 2,472,988	\$ 1,114,479	\$ -	\$ 388,000	\$ 3,975,467					
Scholarships	\$ 4,717,428	\$ 3,243,110	\$ -	\$ 96,351	\$ 8,056,889					
O&M	\$ 1,961,752	\$ 294,360	\$ -	\$ 3,830,831	\$ 6,086,942					
Capital	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000					
Debt Service	\$ -	\$ -	\$ -	\$ 5,490,984	\$ 5,490,984					
Other	\$ -	\$ -	\$ -	\$ 3,197,250	\$ 3,197,250					
Total Budgeted Expenditures	\$ 15,393,077	\$ 6,577,091	\$ -	\$ 17,534,398	\$ 39,504,566					

# Texas State University

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

	FY 2023	FY 2024	Variance		
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	Note
Student Services Fee per Semester Credit Hour	\$ 10.00	\$ 10.00	\$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 3,962,709	\$ 4,669,202	\$ 706,493	17.83 %	
Forecasted Revenue:					
SSF Revenue	\$ 6,750,200	\$ 6,770,000	\$ 19,800	0.29 %	
Revenue Earned from Activities	\$ -	\$ -	\$ -	- %	
Interest Revenue	\$ -	\$ -	\$ -	- %	
Transfer In	\$ -	\$ 211,060	\$ 211,060	100.00 %	1
Total Forecasted Revenue:	\$ 6,750,200	\$ 6,981,060	\$ 230,860	3.42 %	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	\$ -	\$ -	\$ -	- %	
2. Recreational Activities	\$ 350,191	\$ 337,591	\$ (12,600)	(3.60)%	
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	\$ 127,791	\$ 127,791	\$ -	- %	
8. Debating and Oratorical Activities	\$ 39,333	\$ 39,333	\$ -	- %	
9. Student Publications	\$ 212,920	\$ 250,997	\$ 38,076	17.88 %	
10. Student Government	\$ -	\$ -	\$ -	- %	
11. Student Fee Advisory Committee	\$ 1,000	\$ 1,000	\$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$ 12,600	\$ 12,600	100.00 %	
13. Other (See Detail Below)	\$ 5,985,035	\$ 6,177,818	\$ 192,783	3.22 %	
Total Budgeted Expenditures	\$ 6,750,200	\$ 6,981,060	\$ 230,860	3.42 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 3,962,709	\$ 4,669,202	\$ 706,493	17.83 %	
Student Services Advisory Committee Meeting:		Fall '22			
Detail of Other:					
Scholarships	\$ -	\$ -	\$ -	- %	
Student Programming & Services	\$ 4,334,203	\$ 4,039,722	\$ (294,481)	(6.79)%	2
Student Travel	\$ 19,725	\$ 19,012	\$ (713)	(3.61)%	
Central-Benefits, Administrative Overhead, Pay Increases	\$ 1,631,107	\$ 2,119,084	\$ 487,977	29.92 %	3
Total Other	\$ 5,985,035	\$ 6,177,818	\$ 192,783	3.22 %	

# 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	Transfer In	\$ 211,060	Planned budgeted use of reserves for Student Service Fee.
2	Student Programming & Services	\$ (294,481)	Recognition of university organizational changes where units were realigned under other functional areas or reallocated to other funds.
3	Central-Benefits, Administrative Overhead, Pay Increases	\$ 487,977	Expected increases for fringe benefits, increase in administrative overhead charges, and planned potential personnel increases.

# 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	\$ 169,404,794	\$ 18,998,088	\$ 171,460	\$ 31,901,840	\$ 20,188,685	\$ 36,970,869	\$ 15,413,966	\$ 615,544	\$ 26,154,899	\$ 319,820,145
Benefits	\$ 47,599,580	\$ 4,689,692	\$ 98,331	\$ 2,665,234	\$ 5,384,400	\$ 20,049,082	\$ 4,798,534		\$ 7,180,603	\$ 92,465,455
Travel	\$ 2,500,589	\$ 495,768	\$ 43,000	\$ 268,896	\$ 292,998	\$ 225,887	\$ 25,953		\$ 4,146,450	\$ 7,999,540
O&M	\$ 10,331,589	\$ 22,058,585	\$ 859,844	\$ 7,241,001	\$ 10,514,365	\$ 16,436,227	\$ 11,306,638	\$ 74,869,749	\$ 58,460,213	\$ 212,078,211
Utilities		\$ 223,555			\$ 6,000	\$ 14,500	\$ 22,427,960		\$ 12,714,487	\$ 35,386,502
Capital		\$ 385,000		\$ 7,300,966	\$ -		\$ 65,000		\$ 1,020,000	\$ 8,770,966
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 229,836,551	\$ 46,850,688	\$ 1,172,635	\$ 49,377,937	\$ 36,386,448	\$ 73,696,564	\$ 54,038,051	\$ 75,485,293	\$ 109,676,650	\$ 676,520,818

# Texas State University

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 279,297,095	\$ 49,562,293	\$ 59,583	\$ 328,918,971	\$ (262,457,485)	\$ (66,461,487)	\$ (328,918,971)	\$ (16,899,194)
Designated	\$ 341,597,475	\$ 7,265,120	\$ 2,215,376	\$ 351,077,971	\$ (286,819,854)	\$ (64,258,117)	\$ (351,077,971)	\$ (56,992,997)
Auxiliary Enterprises	\$ 149,678,296	\$ 8,464,100	\$ 3,418,670	\$ 161,561,066	\$ (127,243,480)	\$ (34,317,586)	\$ (161,561,066)	\$ (25,853,486)
Total	<u>\$ 770,572,866</u>	<u>\$ 65,291,513</u>	<u>\$ 5,693,630</u>	<u>\$ 841,558,008</u>	<u>\$ (676,520,818)</u>	<u>\$ (165,037,190)</u>	<u>\$ (841,558,008)</u>	<u>\$ (99,745,677)</u>

July 7, 2023

Members of the Board of Regents  
The Texas State University System

Dear Honorable Regents,

This letter provides recommendations for Lamar Institute of Technology's (LIT) annual budget for the new fiscal year beginning September 1, 2023. It is fiscally conservative assuming flat enrollment for FY 2024. The proposed budget includes all educational and general, designated, and auxiliary enterprise activities.

#### **Education and General Funds**

LIT's General Revenue Appropriation increased overall by 40.16%. This is a result of legislature support to bridge the gap between Community Colleges and the State Colleges. Formula Funding rates were increased as well as HEF allocations. HEF will be used for needed renovations of facilities to allow for new programs. Thanks to SB 30, the College also received \$4 million to renovate the Tommy Williams building which will become our Advance Technology Center.

#### **Designated Funds**

Designated funds are allocated to provide academic programs with equipment and supplies. LIT has set aside \$500,000 to allow for new academic programs and increased cost to operate our programs. In addition, those areas that support Academics, such as Marketing, Student Success and Facilities are funded by Designated Funds.

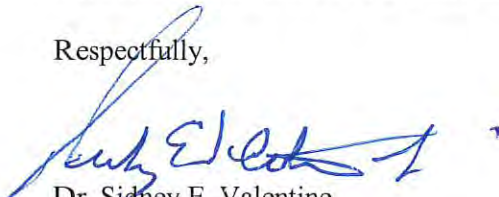

#### **Auxiliary Funds**

Auxiliary revenue for Student Center Fee of \$178,047 are collected from LIT students and transferred to Lamar University for use of their facilities. Student Service Fees of \$322,828 are collected and expended at LIT. LIT will no longer charge our students for Health Service Fee, and Recreational Center Fee.

#### **Conclusion**

The support from our Texas Legislature has given LIT a tremendous opportunity to serve the community with lower tuition and fees in order to attain an affordable 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,

  
Dr. Sidney E. Valentine  
President  
Mary Wickland  
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 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 10,598,495	\$	9,147,635	\$	(1,450,860)	(13.69)%
State Appropriations	\$ 24,721,329	\$	32,615,611	\$	7,894,282	31.93 %
Sales and Services	\$ 62,185	\$	45,718	\$	(16,467)	(26.48)%
Other	\$ 138,480	\$	378,377	\$	239,897	173.24 %
Operating Revenues	\$ 35,520,489	\$	42,187,341	\$	6,666,852	18.77 %
Transfers In	\$ 400,000	\$	400,000	\$	-	- %
Budgeted Use of Fund Balance	\$ 1,856,870	\$	-	\$	(1,856,870)	(100.00)%
<b>Total Revenues</b>	<b>\$ 37,777,359</b>	<b>\$</b>	<b>42,587,341</b>	<b>\$</b>	<b>4,809,982</b>	<b>12.73 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 16,584,862	\$	17,221,069	\$	636,207	3.84 %
Research / Organized Research	\$ -	\$	-	\$	-	- %
Public Service	\$ 183,768	\$	201,922	\$	18,154	9.88 %
Academic Support	\$ 1,424,536	\$	1,521,614	\$	97,078	6.81 %
Student Support	\$ 2,228,566	\$	2,511,802	\$	283,236	12.71 %
Institutional Support	\$ 7,620,174	\$	10,087,556	\$	2,467,382	32.38 %
Plant Support	\$ 2,882,011	\$	2,740,708	\$	(141,303)	(4.90)%
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %
Auxiliary Enterprises	\$ 628,168	\$	546,593	\$	(81,575)	(12.99)%
Operating Expenditures	\$ 31,552,085	\$	34,831,264	\$	3,279,179	10.39 %
Transfers Out	\$ 6,225,274	\$	7,756,077	\$	1,530,803	24.59 %
<b>Total Expenditures</b>	<b>\$ 37,777,359</b>	<b>\$</b>	<b>42,587,341</b>	<b>\$</b>	<b>4,809,982</b>	<b>12.73 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 15,761,638	\$	16,634,643	\$	873,005	5.54 %
Payroll Related Costs	\$ 4,243,394	\$	4,576,935	\$	333,541	7.86 %
Travel	\$ 334,000	\$	334,000	\$	-	- %
Operations & Maintenance	\$ 10,213,054	\$	12,240,686	\$	2,027,632	19.85 %
Utilities	\$ 500,000	\$	545,000	\$	45,000	9.00 %
Capital	\$ 500,000	\$	500,000	\$	-	- %
Other	\$ -	\$	-	\$	-	- %
<b>Total Operating Expenditures</b>	<b>\$ 31,552,086</b>	<b>\$</b>	<b>34,831,264</b>	<b>\$</b>	<b>3,279,178</b>	<b>10.39 %</b>

# Lamar Institute of Technology

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	4,525,768	\$	3,909,043	\$ (616,725)	(13.63)%	1
State Appropriation							
Bill Pattern General Revenue	\$	18,806,738	\$	26,359,764	\$ 7,553,026	40.16 %	2
Benefits	\$	3,341,802	\$	3,551,319	\$ 209,517	6.27 %	3
Higher Education Fund	\$	2,553,130	\$	2,630,158	\$ 77,028	3.02 %	
Hazlewood Reimbursement	\$	19,659	\$	74,370	\$ 54,711	278.30 %	
Other	\$	-	\$	-	\$ -	- %	
Total State Appropriations	\$	24,721,329	\$	32,615,611	\$ 7,894,282	31.93 %	
Other Revenue	\$	9,447	\$	120,172	\$ 110,725	1172.07 %	
Total Revenues	\$	29,256,544	\$	36,644,826	\$ 7,388,282	25.25 %	
Transfers In							
Designated Tuition	\$	-	\$	-	\$ -	- %	
Technology Service Fee	\$	-	\$	-	\$ -	- %	
Other	\$	-	\$	-	\$ -	- %	
Total Transfers In	\$	-	\$	-	\$ -	- %	
Budgeted Fund Balances	\$	1,856,870	\$	-	\$ (1,856,870)	(100.00)%	4
Total Budgeted Funds	\$	31,113,414	\$	36,644,826	\$ 5,531,412	17.78 %	



# 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	\$ (616,725)	Based on a slight decrease in headcount for FY 24
2	Bill Pattern General Revenue	\$ 7,553,026	Increase in state appropriation
3	Benefits	\$ 209,517	Increase in state appropriation
4	Budgeted Fund Balances	\$ (1,856,870)	Fund balance not required for FY 24

# Lamar Institute of Technology

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 14,801,574	\$	15,516,087	\$	714,513	4.83 %	
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ 120,602	\$	125,580	\$	4,978	4.13 %	
Academic Support	\$ 1,054,240	\$	1,060,614	\$	6,374	0.60 %	
Student Service Support	\$ 2,042,266	\$	2,336,645	\$	294,379	14.41 %	1
Institutional Support	\$ 5,164,180	\$	8,149,034	\$	2,984,854	57.80 %	2
Plant Support	\$ 2,154,802	\$	2,195,708	\$	40,906	1.90 %	
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %	
Total Expenditures	\$ 25,337,664	\$	29,383,668	\$	4,046,004	15.97 %	
Transfers Out							
TPEG	\$ 400,000	\$	400,000	\$	-	- %	
TRB Debt Service	\$ 965,750	\$	4,231,000	\$	3,265,250	338.11 %	3
HEF - Debt Service	\$ -	\$	-	\$	-	- %	
HEF - Plant	\$ 4,410,000	\$	2,630,158	\$	(1,779,842)	(40.36)%	4
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 5,775,750	\$	7,261,158	\$	1,485,408	25.72 %	
Total Budgeted Expenditures & Transfers Out	\$ 31,113,414	\$	36,644,826	\$	5,531,412	17.78 %	

# Lamar Institute of Technology

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Service Support	\$ 294,379	Moved Designated expenses to E&G due to larger appropriation
2	Institutional Support	\$ 2,984,854	Moved Designated expenses to E&G due to larger appropriation
3	TRB Debt Service	\$ 3,265,250	Debt service increase due to receiving CCAP Bond
4	HEF - Plant	\$ (1,779,842)	Decrease due to not utilizing HEF fund balance

# Lamar Institute of Technology

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	2,310,416	\$	1,904,336	\$ (406,080)	(17.58)%	1
Institutional Services Fee	\$	2,390,811	\$	1,971,195	\$ (419,616)	(17.55)%	2
Advising Fee	\$	-	\$	-	-	- %	
Technology Use / Computer Service Fee	\$	-	\$	-	-	- %	
Environmental Service Fee	\$	-	\$	-	-	- %	
ID / One-Card Fee	\$	-	\$	-	-	- %	
Library Fee	\$	-	\$	-	-	- %	
International Education Fee	\$	-	\$	-	-	- %	
Student Publication Fee	\$	-	\$	-	-	- %	
Academic Program Fees	\$	252,862	\$	276,901	\$ 24,039	9.51 %	
Distance Learning Fee	\$	552,655	\$	585,285	\$ 32,630	5.90 %	
Records Fee	\$	-	\$	-	-	- %	
Recreation Fee	\$	-	\$	-	-	- %	
University Center Fee	\$	-	\$	-	-	- %	
International Study Fee	\$	-	\$	-	-	- %	
Repeat Fee	\$	-	\$	-	-	- %	
Other	\$	-	\$	-	-	- %	
Total Tuition and Fees	\$	5,506,744	\$	4,737,717	\$ (769,027)	(13.97)%	
Investment Income	\$	5,214	\$	119,951	\$ 114,737	2200.56 %	
Other Revenue	\$	123,819	\$	138,254	\$ 14,435	11.66 %	
Total Revenues	\$	5,635,777	\$	4,995,922	\$ (639,855)	(11.35)%	
Transfers In							
TPEG	\$	400,000	\$	400,000	-	- %	
Auxiliary Funds	\$	-	\$	-	-	- %	
Other	\$	-	\$	-	-	- %	
Total Transfers In	\$	400,000	\$	400,000	-	- %	
Budgeted Fund Balances	\$	-	\$	-	-	- %	
Total Budgeted Funds	\$	6,035,777	\$	5,395,922	\$ (639,855)	(10.60)%	

# Lamar Institute of Technology

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (406,080)	Based on a slight decrease in headcount for FY 24
2	Institutional Services Fee	\$ (419,616)	Based on a slight decrease in headcount for FY 24

# Lamar Institute of Technology

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	1,783,288	\$	1,704,982	\$ (78,306)	(4.39)%	
Research / Organized Research	\$	-	\$	-	\$ -	- %	
Public Service	\$	63,166	\$	76,342	\$ 13,176	20.86 %	
Academic Support	\$	370,296	\$	461,000	\$ 90,704	24.49 %	
Student Support	\$	186,300	\$	175,157	\$ (11,143)	(5.98)%	
Institutional Support	\$	2,455,994	\$	1,938,522	\$ (517,472)	(21.07)%	1
Plant Support	\$	727,209	\$	545,000	\$ (182,209)	(25.06)%	
Scholarships & Fellowships	\$	-	\$	-	\$ -	- %	
Total Expenditures	\$	5,586,253	\$	4,901,003	\$ (685,250)	(12.27)%	
Transfers Out							
System Assessment	\$	242,410	\$	287,805	\$ 45,395	18.73 %	
Debt Service	\$	-	\$	-	\$ -	- %	
E&G	\$	-	\$	-	\$ -	- %	
Auxiliary	\$	-	\$	-	\$ -	- %	
Other	\$	207,114	\$	207,114	\$ -	- %	
Total Transfers Out	\$	449,524	\$	494,919	\$ 45,395	10.10 %	
Total Budgeted Expenditures & Transfers Out	\$	6,035,777	\$	5,395,922	\$ (639,855)	(10.60)%	

# Lamar Institute of Technology

## Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ (517,472)	Moved Designated expenses to E&G due to larger appropriation

# Lamar Institute of Technology

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

	FY 2023 APPROVED BUDGET	FY 2024 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ -	\$ -	-	- %	
Medical Service Fee	\$ -	\$ -	-	- %	
Student Service Fee	\$ 389,556	\$ 322,828	\$ (66,728)	(17.13)%	
Recreational Sport Fee	\$ -	\$ -	-	- %	
Student Center Fee	\$ 176,427	\$ 178,047	\$ 1,620	0.92 %	
Student Bus Fee	\$ -	\$ -	-	- %	
ID Card Fee	\$ -	\$ -	-	- %	
Other	\$ -	\$ -	-	- %	
Total Fees	\$ 565,983	\$ 500,875	\$ (65,108)	(11.50)%	
Sales and Services	\$ -	\$ -	-	- %	
Housing	\$ -	\$ -	-	- %	
Dining	\$ -	\$ -	-	- %	
Parking	\$ 61,269	\$ 45,579	\$ (15,690)	(25.61)%	
Athletics	\$ -	\$ -	-	- %	
Bookstore	\$ -	\$ -	-	- %	
Other	\$ 916	\$ 139	\$ (777)	(84.83)%	
Total Sales and Services	\$ 62,185	\$ 45,718	\$ (16,467)	(26.48)%	
Investment Income	\$ -	\$ -	-	- %	
Other Income	\$ -	\$ -	-	- %	
Total Revenues	\$ 628,168	\$ 546,593	\$ (81,575)	(12.99)%	
Transfers In					
Designated Tuition	\$ -	\$ -	-	- %	
Other	\$ -	\$ -	-	- %	
Total Transfers In	\$ -	\$ -	-	- %	
Budgeted Fund Balances	\$ -	\$ -	-	- %	
Total Budgeted Funds	\$ 628,168	\$ 546,593	\$ (81,575)	(12.99)%	



# Lamar Institute of Technology

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	389,556	\$	322,828	\$	(66,728)	(17.13)%
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	176,427	\$	178,047	\$	1,620	0.92 %
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Total Fee Based Expenditures	\$	565,983	\$	500,875	\$	(65,108)	(11.50)%
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	-	\$	-	\$	-	- %
Parking	\$	61,269	\$	45,579	\$	(15,690)	(25.61)%
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	-	\$	-	\$	-	- %
Other	\$	916	\$	139	\$	(777)	(84.83)%
Total Sales & Services Based Expenditures	\$	62,185	\$	45,718	\$	(16,467)	(26.48)%
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	\$	628,168	\$	546,593	\$	(81,575)	(12.99)%

# Lamar Institute of Technology

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

	FY 2023		FY 2024		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)	\$ 2,531,739	\$	2,431,337	\$	(100,402)	(3.97)%	
Forecasted Revenue:							
SSF Revenue	\$ 399,515	\$	322,828	\$	(76,687)	(19.20)%	
Revenue Earned from Activities	\$ -	\$	-	\$	-	- %	
Interest Revenue	\$ 5,701	\$	34,745	\$	29,044	509.45 %	
Transfer In	\$ -	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$ 405,216	\$	357,573	\$	(47,643)	(11.76)%	
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)	\$ 239,200	\$	124,000	\$	(115,200)	(48.16)%	
Total Budgeted Expenditures	\$ 625,200	\$	510,000	\$	(115,200)	(18.43)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 2,311,755	\$	2,278,910	\$	(32,845)	(1.42)%	
Student Services Advisory Committee Meeting:	05/05/2022		05/10/2023				
Detail of Other:							
Media Lab	\$ 3,600	\$	-	\$	(3,600)	(100.00)%	
Online Tutoring - Distance Education	\$ 17,000	\$	-	\$	(17,000)	(100.00)%	
Contingency	\$ 50,000	\$	50,000	\$	-	- %	
Megabytes Food Service	\$ -	\$	-	\$	-	- %	
Skills USA	\$ 74,000	\$	74,000	\$	-	- %	
Software	\$ 30,600	\$	-	\$	(30,600)	(100.00)%	
Software	\$ 39,000	\$	-	\$	(39,000)	(100.00)%	
Software	\$ 25,000	\$	-	\$	(25,000)	(100.00)%	
Total Other	\$ 239,200	\$	124,000	\$	(115,200)	(48.16)%	

# 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	\$ 11,325,067	\$ -	\$ 98,483	\$ 753,337	\$ 1,224,050	\$ 2,963,955	\$ 269,751	\$ -	\$ -	\$ 16,634,643
Benefits	\$ 3,116,032	\$ -	\$ 27,097	\$ 207,277	\$ 336,791	\$ 815,517	\$ 74,221	\$ -	\$ -	\$ 4,576,935
Travel	\$ -	\$ -	\$ -	\$ 115,000	\$ 30,000	\$ 115,000	\$ -	\$ -	\$ 74,000	\$ 334,000
O&M	\$ 2,279,970	\$ -	\$ 76,342	\$ 446,000	\$ 920,961	\$ 6,193,084	\$ 1,851,736	\$ -	\$ 472,593	\$ 12,240,686
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545,000	\$ -	\$ -	\$ 545,000
Capital	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budget	\$ 17,221,069	\$ -	\$ 201,922	\$ 1,521,614	\$ 2,511,802	\$ 10,087,556	\$ 2,740,708	\$ -	\$ 546,593	\$ 34,831,264

# 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	\$ 36,644,826	\$ -	\$ -	\$ 36,644,826	\$ (29,383,668)	\$ (7,261,158)	\$ (36,644,826)	\$ (7,261,158)
Designated	\$ 4,995,922	\$ 400,000	\$ -	\$ 5,395,922	\$ (4,901,003)	\$ (494,919)	\$ (5,395,922)	\$ (94,919)
Auxiliary Enterprises	\$ 546,593	\$ -	\$ -	\$ 546,593	\$ (546,593)	\$ -	\$ (546,593)	\$ -
Total	\$ 42,187,341	\$ 400,000	\$ -	\$ 42,587,341	\$ (34,831,264)	\$ (7,756,077)	\$ (42,587,341)	\$ (7,356,077)



## Office of the President

July 7, 2023

The Honorable Regents:

We make the following declarations in conjunction with the submission of the Lamar State College Orange budget and supporting the Regents' Budget Summary for the fiscal year beginning September 1, 2023. The proposed budget encompasses the educational and general (E&G), designated, and auxiliary funds of the college.

### Assumptions

Enrollment for FY 2023 increased an average of 5 percent from Fall 2022 to Summer 2023 based off of headcount when compared to FY2022 headcount. Accordingly, we used FY 2023 actual revenue recorded to date as the basis for predicting the revenue we expect to earn in FY 2024. As in the past, a conservative approach was used for revenue projections. Any anticipated program developments were accounted for in the budget.

### Budget Increases

In FY 2024, the budget remains flat from FY 2023 budget with a few exceptions for increases. Some of these increases included funding for additional technology programs for our students, increased budget for additional professional development opportunities for our faculty and staff, and the installation of a security system for our main campus. The FY 2024 budget continues to put emphasis on our ongoing construction projects. The campus's main emphasis remains at increasing our enrollment and maintaining the lower tuition, fee, and book rates we offer to our students.

### E&G Funds

Once again for the FY 2024 to FY 2025 Biennium, the legislature continued the support to help alleviate disparity between Community Colleges and the State Colleges. Formula Funding rates were increased from \$7.70 per contact hour to \$8.16 per contact hour, HEF allocations were increased, and we received Senate Bill 30 funding for the construction of our Student Success Center. This additional funding amounted to a 33% increase from FY 2023 to FY 2024. Our Higher Education Fund (HEF) allocation is budgeted for debt service of \$231,000 and capital equipment of \$465,894. The balance of our HEF appropriation is reserved for ongoing capital projects. The budget is reflective of the additional appropriation of \$2,120,501 for non-formula support for new Allied Health programs, the Maritime Training program, and Institutional Enhancement.

### Designated Funds

For the FY 2024 and FY 2025 biennium, designated tuition remains reduced for our current and future students at \$30 per semester credit hour for tradition students. Dual credit tuition remains the same at \$45 per semester credit hour with the tuition shifting from E&G to Designated. We have continued to

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## Office of the President

fund additional operating expenses E&G funds that were previously funded with Designated funds. Budgeted transfers from Institutional Service Fee were used to offset deficits to the other fees that were eliminated or reduced with the parity.

### Auxiliary Funds

The Student Service Fee Hearing was held in May and the student organizations were able to request what will be needed for FY 2024. The students approved the use of their fund balance for the installation of security cameras in the 13 existing buildings on campus. Most other budgets within Auxiliary fund type remain flat and some were reduced. The budget in auxiliary consists of a transfer from Institutional Service Fee of \$139,825.

### Conclusion

With the ongoing support from our Texas Legislature and the support from our Southeast Texas Community, the college is able to expand with the creation of new infrastructure and the refurbishing of existing properties. This construction will allow LSCO to expand the offered programs, the technology offered to students, and create an inviting location for our current and future students to grow and obtain a degree. 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,

Dr. Thomas Johnson  
President

Mary Wickland, CPA  
Executive Vice President for Finance and Operations

# Lamar State College-Orange

## Budget Summary

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 5,984,299	\$	6,306,110	\$	321,811	5.38 %
State Appropriations	\$ 16,609,642	\$	22,420,062	\$	5,810,420	34.98 %
Sales and Services	\$ 183,455	\$	149,500	\$	(33,955)	(18.51)%
Other	\$ 558,950	\$	702,950	\$	144,000	25.76 %
Operating Revenues	\$ 23,336,346	\$	29,578,622	\$	6,242,276	26.75 %
Transfers In	\$ 549,071	\$	540,907	\$	(8,164)	(1.49)%
Budgeted Use of Fund Balance	\$ 17,452	\$	152,308	\$	134,856	772.72 %
<b>Total Revenues</b>	<b>\$ 23,902,869</b>	<b>\$</b>	<b>30,271,837</b>	<b>\$</b>	<b>6,368,968</b>	<b>26.65 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 7,161,572	\$	7,478,561	\$	316,989	4.43 %
Research / Organized Research	\$ -	\$	-	\$	-	- %
Public Service	\$ 981,403	\$	1,117,542	\$	136,139	13.87 %
Academic Support	\$ 3,520,431	\$	3,546,741	\$	26,310	0.75 %
Student Support	\$ 1,375,008	\$	1,406,946	\$	31,938	2.32 %
Institutional Support	\$ 4,291,253	\$	5,905,624	\$	1,614,371	37.62 %
Plant Support	\$ 1,756,089	\$	2,147,862	\$	391,773	22.31 %
Scholarships & Fellowships	\$ 1,377,075	\$	1,603,215	\$	226,140	16.42 %
Auxiliary Enterprises	\$ 503,429	\$	580,050	\$	76,621	15.22 %
Operating Expenditures	\$ 20,966,260	\$	23,786,541	\$	2,820,281	13.45 %
Transfers Out	\$ 2,936,609	\$	6,485,296	\$	3,548,687	120.84 %
<b>Total Expenditures</b>	<b>\$ 23,902,869</b>	<b>\$</b>	<b>30,271,837</b>	<b>\$</b>	<b>6,368,968</b>	<b>26.65 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 10,275,734	\$	11,717,630	\$	1,441,896	14.03 %
Payroll Related Costs	\$ 3,096,256	\$	3,482,514	\$	386,258	12.48 %
Travel	\$ 203,755	\$	242,723	\$	38,968	19.12 %
Operations & Maintenance	\$ 4,937,610	\$	6,474,800	\$	1,537,190	31.13 %
Utilities	\$ 599,550	\$	715,050	\$	115,500	19.26 %
Capital	\$ 429,656	\$	168,859	\$	(260,797)	(60.70)%
Other	\$ 1,423,699	\$	984,965	\$	(438,734)	(30.82)%
<b>Total Operating Expenditures</b>	<b>\$ 20,966,260</b>	<b>\$</b>	<b>23,786,541</b>	<b>\$</b>	<b>2,820,281</b>	<b>13.45 %</b>

# Lamar State College-Orange

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	2,089,235	\$	1,605,510	\$ (483,725)	(23.15)%	1
State Appropriation							
Bill Pattern General Revenue	\$	12,892,638	\$	17,851,409	\$ 4,958,771	38.46 %	2
Benefits	\$	2,228,608	\$	3,035,352	\$ 806,744	36.20 %	3
Higher Education Fund	\$	1,488,396	\$	1,533,301	\$ 44,905	3.02 %	
Hazlewood Reimbursement	\$	-	\$	-	-	- %	
Other				\$	-	- %	
Total State Appropriations	\$	16,609,642	\$	22,420,062	\$ 5,810,420	34.98 %	
Other Revenue	\$	6,000	\$	50,000	\$ 44,000	733.33 %	
Total Revenues	\$	18,704,877	\$	24,075,572	\$ 5,370,695	28.71 %	
Transfers In							
Designated Tuition	\$	-	\$	-	-	- %	
Technology Service Fee	\$	-	\$	-	-	- %	
Other	\$	-	\$	-	-	- %	
Total Transfers In	\$	-	\$	-	-	- %	
Budgeted Fund Balances	\$	-	\$	-	-	- %	
Total Budgeted Funds	\$	18,704,877	\$	24,075,572	\$ 5,370,695	28.71 %	



# Lamar State College-Orange

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Total Statutory Tuition and Fees	\$ (483,725)	Dual Credit Statutory Tuition will no longer be charged.
2	Bill Pattern General Revenue	\$ 4,958,771	GR Appropriated Revenue is higher for fiscal year 2024 due to an increase in formula funding rates.
3	Benefits	\$ 806,744	Benefit allocations from the Legislature increased from 2023 to 2024.

# Lamar State College-Orange

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 6,417,223	\$	6,712,750	\$	295,527	4.61 %	
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ 672,380	\$	813,500	\$	141,120	20.99 %	
Academic Support	\$ 2,900,026	\$	2,899,529	\$	(497)	(0.02)%	
Student Service Support	\$ 1,264,875	\$	1,286,331	\$	21,456	1.70 %	
Institutional Support	\$ 3,218,044	\$	4,569,968	\$	1,351,924	42.01 %	1
Plant Support	\$ 1,756,089	\$	2,033,237	\$	277,148	15.78 %	2
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %	
Total Expenditures	\$ 16,228,637	\$	18,315,315	\$	2,086,678	12.86 %	
Transfers Out							
TPEG	\$ 396,750	\$	431,350	\$	34,600	8.72 %	
TRB Debt Service	\$ 998,750	\$	4,261,500	\$	3,262,750	326.68 %	3
HEF - Debt Service	\$ 231,000	\$	231,000	\$	-	- %	
HEF - Plant	\$ 849,740	\$	836,407	\$	(13,333)	(1.57)%	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 2,476,240	\$	5,760,257	\$	3,284,017	132.62 %	
Total Budgeted Expenditures & Transfers Out	\$ 18,704,877	\$	24,075,572	\$	5,370,695	28.71 %	

# Lamar State College-Orange

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 1,351,924	The 1.3 million increase is the result merit raises and additional needed positions for shared services and campus needs.
2	Plant Support	\$ 277,148	The increase in plant support is related to increasing utility expense and increasing cost to have janitorial and grounds services. Five additional buildings have been purchased/renovated causing these increases.
3	TRB Debt Service	\$ 3,262,750	Fiscal year 2024 will include CCAP Debt Service that is over 4 times as much as fiscal year 2023 for the construction of the new Academic Building on the LSCO campus.

# Lamar State College-Orange

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 960,000	\$	1,613,000	\$	653,000	68.02 %	1
Institutional Services Fee	\$ 1,050,714	\$	1,000,000	\$	(50,714)	(4.83)%	
Advising Fee	\$ -	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$ -	\$	-	\$	-	- %	
Environmental Service Fee	\$ -	\$	-	\$	-	- %	
ID / One-Card Fee	\$ -	\$	-	\$	-	- %	
Library Fee	\$ 1,200	\$	1,200	\$	-	- %	
International Education Fee	\$ -	\$	-	\$	-	- %	
Student Publication Fee	\$ -	\$	-	\$	-	- %	
Academic Program Fees	\$ -	\$	-	\$	-	- %	
Distance Learning Fee	\$ 366,500	\$	389,900	\$	23,400	6.38 %	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 1,281,300	\$	1,472,950	\$	191,650	14.96 %	
Total Tuition and Fees	\$ 3,659,714	\$	4,477,050	\$	817,336	22.33 %	
Investment Income	\$ 16,000	\$	200,000	\$	184,000	1150.00 %	
Other Revenue	\$ 536,950	\$	452,950	\$	(84,000)	(15.64)%	
Total Revenues	\$ 4,212,664	\$	5,130,000	\$	917,336	21.78 %	
Transfers In							
TPEG	\$ 357,075	\$	388,215	\$	31,140	8.72 %	
Auxiliary Funds	\$ 111,758	\$	-	\$	(111,758)	(100.00)%	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 468,833	\$	388,215	\$	(80,618)	(17.20)%	
Budgeted Fund Balances	\$ 13,066	\$	98,000	\$	84,934	650.04 %	
Total Budgeted Funds	\$ 4,694,563	\$	5,616,215	\$	921,652	19.63 %	

# Lamar State College-Orange

## Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 653,000	Dual Credit Students will now be charged designated tuition

# Lamar State College-Orange

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	744,349	\$	765,811	\$	21,462	2.88 %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	309,023	\$	304,042	\$	(4,981)	(1.61)%	
Academic Support	\$	620,405	\$	647,212	\$	26,807	4.32 %	
Student Support	\$	110,133	\$	120,615	\$	10,482	9.52 %	
Institutional Support	\$	1,073,209	\$	1,335,656	\$	262,447	24.45 %	1
Plant Support	\$	-	\$	114,625	\$	114,625	100.00 %	
Scholarships & Fellowships	\$	1,377,075	\$	1,603,215	\$	226,140	16.42 %	2
Total Expenditures	\$	4,234,194	\$	4,891,176	\$	656,982	15.52 %	
Transfers Out								
System Assessment	\$	160,592	\$	230,385	\$	69,793	43.46 %	
Debt Service	\$	107,781	\$	341,963	\$	234,182	217.28 %	3
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	191,996	\$	152,691	\$	(39,305)	(20.47)%	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	460,369	\$	725,039	\$	264,670	57.49 %	
Total Budgeted Expenditures & Transfers Out	\$	4,694,563	\$	5,616,215	\$	921,652	19.63 %	

# Lamar State College-Orange

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 262,447	Increase in overall maintenance and operational budget to support replacing older equipment that needs to be replaced, audit requirements, and overall increasing costs of agreements and services
2	Scholarships & Fellowships	\$ 226,140	The credit for the book bundle was budgeted in E&G in FY23. We have since moved this credit to Designated causing this increase.
3	Debt Service	\$ 234,182	Increase in transfer for bond, as required

# Lamar State College-Orange

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

	FY 2023		FY 2024		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Fees							
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	168,500	\$	158,600	\$	(9,900)	(5.88)%
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	65,100	\$	63,200	\$	(1,900)	(2.92)%
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	1,750	\$	1,750	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Fees	\$	235,350	\$	223,550	\$	(11,800)	(5.01)%
Sales and Services							
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	155,355	\$	86,000	\$	(69,355)	(44.64)%
Parking	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	25,000	\$	60,000	\$	35,000	140.00 %
Other	\$	3,100	\$	3,500	\$	400	12.90 %
Total Sales and Services	\$	183,455	\$	149,500	\$	(33,955)	(18.51)%
Investment Income							
Investment Income	\$	-	\$	-	\$	-	- %
Other Income							
Other Income	\$	-	\$	-	\$	-	- %
Total Revenues	\$	418,805	\$	373,050	\$	(45,755)	(10.93)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Other	\$	80,238	\$	152,692	\$	72,454	90.30 %
Total Transfers In	\$	80,238	\$	152,692	\$	72,454	90.30 %
Budgeted Fund Balances							
Budgeted Fund Balances	\$	4,386	\$	54,308	\$	49,922	1138.21 %
Total Budgeted Funds	\$	503,429	\$	580,050	\$	76,621	15.22 %



# Lamar State College-Orange

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	298,224	\$	376,593	\$	78,369	26.28 %
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	46,100	\$	66,100	\$	20,000	43.38 %
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	1,250	\$	1,250	\$	-	- %
Total Fee Based Expenditures	\$	345,574	\$	443,943	\$	98,369	28.47 %
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	155,355	\$	133,607	\$	(21,748)	(14.00)%
Parking	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	-	\$	-	\$	-	- %
Other	\$	2,500	\$	2,500	\$	-	- %
Total Sales & Services Based Expenditures	\$	157,855	\$	136,107	\$	(21,748)	(13.78)%
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	\$	503,429	\$	580,050	\$	76,621	15.22 %

# Lamar State College-Orange

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

	FY 2023		FY 2024		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)	\$	3,531,977	\$	3,474,181	\$	(57,796)	(1.64)%
Forecasted Revenue:							
SSF Revenue	\$	168,500	\$	158,600	\$	(9,900)	(5.88)%
Revenue Earned from Activities	\$	-	\$	-	\$	-	- %
Interest Revenue	\$	-	\$	-	\$	-	- %
Transfer In	\$	129,724	\$	217,993	\$	88,269	68.04 %
Total Forecasted Revenue:	\$	298,224	\$	376,593	\$	78,369	26.28 %
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$	-	\$	-	\$	-	- %
2. Recreational Activities	\$	40,000	\$	40,700	\$	700	1.75 %
3. Health and Hospital Services	\$	-	\$	-	\$	-	- %
4. Medical Services	\$	-	\$	-	\$	-	- %
5. Intramural and Intercollegiate Athletics	\$	500	\$	500	\$	-	- %
6. Artists and Lecture Series	\$	5,000	\$	3,000	\$	(2,000)	(40.00)%
7. Cultural Entertainment Series	\$	-	\$	-	\$	-	- %
8. Debating and Oratorical Activities	\$	9,600	\$	14,600	\$	5,000	52.08 %
9. Student Publications	\$	2,500	\$	2,500	\$	-	- %
10. Student Government	\$	23,750	\$	29,000	\$	5,250	22.11 %
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	- %
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	-	\$	-	\$	-	- %
13. Other (See Detail Below)	\$	216,874	\$	286,293	\$	69,419	32.01 %
Total Budgeted Expenditures	\$	298,224	\$	376,593	\$	78,369	26.28 %
Estimated Student Services Fee Fund Balance at End of Year	\$	3,531,977	\$	3,474,181	\$	(57,796)	(1.64)%
Student Services Advisory Committee Meeting:		05/03/2022		05/02/2023			
Detail of Other:							
Student Assistants Counseling/Student Activities	\$	2,660	\$	6,500	\$	3,840	144.36 %
Special Populations	\$	16,794	\$	16,794	\$	-	- %
Study Skills Assistance	\$	500	\$	500	\$	-	- %
Retention Counseling and Advising	\$	12,500	\$	8,500	\$	(4,000)	(32.00)%
Scholarships	\$	18,000	\$	11,700	\$	(6,300)	(35.00)%
Contingency	\$	20,000	\$	20,000	\$	-	- %
Title IX Awareness	\$	14,000	\$	14,743	\$	743	5.31 %
Student Organizations	\$	98,770	\$	91,647	\$	(7,123)	(7.21)%
Bad Debt Expense for Student Service Fee	\$	1,500	\$	1,500	\$	-	- %
Student Technology	\$	32,150	\$	64,409	\$	32,259	100.34 %
Security Cameras	\$	-	\$	50,000	\$	50,000	100.00 %
Total Other	\$	216,874	\$	286,293	\$	69,419	32.01 %

# 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	\$ 5,116,879	\$ -	\$ 720,198	\$ 1,248,893	\$ 1,017,486	\$ 3,109,001	\$ 420,668	\$ -	\$ 84,505	\$ 11,717,630
Benefits	\$ 1,509,906	\$ -	\$ 216,060	\$ 374,669	\$ 296,845	\$ 933,482	\$ 126,200	\$ -	\$ 25,352	\$ 3,482,514
Travel	\$ 63,486	\$ -	\$ 9,300	\$ 34,695	\$ 25,422	\$ 93,145	\$ 3,525	\$ -	\$ 13,150	\$ 242,723
O&M	\$ 708,290	\$ -	\$ 136,684	\$ 1,871,525	\$ 67,193	\$ 1,762,596	\$ 885,469	\$ 650,000	\$ 393,043	\$ 6,474,800
Utilities	\$ -	\$ -	\$ 31,050	\$ -	\$ -	\$ -	\$ 662,000	\$ -	\$ 22,000	\$ 715,050
Capital	\$ 75,000	\$ -	\$ -	\$ 16,959	\$ -	\$ 6,900	\$ 50,000	\$ -	\$ 20,000	\$ 168,859
Other	\$ 5,000	\$ -	\$ 4,250	\$ -	\$ -	\$ 500	\$ -	\$ 953,215	\$ 22,000	\$ 984,965
Total Budget	\$ 7,478,561	\$ -	\$ 1,117,542	\$ 3,546,741	\$ 1,406,946	\$ 5,905,624	\$ 2,147,862	\$ 1,603,215	\$ 580,050	\$ 23,786,541
From A2,B2,C2	7,478,561	—	1,117,542	3,546,741	1,406,946	5,905,624	2,147,862	1,603,215	580,050	
Difference	—	—	—	—	—	—	—	—	—	

# Lamar State College-Orange

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 24,075,572	\$ -	\$ -	\$ 24,075,572	\$ (18,315,315)	\$ (5,760,257)	\$ (24,075,572)	\$ (5,760,257)
Designated	\$ 5,130,000	\$ 388,215	\$ 98,000	\$ 5,616,215	\$ (4,891,176)	\$ (725,039)	\$ (5,616,215)	\$ (336,824)
Auxiliary Enterprises	\$ 373,050	\$ 152,692	\$ 54,308	\$ 580,050	\$ (580,050)	\$ -	\$ (580,050)	\$ 152,692
Total	<u>\$ 29,578,622</u>	<u>\$ 540,907</u>	<u>\$ 152,308</u>	<u>\$ 30,271,837</u>	<u>\$ (23,786,541)</u>	<u>\$ (6,485,296)</u>	<u>\$ (30,271,837)</u>	<u>\$ (5,944,389)</u>



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

July 7, 2023

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

The Honorable Regents,

The following information includes recommendations for the annual budget for Lamar State College Port Arthur's fiscal year beginning September 1, 2023.

As we reflect upon FY 2023 with summer projections remaining in progress, our fall to spring comparison for credit classes over the previous fiscal year has shown a 11% increase in headcount with an 8% increase in contact hours while non-credit training has reported even greater increases. We are also pleased to report that LSCPA has worked to reach students in our area to offer educational opportunities that are lifechanging to an individual and their family. These positive trends represent meaningful contributions to a diverse community in our region. Each of these accomplishments has occurred despite inflationary trends and other events that work against educational opportunities. LSCPA and its community remain resilient and look forward to FY 2024 with anticipation.

### **Education and General Funds**

The total revenues related to education and general funds, which consists primarily of state appropriations for bill pattern revenue and benefits, reflected a 32% increase from FY 2023 to FY 2024 from \$20,436,116 to \$26,914,135. The 32% overall increase is mainly attributed to the increase in funding related to debt service of over \$3 million. The remaining increase is related to the bill pattern revenue resulting from 1) increased contact hours over the previous biennium and 2) an increase in the contact hour funding rate provided by the Legislature. Finally, the impact of the HE Affordability Rider attributed to the increase for group insurance appropriations to provide a level of relief as medical insurance costs continue to rise.

A three percent merit pool for faculty and staff salary increases is possible due to the continued efforts of our employees to execute our mission on a daily basis.

Our HEF allocation is budgeted for capital equipment in the amount of \$987,470. The balance of \$1,296,522 is reserved for possible maintenance and emergency expenditures of our aging campus facilities as well as the Allied Health and Sciences construction project.

### **Designated Funds**

The total designated funds budgeted revenues are projected with an increase of 36%. The increase is due primarily to the recharacterization of dual credit tuition from statutory to designated as approved by the Board effective for FY 2024. The additional increase is attributed to the rise in shared service reimbursements for shared positions as well as the projected increase in CDL fees associated with the opening of the CDL Education and Examination Center.

We have budgeted a sizable decrease of \$2,046,320 in the fund balance transfer account for FY 2024. We were able to budget without the use of reserves from our lost revenue reimbursement from the HEERF institutional funds and reserves built up from fiscal constraint measures implemented in FY 2020, FY 2021 and FY 2022. The transfer for FY 2024 is estimated at \$452,393.


### **Auxiliary Funds**

The total auxiliary revenues decreased from \$517,175 to \$484,300 from FY 2023 to FY 2024, which represents a 6% decline. The majority of the decrease is attributed to a decline in athletic-generating sales from concessions and other similar items.

### **Current Fiscal Condition**


Lamar State College Port Arthur is financially sound. The fiscal condition of the College continues to remain constant despite the economic challenges that inflationary factors have to our community. The budget does provide for campus needs and is balanced for FY 2024.

Sincerely,



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Betty Reynard, President



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Mary Wickland, Executive Vice  
President for Finance and Operations

# Lamar State College-Port Arthur

## Budget Summary

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 4,739,475	\$	4,852,200	\$	112,725	2.38 %
State Appropriations	\$ 18,219,116	\$	25,086,135	\$	6,867,019	37.69 %
Sales and Services	\$ 287,000	\$	253,000	\$	(34,000)	(11.85)%
Other	\$ 727,700	\$	1,321,650	\$	593,950	81.62 %
Operating Revenues	\$ 23,973,291	\$	31,512,985	\$	7,539,694	31.45 %
Transfers In	\$ 1,473,175	\$	1,320,610	\$	(152,565)	(10.36)%
Budgeted Use of Fund Balance	\$ 2,608,865	\$	591,648	\$	(2,017,217)	(77.32)%
<b>Total Revenues</b>	<b>\$ 28,055,331</b>	<b>\$</b>	<b>33,425,243</b>	<b>\$</b>	<b>5,369,912</b>	<b>19.14 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 8,473,084	\$	8,684,525	\$	211,441	2.50 %
Research / Organized Research	\$ -	\$	-	\$	-	- %
Public Service	\$ 188,067	\$	188,459	\$	392	0.21 %
Academic Support	\$ 3,407,036	\$	3,923,073	\$	516,037	15.15 %
Student Support	\$ 1,518,473	\$	1,580,798	\$	62,325	4.10 %
Institutional Support	\$ 5,371,211	\$	6,365,063	\$	993,852	18.50 %
Plant Support	\$ 3,127,649	\$	3,354,858	\$	227,209	7.26 %
Scholarships & Fellowships	\$ 650,407	\$	573,404	\$	(77,003)	(11.84)%
Auxiliary Enterprises	\$ 1,424,001	\$	1,593,120	\$	169,119	11.88 %
Operating Expenditures	\$ 24,159,928	\$	26,263,300	\$	2,103,372	8.71 %
Transfers Out	\$ 3,895,403	\$	7,161,943	\$	3,266,540	83.86 %
<b>Total Expenditures</b>	<b>\$ 28,055,331</b>	<b>\$</b>	<b>33,425,243</b>	<b>\$</b>	<b>5,369,912</b>	<b>19.14 %</b>

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 12,253,712	\$	13,096,743	\$	843,031	6.88 %
Payroll Related Costs	\$ 3,925,225	\$	4,541,439	\$	616,214	15.70 %
Travel	\$ 100,000	\$	100,000	\$	-	- %
Operations & Maintenance	\$ 1,109,000	\$	-	\$	(1,109,000)	(100.00)%
Utilities	\$ 680,000	\$	1,165,000	\$	485,000	71.32 %
Capital	\$ 1,010,999	\$	1,167,670	\$	156,671	15.50 %
Other	\$ 5,080,992	\$	6,192,448	\$	1,111,456	21.87 %
<b>Total Operating Expenditures</b>	<b>\$ 24,159,928</b>	<b>\$</b>	<b>26,263,300</b>	<b>\$</b>	<b>2,103,372</b>	<b>8.71 %</b>

# Lamar State College-Port Arthur

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	2,200,000	\$	1,807,000	\$ (393,000)	(17.86)%	1
State Appropriation							
Bill Pattern General Revenue	\$	13,361,375	\$	19,402,388	\$ 6,041,013	45.21 %	2
Benefits	\$	2,630,416	\$	3,386,377	\$ 755,961	28.74 %	3
Higher Education Fund	\$	2,217,102	\$	2,283,992	\$ 66,890	3.02 %	
Hazlewood Reimbursement	\$	-	\$	-	-	- %	
Other	\$	10,223	\$	13,378	\$ 3,155	30.86 %	
Total State Appropriations	\$	18,219,116	\$	25,086,135	\$ 6,867,019	37.69 %	
Other Revenue	\$	17,000	\$	21,000	\$ 4,000	23.53 %	
Total Revenues	\$	20,436,116	\$	26,914,135	\$ 6,478,019	31.70 %	
Transfers In							
Designated Tuition	\$	280,601	\$	-	\$ (280,601)	(100.00)%	4
Technology Service Fee	\$	-	\$	-	-	- %	
Other	\$	-	\$	-	-	- %	
Total Transfers In	\$	280,601	\$	-	\$ (280,601)	(100.00)%	
Budgeted Fund Balances	\$	-	\$	-	-	- %	
Total Budgeted Funds	\$	20,716,717	\$	26,914,135	\$ 6,197,418	29.92 %	



# Lamar State College-Port Arthur

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Total Statutory Tuition and Fees	\$ (393,000)	The decrease in statutory tuition and fees was related to the Board's approval to recharacterize the dual credit tuition rate from statutory to designated.
2	Bill Pattern General Revenue	\$ 6,041,013	The increase in appropriated funds is mainly due to the contact hour funding rate increase for FY 2024 to \$8.16 as well as the sizable increase in the bond debt service amount from \$737,750 in FY 2023 to \$4,004,500 in FY 2024.
3	Benefits	\$ 755,961	The increase is mainly attributed to the impact of the HE Affordability Rider provided by the Legislature to relieve HEGI, the 3% merit pay increase for FY 2024, and the impact of shared positions due to the new shared arrangement signed by presidents in 2023.
4	Designated Tuition	\$ (280,601)	The decrease in the transfer in from designated to E&G was due to the ability to balance E&G without the support of designated funds for FY 2024.

# Lamar State College-Port Arthur

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 7,750,139	\$	7,837,204	\$	87,065	1.12 %	
Research / Organized Research	\$ -	\$	-	\$	-	- %	
Public Service	\$ 188,067	\$	188,459	\$	392	0.21 %	
Academic Support	\$ 2,207,739	\$	3,718,061	\$	1,510,322	68.41 %	1
Student Service Support	\$ 1,385,356	\$	1,414,405	\$	29,049	2.10 %	
Institutional Support	\$ 3,918,914	\$	4,964,076	\$	1,045,162	26.67 %	2
Plant Support	\$ 2,992,649	\$	3,219,858	\$	227,209	7.59 %	3
Scholarships & Fellowships	\$ -	\$	-	\$	-	- %	
Total Expenditures	\$ 18,442,864	\$	21,342,063	\$	2,899,199	15.72 %	
Transfers Out							
TPEG	\$ 330,000	\$	271,050	\$	(58,950)	(17.86)%	
TRB Debt Service	\$ 737,750	\$	4,004,500	\$	3,266,750	442.80 %	4
HEF - Debt Service	\$ -	\$	-	\$	-	- %	
HEF - Plant	\$ 1,206,103	\$	1,296,522	\$	90,419	7.50 %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers Out	\$ 2,273,853	\$	5,572,072	\$	3,298,219	145.05 %	
Total Budgeted Expenditures & Transfers Out	\$ 20,716,717	\$	26,914,135	\$	6,197,418	29.92 %	

# Lamar State College-Port Arthur

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ 1,510,322	The increase in E&G Academic Support (and corresponding decrease in Designated Academic Support is mainly attributed to IT-related expenses that are E&G eligible along with an increase in positions associated with the opening of the CDL Education and Examination Center.
2	Institutional Support	\$ 1,045,162	The increase in Institutional Support is mainly attributed to the impact of new and changes to existing shared positions as a result of the new shared arrangement among the three Lamar State Colleges effective in Spring 2023.
3	Plant Support	\$ 227,209	The increase in Plant Support can be attributed to rising costs in utilities, as well as the operating costs associated with the opening of the CDL Education and Examination Center.
4	TRB Debt Service	\$ 3,266,750	The increase in CCAP Debt Services increased by \$3,266,750 from FY 2023 to FY 2024 due to the Allied Health and Sciences construction project now in progress.

# Lamar State College-Port Arthur

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ 990,000	\$	1,473,000	\$	483,000	48.79 %	1
Institutional Services Fee	\$ 986,000	\$	1,000,000	\$	14,000	1.42 %	
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	\$ 275,000	\$	278,000	\$	3,000	1.09 %	
Records Fee	\$ -	\$	-	\$	-	- %	
Recreation Fee	\$ -	\$	-	\$	-	- %	
University Center Fee	\$ -	\$	-	\$	-	- %	
International Study Fee	\$ -	\$	-	\$	-	- %	
Repeat Fee	\$ -	\$	-	\$	-	- %	
Other	\$ 58,300	\$	62,900	\$	4,600	7.89 %	
Total Tuition and Fees	\$ 2,309,300	\$	2,813,900	\$	504,600	21.85 %	
Investment Income	\$ 4,000	\$	50,000	\$	46,000	1150.00 %	
Other Revenue	\$ 706,700	\$	1,250,650	\$	543,950	76.97 %	2
Total Revenues	\$ 3,020,000	\$	4,114,550	\$	1,094,550	36.24 %	
Transfers In							
TPEG	\$ 297,000	\$	243,945	\$	(53,055)	(17.86)%	
Auxiliary Funds	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	-	\$	-	- %	
Total Transfers In	\$ 297,000	\$	243,945	\$	(53,055)	(17.86)%	
Budgeted Fund Balances	\$ 2,498,713	\$	452,393	\$	(2,046,320)	(81.89)%	3
Total Budgeted Funds	\$ 5,815,713	\$	4,810,888	\$	(1,004,825)	(17.28)%	

# Lamar State College-Port Arthur

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 483,000	The increase in designated tuition was mainly related to the Board's approval to recharacterize the dual credit tuition rate from statutory to designated.
2	Other Revenue	\$ 543,950	The increase is related to shared services reimbursements and estimated increase in CDL fees due to the opening of the truck driver center.
3	Budgeted Fund Balances	\$ (2,046,320)	The decrease in designated fund balance transfers is due to the ability to balance with the increase in contact hours as well as the increase in the contact hour funding rate for FY 2024.

# Lamar State College-Port Arthur

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	722,945	\$	847,321	\$	124,376	17.20 %	1
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	-	\$	-	\$	-	- %	
Academic Support	\$	1,199,297	\$	205,012	\$	(994,285)	(82.91)%	
Student Support	\$	133,117	\$	166,393	\$	33,276	25.00 %	
Institutional Support	\$	1,452,297	\$	1,400,987	\$	(51,310)	(3.53)%	
Plant Support	\$	135,000	\$	135,000	\$	-	- %	
Scholarships & Fellowships	\$	650,407	\$	573,404	\$	(77,003)	(11.84)%	
Total Expenditures	\$	4,293,063	\$	3,328,117	\$	(964,946)	(22.48)%	
Transfers Out								
System Assessment	\$	213,000	\$	272,206	\$	59,206	27.80 %	2
Debt Service	\$	133,475	\$	131,500	\$	(1,975)	(1.48)%	
E&G	\$	280,601	\$	-	\$	(280,601)	(100.00)%	
Auxiliary	\$	895,574	\$	1,079,065	\$	183,491	20.49 %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	1,522,650	\$	1,482,771	\$	(39,879)	(2.62)%	
Total Budgeted Expenditures & Transfers Out	\$	5,815,713	\$	4,810,888	\$	(1,004,825)	(17.28)%	

# Lamar State College-Port Arthur

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ (994,285)	The decrease in Designated Academic Support (and corresponding increase in E&G Academic Support) is mainly attributed to eligible IT-related expenses that were recharacterized to E&G for FY 2024.
2	E&G	\$ (280,601)	The decrease in the transfer out to E&G can be attributed to the related contact hour funding rate increase provided by the Legislature.

# Lamar State College-Port Arthur

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

	FY 2023		FY 2024		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Fees							
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	165,000	\$	166,000	\$	1,000	0.61 %
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	65,000	\$	65,000	\$	-	- %
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Other	\$	175	\$	300	\$	125	71.43 %
Total Fees	\$	230,175	\$	231,300	\$	1,125	0.49 %
Sales and Services							
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	140,000	\$	140,000	\$	-	- %
Parking	\$	25,000	\$	25,000	\$	-	- %
Athletics	\$	62,000	\$	28,000	\$	(34,000)	(54.84)%
Bookstore	\$	60,000	\$	60,000	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Sales and Services	\$	287,000	\$	253,000	\$	(34,000)	(11.85)%
Investment Income	\$	-	\$	-	\$	-	- %
Other Income	\$	-	\$	-	\$	-	- %
Total Revenues	\$	517,175	\$	484,300	\$	(32,875)	(6.36)%
Transfers In							
Designated Tuition	\$	895,574	\$	1,076,665	\$	181,091	20.22 %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	895,574	\$	1,076,665	\$	181,091	20.22 %
Budgeted Fund Balances	\$	110,152	\$	139,255	\$	29,103	26.42 %
Total Budgeted Funds	\$	1,522,901	\$	1,700,220	\$	177,319	11.64 %



# Lamar State College-Port Arthur

**Table C 2**  
**Auxiliary Funds**  
**Budgeted Expenditures**

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 653,595	\$	734,360	\$	80,765	12.36 %	
Medical Service Fee	\$ -	\$	-	\$	-	- %	
Student Service Fee	\$ 269,427	\$	302,855	\$	33,428	12.41 %	
Recreational Sport Fee	\$ 98,136	\$	134,386	\$	36,250	36.94 %	
Student Center Fee	\$ 30,000	\$	25,000	\$	(5,000)	(16.67)%	
Student Bus Fee	\$ -	\$	-	\$	-	- %	
ID Card Fee	\$ 5,900	\$	2,700	\$	(3,200)	(54.24)%	
Total Fee Based Expenditures	\$ 1,057,058	\$	1,199,301	\$	142,243	13.46 %	
Housing	\$ -	\$	-	\$	-	- %	
Dining	\$ 345,843	\$	370,819	\$	24,976	7.22 %	
Parking	\$ 21,100	\$	17,900	\$	(3,200)	(15.17)%	
Athletics	\$ -	\$	-	\$	-	- %	
Bookstore	\$ -	\$	-	\$	-	- %	
Other	\$ -	\$	5,100	\$	5,100	100.00 %	
Total Sales & Services Based Expenditures	\$ 366,943	\$	393,819	\$	26,876	7.32 %	
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	\$ 98,900	\$	107,100	\$	8,200	8.29 %	
Total Transfers Out	\$ 98,900	\$	107,100	\$	8,200	8.29 %	
Total Budgeted Expenditures & Transfers Out	\$ 1,522,901	\$	1,700,220	\$	177,319	11.64 %	

**Lamar State College-Port Arthur**

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2024**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
<b>Revenues</b>										
Sales and Service										
Gate Receipts/Parking	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Game Guarantees	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Concessions	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Other										
Advertising	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Licensing Fees	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Camps	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
NCAA Revenue Sharing	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Stadium Operations	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Other	\$	- \$	76,000 \$	- \$	- \$	- \$	- \$	104,000 \$	- \$	-
<b>Total Sales and Services</b>	<b>\$</b>	<b>- \$</b>	<b>76,000 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>104,000 \$</b>	<b>- \$</b>	<b>-</b>
Designated Tuition	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
Athletic Fee	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
<b>Total Tuition and Fees</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
<b>Budgeted Fund Balances</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>- \$</b>	<b>76,000 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>104,000 \$</b>	<b>- \$</b>	<b>-</b>
<b>Expenditures</b>										
Salaries	\$	- \$	80,234 \$	- \$	- \$	83,890 \$	- \$	- \$	88,684 \$	- \$
Benefits	\$	- \$	21,373 \$	- \$	- \$	14,429 \$	- \$	- \$	28,900 \$	- \$
Travel	\$	- \$	20,000 \$	- \$	- \$	15,000 \$	- \$	- \$	20,000 \$	- \$
Scholarships	\$	- \$	76,000 \$	- \$	- \$	- \$	- \$	- \$	104,000 \$	- \$
Other Maintenance & Operating	\$	- \$	55,000 \$	- \$	- \$	47,800 \$	- \$	- \$	55,550 \$	- \$
Capital	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
<b>Total Budgeted Expenditures</b>	<b>\$</b>	<b>- \$</b>	<b>252,607 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>161,119 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>297,134 \$</b>	<b>- \$</b>
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
<b>Revenues</b>										
Sales and Service										
Gate Receipts/Parking	\$	- \$	- \$	- \$	- \$	-				
Game Guarantees	\$	- \$	- \$	- \$	- \$	-				
Concessions	\$	- \$	- \$	- \$	- \$	-				
Other										
Advertising	\$	- \$	- \$	- \$	- \$	-				
Licensing Fees	\$	- \$	- \$	- \$	- \$	-				
Camps	\$	- \$	- \$	- \$	- \$	-				
NCAA Revenue Sharing	\$	- \$	- \$	- \$	- \$	-				
Stadium Operations	\$	- \$	- \$	- \$	- \$	-				
Other	\$	76,000 \$	104,000 \$	- \$	12,000 \$	192,000				
<b>Total Sales and Services</b>	<b>\$</b>	<b>76,000 \$</b>	<b>104,000 \$</b>	<b>- \$</b>	<b>12,000 \$</b>	<b>192,000</b>				
Designated Tuition	\$	- \$	- \$	- \$	- \$	-				
Athletic Fee	\$	- \$	- \$	- \$	- \$	-				
<b>Total Tuition and Fees</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>				
<b>Budgeted Fund Balances</b>	<b>\$</b>	<b>- \$</b>	<b>- \$</b>	<b>- \$</b>	<b>518,860</b>	<b>518,860</b>				
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>76,000 \$</b>	<b>104,000 \$</b>	<b>- \$</b>	<b>530,860</b>	<b>710,860</b>				
<b>Expenditures</b>										
Salaries	\$	164,124 \$	88,684 \$	- \$	- \$	252,808				
Fringe Benefits	\$	35,802 \$	28,900 \$	- \$	- \$	64,702				
Travel	\$	35,000 \$	20,000 \$	- \$	- \$	55,000				
Scholarships	\$	76,000 \$	104,000 \$	- \$	- \$	180,000				
O&M	\$	102,800 \$	55,550 \$	- \$	- \$	158,350				
Capital	\$	- \$	- \$	- \$	- \$	-				
Debt Service	\$	- \$	- \$	- \$	- \$	-				
Other	\$	- \$	- \$	- \$	- \$	-				
<b>Total Budgeted Expenditures</b>	<b>\$</b>	<b>413,726 \$</b>	<b>297,134 \$</b>	<b>- \$</b>	<b>- \$</b>	<b>710,860</b>				

# Lamar State College-Port Arthur

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

	FY 2023		FY 2024		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 5.00	\$	5	\$	-	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 150,000	\$	140,000	\$	(10,000)	(6.67)%	
Forecasted Revenue:							
SSF Revenue	\$ 170,000	\$	171,000	\$	1,000	0.59 %	
Revenue Earned from Activities	\$ -	\$	-	\$	-	- %	
Interest Revenue	\$ -	\$	-	\$	-	- %	
Transfer In	\$ -	\$	-	\$	-	- %	
Total Forecasted Revenue:	\$ 170,000	\$	171,000	\$	1,000	0.59 %	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$	-	\$	-	- %	
2. Recreational Activities	\$ 31,500	\$	32,000	\$	500	1.59 %	
3. Health and Hospital Services	\$ -	\$	-	\$	-	- %	
4. Medical Services	\$ -	\$	-	\$	-	- %	
5. Intramural and Intercollegiate Athletics	\$ -	\$	-	\$	-	- %	
6. Artists and Lecture Series	\$ -	\$	-	\$	-	- %	
7. Cultural Entertainment Series	\$ 28,300	\$	27,800	\$	(500)	(1.77)%	
8. Debating and Oratorical Activities	\$ -	\$	-	\$	-	- %	
9. Student Publications	\$ -	\$	-	\$	-	- %	
10. Student Government	\$ 36,000	\$	36,000	\$	-	- %	
11. Student Fee Advisory Committee	\$ -	\$	-	\$	-	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -	\$	-	\$	-	- %	
13. Other (See Detail Below)	\$ 178,627	\$	212,055	\$	33,428	18.71 %	
Total Budgeted Expenditures	\$ 274,427	\$	307,855	\$	33,428	12.18 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 45,573	\$	3,145	\$	(42,428)	(93.10)%	
Student Services Advisory Committee Meeting:	4/6/2022		04/28/2023				
Detail of Other:							
Exemptions	\$ 5,000	\$	5,000	\$	-	- %	
Campus safety and security operations	\$ 18,100	\$	34,800	\$	16,700	92.27 %	
Student-related operations	\$ 28,000	\$	25,900	\$	(2,100)	(7.50)%	
Student ambassadors - stipends, training and uniforms	\$ 30,000	\$	30,000	\$	-	- %	
Student-support salaries	\$ 6,600	\$	4,700	\$	(1,900)	(28.79)%	
Scholarships	\$ 36,700	\$	36,700	\$	-	- %	
Student travel	\$ 19,227	\$	59,955	\$	40,728	211.83 %	
Reserve for requests	\$ 35,000	\$	15,000	\$	(20,000)	(57.14)%	
Total Other	\$ 178,627	\$	212,055	\$	33,428	18.71 %	

# 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	\$ 6,061,565	\$ -	\$ 133,152	\$ 1,847,155	\$ 1,087,397	\$ 2,840,882	\$ 616,420	\$ 54,459	\$ 455,713	\$ 13,096,743
Benefits	\$ 1,603,841	\$ -	\$ 39,159	\$ 503,568	\$ 323,561	\$ 1,754,040	\$ 191,638	\$ -	\$ 125,632	\$ 4,541,439
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,165,000	\$ -	\$ -	\$ 1,165,000
Capital	\$ 206,970	\$ -	\$ -	\$ 48,100	\$ 8,800	\$ 122,800	\$ 781,000	\$ -	\$ -	\$ 1,167,670
Other	\$ 812,149	\$ -	\$ 16,148	\$ 1,524,250	\$ 161,040	\$ 1,547,341	\$ 600,800	\$ 518,945	\$ 1,011,775	\$ 6,192,448
Total Budget	\$ 8,684,525	\$ -	\$ 188,459	\$ 3,923,073	\$ 1,580,798	\$ 6,365,063	\$ 3,354,858	\$ 573,404	\$ 1,593,120	\$ 26,263,300

# Lamar State College-Port Arthur

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves  
For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 26,914,135	\$ -	\$ -	\$ 26,914,135	\$ (21,342,063)	\$ (5,572,072)	\$ (26,914,135)	\$ (5,572,072)
Designated	\$ 4,114,550	\$ 243,945	\$ 452,393	\$ 4,810,888	\$ (3,328,117)	\$ (1,482,771)	\$ (4,810,888)	\$ (1,238,826)
Auxiliary Enterprises	\$ 484,300	\$ 1,076,665	\$ 139,255	\$ 1,700,220	\$ (1,593,120)	\$ (107,100)	\$ (1,700,220)	\$ 969,565
Total	\$ 31,512,985	\$ 1,320,610	\$ 591,648	\$ 33,425,243	\$ (26,263,300)	\$ (7,161,943)	\$ (33,425,243)	\$ (5,841,333)



July 18, 2023

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 2024 Operating Budget for your consideration. Fiscal Year 2024 total budgeted expenditures and transfer are \$14.7 million, up ~\$1.2 million (9.2%).

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 2025 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 minimal change in state appropriations and includes a slight increase in rate for the System Assessment of 0.70% of component revenues.

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 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ -	\$ -	\$ -	\$ -	-	- %
State Appropriations	\$ 1,736,078	\$ 1,785,379	\$ 49,301	\$ 2.84 %		
Sales and Services	\$ -	\$ -	\$ -	\$ -	-	- %
Other	\$ 355,000	\$ 370,000	\$ 15,000	\$ 4.23 %		
Operating Revenues	\$ 2,091,078	\$ 2,155,379	\$ 64,301	\$ 3.08 %		
Transfers In	\$ 11,370,006	\$ 12,603,258	\$ 1,233,252	\$ 10.85 %		
Budgeted Use of Fund Balance	\$ -	\$ -	\$ -	\$ -	-	- %
<b>Total Revenues</b>	<b>\$ 13,461,084</b>	<b>\$ 14,758,637</b>	<b>\$ 1,297,553</b>	<b>9.64 %</b>		
<b>Expenditures</b>						
Instruction Support	\$ -	\$ -	\$ -	\$ -	-	- %
Research / Organized Research	\$ -	\$ -	\$ -	\$ -	-	- %
Public Service	\$ -	\$ -	\$ -	\$ -	-	- %
Academic Support	\$ -	\$ -	\$ -	\$ -	-	- %
Student Support	\$ -	\$ -	\$ -	\$ -	-	- %
Institutional Support	\$ 13,149,084	\$ 14,395,772	\$ 1,246,688	\$ 9.48 %		
Plant Support	\$ -	\$ -	\$ -	\$ -	-	- %
Scholarships & Fellowships	\$ -	\$ -	\$ -	\$ -	-	- %
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	-	- %
Operating Expenditures	\$ 13,149,084	\$ 14,395,772	\$ 1,246,688	\$ 9.48 %		
Transfers Out	\$ 312,000	\$ 312,000	\$ -	\$ - %		
<b>Total Expenditures</b>	<b>\$ 13,461,084</b>	<b>\$ 14,707,772</b>	<b>\$ 1,246,688</b>	<b>9.26 %</b>		

## Operating Expenditures by Natural Classification

	FY 2023		FY 2024		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 7,679,804	\$ 9,541,665	\$ 1,861,861	\$ 24.24 %		
Payroll Related Costs	\$ 1,371,608	\$ 1,728,053	\$ 356,445	\$ 25.99 %		
Travel	\$ 345,234	\$ 283,769	\$ (61,465)	\$ (17.80)%		
Operations & Maintenance	\$ 1,375,757	\$ 1,696,733	\$ 320,976	\$ 23.33 %		
Utilities	\$ 72,240	\$ 83,580	\$ 11,340	\$ 15.70 %		
Capital	\$ -	\$ -	\$ -	\$ -	-	- %
Other	\$ 1,537,037	\$ 1,061,972	\$ (475,065)	\$ (30.91)%		
<b>Total Operating Expenditures</b>	<b>\$ 12,381,680</b>	<b>\$ 14,395,772</b>	<b>\$ 2,014,092</b>	<b>16.27 %</b>		

# System Administration

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

	FY 2023		FY 2024		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	Note
Total Statutory Tuition and Fees	\$	-	\$	-	\$	-	- %
State Appropriation							
Bill Pattern General Revenue	\$	1,299,600	\$	1,299,600	\$	-	- %
Benefits	\$	436,478	\$	485,779	\$	49,301	11.30 %
Higher Education Fund	\$	-	\$	-	\$	-	- %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total State Appropriations	\$	1,736,078	\$	1,785,379	\$	49,301	2.84 %
Other Revenue	\$	355,000	\$	370,000	\$	15,000	4.23 %
Total Revenues	\$	2,091,078	\$	2,155,379	\$	64,301	3.08 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	11,370,006	\$	12,603,258	\$	1,233,252	10.85 %
Total Transfers In	\$	11,370,006	\$	12,603,258	\$	1,233,252	10.85 %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	13,461,084	\$	14,758,637	\$	1,297,553	9.64 %



# System Administration

**Table A 1**  
**Educational and General Funds**  
**Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1 Other		\$ 1,233,252	Increased Revenues from System Assesment Due to Component Revenue Growth and slight increase in rate.

# System Administration

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

	FY 2023	FY 2024	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Instruction Support	\$ -	\$ -	\$ -	- %	
Research / Organized Research	\$ -	\$ -	\$ -	- %	
Public Service	\$ -	\$ -	\$ -	- %	
Academic Support	\$ -	\$ -	\$ -	- %	
Student Service Support	\$ -	\$ -	\$ -	- %	
Institutional Support	\$ 13,149,084	\$ 14,395,772	\$ 1,246,688	9.48 %	1
Plant Support	\$ -	\$ -	\$ -	- %	
Scholarships & Fellowships	\$ -	\$ -	\$ -	- %	
Total Expenditures	\$ 13,149,084	\$ 14,395,772	\$ 1,246,688	9.48 %	
Transfers Out					
TPEG	\$ -	\$ -	\$ -	- %	
TRB Debt Service	\$ -	\$ -	\$ -	- %	
HEF - Debt Service	\$ -	\$ -	\$ -	- %	
HEF - Plant	\$ -	\$ -	\$ -	- %	
Other	\$ 312,000	\$ 312,000	\$ -	- %	
Total Transfers Out	\$ 312,000	\$ 312,000	\$ -	- %	
Total Budgeted Expenditures & Transfers Out	\$ 13,461,084	\$ 14,707,772	\$ 1,246,688	9.26 %	

# System Administration

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 1,246,688	Increase in TSUS Admin Operation Costs

# 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	\$ -	\$ -	\$ -	\$ -	\$ -	9,541,665	\$ -	\$ -	\$ -	9,541,665
Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	1,728,053	\$ -	\$ -	\$ -	1,728,053
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	283,769	\$ -	\$ -	\$ -	283,769
O&M	\$ -	\$ -	\$ -	\$ -	\$ -	1,696,733	\$ -	\$ -	\$ -	1,696,733
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	83,580	\$ -	\$ -	\$ -	83,580
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Other	\$ -	\$ -	\$ -	\$ -	\$ -	1,061,972	\$ -	\$ -	\$ -	1,061,972
Total Budget	\$ -	\$ -	\$ -	\$ -	\$ -	14,395,772	\$ -	\$ -	\$ -	14,395,772

## System Administration

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves  
For Fiscal Year Ending 2024

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 2,155,379	\$ 12,603,258	\$ -	\$ 14,758,637	\$ (14,395,772)	\$ (312,000)	\$ (14,707,772)	\$ 12,291,258
Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 2,155,379</u>	<u>\$ 12,603,258</u>	<u>\$ -</u>	<u>\$ 14,758,637</u>	<u>\$ (14,395,772)</u>	<u>\$ (312,000)</u>	<u>\$ (14,707,772)</u>	<u>\$ 12,291,258</u>

## Budget Standards Fiscal Year 2024

Components of the Texas State University System submit Annual Operating Budget summaries, *Budget Summary for the Fiscal Year 2024*. Each component's budget tables provided herein and the consolidated Budget Summary are subject to the following budgetary standards for Fiscal Year 2024:

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 2024, 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.