



OPERATING BUDGET SUMMARY

FISCAL YEAR 2025



Lamar University

Sam Houston State University

Sam Houston State University College of Osteopathic Medicine

Sul Ross State University

Sul Ross State University Rio Grand College College

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	14
SAM HOUSTON STATE UNIVERSITY	34
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	156
TEXAS STATE UNIVERSITY SYSTEM ADMINISTRATION	174
III. Budget Standards	182
IV. Glossary of Terms	183

The Texas State University System

Budget Summary

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Revenues						
Tuition and Fees	\$ 823,600,815	\$ 855,320,864	\$ 31,720,049		3.85 %	
State Appropriations	\$ 587,981,619	\$ 610,998,937	\$ 23,017,318		3.91 %	
Sales and Services	\$ 181,731,968	\$ 209,321,161	\$ 27,589,193		15.18 %	
Other	\$ 61,562,948	\$ 65,352,241	\$ 3,789,293		6.16 %	
Operating Revenues	\$ 1,654,877,350	\$ 1,740,993,203	\$ 86,115,854		5.20 %	
Transfers In	\$ 122,621,349	\$ 127,424,645	\$ 4,803,296		3.92 %	
Budgeted Use of Fund Balance	\$ 12,895,316	\$ 16,702,994	\$ 3,807,679		29.53 %	
Total Revenues	\$ 1,790,394,014	\$ 1,885,120,842	\$ 94,726,828		5.29 %	
Expenditures						
Instruction Support	\$ 497,486,232	\$ 500,603,136	\$ 3,116,903		0.63 %	
Research / Organized Research	\$ 64,931,063	\$ 84,179,320	\$ 19,248,257		29.64 %	
Public Service	\$ 21,489,443	\$ 16,607,193	\$ (4,882,249)		(22.72)%	
Hospitals and Clinics	\$ 2,251,520	\$ 2,506,728	\$ 255,208		11.33 %	
Academic Support	\$ 162,608,952	\$ 171,103,782	\$ 8,494,830		5.22 %	
Student Support	\$ 65,272,449	\$ 68,101,530	\$ 2,829,080		4.33 %	
Institutional Support	\$ 192,443,988	\$ 198,930,212	\$ 6,486,225		3.37 %	
Plant Support	\$ 105,583,064	\$ 109,367,442	\$ 3,784,378		3.58 %	
Scholarships & Fellowships	\$ 122,524,607	\$ 133,273,106	\$ 10,748,499		8.77 %	
Auxiliary Enterprises	\$ 240,167,579	\$ 267,061,036	\$ 26,893,457		11.20 %	
Operating Expenditures	\$ 1,474,758,897	\$ 1,551,733,485	\$ 76,974,588		5.22 %	
Transfers Out	\$ 315,314,253	\$ 333,387,358	\$ 18,073,105		5.73 %	
Total Expenditures	\$ 1,790,073,150	\$ 1,885,120,842	\$ 95,047,692		5.31 %	

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Salary & Wages	\$ 692,278,816	\$ 717,352,251	\$ 25,073,436		3.62 %	
Payroll Related Costs	\$ 198,853,741	\$ 206,392,674	\$ 7,538,933		3.79 %	
Travel	\$ 18,735,943	\$ 22,237,264	\$ 3,501,321		18.69 %	
Operations & Maintenance	\$ 425,928,771	\$ 462,291,055	\$ 36,362,284		8.54 %	
Utilities	\$ 56,881,151	\$ 56,309,922	\$ (571,229)		(1.00)%	
Capital	\$ 33,487,252	\$ 36,594,053	\$ 3,106,801		9.28 %	
Other	\$ 48,593,223	\$ 50,556,265	\$ 1,963,042		4.04 %	
Total Operating Expenditures	\$ 1,474,758,897	\$ 1,551,733,485	\$ 76,974,588		5.22 %	

The Texas State University System

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	118,712,362	\$	122,398,164	\$	3,685,802	3.10 %
State Appropriation							
Bill Pattern General Revenue	\$	403,628,117	\$	421,414,896	\$	17,786,779	4.41 %
Benefits	\$	82,627,718	\$	87,931,588	\$	5,303,870	6.42 %
Higher Education Fund	\$	80,216,971	\$	80,216,971	\$	-	- %
Hazlewood Reimbursement	\$	11,380,992	\$	16,099,741	\$	4,718,749	41.46 %
Other	\$	10,127,821	\$	5,335,741	\$	(4,792,080)	(47.32)%
Total State Appropriations	\$	587,981,619	\$	610,998,937	\$	23,017,318	3.91 %
Other Revenue	\$	3,259,290	\$	3,735,531	\$	476,241	14.61 %
Total Revenues	\$	709,953,271	\$	737,132,632	\$	27,179,361	3.83 %
Transfers In							
Designated Tuition	\$	64,321,687	\$	64,424,383	\$	102,696	0.16 %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	18,146,619	\$	15,886,079	\$	(2,260,540)	(12.46)%
Total Transfers In	\$	82,468,306	\$	80,310,462	\$	(2,157,844)	(2.62)%
Budgeted Fund Balances	\$	59,583	\$	405,866	\$	346,283	581.17 %
Total Budgeted Funds	\$	792,481,160	\$	817,848,960	\$	25,367,800	3.20 %

The Texas State University System

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	370,268,320	\$	373,328,643	\$	3,060,323	0.83 %
Research / Organized Research	\$	44,419,242	\$	64,731,713	\$	20,312,471	45.73 %
Public Service	\$	18,552,866	\$	13,473,258	\$	(5,079,608)	(27.38)%
Academic Support	\$	65,629,993	\$	69,386,620	\$	3,756,626	5.72 %
Student Service Support	\$	28,808,469	\$	30,350,510	\$	1,542,041	5.35 %
Institutional Support	\$	73,544,536	\$	75,247,877	\$	1,703,341	2.32 %
Plant Support	\$	51,153,820	\$	54,553,847	\$	3,400,028	6.65 %
Scholarships & Fellowships	\$	457,261	\$	557,261	\$	100,000	21.87 %
Total Expenditures	\$	652,834,507	\$	681,629,729	\$	28,795,223	4.41 %
Transfers Out							
TPEG	\$	15,786,675	\$	16,363,614	\$	576,939	3.65 %
TRB Debt Service	\$	62,479,650	\$	63,457,400	\$	977,750	1.56 %
HEF - Debt Service	\$	11,269,970	\$	10,667,801	\$	(602,169)	(5.34)%
HEF - Plant	\$	44,204,132	\$	44,153,671	\$	(50,461)	(0.11)%
Other	\$	5,855,361	\$	1,576,745	\$	(4,278,616)	(73.07)%
Total Transfers Out	\$	139,595,789	\$	136,219,231	\$	(3,376,558)	(2.42)%
Total Budgeted Expenditures & Transfers Out	\$	792,430,295	\$	817,848,960	\$	25,418,665	3.21 %

The Texas State University System

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

	FY 2024		FY 2025		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	429,955,986	\$	448,207,896	\$	18,251,910	4.25 %
Institutional Services Fee	\$	112,439,314	\$	115,277,402	\$	2,838,088	2.52 %
Advising Fee	\$	-	\$	-	\$	-	- %
Technology Use / Computer Service Fee	\$	-	\$	-	\$	-	- %
Environmental Service Fee	\$	-	\$	-	\$	-	- %
ID / One-Card Fee	\$	-	\$	-	\$	-	- %
Library Fee	\$	331,200	\$	330,500	\$	(700)	(0.21)%
International Education Fee	\$	33,000	\$	33,000	\$	-	- %
Student Publication Fee	\$	-	\$	-	\$	-	- %
Academic Program Fees	\$	10,468,215	\$	11,231,937	\$	763,722	7.30 %
Distance Learning Fee	\$	41,997,924	\$	40,237,976	\$	(1,759,948)	(4.19)%
Records Fee	\$	-	\$	-	\$	-	- %
Recreation Fee	\$	4,257,181	\$	3,895,871	\$	(361,310)	(8.49)%
University Center Fee	\$	1,895,513	\$	1,900,869	\$	5,356	0.28 %
International Study Fee	\$	5,582,000	\$	7,032,800	\$	1,450,800	25.99 %
Repeat Fee	\$	1,690,460	\$	1,590,460	\$	(100,000)	(5.92)%
Other	\$	8,877,573	\$	9,962,682	\$	1,085,109	12.22 %
Total Tuition and Fees	\$	617,528,366	\$	639,701,393	\$	22,173,027	3.59 %
Investment Income	\$	5,233,559	\$	4,778,262	\$	(455,297)	(8.70)%
Other Revenue	\$	41,640,674	\$	43,682,863	\$	2,042,189	4.90 %
Total Revenues	\$	664,402,599	\$	688,162,518	\$	23,759,919	3.58 %
Transfers In							
TPEG	\$	15,716,435	\$	16,306,839	\$	590,404	3.76 %
Auxiliary Funds	\$	1,238,480	\$	918,836	\$	(319,644)	(25.81)%
Other	\$	912,350	\$	5,231,339	\$	4,318,989	473.39 %
Total Transfers In	\$	17,867,265	\$	22,457,014	\$	4,589,749	25.69 %
Budgeted Fund Balances	\$	8,036,286	\$	7,875,974	\$	(160,312)	(1.99)%
Total Budgeted Funds	\$	690,306,150	\$	718,495,506	\$	28,189,356	4.08 %

The Texas State University System

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	127,217,912	\$	127,274,493	\$	56,581	0.04 %
Research / Organized Research	\$	20,511,821	\$	19,447,608	\$	(1,064,214)	(5.19)%
Public Service	\$	2,936,577	\$	3,133,935	\$	197,358	6.72 %
Academic Support	\$	96,978,959	\$	101,717,162	\$	4,738,204	4.89 %
Student Support	\$	36,463,980	\$	37,751,019	\$	1,287,039	3.53 %
Institutional Support	\$	118,899,452	\$	123,682,335	\$	4,782,883	4.02 %
Plant Support	\$	54,429,244	\$	54,813,594	\$	384,350	0.71 %
Scholarships & Fellowships	\$	122,067,346	\$	132,715,845	\$	10,648,499	8.72 %
Total Expenditures	\$	579,505,291	\$	600,535,992	\$	21,030,700	3.63 %
Transfers Out							
System Assessment	\$	11,501,349	\$	12,048,171	\$	546,822	4.75 %
Debt Service	\$	15,127,858	\$	15,880,914	\$	753,056	4.98 %
E&G	\$	64,321,687	\$	64,424,383	\$	102,696	0.16 %
Auxiliary	\$	18,860,501	\$	19,927,593	\$	1,067,092	5.66 %
Other	\$	719,464	\$	5,678,453	\$	4,958,989	689.26 %
Total Transfers Out	\$	110,530,860	\$	117,959,514	\$	7,428,654	6.72 %
Total Budgeted Expenditures & Transfers Out	\$	690,036,151	\$	718,495,506	\$	28,459,355	4.12 %

The Texas State University System

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

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Fees						
Athletic Fee	\$	33,009,121	\$	34,921,149	\$	1,912,028 5.79 %
Medical Service Fee	\$	7,864,571	\$	8,530,094	\$	665,523 8.46 %
Student Service Fee	\$	20,353,914	\$	20,252,662	\$	(101,252) (0.50)%
Recreational Sport Fee	\$	7,809,550	\$	9,231,556	\$	1,422,006 18.21 %
Student Center Fee	\$	12,045,181	\$	13,746,596	\$	1,701,415 14.13 %
Student Bus Fee	\$	6,070,700	\$	6,332,100	\$	261,400 4.31 %
ID Card Fee	\$	6,750	\$	6,750	\$	- - %
Other	\$	200,300	\$	200,400	\$	100 0.05 %
Total Fees	\$	87,360,087	\$	93,221,307	\$	5,861,220 6.71 %
Sales and Services						
Housing	\$	96,103,216	\$	112,440,554	\$	16,337,338 17.00 %
Dining	\$	44,313,000	\$	51,690,000	\$	7,377,000 16.65 %
Parking	\$	11,664,579	\$	11,635,263	\$	(29,316) (0.25)%
Athletics	\$	17,975,181	\$	20,327,303	\$	2,352,122 13.09 %
Bookstore	\$	3,021,745	\$	3,672,405	\$	650,660 21.53 %
Hospital and Clinics	\$	2,177,280	\$	2,506,728	\$	329,448 15.13 %
Other	\$	6,476,967	\$	7,048,908	\$	571,941 8.83 %
Total Sales and Services	\$	181,731,968	\$	209,321,161	\$	27,589,193 15.18 %
Investment Income	\$	2,862,267	\$	3,849,680	\$	987,413 34.50 %
Other Income	\$	8,567,158	\$	9,305,905	\$	738,747 8.62 %
Total Revenues	\$	280,521,480	\$	315,698,053	\$	35,176,574 12.54 %
Transfers In						
Designated Tuition	\$	18,705,410	\$	18,924,493	\$	219,083 1.17 %
Other	\$	3,580,368	\$	5,732,676	\$	2,152,308 60.11 %
Total Transfers In	\$	22,285,778	\$	24,657,169	\$	2,371,391 10.64 %
Budgeted Fund Balances	\$	4,799,446	\$	8,421,154	\$	3,621,708 75.46 %
Total Budgeted Funds	\$	307,606,704	\$	348,776,377	\$	41,169,673 13.38 %

The Texas State University System

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	30,438,481	\$	31,818,567	\$	1,380,086	4.53 %
Medical Service Fee	\$	8,515,284	\$	8,951,856	\$	436,572	5.13 %
Student Service Fee	\$	18,288,696	\$	17,836,353	\$	(452,343)	(2.47)%
Recreational Sport Fee	\$	5,408,126	\$	6,371,802	\$	963,677	17.82 %
Student Center Fee	\$	7,559,109	\$	9,347,468	\$	1,788,359	23.66 %
Student Bus Fee	\$	6,070,700	\$	6,332,100	\$	261,400	4.31 %
ID Card Fee	\$	8,950	\$	21,050	\$	12,100	135.20 %
Total Fee Based Expenditures	\$	76,289,345	\$	80,679,196	\$	4,389,851	5.75 %
Housing	\$	61,356,362	\$	68,473,215	\$	7,116,853	11.60 %
Dining	\$	41,947,031	\$	49,673,844	\$	7,726,813	18.42 %
Parking	\$	6,696,144	\$	7,066,453	\$	370,309	5.53 %
Athletics	\$	37,898,085	\$	42,743,723	\$	4,845,638	12.79 %
Bookstore	\$	2,671,536	\$	3,269,142	\$	597,606	22.37 %
Hospital and Clinics	\$	2,251,520	\$	2,506,728	\$	255,208	11.33 %
Other	\$	13,309,076	\$	15,155,462	\$	1,846,386	13.87 %
Total Sales & Services Based Expenditures	\$	166,129,753	\$	188,888,567	\$	22,758,814	13.70 %
Transfers Out							
Debt Service							
Medical Service	\$	549,600	\$	553,350	\$	3,750	0.68 %
Athletics	\$	7,459,314	\$	7,206,310	\$	(253,004)	(3.39)%
Student Center	\$	5,630,701	\$	5,688,513	\$	57,812	1.03 %
Student Service	\$	1,456,156	\$	1,441,225	\$	(14,931)	(1.03)%
Housing	\$	33,548,448	\$	47,847,588	\$	14,299,140	42.62 %
Dining	\$	2,041,759	\$	2,044,594	\$	2,835	0.14 %
Parking and Public Safety	\$	4,846,905	\$	4,474,398	\$	(372,507)	(7.69)%
Recreational Sports	\$	3,899,096	\$	3,582,200	\$	(316,896)	(8.13)%
Other	\$	230,705	\$	230,158	\$	(547)	(0.24)%
Real Estate Rental	\$	251,665	\$	251,665	\$	-	- %
Vending	\$	300,000	\$	308,000	\$	8,000	2.67 %
Designated Funds	\$	1,238,480	\$	878,470	\$	(360,010)	(29.07)%
Other	\$	3,734,776	\$	4,702,142	\$	967,366	25.90 %
Total Transfers Out	\$	65,187,605	\$	79,208,613	\$	14,021,008	21.51 %
Total Budgeted Expenditures & Transfers Out	\$	307,606,704	\$	348,776,377	\$	41,169,673	13.38 %

The Texas State University System

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2025

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 2,139,500	\$ 223,500	\$ 331,500	\$ -	\$ 1,500	\$ 44,000	\$ 24,000	\$ 74,000	\$ -	\$ 8,000
Game Guarantees	\$ 2,185,000	\$ 740,000	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ 80,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ 15,000	\$ 45,000	\$ -	\$ 15,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 1,003,500	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -
Other	\$ 858,000	\$ 193,500	\$ 125,000	\$ 50,000	\$ 25,000	\$ 147,500	\$ 25,000	\$ 229,000	\$ 50,000	\$ 25,000
Total Sales and Services	\$ 6,266,000	\$ 1,172,000	\$ 601,500	\$ 50,000	\$ 41,500	\$ 371,500	\$ 69,000	\$ 329,000	\$ 50,000	\$ 48,000
Designated Tuition	\$ 2,213,576	\$ 498,451	\$ 463,359	\$ 330,120	\$ 221,600	\$ 563,158	\$ 431,774	\$ 515,821	\$ 471,600	\$ 989,300
Athletic Fee	\$ 3,494,909	\$ 1,069,650	\$ 812,381	\$ 292,624	\$ 227,758	\$ 707,184	\$ 424,048	\$ 437,490	\$ 292,624	\$ 1,072,390
Total Tuition and Fees	\$ 5,708,485	\$ 1,568,101	\$ 1,275,740	\$ 622,744	\$ 449,358	\$ 1,270,342	\$ 855,822	\$ 953,311	\$ 764,224	\$ 2,061,690
Budgeted Fund Balances	\$ -	\$ (21)	\$ -	\$ -	\$ -	\$ -				
Total Budgeted Funds	\$ 11,974,485	\$ 2,740,101	\$ 1,877,240	\$ 672,744	\$ 490,858	\$ 1,641,821	\$ 924,822	\$ 1,282,311	\$ 814,224	\$ 2,109,690
Expenditures										
Salaries	\$ 6,867,941	\$ 2,205,780	\$ 1,273,217	\$ 484,622	\$ 489,686	\$ 1,513,756	\$ 634,238	\$ 819,973	\$ 284,795	\$ 1,206,252
Benefits	\$ 1,917,596	\$ 612,178	\$ 362,247	\$ 150,376	\$ 135,883	\$ 425,312	\$ 195,572	\$ 252,438	\$ 94,424	\$ 394,023
Travel	\$ 3,125,640	\$ 963,371	\$ 745,390	\$ 406,800	\$ 268,232	\$ 817,317	\$ 415,268	\$ 669,167	\$ 256,800	\$ 831,107
Scholarships	\$ 8,272,577	\$ 1,538,162	\$ 1,163,272	\$ 1,528,262	\$ 628,352	\$ 1,597,402	\$ 1,185,302	\$ 1,266,702	\$ 1,219,302	\$ 2,903,006
Other Maintenance & Operating	\$ 3,238,060	\$ 437,264	\$ 324,700	\$ 192,850	\$ 135,863	\$ 306,134	\$ 196,025	\$ 373,373	\$ 97,850	\$ 389,116
Capital	\$ -	\$ -	\$ -	\$ -	\$ 50,300	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 23,421,814	\$ 5,756,755	\$ 3,868,826	\$ 2,762,910	\$ 1,708,316	\$ 4,659,921	\$ 2,626,405	\$ 3,381,652	\$ 1,953,171	\$ 5,723,503
	TOTAL	TOTAL	OTHER	ADMIN	GRAND					
	MEN	WOMEN	ACTIVITIES		TOTAL					
Revenues										
Sales & Services										
Gate Receipts	\$ 2,696,000	\$ 150,000	\$ -	\$ -	\$ 2,846,000					
Games Guarantees	\$ 2,925,000	\$ 175,000	\$ -	\$ -	\$ 3,100,000					
Concessions	\$ 105,000	\$ 5,000	\$ -	\$ 160,000	\$ 270,000					
Other										
Advertising	\$ -	\$ -	\$ 435,000	\$ 2,380,000	\$ 2,815,000					
Licensing Fee	\$ -	\$ -	\$ -	\$ 870,000	\$ 870,000					
NCAA Revenue Sharing	\$ 75,000	\$ 55,000	\$ -	\$ 2,480,649	\$ 2,610,649					
Camps	\$ -	\$ -	\$ 895,000	\$ 3,495,000	\$ 4,390,000					
Stadium Operations	\$ 1,078,500	\$ 6,000	\$ -	\$ 522,154	\$ 1,606,654					
Other	\$ 1,251,500	\$ 476,500	\$ 296,000	\$ 2,091,600	\$ 4,115,600					
Total Sales and Services	\$ 8,131,000	\$ 867,500	\$ 1,626,000	\$ 11,999,403	\$ 22,623,903					
Designated Tuition	\$ 3,727,106	\$ 2,971,653	\$ 12,245,140	\$ 5,280,462	\$ 24,224,361					
Auxiliary Transfer	\$ -	\$ -	\$ -	\$ 4,482,676	\$ 4,482,676					
Athletic Fee	\$ 5,897,322	\$ 2,933,736	\$ 5,005,000	\$ 22,285,091	\$ 36,121,149					
Total Tuition and Fees	\$ 9,624,428	\$ 5,905,389	\$ 17,250,140	\$ 32,048,229	\$ 64,828,186					
Budgeted Fund Balances	\$ -	\$ (21)	\$ -	\$ 3,128,910	\$ 3,128,889					
Total Budgeted Funds	\$ 17,755,428	\$ 6,772,868	\$ 18,876,140	\$ 47,176,542	\$ 90,580,978					
Expenditures										
Salaries	\$ 11,321,246	\$ 4,459,014	\$ 167,851	\$ 9,367,546	\$ 25,315,657					
Fringe Benefits	\$ 3,178,280	\$ 1,361,769	\$ 21,128	\$ 2,231,430	\$ 6,792,608					
Travel	\$ 5,509,433	\$ 2,989,659	\$ 8,000	\$ 608,385	\$ 9,115,477					
Scholarships	\$ 13,130,624	\$ 8,171,713	\$ -	\$ 360,000	\$ 21,662,337					
O&M	\$ 4,328,737	\$ 1,362,498	\$ 22,500	\$ 11,351,050	\$ 17,064,785					
Capital	\$ 50,300	\$ -	\$ -	\$ 70,000	\$ 120,300					
Debt Service	\$ -	\$ -	\$ -	\$ 5,829,660	\$ 5,829,660					
Other	\$ -	\$ -	\$ -	\$ 3,092,905	\$ 3,092,905					
Total Budgeted Expenditures	\$ 37,518,620	\$ 18,344,653	\$ 219,479	\$ 32,910,976	\$ 88,993,729					

The Texas State University System

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

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 10,385,143		\$ 11,093,261		\$ 708,118	6.82 %
Forecasted Revenue:						
SSF Revenue	\$ 20,036,086		\$ 19,927,261		\$ (108,825)	(0.54)%
Revenue Earned from Activities	\$ 215,000		\$ 155,000		\$ (60,000)	(27.91)%
Interest Revenue	\$ -		\$ -		\$ -	- %
Transfer In	\$ 429,053		\$ 208,108		\$ (220,945)	(51.50)%
Total Forecasted Revenue:	<u>\$ 20,680,139</u>		<u>\$ 20,290,369</u>		<u>\$ (389,770)</u>	<u>(1.88)%</u>
Budgeted Student Service Fee Expenditures:						
1. Textbook Rentals	\$ -		\$ -		\$ -	- %
2. Recreational Activities	\$ 751,543		\$ 738,993		\$ (12,550)	(1.67)%
3. Health and Hospital Services	\$ -		\$ -		\$ -	- %
4. Medical Services	\$ -		\$ -		\$ -	- %
5. Intramural and Intercollegiate Athletics	\$ 1,500,500		\$ 1,200,000		\$ (300,500)	(20.03)%
6. Artists and Lecture Series	\$ 387,930		\$ 361,430		\$ (26,500)	(6.83)%
7. Cultural Entertainment Series	\$ 354,129		\$ 342,808		\$ (11,321)	(3.20)%
8. Debating and Oratorical Activities	\$ 53,933		\$ 43,833		\$ (10,100)	(18.73)%
9. Student Publications	\$ 332,859		\$ 267,975		\$ (64,883)	(19.49)%
10. Student Government	\$ 195,473		\$ 200,440		\$ 4,967	2.54 %
11. Student Fee Advisory Committee	\$ 9,367		\$ 6,270		\$ (3,097)	(33.06)%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 77,600		\$ 102,347		\$ 24,747	31.89 %
13. Other	\$ 17,526,099		\$ 17,181,327		\$ (344,773)	(1.97)%
Total Budgeted Expenditures	<u>\$ 21,189,433</u>		<u>\$ 20,445,423</u>		<u>\$ (744,010)</u>	<u>(3.51)%</u>
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 9,875,849</u>		<u>\$ 10,938,207</u>		<u>\$ 1,062,358</u>	<u>10.76 %</u>

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 Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$343,963,050	\$36,638,407	\$ 6,815,341	\$1,036,328	\$ 85,389,157	\$50,649,765	\$ 89,650,835	\$ 39,511,356	\$ 792,906	\$ 62,905,107	\$ 717,352,251
Benefits	\$ 87,151,158	\$13,241,346	\$ 1,728,956	\$ 329,486	\$ 16,158,537	\$13,873,561	\$ 44,910,784	\$ 10,929,538	\$ -	\$ 18,069,309	\$ 206,392,674
Travel	\$ 6,468,150	\$ 749,485	\$ 199,300	\$ -	\$ 1,820,638	\$ 980,803	\$ 1,526,559	\$ 1,213,434	\$ 5,000	\$ 9,273,897	\$ 22,237,264
O&M	\$ 49,663,819	\$29,321,197	\$ 7,463,655	\$1,140,914	\$ 42,017,198	\$19,764,718	\$ 51,825,483	\$ 27,077,568	\$110,160,318	\$123,856,185	\$ 462,291,055
Utilities	\$ 173,774	\$ 201,202	\$ 183,608	\$ -	\$ 68,378	\$ 331,932	\$ 1,043,562	\$ 32,827,900	\$ -	\$ 21,479,567	\$ 56,309,922
Capital	\$ 2,684,557	\$ 1,307,191	\$ 66,492	\$ -	\$ 21,641,035	\$ 1,501,436	\$ 2,173,912	\$ 1,911,752	\$ -	\$ 5,307,677	\$ 36,594,053
Other	\$ 10,060,762	\$ 2,720,493	\$ 171,668	\$ -	\$ 4,123,490	\$ 435,773	\$ 6,464,512	\$ 327,900	\$ 23,413,761	\$ 2,837,906	\$ 50,556,265
Total	\$500,165,269	\$84,179,320	\$16,629,020	\$2,506,728	\$171,218,433	\$87,537,987	\$197,595,646	\$ 113,799,448	\$ 134,371,985	\$243,729,647	\$1,551,733,485

The Texas State University System

Table G 1
Restricted Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT	
Pell Grant	\$	42,000,000	\$	42,000,000	\$	-	- %
Other Federal Grant	\$	2,000,000	\$	2,000,000	\$	-	- %
TEXAS Grant	\$	16,000,000	\$	17,922,696	\$	1,922,696	12.02 %
Endowment Income Distributions	\$	5,142,941	\$	5,006,808	\$	(136,133)	(2.65)%
Charter School	\$	4,087,545	\$	4,397,209	\$	309,664	7.58 %
Osteopathic Medicine	\$	-	\$	-	\$	-	- %
Other Grants/Research	\$	28,005,215	\$	31,290,475	\$	3,285,260	11.73 %
Discounts & Allowances	\$	(58,000,000)	\$	(58,000,000)	\$	-	- %
Total Revenues	\$	39,235,701	\$	44,617,188	\$	5,381,487	13.72 %
Transfers In							
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Use of Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	39,235,701	\$	44,617,188	\$	5,381,487	13.72 %

The Texas State University System

**Table G 2
Restricted Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT
Instruction Support	\$ 637,077	\$	1,488,088	\$	\$ 851,011	133.58 %
Research / Organized Research	\$ 7,659,796	\$	11,035,612	\$	\$ 3,375,816	44.07 %
Public Service	\$ 22,431,244	\$	23,350,689	\$	\$ 919,445	4.10 %
Academic Support	\$ 1,646,777	\$	693,535	\$	\$ (953,242)	(57.89)%
Student Support	\$ 28,750	\$	28,202	\$	\$ (548)	(1.91)%
Institutional Support	\$ 386,789	\$	345,770	\$	\$ (41,019)	(10.61)%
Plant Support	\$ -	\$	-	\$	-	- %
Scholarships & Fellowships	\$ 64,445,268	\$	65,675,292	\$	\$ 1,230,024	1.91 %
Discounts & Allowances	\$ (58,000,000)	\$	(58,000,000)	\$	-	- %
Total Expenditures	\$ 39,235,701	\$	44,617,188	\$	\$ 5,381,487	13.72 %
Transfers Out						
Other	\$ -	\$	-	\$	-	- %
Total Transfers Out	\$ -	\$	-	\$	-	- %
Total Budgeted Expenditures & Transfers Out	\$ 39,235,701	\$	44,617,188	\$	\$ 5,381,487	13.72 %

The Texas State University System

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2025

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 737,132,632	\$ 80,310,462	\$ 405,866	\$ 817,848,960	\$ (681,629,729)	\$(136,219,231)	\$ (817,848,960)	\$ (55,908,769)
Designated	\$ 688,162,518	\$ 22,457,014	\$ 7,875,974	\$ 718,495,506	\$ (600,535,992)	\$(117,959,514)	\$ (718,495,506)	\$ (95,502,500)
Auxiliary Enterprises	\$ 315,698,053	\$ 24,657,169	\$ 8,421,154	\$ 348,776,377	\$ (269,567,764)	\$ (79,208,613)	\$ (348,776,377)	\$ (54,551,444)
Total	\$1,740,993,203	\$127,424,645	\$16,702,994	\$1,885,120,842	\$(1,551,733,485)	\$(333,387,358)	\$(1,885,120,842)	\$(205,962,713)



June 30, 2024

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, 2025. The proposed \$326M operating budget comprises all funding classified as Education and General, Designated, and Auxiliary Enterprises. Development of the FY 2025 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 strategic investments in our infrastructure and personnel over the past two years utilizing the significant increase in funding provided by our State Legislature and TSUS Board of Regents. Additionally, growth of international student enrollment, primarily in our STEM & Business programs has provided additional resources to conduct the University's mission. These positive changes have positioned the University to better address long-term issues such as facilities maintenance and disaster mitigation.

On-campus enrollment continues to exert pressure on fee-based auxiliary units such as the student health center, recreation center, athletics, housing, dining, student union, and student services/activities. We continue to implement cost-containment measures in these units, although debt service remains a sizable portion of the expenditures.

Overall, we believe the financial situation at LU has stabilized and is on a positive trajectory. However, LU continues to face 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 FY 2025 budget includes a 3% merit pool for faculty and staff.

Enrollment Outlook

As Lamar University has 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 FY24, LU experienced a 4.3% increase in headcount and an increase of 9% in total student credit hours (SCH) over FY23. Over the past five years, LU’s enrollment has grown 20%. In FY24 we observed a significant increase in international headcount and fully online SCHs, as well as a record number of degrees and certificates awarded over the past three years. These positive results reflect our continued investment in strategic enrollment management strategies. Online enrollment has grown by 10%, while on-campus undergraduate has stayed consistent the past few years. The FY25 budget reflects the continued growth of international non-resident enrollment and a projected increase of 1.5% in overall enrollment.

Strategic Investment Funds

The proposed budget has allocated \$4M from Designated funds to support future growth, priorities, and other university initiatives. Deploying these funds will require consideration of LU’s overall financial health and gathering 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 considering the Fiscal Year 2025 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

Lamar University

Budget Summary

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$	142,243,085	\$	149,446,124	\$	7,203,039 5.06 %
State Appropriations	\$	113,057,466	\$	114,588,359	\$	1,530,893 1.35 %
Sales and Services	\$	24,695,245	\$	23,660,745	\$	(1,034,500) (4.19)%
Other	\$	2,317,075	\$	2,268,000	\$	(49,075) (2.12)%
Operating Revenues	\$	282,312,871	\$	289,963,228	\$	7,650,357 2.71 %
Transfers In	\$	32,460,886	\$	36,368,234	\$	3,907,348 12.04 %
Budgeted Use of Fund Balance	\$	(2,024,645)	\$	-	\$	2,024,645 (100.00)%
Total Revenues	\$	312,749,112	\$	326,331,462	\$	13,582,350 4.34 %
Expenditures						
Instruction Support	\$	94,909,126	\$	96,503,070	\$	1,593,944 1.68 %
Research / Organized Research	\$	10,499,416	\$	10,471,115	\$	(28,301) (0.27)%
Public Service	\$	1,112,587	\$	1,211,269	\$	98,682 8.87 %
Academic Support	\$	23,911,181	\$	25,505,290	\$	1,594,109 6.67 %
Student Support	\$	11,561,844	\$	12,905,023	\$	1,343,179 11.62 %
Institutional Support	\$	34,668,381	\$	34,674,766	\$	6,385 0.02 %
Plant Support	\$	16,588,789	\$	17,898,165	\$	1,309,376 7.89 %
Scholarships & Fellowships	\$	20,499,691	\$	22,113,530	\$	1,613,839 7.87 %
Auxiliary Enterprises	\$	37,043,153	\$	38,777,627	\$	1,734,474 4.68 %
Operating Expenditures	\$	250,794,168	\$	260,059,855	\$	9,265,687 3.69 %
Transfers Out	\$	61,954,944	\$	66,271,607	\$	4,316,663 6.97 %
Total Expenditures	\$	312,749,112	\$	326,331,462	\$	13,582,350 4.34 %

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	97,024,283	\$	102,767,094	\$	5,742,811 5.92 %
Payroll Related Costs	\$	32,909,362	\$	34,474,792	\$	1,565,430 4.76 %
Travel	\$	3,131,036	\$	3,210,636	\$	79,600 2.54 %
Operations & Maintenance	\$	69,274,760	\$	69,476,657	\$	201,897 0.29 %
Utilities	\$	5,990,145	\$	6,064,583	\$	74,438 1.24 %
Capital	\$	2,137,744	\$	2,122,573	\$	(15,171) (0.71)%
Other	\$	40,326,838	\$	41,943,520	\$	1,616,682 4.01 %
Total Operating Expenditures	\$	250,794,168	\$	260,059,855	\$	9,265,687 3.69 %

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	21,683,533	\$	21,717,181	\$	33,648	0.16 %	
State Appropriation								
Bill Pattern General Revenue	\$	82,480,531	\$	82,457,971	\$	(22,560)	(0.03)%	
Benefits	\$	17,039,286	\$	18,592,739	\$	1,553,453	9.12 %	1
Higher Education Fund	\$	13,537,649	\$	13,537,649	\$	-	- %	
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	113,057,466	\$	114,588,359	\$	1,530,893	1.35 %	
Other Revenue	\$	480,000	\$	700,000	\$	220,000	45.83 %	2
Total Revenues	\$	135,220,999	\$	137,005,540	\$	1,784,541	1.32 %	
Transfers In								
Designated Tuition	\$	14,759,394	\$	18,283,988	\$	3,524,594	23.88 %	3
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	14,759,394	\$	18,283,988	\$	3,524,594	23.88 %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	149,980,393	\$	155,289,528	\$	5,309,135	3.54 %	

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Benefits	\$ 1,553,453	Increase appropriations determined by GAA.
2	Other Revenue	\$ 220,000	Increase revenue generation from Texas Academy enrollment.
3	Designated Tuition	\$ 3,524,594	Increase support for labor expenditures and merit.

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	62,480,279	\$	63,596,805	\$	1,116,526	1.79 %	
Research / Organized Research	\$	9,087,871	\$	8,966,051	\$	(121,820)	(1.34)%	
Public Service	\$	604,038	\$	636,540	\$	32,502	5.38 %	
Academic Support	\$	13,735,342	\$	15,510,006	\$	1,774,664	12.92 %	1
Student Service Support	\$	8,435,661	\$	9,336,897	\$	901,236	10.68 %	2
Institutional Support	\$	22,432,923	\$	23,280,768	\$	847,845	3.78 %	
Plant Support	\$	12,224,689	\$	12,969,032	\$	744,343	6.09 %	3
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	129,000,803	\$	134,296,099	\$	5,295,296	4.10 %	
Transfers Out								
TPEG	\$	3,470,691	\$	3,484,530	\$	13,839	0.40 %	
CCAP Debt Service	\$	8,871,250	\$	8,871,250	\$	-	- %	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant Other	\$	8,637,649	\$	8,637,649	\$	-	- %	
	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	20,979,590	\$	20,993,429	\$	13,839	0.07 %	
Total Budgeted Expenditures & Transfers Out	\$	149,980,393	\$	155,289,528	\$	5,309,135	3.54 %	

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ 1,774,664	Increase support for labor expenditures and merit.
2	Student Service Support	\$ 901,236	Increase support for labor expenditures and merit.
3	Plant Support	\$ 744,343	Increase support for labor expenditures and merit.

Lamar University

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	77,628,000	\$	80,779,000	\$	3,151,000	4.06 %	
Institutional Services Fee	\$	17,000,000	\$	19,650,000	\$	2,650,000	15.59 %	1
Advising Fee	\$	-	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$	-	\$	-	\$	-	- %	
Environmental Service Fee	\$	-	\$	-	\$	-	- %	
ID / One-Card Fee	\$	-	\$	-	\$	-	- %	
Library Fee	\$	330,000	\$	330,000	\$	-	- %	
International Education Fee	\$	33,000	\$	33,000	\$	-	- %	
Student Publication Fee	\$	-	\$	-	\$	-	- %	
Academic Program Fees	\$	8,400,000	\$	9,300,000	\$	900,000	10.71 %	2
Distance Learning Fee	\$	4,180,000	\$	3,730,000	\$	(450,000)	(10.77)%	3
Records Fee	\$	-	\$	-	\$	-	- %	
Recreation Fee	\$	-	\$	-	\$	-	- %	
University Center Fee	\$	-	\$	-	\$	-	- %	
International Study Fee	\$	-	\$	-	\$	-	- %	
Repeat Fee	\$	-	\$	-	\$	-	- %	
Other	\$	2,046,552	\$	2,526,943	\$	480,391	23.47 %	4
Total Tuition and Fees	\$	109,617,552	\$	116,348,943	\$	6,731,391	6.14 %	
Investment Income	\$	400,000	\$	400,000	\$	-	- %	
Other Revenue	\$	941,000	\$	713,000	\$	(228,000)	(24.23)%	5
Total Revenues	\$	110,958,552	\$	117,461,943	\$	6,503,391	5.86 %	
Transfers In								
TPEG	\$	3,470,691	\$	3,484,530	\$	13,839	0.40 %	
Auxiliary Funds	\$	1,238,480	\$	886,470	\$	(352,010)	(28.42)%	6
Other	\$	400,000	\$	-	\$	(400,000)	(100.00)%	7
Total Transfers In	\$	5,109,171	\$	4,371,000	\$	(738,171)	(14.45)%	
Budgeted Fund Balances	\$	(1,821,945)	\$	(614,854)	\$	1,207,091	(66.25)%	8
Total Budgeted Funds	\$	114,245,778	\$	121,218,089	\$	6,972,311	6.10 %	

Lamar University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Services Fee	\$ 2,650,000	Consolidation of Advising Fee, Tech Fee, ID Card Fee, Library Fee, and Records Fee. Increase based on anticipated online enrollment (40%) and adjustments from prior-year adopted budgets (60%).
2	Academic Program Fees	\$ 900,000	Increase based on anticipated online enrollment.
3	Distance Learning Fee	\$ (450,000)	Anticipated decline to hybrid delivery (online and campus enrolled).
4	Other	\$ 480,391	Increased MBA program enrollment and university web applications.
5	Other Revenue	\$ (228,000)	Reduction in scope from shared services agreement.
6	Auxiliary Funds	\$ (352,010)	Reduced housing support for scholarship inflation.
7	Other	\$ (400,000)	Decreased general restricted fund support to designated.
8	Budgeted Fund Balances	\$ 1,207,091	Increased support for university continued operations and reserve levels.

Lamar University

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	32,428,847	\$	32,906,265	\$	477,418	1.47 %	
Research / Organized Research	\$	1,411,545	\$	1,505,064	\$	93,519	6.63 %	
Public Service	\$	508,549	\$	574,729	\$	66,180	13.01 %	
Academic Support	\$	10,175,839	\$	9,995,284	\$	(180,555)	(1.77)%	
Student Support	\$	3,126,183	\$	3,568,126	\$	441,943	14.14 %	1
Institutional Support	\$	12,235,458	\$	11,393,998	\$	(841,460)	(6.88)%	2
Plant Support	\$	4,364,100	\$	4,929,133	\$	565,033	12.95 %	3
Scholarships & Fellowships	\$	20,499,691	\$	22,113,530	\$	1,613,839	7.87 %	4
Total Expenditures	\$	84,750,212	\$	86,986,129	\$	2,235,917	2.64 %	
Transfers Out								
System Assessment	\$	1,950,000	\$	2,039,135	\$	89,135	4.57 %	
Debt Service	\$	193,851	\$	195,591	\$	1,740	0.90 %	
E&G	\$	14,759,394	\$	18,283,988	\$	3,524,594	23.88 %	5
Auxiliary	\$	12,592,321	\$	13,713,246	\$	1,120,925	8.90 %	6
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	29,495,566	\$	34,231,960	\$	4,736,394	16.06 %	
Total Budgeted Expenditures & Transfers Out	\$	114,245,778	\$	121,218,089	\$	6,972,311	6.10 %	

Lamar University

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Support	\$ 441,943	Increased support for labor expenditures.
2	Institutional Support	\$ (841,460)	Decrease due to designated labor expenditures realigned to E&G.
3	Plant Support	\$ 565,033	Increased support for continued operations.
4	Scholarships & Fellowships	\$ 1,613,839	Increase to institutional funded scholarships.
5	E&G	\$ 3,524,594	Increase support for labor expenditures and merit.
6	Auxiliary	\$ 1,120,925	Increase support to Athletics, Health Center, and Student Center for continued operations.

Lamar University

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Fees								
Athletic Fee	\$	3,180,000	\$	3,800,000	\$	620,000	19.50 %	1
Medical Service Fee	\$	856,000	\$	870,000	\$	14,000	1.64 %	
Student Service Fee	\$	3,900,000	\$	3,700,000	\$	(200,000)	(5.13)%	2
Recreational Sport Fee	\$	1,396,000	\$	1,400,000	\$	4,000	0.29 %	
Student Center Fee	\$	1,405,000	\$	1,405,000	\$	-	- %	
Student Bus Fee	\$	-	\$	-	\$	-	- %	
ID Card Fee	\$	5,000	\$	5,000	\$	-	- %	
Other	\$	200,000	\$	200,000	\$	-	- %	
Total Fees	\$	10,942,000	\$	11,380,000	\$	438,000	4.00 %	
Sales and Services								
Housing	\$	13,970,000	\$	13,340,000	\$	(630,000)	(4.51)%	
Dining	\$	6,992,000	\$	6,670,000	\$	(322,000)	(4.61)%	
Parking	\$	377,000	\$	350,000	\$	(27,000)	(7.16)%	
Athletics	\$	2,392,500	\$	2,342,000	\$	(50,500)	(2.11)%	
Bookstore	\$	201,745	\$	201,745	\$	-	- %	
Other	\$	762,000	\$	757,000	\$	(5,000)	(0.66)%	
Total Sales and Services	\$	24,695,245	\$	23,660,745	\$	(1,034,500)	(4.19)%	
Investment Income	\$	-	\$	-	\$	-	- %	
Other Income	\$	496,075	\$	455,000	\$	(41,075)	(8.28)%	
Total Revenues	\$	36,133,320	\$	35,495,745	\$	(637,575)	(1.76)%	
Transfers In								
Designated Tuition	\$	12,592,321	\$	13,713,246	\$	1,120,925	8.90 %	3
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	12,592,321	\$	13,713,246	\$	1,120,925	8.90 %	
Budgeted Fund Balances	\$	(202,700)	\$	614,854	\$	817,554	(403.33)%	4
Total Budgeted Funds	\$	48,522,941	\$	49,823,845	\$	1,300,904	2.68 %	

Lamar University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 620,000	Application of fee extended to SCH through online course delivery.
2	Student Service Fee	\$ (200,000)	Reduction based on campus enrollment trends.
3	Designated Tuition	\$ 1,120,925	Increase support to Athletics, Health Center, and Student Center for continued operations.
4	Budgeted Fund Balances	\$ 817,554	Increase housing and food service reserve use supporting capital improvement, maintenance, and continued operations.

Lamar University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Athletic Fee	\$	-	\$	-	\$	-	- %	
Medical Service Fee	\$	1,344,687	\$	1,507,658	\$	162,971	12.12 %	
Student Service Fee	\$	1,941,753	\$	2,006,000	\$	64,247	3.31 %	
Recreational Sport Fee	\$	1,000,841	\$	820,587	\$	(180,254)	(18.01)%	
Student Center Fee	\$	748,018	\$	870,547	\$	122,529	16.38 %	
Student Bus Fee	\$	-	\$	-	\$	-	- %	
ID Card Fee	\$	5,000	\$	5,000	\$	-	- %	
Total Fee Based Expenditures	\$	5,040,299	\$	5,209,792	\$	169,493	3.36 %	
Housing	\$	7,457,165	\$	7,736,402	\$	279,237	3.74 %	
Dining	\$	6,077,000	\$	6,077,000	\$	-	- %	
Parking	\$	262,570	\$	262,688	\$	118	0.04 %	
Athletics	\$	16,933,878	\$	18,264,185	\$	1,330,307	7.86 %	1
Bookstore	\$	202,241	\$	178,640	\$	(23,601)	(11.67)%	
Other	\$	1,070,000	\$	1,048,920	\$	(21,080)	(1.97)%	
Total Sales & Services Based Expenditures	\$	32,002,854	\$	33,567,835	\$	1,564,981	4.89 %	
Transfers Out								
Debt Service								
Medical Service	\$	-	\$	-	\$	-	- %	
Athletics	\$	1,581,250	\$	1,587,250	\$	6,000	0.38 %	
Student Center	\$	1,638,711	\$	1,681,028	\$	42,317	2.58 %	
Student Service	\$	-	\$	-	\$	-	- %	
Housing	\$	5,317,483	\$	5,324,212	\$	6,729	0.13 %	
Dining	\$	312,364	\$	312,258	\$	(106)	(0.03)%	
Parking and Public Safety	\$	-	\$	-	\$	-	- %	
Recreational Sports	\$	1,191,500	\$	1,185,000	\$	(6,500)	(0.55)%	
Other	\$	-	\$	-	\$	-	- %	
Real Estate Rental	\$	-	\$	-	\$	-	- %	
Vending	\$	-	\$	8,000	\$	8,000	100.00 %	
Designated Funds	\$	1,238,480	\$	878,470	\$	(360,010)	(29.07)%	2
Other	\$	200,000	\$	70,000	\$	(130,000)	(65.00)%	
Total Transfers Out	\$	11,479,788	\$	11,046,218	\$	(433,570)	(3.78)%	
Total Budgeted Expenditures & Transfers Out	\$	48,522,941	\$	49,823,845	\$	1,300,904	2.68 %	

Lamar University

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletics	\$ 1,330,307	Increase support for scholarship inflation, personnel, and continuing operations.
2	Designated Funds	\$ (360,010)	Reduced housing support for scholarship inflation.

Lamar University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2025

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 180,000	\$ 82,000	\$ 60,000	\$ -	\$ -	\$ 20,000	\$ 2,500	\$ 12,500	\$ -	\$ 4,000
Game Guarantees	\$ 310,000	\$ 215,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ 15,000	\$ 45,000	\$ -	\$ 15,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 565,000	\$ 312,000	\$ 105,000	\$ -	\$ 15,000	\$ 130,000	\$ 22,500	\$ 27,500	\$ -	\$ 19,000
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	(21)	\$ -	\$ -	\$ -	\$ -
Total Budgeted Funds	\$ 565,000	\$ 312,000	\$ 105,000	\$ -	\$ 15,000	\$ 129,979	\$ 22,500	\$ 27,500	\$ -	\$ 19,000
Expenditures										
Salaries	\$ 1,183,265	\$ 633,120	\$ 351,740	\$ 199,827	\$ 150,755	\$ 510,124	\$ 192,583	\$ 181,285	\$ -	\$ 320,205
Benefits	\$ 331,314	\$ 177,274	\$ 98,487	\$ 55,952	\$ 42,211	\$ 142,835	\$ 53,923	\$ 50,760	\$ -	\$ 89,658
Travel	\$ 400,000	\$ 215,000	\$ 160,000	\$ 150,000	\$ 100,000	\$ 170,000	\$ 65,000	\$ 110,000	\$ -	\$ 170,000
Scholarships	\$ 2,205,000	\$ 380,000	\$ 325,000	\$ 660,000	\$ 230,000	\$ 430,000	\$ 320,000	\$ 285,000	\$ -	\$ 720,000
Other Maintenance & Operating	\$ 500,000	\$ 90,000	\$ 130,000	\$ 95,000	\$ 60,000	\$ 90,000	\$ 40,000	\$ 95,000	\$ -	\$ 100,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 4,619,579	\$ 1,495,394	\$ 1,065,227	\$ 1,160,779	\$ 582,966	\$ 1,342,959	\$ 671,506	\$ 722,045	\$ -	\$ 1,399,863
	TOTAL	TOTAL	OTHER	ADMIN	GRAND					
	MEN	WOMEN	ACTIVITIES		TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 322,000	\$ 39,000			\$ 361,000					
Game Guarantees	\$ 525,000	\$ 75,000			\$ 600,000					
Concessions	\$ -	\$ -			\$ -					
Other										
Advertising	\$ -	\$ -	\$ 435,000		\$ 435,000					
Licensing Fees	\$ -	\$ -			\$ -					
Camps	\$ 75,000	\$ 55,000			\$ 130,000					
NCAA Revenue Sharing	\$ -	\$ -	\$ 895,000		\$ 895,000					
Stadium Operations	\$ -	\$ -			\$ -					
Other	\$ 75,000	\$ 30,000	\$ 296,000		\$ 401,000					
Total Sales and Services	\$ 997,000	\$ 199,000	\$ 1,626,000	\$ -	\$ 2,822,000					
Designated Tuition	\$ -	\$ -	\$ 12,030,661		\$ 12,030,661					
Athletic Fee	\$ -	\$ -	\$ 5,000,000		\$ 5,000,000					
Total Tuition and Fees	\$ -	\$ -	\$ 17,030,661	\$ -	\$ 17,030,661					
Budgeted Fund Balances	\$ -	(21)	\$ 23,795	\$ 23,774	\$ 23,774					
Total Budgeted Funds	\$ 997,000	\$ 199,979	\$ 18,656,661	\$ 23,795	\$ 19,876,435					
Expenditures										
Salaries	\$ 2,518,707	\$ 1,204,197		\$ 2,172,765	\$ 5,895,669					
Fringe Benefits	\$ 705,238	\$ 337,176		\$ 608,375	\$ 1,650,789					
Travel	\$ 1,025,000	\$ 515,000		\$ 125,000	\$ 1,665,000					
Scholarships	\$ 3,800,000	\$ 1,755,000		\$ 145,000	\$ 5,700,000					
O&M	\$ 875,000	\$ 325,000		\$ 2,177,727	\$ 3,377,727					
Capital	\$ -	\$ -		\$ -	\$ -					
Debt Service	\$ 1,389,750	\$ 197,500		\$ -	\$ 1,587,250					
Other	\$ -	\$ -		\$ -	\$ -					
Total Budgeted Expenditures	\$ 10,313,695	\$ 4,333,873	\$ -	\$ 5,228,867	\$ 19,876,435					

Lamar University

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 23.75	\$ 23.75	\$ -	-	\$ -	-	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ -	\$ -	\$ -	-	\$ -	-	
Forecasted Revenue:							
SSF Revenue	\$ 3,900,000	\$ 3,700,000	\$ (200,000)	(5.13)%			1
Revenue Earned from Activities	\$ 100,000	\$ 100,000	-	-			
Interest Revenue	\$ -	\$ -	-	-			
Transfer In	\$ -	\$ -	-	-			
Total Forecasted Revenue:	\$ 4,000,000	\$ 3,800,000	\$ (200,000)	(5.00)%			
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -	\$ -	-	-			
2. Recreational Activities	\$ 600,000	\$ 600,000	-	-			
3. Health and Hospital Services	\$ -	\$ -	-	-			
4. Medical Services	\$ -	\$ -	-	-			
5. Intramural and Intercollegiate Athletics	\$ 1,500,000	\$ 1,200,000	\$ (300,000)	(20.00)%			2
6. Artists and Lecture Series	\$ 351,000	\$ 324,500	\$ (26,500)	(7.55)%			
7. Cultural Entertainment Series	\$ 30,000	\$ 40,000	\$ 10,000	33.33 %			
8. Debating and Oratorical Activities	\$ -	\$ -	-	-			
9. Student Publications	\$ 60,000	\$ 30,000	\$ (30,000)	(50.00)%			
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	\$ 65,000	\$ 65,000	-	-			
13. Other (See Detail Below)	\$ 1,410,753	\$ 1,521,500	\$ 110,747	7.85 %			
Total Budgeted Expenditures	\$ 4,041,753	\$ 3,806,000	\$ (235,753)	(5.83)%			
Estimated Student Services Fee Fund Balance at End of Year	\$ (41,753)	\$ (6,000)	\$ 35,753	(85.63)%			
Student Services Advisory Committee Meeting:	03/28/2023	03/21/2024					
Detail of Other:							
Title IX -Sexual Violence Education	\$ 144,018	\$ 151,223	\$ 7,205	5.00 %			
Contingency for unanticipated expenditures or unplanned variances	\$ 47,000	\$ 130,500	\$ 83,500	177.66 %			
International Student Council	\$ 30,000	\$ 40,000	\$ 10,000	33.33 %			
Retention (Orientation, Week of Welcome, Parents)	\$ 205,000	\$ 205,000	-	-			
Leadership (Leadership Development, Kemble Shaw Gentry Recognition)	\$ 60,000	\$ 56,000	\$ (4,000)	(6.67)%			
Homecoming	\$ 30,000	\$ 30,000	-	-			
Greek Life	\$ 68,000	\$ 41,000	\$ (27,000)	(39.71)%			
Co-sponsorship for Student Organizations	\$ 75,000	\$ 75,000	-	-			
Civic Engagement	\$ 40,000	\$ 20,000	\$ (20,000)	(50.00)%			
Major Events	\$ 75,000	\$ 125,000	\$ 50,000	66.67 %			
Cheer and Dance Operations	\$ 73,000	\$ 73,000	-	-			
Student Service Fee Administration	\$ 108,735	\$ 114,777	\$ 6,042	5.56 %			
Marching Band	\$ 300,000	\$ 265,000	\$ (35,000)	(11.67)%			
Student Relations Programming, Cardinal Activities Board, and Weekend Student Programming	\$ 155,000	\$ 195,000	\$ 40,000	25.81 %			
Provide Description	\$ -	\$ -	-	-			
Total Other	\$ 1,410,753	\$ 1,521,500	\$ 110,747	7.85 %			

Lamar University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	SSF Revenue	\$ (200,000)	Reduction based on campus enrollment trends.
2	5. Intramural and Intercollegiate Athletics	\$ (300,000)	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 & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 50,938,618	\$ 2,496,196	\$ 516,987	\$ 11,825,226	\$ 8,464,863	\$ 10,444,346	\$ 8,135,285	\$ 9,945,573	\$ 102,767,094	
Benefits	\$ 14,262,813	\$ 698,936	\$ 144,756	\$ 3,311,064	\$ 2,370,160	\$ 8,624,420	\$ 2,277,880	\$ 2,784,763	\$ 34,474,792	
Travel	\$ 622,300	\$ 158,000	\$ 3,500	\$ 157,000	\$ 181,000	\$ 206,000	\$ 35,000	\$ 1,847,836	\$ 3,210,636	
O&M	\$ 21,285,326	\$ 3,574,651	\$ 363,599	\$ 8,499,447	\$ 1,596,394	\$ 10,596,740	\$ 4,670,405	\$ 18,890,095	\$ 69,476,657	
Utilities	\$ 128,853	\$ 38,437	\$ 25,772	\$ 3,064	\$ 3,022	\$ 577,500	\$ 2,384,000	\$ 2,903,935	\$ 6,064,583	
Capital	\$ 257,706	\$ 784,402	\$ -	\$ 61,272	\$ 4,534	\$ 257,180	\$ 67,795	\$ 689,684	\$ 2,122,573	
Other	\$ 9,007,454	\$ 2,720,493	\$ 156,655	\$ 1,648,217	\$ 285,050	\$ 3,968,580	\$ 327,800	\$ 22,113,530	\$ 41,943,520	
Total Budget	\$ 96,503,070	\$ 10,471,115	\$ 1,211,269	\$ 25,505,290	\$ 12,905,023	\$ 34,674,766	\$ 17,898,165	\$ 22,113,530	\$ 38,777,627	\$ 260,059,855

Lamar University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2025

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 137,005,540	\$ 18,283,988	\$ -	\$ 155,289,528	\$ (134,296,099)	\$ (20,993,429)	\$ (155,289,528)	\$ (2,709,441)
Designated	\$ 117,461,943	\$ 4,371,000	\$ (614,854)	\$ 121,218,089	\$ (86,986,129)	\$ (34,231,960)	\$ (121,218,089)	\$ (29,860,960)
Auxiliary Enterprises	\$ 35,495,745	\$ 13,713,246	\$ 614,854	\$ 49,823,845	\$ (38,777,627)	\$ (11,046,218)	\$ (49,823,845)	\$ 2,667,028
Total	\$ 289,963,228	\$ 36,368,234	\$ -	\$ 326,331,462	\$ (260,059,855)	\$ (66,271,607)	\$ (326,331,462)	\$ (29,903,373)



Alisa White

Sam Houston State University

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

OFFICE OF THE PRESIDENT

Board of Regents
The Texas State University System

Dear Honorable Regents:

Sam Houston State University (SHSU) submits its \$470 million fiscal year 2025 Annual Operating Budget, inclusive of the SHSU – College of Osteopathic Medicine (COM), reflecting stable enrollment and state appropriations approved by the 88th Legislature. This balanced budget, supported by fund balance reserves, encompasses educational and general funds, designated funds, and auxiliary enterprises. The following is a summary of new initiatives and key highlights included in the 2025 budget.

Enrollment Outlook:

In fiscal year 2024, SHSU maintained a stable enrollment of 21,403 students for the Fall 2023 semester, which includes 484 students from the SHSU College of Osteopathic Medicine. The proposed budget is based on flat enrollment, continuing a conservative approach given the unpredictability of economic impacts on student retention and new student enrollments, particularly in the transfer and graduate markets.

Educational & General Appropriated Funds:

For 2025, the university's appropriated general revenue will increase by approximately \$1.85 million, primary due to an increase of \$2.96 million in appropriated fringe benefits. Additional increases include \$0.48 million in statutory tuition for SHSU-COM and a budgeted Hazlewood reimbursement of \$4.8 million for the main campus. These gains are offset by a technical change of support salaries being placed on COM state funding in lieu of the previous year's \$2.6 million administrative transfer to SHSU main and a \$4.2 million reduction in the LEMIT/CMIT appropriation revenue.

Designated Funds:

The designated funds budget projects an overall revenue decrease of \$1.4 million, mainly attributed to reduced reliance on fund balance reserves (\$1.9 million reduction) and lower student headcount impacting student-designated tuition and fees (\$1.5 million reduction). However, the College of Osteopathic Medicine projects an increase of \$1.5 million in designated funds due to an added cohort along with a \$0.5 million dollar increase in TPEG transfers.

Auxiliary Funds:

The auxiliary funds budget reflects an increase of \$5.6 million, driven by a \$4.9 million increase in projected revenue from expanded housing and dining services and pricing adjustments, along with \$0.3 million from additional Bearkat course revenue, \$0.3 million from additional COM Clinic revenue, and \$0.3 million from Coliseum revenue.

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

Major Budgeted Initiatives:

The budget includes:

- Establishment of the College of Health Science’s Physician Assistant/Physical Therapist program.
- Program-specific marketing to support colleges and enrollment strategically.
- Initiatives aimed at enhancing student success and retention.

Conclusion:

Sam Houston State University’s financial health and enrollment, supported by a slight increase in semester credit hours in fiscal year 2024, remain robust. We anticipate concluding fiscal year 2024 in a strong financial position. Early indicators for Fall 2024 are positive, and the fiscal year 2025 budget provides a solid foundation for continued growth and student success.

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

Sincerely,



Alisa R. White, PhD, President

7-10-2024
Date



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

7-10-2024
Date

Sam Houston State University

Budget Summary

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 222,449,426	\$	221,004,812	\$	(1,444,614)	(0.65)%
State Appropriations	\$ 123,662,091	\$	125,873,718	\$	2,211,627	1.79 %
Sales and Services	\$ 51,505,216	\$	56,461,754	\$	4,956,538	9.62 %
Other	\$ 19,519,249	\$	19,148,186	\$	(371,063)	(1.90)%
Operating Revenues	\$ 417,135,982	\$	422,488,470	\$	5,352,488	1.28 %
Transfers In	\$ 6,862,115	\$	4,427,513	\$	(2,434,602)	(35.48)%
Budgeted Use of Fund Balance	\$ 4,593,550	\$	3,977,726	\$	(615,824)	(13.41)%
Total Revenues	\$ 428,591,647	\$	430,893,709	\$	2,302,062	0.54 %
Expenditures						
Instruction Support	\$ 113,497,867	\$	117,465,756	\$	3,967,889	3.50 %
Research / Organized Research	\$ 6,652,583	\$	6,656,022	\$	3,439	0.05 %
Public Service	\$ 17,207,706	\$	12,335,645	\$	(4,872,061)	(28.31)%
Hospitals and Clinics	\$ -	\$	-	\$	-	-
Academic Support	\$ 68,752,150	\$	68,247,454	\$	(504,696)	(0.73)%
Student Support	\$ 22,825,475	\$	22,447,445	\$	(378,030)	(1.66)%
Institutional Support	\$ 36,830,874	\$	35,271,825	\$	(1,559,049)	(4.23)%
Plant Support	\$ 22,054,281	\$	22,015,089	\$	(39,192)	(0.18)%
Scholarships & Fellowships	\$ 23,732,580	\$	23,921,148	\$	188,568	0.79 %
Auxiliary Enterprises	\$ 68,230,570	\$	72,962,689	\$	4,732,119	6.94 %
Operating Expenditures	\$ 379,784,086	\$	381,323,073	\$	1,538,987	0.41 %
Transfers Out	\$ 48,807,561	\$	49,570,636	\$	763,075	1.56 %
Total Expenditures	\$ 428,591,647	\$	430,893,709	\$	2,302,062	0.54 %

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 192,921,005	\$	192,865,833	\$	(55,172)	(0.03)%
Payroll Related Costs	\$ 49,949,899	\$	51,653,816	\$	1,703,917	3.41 %
Travel	\$ 5,557,955	\$	5,963,515	\$	405,560	7.30 %
Operations & Maintenance	\$ 103,517,085	\$	102,420,395	\$	(1,096,690)	(1.06)%
Utilities	\$ 8,392,522	\$	8,348,364	\$	(44,158)	(0.53)%
Capital	\$ 19,445,620	\$	20,071,150	\$	625,530	3.22 %
Other	\$ -	\$	-	\$	-	-
Total Operating Expenditures	\$ 379,784,086	\$	381,323,073	\$	1,538,987	0.41 %

Sam Houston State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	29,597,725	\$	30,037,593	\$	439,868	1.49 %	
State Appropriation								
Bill Pattern General Revenue	\$	76,523,005	\$	76,488,965	\$	(34,040)	(0.04)%	
Benefits	\$	19,996,073	\$	21,594,155	\$	1,598,082	7.99 %	1
Higher Education Fund	\$	18,787,013	\$	18,787,013	\$	-	- %	
Hazlewood Reimbursement	\$	-	\$	4,890,585	\$	4,890,585	100.00 %	2
Other	\$	8,356,000	\$	4,113,000	\$	(4,243,000)	(50.78)%	3
Total State Appropriations	\$	123,662,091	\$	125,873,718	\$	2,211,627	1.79 %	
Other Revenue	\$	589,418	\$	589,852	\$	434	0.07 %	
Total Revenues	\$	153,849,234	\$	156,501,163	\$	2,651,929	1.72 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	2,694,216	\$	-	\$	(2,694,216)	(100.00)%	4
Total Transfers In	\$	2,694,216	\$	-	\$	(2,694,216)	(100.00)%	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	156,543,450	\$	156,501,163	\$	(42,287)	(0.03)%	

Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Benefits	\$ 1,598,082	Increase in benefit allocation on final appropriated bill
2	Hazlewood Reimbursement	\$ 4,890,585	The increase in the Hazlewood Reimbursement was not budgeted in FY24.
3	Other	\$ (4,243,000)	Decrease in the second year of appropriations for Law Enforcement Management Institute of Texas and Correctional Management Institute of Texas.
4	Other	\$ (2,694,216)	Will not transfer COM overhead allowance. Support positions to be directly paid on COM funds.

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 69,089,229	\$	72,694,182	\$	3,604,953	5.22 %	1
Research / Organized Research	\$ 1,620,113	\$	1,721,530	\$	101,417	6.26 %	
Public Service	\$ 16,168,562	\$	11,329,982	\$	(4,838,580)	(29.93)%	2
Academic Support	\$ 24,680,306	\$	24,005,010	\$	(675,296)	(2.74)%	
Student Service Support	\$ 5,026,597	\$	5,356,968	\$	330,371	6.57 %	3
Institutional Support	\$ 9,392,317	\$	10,296,869	\$	904,552	9.63 %	4
Plant Support	\$ 8,816,127	\$	9,346,559	\$	530,432	6.02 %	5
Scholarships & Fellowships	\$ 3,000	\$	3,000	\$	-	-	
Total Expenditures	\$ 134,796,251	\$	134,754,100	\$	(42,151)	(0.03)%	
Transfers Out							
TPEG	\$ 4,167,899	\$	4,177,513	\$	9,614	0.23 %	
TRB Debt Service	\$ 12,236,650	\$	12,238,150	\$	1,500	0.01 %	
HEF - Debt Service	\$ 5,342,650	\$	5,331,400	\$	(11,250)	(0.21)%	
HEF - Plant	\$ -	\$	-	\$	-	-	
Other	\$ -	\$	-	\$	-	-	
Total Transfers Out	\$ 21,747,199	\$	21,747,063	\$	(136)	- %	
Total Budgeted Expenditures & Transfers Out	\$ 156,543,450	\$	156,501,163	\$	(42,287)	(0.03)%	

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 3,604,953	Increase of state funding allocated to support faculty salaries. Allocation increase of HEF funds to support Instruction.
2	Public Service	\$ (4,838,580)	Reduced expended budget from revenue decrease on Appropriated LEMIT and CMIT funding
3	Student Service Support	\$ 330,371	Increase of state funding allocated to support student service. Allocation increase of HEF funds to support student service.
4	Institutional Support	\$ 904,552	Increase of state funding allocated for institutional support. Allocation increase of HEF funds for institutional support.
5	Plant Support	\$ 530,432	Increase of state funding allocated to support plant initiatives. Allocation increase of HEF funds to support plant initiatives.

Sam Houston State University

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	96,452,274	\$	96,057,452	\$	(394,822)	(0.41)%
Institutional Services Fee	\$	40,974,888	\$	40,888,976	\$	(85,912)	(0.21)%
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	\$	1,791,314	\$	1,747,753	\$	(43,561)	(2.43)%
Distance Learning Fee	\$	21,904,420	\$	21,311,873	\$	(592,547)	(2.71)%
Records Fee	\$	-	\$	-	\$	-	-%
Recreation Fee	\$	4,257,181	\$	3,895,871	\$	(361,310)	(8.49)% 1
University Center Fee	\$	1,895,513	\$	1,900,869	\$	5,356	0.28 %
International Study Fee	\$	39,000	\$	40,000	\$	1,000	2.56 %
Repeat Fee	\$	-	\$	-	\$	-	-%
Other	\$	-	\$	-	\$	-	-%
Total Tuition and Fees	\$	167,314,590	\$	165,842,794	\$	(1,471,796)	(0.88)%
Investment Income	\$	3,613,608	\$	2,460,189	\$	(1,153,419)	(31.92)% 2
Other Revenue	\$	7,245,140	\$	7,247,240	\$	2,100	0.03 %
Total Revenues	\$	178,173,338	\$	175,550,223	\$	(2,623,115)	(1.47)%
Transfers In							
TPEG	\$	4,167,899	\$	4,177,513	\$	9,614	0.23 %
Auxiliary Funds	\$	-	\$	-	\$	-	-%
Other	\$	-	\$	-	\$	-	-%
Total Transfers In	\$	4,167,899	\$	4,177,513	\$	9,614	0.23 %
Budgeted Fund Balances	\$	3,903,755	\$	3,434,079	\$	(469,676)	(12.03)% 3
Total Budgeted Funds	\$	186,244,992	\$	183,161,815	\$	(3,083,177)	(1.66)%

Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Recreation Fee	\$ (361,310)	Decrease in enrollment
2	Investment Income	\$ (1,153,419)	Budget of excess to cover one-time investment of new website and branding research
3	Budgeted Fund Balances	\$ (469,676)	Reduction of Fund Balance Budget Fund Balance Breakdown: Institutional Fee - \$423,494 SHSU Online - \$600,000 Distance Learning Innovation - \$1,750,000 Various College Distance Learning - \$393,498 Undergrad Application Fee - \$100,000 Nursing Program Fee - \$150,000 College of Science Program Fee - \$17,087

Sam Houston State University

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	44,408,638	\$	44,771,574	\$	362,936	0.82 %	
Research / Organized Research	\$	5,032,470	\$	4,934,492	\$	(97,978)	(1.95)%	
Public Service	\$	1,039,144	\$	1,005,663	\$	(33,481)	(3.22)%	
Academic Support	\$	44,071,844	\$	44,242,444	\$	170,600	0.39 %	
Student Support	\$	17,798,878	\$	17,090,477	\$	(708,401)	(3.98)%	
Institutional Support	\$	27,438,557	\$	24,974,956	\$	(2,463,601)	(8.98)%	1
Plant Support	\$	13,238,154	\$	12,668,530	\$	(569,624)	(4.30)%	
Scholarships & Fellowships	\$	23,729,580	\$	23,918,148	\$	188,568	0.79 %	
Total Expenditures	\$	176,757,265	\$	173,606,284	\$	(3,150,981)	(1.78)%	
Transfers Out								
System Assessment	\$	2,850,000	\$	3,105,688	\$	255,688	8.97 %	2
Debt Service	\$	6,637,727	\$	6,449,843	\$	(187,884)	(2.83)%	
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	9,487,727	\$	9,555,531	\$	67,804	0.71 %	
Total Budgeted Expenditures & Transfers Out	\$	186,244,992	\$	183,161,815	\$	(3,083,177)	(1.66)%	

Sam Houston State University

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ (2,463,601)	Excess of investment income in FY24 for one-time purchase, staff moved to COM funds to cover administrative support
2	System Assessment	\$ 255,688	Increased system assessment pricing in FY24

Sam Houston State University

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	9,890,415	\$	9,754,395	\$	(136,020)	(1.38)%
Medical Service Fee	\$	3,456,219	\$	3,355,729	\$	(100,490)	(2.91)%
Student Service Fee	\$	8,367,185	\$	8,252,346	\$	(114,839)	(1.37)%
Recreational Sport Fee	\$	-			\$	-	-%
Student Center Fee	\$	3,823,292	\$	3,761,955	\$	(61,337)	(1.60)%
Student Bus Fee	\$	-			\$	-	-%
ID Card Fee	\$	-			\$	-	-%
Other	\$	-			\$	-	-%
Total Fees	\$	25,537,111	\$	25,124,425	\$	(412,686)	(1.62)%
Sales and Services							
Housing	\$	25,783,216	\$	27,290,754	\$	1,507,538	5.85 % 1
Dining	\$	13,345,000	\$	16,794,000	\$	3,449,000	25.84 % 2
Parking	\$	4,127,000	\$	4,127,000	\$	-	-%
Athletics	\$	6,550,000	\$	6,550,000	\$	-	-%
Bookstore	\$	1,700,000	\$	1,700,000	\$	-	-%
Hospital and Clinics	\$	-			\$	-	-%
Other	\$	-			\$	-	-%
Total Sales and Services	\$	51,505,216	\$	56,461,754	\$	4,956,538	9.62 %
Investment Income	\$	-			\$	-	-%
Other Income	\$	8,071,083	\$	8,850,905	\$	779,822	9.66 % 3
Total Revenues	\$	85,113,410	\$	90,437,084	\$	5,323,674	6.25 %
Transfers In							
Designated Tuition	\$	-			\$	-	-%
Other	\$	-	\$	250,000	\$	250,000	100.00 % 4
Total Transfers In	\$	-	\$	250,000	\$	250,000	100.00 %
Budgeted Fund Balances	\$	689,795	\$	543,647	\$	(146,148)	(21.19)%
Total Budgeted Funds	\$	85,803,205	\$	91,230,731	\$	5,427,526	6.33 %

Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 1,507,538	Increased revenue due to new resident hall purchase and housing rate increase
2	Dining	\$ 3,449,000	Increased revenue from additional housed students from new resident hall and dining rate increase
3	Other Income	\$ 779,822	Various revenue increases such as change of Coliseum funding type (\$281,000), increase of revenue estimation for Bearkat Course (\$300,000), increased revenue estimation for music camps (\$58,000), increased revenue estimation for beef sales (\$50,000), and increased revenue estimation for Crimes Law Enforcement (\$50,000), and TSUS Shared Service transfer that had not been previously recorded (\$250,000).
4	Other	\$ 250,000	Transfer from TSUS as a shared service for handling of board hearing IT Support. This is a correction as it was not previously recorded as a transfer. Fund Balance Breakdown: Medical Services Fee - \$337,454 Student Service Fee - \$64,193 Diplomas & Transcripts - \$142,000

Sam Houston State University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Athletic Fee	\$	9,765,415	\$	9,629,395	\$	(136,020)	(1.39)%	
Medical Service Fee	\$	3,478,044	\$	3,139,833	\$	(338,211)	(9.72)%	1
Student Service Fee	\$	7,327,399	\$	6,930,314	\$	(397,085)	(5.42)%	2
Recreational Sport Fee	\$	-	\$		\$	-	-	
Student Center Fee	\$	2,272,522	\$	2,193,847	\$	(78,675)	(3.46)%	
Student Bus Fee	\$	-	\$		\$	-	-	
ID Card Fee	\$	-	\$		\$	-	-	
Total Fee Based Expenditures	\$	22,843,380	\$	21,893,389	\$	(949,991)	(4.16)%	
Housing	\$	14,314,372	\$	15,132,660	\$	818,288	5.72 %	3
Dining	\$	12,757,650	\$	16,206,650	\$	3,449,000	27.03 %	4
Parking	\$	3,043,750	\$	3,043,750	\$	-	-	
Athletics	\$	6,550,000	\$	6,550,000	\$	-	-	
Bookstore	\$	1,700,000	\$	1,700,000	\$	-	-	
Hospital and Clinics	\$	-	\$		\$	-	-	
Other	\$	7,021,418	\$	8,436,240	\$	1,414,822	20.15 %	5
Total Sales & Services Based Expenditures	\$	45,387,190	\$	51,069,300	\$	5,682,110	12.52 %	
Transfers Out								
Debt Service								
Medical Service	\$	549,600	\$	553,350	\$	3,750	0.68 %	
Athletics	\$	125,000	\$	125,000	\$	-	-	
Student Center	\$	1,750,770	\$	1,768,108	\$	17,338	0.99 %	
Student Service	\$	1,456,156	\$	1,441,225	\$	(14,931)	(1.03)%	
Housing	\$	11,468,844	\$	12,158,094	\$	689,250	6.01 %	6
Dining	\$	587,350	\$	587,350	\$	-	-	
Parking and Public Safety	\$	1,083,250	\$	1,083,250	\$	-	-	
Recreational Sports	\$	-	\$		\$	-	-	
Other	\$	-	\$		\$	-	-	
Real Estate Rental	\$	251,665	\$	251,665	\$	-	-	
Vending	\$	300,000	\$	300,000	\$	-	-	
Designated Funds	\$	-	\$		\$	-	-	
Other	\$	-	\$		\$	-	-	
Total Transfers Out	\$	17,572,635	\$	18,268,042	\$	695,407	3.96 %	
Total Budgeted Expenditures & Transfers Out	\$	85,803,205	\$	91,230,731	\$	5,427,526	6.33 %	

Sam Houston State University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Medical Service Fee	\$ (338,211)	Decreased revenue from loss of enrollment and reduced budgeted fund balance
2	Student Service Fee	\$ (397,085)	Decreased revenue from loss of enrollment and reduced budgeted fund balance
3	Housing	\$ 818,288	Increased revenue due to new resident hall purchase and housing rate increase
4	Dining	\$ 3,449,000	Increased revenue from additional housed students from new resident hall and dining rate increase
5	Other	\$ 1,414,822	Various revenue increases such as change of Coliseum funding type (\$281,000), increase of revenue estimation for Bearkat Course (\$300,000), increased revenue estimation for music camps (\$58,000), increased revenue estimation for beef sales (\$50,000), and increased revenue estimation for Crimes Law Enforcement (\$50,000), and TSUS Shared Service transfer that had not been previously recorded (\$250,000).
6	Housing	\$ 689,250	Bond for new resident hall purchase

Sam Houston State University

**Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2025**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 405,000	\$ 55,000	\$ 85,000			\$ 7,500	\$ 5,000	\$ 10,000		\$ 2,500
Game Guarantees	\$ 1,125,000	\$ 375,000				\$ 75,000				
Concessions	\$ 80,000		\$ 25,000					\$ 5,000		
Other										
Advertising										
Licensing Fees										
Camps										
NCAA Revenue Sharing										
Stadium Operations										
Other	\$ 693,000	\$ 100,000	\$ 100,000	\$ 50,000		\$ 100,000		\$ 100,000	\$ 50,000	
Total Sales and Services	\$ 2,303,000	\$ 530,000	\$ 210,000	\$ 50,000	\$ -	\$ 182,500	\$ 5,000	\$ 115,000	\$ 50,000	\$ 2,500
Designated Tuition	\$ 1,629,688	\$ 375,600	\$ 306,540	\$ 330,120	\$ 117,900	\$ 430,500	\$ 314,400	\$ 314,400	\$ 471,600	\$ 885,600
Athletic Fee	\$ 3,494,909	\$ 1,069,650	\$ 812,381	\$ 292,624	\$ 222,758	\$ 707,184	\$ 414,048	\$ 432,490	\$ 292,624	\$ 1,067,390
Total Tuition and Fees	\$ 5,124,597	\$ 1,445,250	\$ 1,118,921	\$ 622,744	\$ 340,658	\$ 1,137,684	\$ 728,448	\$ 746,890	\$ 764,224	\$ 1,952,990
Budgeted Fund Balances										
Total Budgeted Funds	\$ 7,427,597	\$ 1,975,250	\$ 1,328,921	\$ 672,744	\$ 340,658	\$ 1,320,184	\$ 733,448	\$ 861,890	\$ 814,224	\$ 1,955,490
Expenditures										
Salaries	\$ 1,712,547	\$ 562,250	\$ 420,181	\$ 135,024	\$ 110,758	\$ 409,384	\$ 139,048	\$ 160,890	\$ 135,024	\$ 427,090
Benefits	\$ 360,000	\$ 125,000	\$ 115,000	\$ 45,000	\$ 36,000	\$ 105,000	\$ 60,000	\$ 65,000	\$ 45,000	\$ 165,000
Travel	\$ 800,000	\$ 309,500	\$ 284,000	\$ 114,500	\$ 42,100	\$ 227,500	\$ 158,200	\$ 234,500	\$ 114,500	\$ 329,800
Scholarships	\$ 2,439,500	\$ 425,600	\$ 306,540	\$ 330,120	\$ 117,900	\$ 430,500	\$ 314,400	\$ 314,400	\$ 471,600	\$ 885,600
Other Maintenance & Operating	\$ 524,850	\$ 130,900	\$ 98,800	\$ 52,150	\$ 36,700	\$ 75,800	\$ 64,900	\$ 80,200	\$ 52,150	\$ 172,600
Capital										
Total Budgeted Expenditures	\$ 5,836,897	\$ 1,553,250	\$ 1,224,521	\$ 676,794	\$ 343,458	\$ 1,248,184	\$ 736,548	\$ 854,990	\$ 818,274	\$ 1,980,090
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 545,000	\$ 25,000		\$ -	\$ 570,000					
Game Guarantees	\$ 1,500,000	\$ 75,000		\$ -	\$ 1,575,000					
Concessions	\$ 105,000	\$ 5,000		\$ -	\$ 110,000					
Other										
Advertising	\$ -	\$ -		\$ 500,000	\$ 500,000					
Licensing Fees	\$ -	\$ -		\$ 345,000	\$ 345,000					
Camps	\$ -	\$ -		\$ -	\$ -					
NCAA Revenue Sharing	\$ -	\$ -		\$ 3,405,000	\$ 3,405,000					
Stadium Operations	\$ -	\$ -		\$ 45,000	\$ 45,000					
Other	\$ 943,000	\$ 250,000		\$ 210,600	\$ 1,403,600					
Total Sales and Services	\$ 3,093,000	\$ 355,000	\$ -	\$ 4,505,600	\$ 7,953,600					
Designated Tuition	\$ 2,759,848	\$ 2,416,500		\$ -	\$ 5,176,348					
Athletic Fee	\$ 5,892,322	\$ 2,913,736		\$ 948,337	\$ 9,754,395					
Total Tuition and Fees	\$ 8,652,170	\$ 5,330,236	\$ -	\$ 948,337	\$ 14,930,743					
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Budgeted Funds	\$ 11,745,170	\$ 5,685,236	\$ -	\$ 5,453,937	\$ 22,884,343					
Expenditures										
Salaries	\$ 2,940,760	\$ 1,271,436		\$ 2,775,621	\$ 6,987,817					
Fringe Benefits	\$ 681,000	\$ 440,000		\$ 912,807	\$ 2,033,807					
Travel	\$ 1,550,100	\$ 1,064,500		\$ 13,500	\$ 2,628,100					
Scholarships	\$ 3,619,660	\$ 2,416,500		\$ 215,000	\$ 6,251,160					
O&M	\$ 843,400	\$ 445,650		\$ 3,308,809	\$ 4,597,859					
Capital	\$ -	\$ -		\$ 50,000	\$ 50,000					
Debt Service				\$ 335,600	\$ 335,600					
Other				\$ -	\$ -					
Total Budgeted Expenditures	\$ 9,634,920	\$ 5,638,086	\$ -	\$ 7,611,337	\$ 22,884,343					

Sam Houston State University

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

	FY 2024		FY 2025		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)	\$	852,700	\$	926,649	\$	73,949	8.67 %
Forecasted Revenue:							
SSF Revenue	\$	8,367,185	\$	8,252,346	\$	(114,839)	(1.37)%
Revenue Earned from Activities	\$	115,000	\$	55,000	\$	(60,000)	(52.17)%
Interest Revenue	\$	-	\$	-	\$	-	-
Transfer In	\$	-	\$	-	\$	-	-
Total Forecasted Revenue:	\$	8,482,185	\$	8,307,346	\$	(174,839)	(2.06)%
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	\$	140,988	\$	136,826	\$	(4,162)	(2.95)%
8. Debating and Oratorical Activities	\$	-	\$	-	\$	-	-
9. Student Publications	\$	639	\$	630	\$	(9)	(1.41)%
10. Student Government	\$	75,238	\$	74,205	\$	(1,033)	(1.37)%
11. Student Fee Advisory Committee	\$	-	\$	-	\$	-	-
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$	-	\$	-	\$	-	-
13. Other (See Detail Below)	\$	8,566,690	\$	8,159,878	\$	(406,812)	(4.75)%
Total Budgeted Expenditures	\$	8,783,555	\$	8,371,539	\$	(412,016)	(4.69)%
Estimated Student Services Fee Fund Balance at End of Year	\$	551,330	\$	862,456	\$	311,126	56.43 %
Student Services Advisory Committee Meeting:							
		03/19/2023		03/23/2024			
Detail of Other:							
Counseling Center	\$	1,502,664	\$	1,452,232	\$	(50,432)	(3.36)%
Special Population	\$	668,706	\$	468,709	\$	(199,997)	(29.91)%
Legal Services for Students	\$	301,314	\$	297,178	\$	(4,136)	(1.37)%
Student Travel	\$	293,797	\$	291,518	\$	(2,279)	(0.78)%
Scholarship Program	\$	548,886	\$	546,540	\$	(2,346)	(0.43)%
Dean of Student Life Salary Personnel	\$	1,074,606	\$	902,146	\$	(172,460)	(16.05)%
Student Activities Salaries	\$	593,232	\$	495,811	\$	(97,421)	(16.42)%
Student Support Service	\$	649,310	\$	704,519	\$	55,209	8.50 %
University Camp Phase II	\$	1,450,386	\$	1,537,801	\$	87,415	6.03 %
Student Service Construction	\$	288,725	\$	284,762	\$	(3,963)	(1.37)%
Provide Description	\$	1,195,064	\$	1,178,662	\$	(16,402)	(1.37)%
Provide Description	\$	-	\$	-	\$	-	-
Provide Description	\$	-	\$	-	\$	-	-
Provide Description	\$	-	\$	-	\$	-	-
Total Other	\$	8,566,690	\$	8,159,878	\$	(406,812)	(4.75)%

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 & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 88,356,032	\$ 4,025,560	\$ 5,002,089	\$ -	\$ 28,777,370	\$ 13,580,832	\$ 18,451,229	\$ 10,386,246	\$ 162,000	\$ 24,124,475	\$ 192,865,833
Benefits	\$ 21,017,632	\$ 775,365	\$ 1,135,858	\$ -	\$ 7,451,149	\$ 4,181,098	\$ 6,640,700	\$ 3,189,602	\$ -	\$ 7,262,412	\$ 51,653,816
Travel	\$ 1,822,992	\$ 43,717	\$ 146,500	\$ -	\$ 861,675	\$ 198,604	\$ 432,047	\$ 37,366	\$ 5,000	\$ 2,415,614	\$ 5,963,515
O&M	\$ 4,749,101	\$ 1,697,491	\$ 5,856,870	\$ -	\$ 17,085,715	\$ 3,860,316	\$ 9,126,889	\$ 3,365,392	\$ 23,754,148	\$ 32,924,473	\$ 102,420,395
Utilities	\$ 42,442	\$ 1,100	\$ 127,836	\$ -	\$ 62,463	\$ 311,095	\$ 21,228	\$ 4,553,982	\$ -	\$ 3,228,218	\$ 8,348,364
Capital	\$ 1,477,558	\$ 112,789	\$ 66,492	\$ -	\$ 14,009,082	\$ 315,500	\$ 599,732	\$ 482,500	\$ -	\$ 3,007,497	\$ 20,071,150
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budget	\$117,465,757	\$6,656,022	\$12,335,645	\$ -	\$68,247,454	\$22,447,445	\$35,271,825	\$ 22,015,088	\$ 23,921,148	\$72,962,689	\$381,323,073

Sam Houston State University

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT		
Pell Grant	\$	42,000,000	\$	42,000,000	\$	-	-	
Other Federal Grant	\$	2,000,000	\$	2,000,000	\$	-	-	
TEXAS Grant	\$	16,000,000	\$	17,922,696	\$	1,922,696	12.02 %	1
Endowment Income Distributions	\$	5,142,941	\$	5,006,808	\$	(136,133)	(2.65)%	
Charter School	\$	4,087,545	\$	4,397,209	\$	309,664	7.58 %	2
Osteopathic Medicine	\$	-	\$	-	\$	-	-	
Other Grants/Research	\$	28,005,215	\$	31,290,475	\$	3,285,260	11.73 %	3
Discounts & Allowances	\$	(58,000,000)	\$	(58,000,000)	\$	-	-	
Total Revenues	\$	39,235,701	\$	44,617,188	\$	5,381,487	13.72 %	
Transfers In								
Other	\$	-	\$	-	\$	-	-	
Total Transfers In	\$	-	\$	-	\$	-	-	
Budgeted Use of Fund Balances	\$	-	\$	-	\$	-	-	
Total Budgeted Funds	\$	39,235,701	\$	44,617,188	\$	5,381,487	13.72 %	

Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	TEXAS Grant	\$ 1,922,696	Increase in FY25 TEXAS Grant Initial Preliminary Allocation
2	Charter School	\$ 309,664	Increase in revenue from increased pricing and attendance
3	Other Grants/Research	\$ 3,285,260	Increase in grant activity and allocation

Sam Houston State University

Table G 2
Restricted Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	637,077	\$	1,488,088	\$	851,011	133.58 %	1
Research / Organized Research	\$	7,659,796	\$	11,035,612	\$	3,375,816	44.07 %	2
Public Service	\$	22,431,244	\$	23,350,689	\$	919,445	4.10 %	
Academic Support	\$	1,646,777	\$	693,535	\$	(953,242)	(57.89)%	3
Student Support	\$	28,750	\$	28,202	\$	(548)	(1.91)%	
Institutional Support	\$	386,789	\$	345,770	\$	(41,019)	(10.61)%	
Plant Support	\$	-	\$	-	\$	-	- %	
Scholarships & Fellowships	\$	64,445,268	\$	65,675,292	\$	1,230,024	1.91 %	
Discounts & Allowances	\$	(58,000,000)	\$	(58,000,000)	\$	-	- %	
Total Expenditures	\$	39,235,701	\$	44,617,188	\$	5,381,487	13.72 %	
<hr/>								
Transfers Out								
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	-	\$	-	\$	-	- %	
<hr/>								
Total Budgeted Expenditures & Transfers Out	\$	39,235,701	\$	44,617,188	\$	5,381,487	13.72 %	

Sam Houston State University

**Table G 2
Restricted Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 851,011	Increase in grant activity/awards that supports instruction
2	Research / Organized Research	\$ 3,375,816	Increase in grant activity/awards that supports research
3	Academic Support	\$ (953,242)	Decrease in grant activity/awards that supports academic support

Sam Houston State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2025

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$156,501,163	\$ -	\$ -	\$156,501,163	\$(134,754,100)	\$(21,747,063)	\$(156,501,163)	\$(21,747,063)
Designated	\$175,550,223	\$4,177,513	\$3,434,079	\$183,161,815	\$(173,606,284)	\$ (9,555,531)	\$(183,161,815)	\$ (5,378,018)
Auxiliary Enterprises	\$ 90,437,084	\$ 250,000	\$ 543,647	\$ 91,230,731	\$ (72,962,689)	\$(18,268,042)	\$ (91,230,731)	\$(18,018,042)
Total	\$422,488,470	\$4,427,513	\$3,977,726	\$430,893,709	\$(381,323,073)	\$(49,570,636)	\$(430,893,709)	\$(45,143,123)

Sam Houston State University College of Osteopathic Medicine

Budget Summary

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Revenues						
Tuition and Fees	\$ 12,587,500	\$ 14,522,000	\$ 1,934,500		15.37 %	
State Appropriations	\$ 17,327,210	\$ 18,748,985	\$ 1,421,775		8.21 %	
Sales and Services	\$ 2,177,280	\$ 2,506,728	\$ 329,448		15.13 %	
Other	\$ -	\$ -	-		-	
Operating Revenues	\$ 32,091,990	\$ 35,777,713	\$ 3,685,723		11.48 %	
Transfers In	\$ -	\$ 538,410	\$ 538,410		100.00 %	
Budgeted Use of Fund Balance	\$ 3,262,947	\$ 2,873,035	\$ (389,912)		(11.95)%	
Total Revenues	\$ 35,354,937	\$ 39,189,158	\$ 3,834,221		10.84 %	
Expenditures						
Instruction Support	\$ 15,003,146	\$ 15,866,368	\$ 863,222		5.75 %	
Research / Organized Research	\$ 653,917	\$ 796,452	\$ 142,535		21.80 %	
Public Service	\$ -	\$ -	-		-	
Hospitals and Clinics	\$ 2,251,520	\$ 2,506,728	\$ 255,208		11.33 %	
Academic Support	\$ 7,699,293	\$ 8,660,811	\$ 961,518		12.49 %	
Student Support	\$ 2,028,245	\$ 2,336,534	\$ 308,289		15.20 %	
Institutional Support	\$ -	\$ 1,281,551	\$ 1,281,551		100.00 %	
Plant Support	\$ 561,000	\$ 1,235,914	\$ 674,914		120.31 %	
Scholarships & Fellowships	\$ 210,600	\$ 773,390	\$ 562,790		267.23 %	
Auxiliary Enterprises	\$ -	\$ -	-		-	
Operating Expenditures	\$ 28,407,721	\$ 33,457,748	\$ 5,050,027		17.78 %	
Transfers Out	\$ 6,947,216	\$ 5,731,410	\$ (1,215,806)		(17.50)%	
Total Expenditures	\$ 35,354,937	\$ 39,189,158	\$ 3,834,221		10.84 %	

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Salary & Wages	\$ 13,886,327	\$ 15,782,746	\$ 1,896,419		13.66 %	
Payroll Related Costs	\$ 3,365,618	\$ 5,214,112	\$ 1,848,494		54.92 %	
Travel	\$ 723,820	\$ 747,576	\$ 23,756		3.28 %	
Operations & Maintenance	\$ 10,125,154	\$ 11,360,230	\$ 1,235,076		12.20 %	
Utilities	\$ 306,802	\$ 353,084	\$ 46,282		15.09 %	
Capital	\$ -	\$ -	-		-	
Other	\$ -	\$ -	-		-	
Total Operating Expenditures	\$ 28,407,721	\$ 33,457,748	\$ 5,050,027		17.78 %	

Sam Houston State University College of Osteopathic Medicine

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	3,111,250	\$	3,589,400	\$	478,150	15.37 %	1
State Appropriation								
Bill Pattern General Revenue	\$	16,160,792	\$	16,160,792	\$	-	- %	
Benefits	\$	36,432	\$	1,399,276	\$	1,362,844	3740.79 %	2
Higher Education Fund					\$	-	- %	
Hazlewood Reimbursement					\$	-	- %	
Other	\$	1,129,986	\$	1,188,917	\$	58,931	5.22 %	
Total State Appropriations	\$	17,327,210	\$	18,748,985	\$	1,421,775	8.21 %	
Other Revenue					\$	-	- %	
Total Revenues	\$	20,438,460	\$	22,338,385	\$	1,899,925	9.30 %	
Transfers In								
Designated Tuition					\$	-	- %	
Technology Service Fee					\$	-	- %	
Other					\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances					\$	-	- %	
Total Budgeted Funds	\$	20,438,460	\$	22,338,385	\$	1,899,925	9.30 %	

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	\$ 478,150	Increase in enrollment with addition of new cohort
2	Benefits	\$ 1,362,844	Increase in benefit allocation on final appropriated bill

Sam Houston State University College of Osteopathic Medicine

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 11,800,901		\$ 12,688,135		\$ 887,234	7.52 %	1
Research / Organized Research	\$ 403,427		\$ 376,167		\$ (27,260)	(6.76)%	
Public Service					\$ -	- %	
Academic Support	\$ 4,250,172		\$ 5,153,468		\$ 903,296	21.25 %	2
Student Service Support	\$ 1,289,744		\$ 1,325,740		\$ 35,996	2.79 %	
Institutional Support			\$ 1,281,551		\$ 1,281,551	100.00 %	3
Plant Support			\$ 974,914		\$ 974,914	100.00 %	4
Scholarships & Fellowships					\$ -	- %	
Total Expenditures	\$ 17,744,244		\$ 21,799,975		\$ 4,055,731	22.86 %	
Transfers Out							
TPEG			\$ 538,410		\$ 538,410	100.00 %	5
CCAP Debt Service					\$ -	- %	
HEF - Debt Service					\$ -	- %	
HEF - Plant Other					\$ -	- %	
Total Transfers Out	\$ 2,694,216		\$ -		\$ (2,694,216)	(100.00)%	6
Total Budgeted Expenditures & Transfers Out	\$ 20,438,460		\$ 22,338,385		\$ 1,899,925	9.30 %	

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	\$ 887,234	Increase in fringe benefits on positions. Fringe increase from final appropriated bill.
2	Academic Support	\$ 903,296	Moved library expenses off designated onto state. Increase in fringe benefits on positions.
3	Institutional Support	\$ 1,281,551	Salary and benefits for SHSU staff central operations support
4	Plant Support	\$ 974,914	Increase in fringe benefits on positions. Moved utility expenses from designated to state.
5	TPEG	\$ 538,410	Begin budgeting TPEG for state transfer
6	Other	\$ (2,694,216)	Will not transfer COM overhead allowance in FY25. Support positions to be paid directly on COM funds.

Sam Houston State University College of Osteopathic Medicine

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

	FY 2024	FY 2025	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 9,476,250	\$ 10,932,600	\$ 1,456,350	15.37 %	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	\$ 10,932,600	\$ 1,456,350	15.37 %	
Investment Income			\$ -	- %	
Other Revenue			\$ -	- %	
Total Revenues	\$ 9,476,250	\$ 10,932,600	\$ 1,456,350	15.37 %	
Transfers In					
TPEG		\$ 538,410	\$ 538,410	100.00 %	2
Auxiliary Funds			\$ -	- %	
Other			\$ -	- %	
Total Transfers In	\$ -	\$ 538,410	\$ 538,410	100.00 %	
Budgeted Fund Balances	\$ 3,188,707	\$ 2,873,035	\$ (315,672)	(9.90)%	3
Total Budgeted Funds	\$ 12,664,957	\$ 14,344,045	\$ 1,679,088	13.26 %	

Sam Houston State University College of Osteopathic Medicine

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 1,456,350	Increase in enrollment with addition of new cohort
2	TPEG	\$ 538,410	Begin budgeting TPEG for state transfer
3	Budgeted Fund Balances	\$ (315,672)	Reduction in fund balance budget because of increase of revenue from enrollment

Sam Houston State University College of Osteopathic Medicine

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	3,202,245	\$	3,178,233	\$	(24,012)	(0.75)%	
Research / Organized Research	\$	250,490	\$	420,285	\$	169,795	67.79 %	
Public Service					\$	-	- %	
Academic Support	\$	3,449,121	\$	3,507,343	\$	58,222	1.69 %	
Student Support	\$	738,501	\$	1,010,794	\$	272,293	36.87 %	1
Institutional Support					\$	-	- %	
Plant Support	\$	561,000	\$	261,000	\$	(300,000)	(53.48)%	2
Scholarships & Fellowships	\$	210,600	\$	773,390	\$	562,790	267.23 %	3
Total Expenditures	\$	8,411,957	\$	9,151,045	\$	739,088	8.79 %	
Transfers Out								
System Assessment					\$	-	- %	
Debt Service	\$	4,253,000	\$	5,193,000	\$	940,000	22.10 %	4
E&G					\$	-	- %	
Auxiliary					\$	-	- %	
Other					\$	-	- %	
Total Transfers Out	\$	4,253,000	\$	5,193,000	\$	940,000	22.10 %	
Total Budgeted Expenditures & Transfers Out	\$	12,664,957	\$	14,344,045	\$	1,679,088	13.26 %	

Sam Houston State University College of Osteopathic Medicine

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Support	\$ 272,293	Movement of funds from other functional areas
2	Plant Support	\$ (300,000)	Moved utilities to be covered by E&G
3	Scholarships & Fellowships	\$ 562,790	Increased by TPEG transfer
4	Debt Service	\$ 940,000	Bond schedules for parking garage and COM building

Sam Houston State University College of Osteopathic Medicine

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
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	\$	2,506,728	\$	329,448	15.13 %
Other				\$	-	-	
Total Sales and Services	\$	2,177,280	\$	2,506,728	\$	329,448	15.13 %
Investment Income				\$	-	-	
Other Income				\$	-	-	
Total Revenues	\$	2,177,280	\$	2,506,728	\$	329,448	15.13 %
Transfers In							
Designated Tuition				\$	-	-	
Other				\$	-	-	
Total Transfers In	\$	-	\$	-	\$	-	-
Budgeted Fund Balances	\$	74,240	\$	-	\$	(74,240)	(100.00)%
Total Budgeted Funds	\$	2,251,520	\$	2,506,728	\$	255,208	11.33 %

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	\$ 329,448	Increase in revenue from clinic

Sam Houston State University College of Osteopathic Medicine

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		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	\$	2,506,728	\$ 255,208	11.33 %	1
Other	\$	-		\$	-	-	
Total Sales & Services Based Expenditures	\$	2,251,520	\$	2,506,728	\$ 255,208	11.33 %	
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	\$	2,506,728	\$ 255,208	11.33 %	

Sam Houston State University College of Osteopathic Medicine

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Hospital and Clinics	\$ 255,208	Budget increase from increased revenue

Sam Houston State University College of Osteopathic Medicine

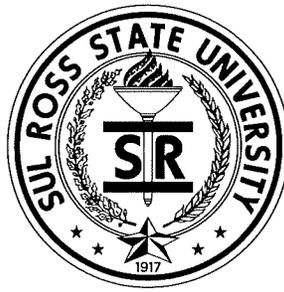
**Table F
Matrix of Budgeted Operating Expenses**

	Instruction	Research	Public Service	Hospitals and Clinics	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 8,595,563	\$ 280,488		\$ 1,036,328	\$ 3,416,444	\$ 1,002,951	\$ 972,971	\$ 478,001			\$ 15,782,746
Benefits	\$ 2,952,655	\$ 95,679		\$ 329,486	\$ 989,379	\$ 388,174	\$ 308,580	\$ 150,159			\$ 5,214,112
Travel	\$ 393,000	\$ 52,000		\$ -	\$ 237,576	\$ 65,000					\$ 747,576
O&M	\$ 3,922,671	\$ 368,100		\$ 1,140,914	\$ 4,014,561	\$ 879,594		\$ 261,000	\$ 773,390		\$ 11,360,230
Utilities	\$ 2,479	\$ 185			\$ 2,851	\$ 815	\$ 346,754				\$ 353,084
Capital											\$ -
Other											\$ -
Total Budget	\$ 15,866,368	\$ 796,452	\$ -	\$ 2,506,728	\$ 8,660,811	\$ 2,336,534	\$ 1,628,305	\$ 889,160	\$ 773,390	\$ -	\$ 33,457,748

Sam Houston State University College of Osteopathic Medicine

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending 2025

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 22,338,385	\$ -	\$ -	\$ 22,338,385	\$ (21,799,975)	\$ (538,410)	\$ (22,338,385)	\$ (538,410)
Designated	\$ 10,932,600	\$ 538,410	\$ 2,873,035	\$ 14,344,045	\$ (9,151,045)	\$ (5,193,000)	\$ (14,344,045)	\$ (4,654,590)
Auxiliary Enterprises	\$ 2,506,728	\$ -	\$ -	\$ 2,506,728	\$ (2,506,728)	\$ -	\$ (2,506,728)	\$ -
Total	\$ 35,777,713	\$ 538,410	\$ 2,873,035	\$ 39,189,158	\$ (33,457,748)	\$ (5,731,410)	\$ (39,189,158)	\$ (5,193,000)



July 15, 2024

Board of Regents
Texas State University System
Austin, Texas

The Honorable Regents:

The following initiatives and highlights are included in the proposed fiscal year 2025 Operating Budget for Sul Ross State University – Alpine and Sul Ross State University – Rio Grande College.

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 Alpine is showing an increase in enrollment and predicted to continue. Sul Ross RGC has experienced a decline in enrollment based on prior enrollment but is predicted to increase in future years.

Efficiencies are still being realized with the additional elimination of administrative position, a change in bookstore vendors with a reduction in cost and additional revenue, and reducing lease space for a total savings of \$544,000.

SRSU employees are important to the mission of SRSU. We have included a three-year plan (based on funding) for faculty salary increases. Also, over three years, bringing our lowest level employee from \$9.63 per hour to \$15.00 per hour with a gradual reduction schedule for salary increases for employees up to \$37,000. And a merit increases of 3% to those employees above \$37,000.

Educational and General Funds

Statutory tuition and fees increased 19.65% for Alpine and decreased 18.29% for RGC. State appropriations decreased .62% with a total revenue increase of .46% and a decline of 39.04% in transfers for Alpine. RGC state appropriations decreased 3.57% with a total revenue decrease of 4.43% and overall decline of 11.42%.

Designated Funds

The designated funds estimation increased by 18.49% for Alpine based on the previous year's enrollment increase and decreased by 14.84% for RGC with the decline in previous year's enrollment.

Auxiliary Funds

Overall Auxiliary fee estimated revenue was increased for Alpine by 7.83% and 22.01% for RGC. SRSU has engaged a new bookstore vendor with a textbook flat fee of \$250 (\$30 of the fee utilized by SRSU). With the move into Division II for SRSU athletics, an additional three positions and scholarships were added in the budget.



Conclusion

As SRSU's enrollment continues to increase, we work to improve overall university processes with a focus on enrollment and admissions to improve the student experience and improve retention and recruitment.

Respectfully,

J. Carlos Hernandez

J. Carlos Hernández, Ed.D., CPA
President

Bonnie Albright

Bonnie Albright
Vice President for Finance and Operations

Sul Ross State University

Budget Summary

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Revenues						
Tuition and Fees	\$ 10,103,667	\$ 11,277,541	\$ 1,173,874		11.62 %	
State Appropriations	\$ 19,563,836	\$ 19,443,376	\$ (120,460)		(0.62)%	
Sales and Services	\$ 4,598,280	\$ 5,289,183	\$ 690,903		15.03 %	
Other	\$ 478,000	\$ 389,500	\$ (88,500)		(18.51)%	
Operating Revenues	\$ 34,743,783	\$ 36,399,600	\$ 1,655,817		4.77 %	
Transfers In	\$ 2,250,145	\$ 1,492,022	\$ (758,123)		(33.69)%	
Budgeted Use of Fund Balance	\$ 258,971	\$ 937,081	\$ 678,110		261.85 %	
Total Revenues	\$ 37,252,899	\$ 38,828,703	\$ 1,575,804		4.23 %	
Expenditures						
Instruction Support	\$ 8,034,296	\$ 8,239,170	\$ 204,874		2.55 %	
Research / Organized Research	\$ 274,459	\$ 268,120	\$ (6,339)		(2.31)%	
Public Service	\$ 374,302	\$ 240,541	\$ (133,761)		(35.74)%	
Academic Support	\$ 2,912,641	\$ 4,025,701	\$ 1,113,060		38.21 %	
Student Support	\$ 1,984,819	\$ 2,327,222	\$ 342,403		17.25 %	
Institutional Support	\$ 8,649,878	\$ 10,262,639	\$ 1,612,761		18.64 %	
Plant Support	\$ 4,296,068	\$ 3,362,743	\$ (933,325)		(21.73)%	
Scholarships & Fellowships	\$ 327,409	\$ 242,877	\$ (84,532)		(25.82)%	
Auxiliary Enterprises	\$ 4,412,699	\$ 5,241,483	\$ 828,784		18.78 %	
Operating Expenditures	\$ 31,266,571	\$ 34,210,496	\$ 2,943,925		9.42 %	
Transfers Out	\$ 5,716,328	\$ 4,618,207	\$ (1,098,121)		(19.21)%	
Total Expenditures	\$ 36,982,899	\$ 38,828,703	\$ 1,845,804		4.99 %	

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Salary & Wages	\$ 13,476,662	\$ 16,645,707	\$ 3,169,045		23.52 %	
Payroll Related Costs	\$ 4,732,485	\$ 4,492,775	\$ (239,710)		(5.07)%	
Travel	\$ 236,600	\$ 359,270	\$ 122,670		51.85 %	
Operations & Maintenance	\$ 7,200,881	\$ 10,205,865	\$ 3,004,984		41.73 %	
Utilities	\$ 4,296,550	\$ 1,036,879	\$ (3,259,671)		(75.87)%	
Capital	\$ 1,296,393	\$ 1,200,000	\$ (96,393)		(7.44)%	
Other	\$ 27,000	\$ 270,000	\$ 243,000		900.00 %	
Total Operating Expenditures	\$ 31,266,571	\$ 34,210,496	\$ 2,943,925		9.42 %	

Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	1,554,973	\$	1,860,573	\$	305,600	19.65 %	1
State Appropriation								
Bill Pattern General Revenue	\$	12,437,891	\$	12,089,576	\$	(348,315)	(2.80)%	
Benefits	\$	4,277,344	\$	4,722,962	\$	445,618	10.42 %	2
Higher Education Fund	\$	2,216,640	\$	2,216,640	\$	-	- %	
Hazlewood Reimbursement	\$	398,752	\$	398,752	\$	-	- %	
Other	\$	233,209	\$	15,446	\$	(217,763)	(93.38)%	3
Total State Appropriations	\$	19,563,836	\$	19,443,376	\$	(120,460)	(0.62)%	
Other Revenue	\$	103,000	\$	14,500	\$	(88,500)	(85.92)%	
Total Revenues	\$	21,221,809	\$	21,318,449	\$	96,640	0.46 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	2,049,145	\$	1,249,145	\$	(800,000)	(39.04)%	4
Total Transfers In	\$	2,049,145	\$	1,249,145	\$	(800,000)	(39.04)%	
Budgeted Fund Balances	\$	-	\$	346,720	\$	346,720	100.00 %	5
Total Budgeted Funds	\$	23,270,954	\$	22,914,314	\$	(356,640)	(1.53)%	

Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Total Statutory Tuition and Fees	\$305,600	Increase in enrollment from FY24 to FY25.
2	Benefits	\$445,618	Increase in benefit allocation on final appropriation bill.
3	Other	\$(217,763)	Reduced state revenue.
4	Other	\$(800,000)	No transfer of HEF for state funding.
5	Budgeted Fund Balances	\$346,720	Budgeting HEF fund balance for operational projects.

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,432,306	\$	7,653,743	\$	221,437	2.98 %	
Research / Organized Research	\$	270,709	\$	266,620	\$	(4,089)	(1.51)%	
Public Service	\$	369,302	\$	235,541	\$	(133,761)	(36.22)%	
Academic Support	\$	2,228,554	\$	2,353,584	\$	125,030	5.61 %	
Student Service Support	\$	1,665,164	\$	1,797,684	\$	132,520	7.96 %	
Institutional Support	\$	5,221,026	\$	5,247,519	\$	26,493	0.51 %	
Plant Support	\$	2,302,143	\$	2,336,496	\$	34,353	1.49 %	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	19,489,204	\$	19,891,187	\$	401,983	2.06 %	
Transfers Out								
TPEG	\$	201,000	\$	242,877	\$	41,877	20.83 %	
CCAP Debt Service	\$	2,780,750	\$	2,780,250	\$	(500)	(0.02)%	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant Other	\$	-	\$	-	\$	-	- %	
	\$	800,000	\$	-	\$	(800,000)	(100.00)%	1
Total Transfers Out	\$	3,781,750	\$	3,023,127	\$	(758,623)	(20.06)%	
Total Budgeted Expenditures & Transfers Out	\$	23,270,954	\$	22,914,314	\$	(356,640)	(1.53)%	

Sul Ross State University

Table A 2 Educational and General Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other	\$ (800,000)	No transfer of HEF for state funding.

Sul Ross State University

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	5,107,448	\$	5,547,537	\$	440,089	8.62 %	1
Institutional Services Fee	\$	1,257,915	\$	1,385,363	\$	127,448	10.13 %	
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	\$	613,416	\$	715,582	\$	102,166	16.66 %	
Records Fee	\$	-	\$	-	\$	-	-	
Recreation Fee	\$	-	\$	-	\$	-	-	
University Center Fee	\$	-	\$	-	\$	-	-	
International Study Fee	\$	-	\$	-	\$	-	-	
Repeat Fee	\$	-	\$	-	\$	-	-	
Other	\$	303,971	\$	457,839	\$	153,868	50.62 %	
Total Tuition and Fees	\$	7,282,750	\$	8,106,321	\$	823,571	11.31 %	
Investment Income	\$	150,000	\$	150,000	\$	-	-	
Other Revenue	\$	225,000	\$	225,000	\$	-	-	
Total Revenues	\$	7,657,750	\$	8,481,321	\$	823,571	10.75 %	
Transfers In								
TPEG	\$	201,000	\$	242,877	\$	41,877	20.83 %	
Auxiliary Funds	\$	-	\$	-	\$	-	-	
Other	\$	-	\$	-	\$	-	-	
Total Transfers In	\$	201,000	\$	242,877	\$	41,877	20.83 %	
Budgeted Fund Balances	\$	-	\$	587,361	\$	587,361	100.00 %	2
Total Budgeted Funds	\$	7,858,750	\$	9,311,559	\$	1,452,809	18.49 %	

Sul Ross State University

Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 440,089	Increase in enrollment from FY24 to FY25.
2	Budgeted Fund Balances	\$ 587,361	Designated fund balance for increased marketing strategies \$300,000. Designated tuition set aside fund balance for one-time project \$227,631. Other 59,730.

Sul Ross State University

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	601,990	\$	585,427	\$	(16,563)	(2.75)%	
Research / Organized Research	\$	3,750	\$	1,500	\$	(2,250)	(60.00)%	
Public Service	\$	5,000	\$	5,000	\$	-	- %	
Academic Support	\$	684,087	\$	1,672,117	\$	988,030	144.43 %	1
Student Support	\$	319,655	\$	529,538	\$	209,883	65.66 %	2
Institutional Support	\$	3,428,852	\$	5,015,120	\$	1,586,268	46.26 %	3
Plant Support	\$	1,993,925	\$	1,026,247	\$	(967,678)	(48.53)%	4
Scholarships & Fellowships	\$	327,409	\$	242,877	\$	(84,532)	(25.82)%	
Total Expenditures	\$	7,364,668	\$	9,077,826	\$	1,713,158	23.26 %	
Transfers Out								
System Assessment	\$	224,082	\$	233,733	\$	9,651	4.31 %	
Debt Service	\$	-	\$	-	\$	-	- %	
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	224,082	\$	233,733	\$	9,651	4.31 %	
Total Budgeted Expenditures & Transfers Out	\$	7,588,750	\$	9,311,559	\$	1,722,809	22.70 %	

Sul Ross State University

Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ 988,030	Increase in designated tuition from enrollment increase allowed for Academic Support.
2	Student Support	\$ 209,883	Increase in designated tuition from enrollment increase allowed for Student Support.
3	Institutional Support	\$ 1,586,268	Movement of funds from state and auxiliary along with increase in designated tuition from enrollment increase.
4	Plant Support	\$ (967,678)	Movement of plant support to Housing.

Sul Ross State University

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	329,206	\$	356,254	\$	27,048	8.22 %
Medical Service Fee	\$	76,652	\$	69,921	\$	(6,731)	(8.78)%
Student Service Fee	\$	518,294	\$	593,116	\$	74,822	14.44 %
Recreational Sport Fee	\$	225,450	\$	205,650	\$	(19,800)	(8.78)%
Student Center Fee	\$	116,342	\$	85,706	\$	(30,636)	(26.33)%
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Fees	\$	1,265,944	\$	1,310,647	\$	44,703	3.53 %
Sales and Services							
Housing	\$	2,500,000	\$	2,800,000	\$	300,000	12.00 % 1
Dining	\$	1,750,000	\$	1,500,000	\$	(250,000)	(14.29)% 2
Parking	\$	90,000	\$	85,000	\$	(5,000)	(5.56)%
Athletics	\$	10,125	\$	15,000	\$	4,875	48.15 %
Bookstore	\$	-	\$	506,660	\$	506,660	100.00 % 3
Other	\$	248,155	\$	382,523	\$	134,368	54.15 %
Total Sales and Services	\$	4,598,280	\$	5,289,183	\$	690,903	15.03 %
Investment Income	\$	-	\$	-	\$	-	- %
Other Income	\$	-	\$	-	\$	-	- %
Total Revenues	\$	5,864,224	\$	6,599,830	\$	735,606	12.54 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	258,971	\$	3,000	\$	(255,971)	(98.84)% 4
Total Budgeted Funds	\$	6,123,195	\$	6,602,830	\$	479,635	7.83 %

Sul Ross State University

Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 300,000	Increase in pricing for housing.
2	Dining	\$(250,000)	Moved dining to be more reflective of actual revenue.
3	Bookstore	\$ 506,660	New textbook program added.
4	Budgeted Fund Balances	\$(255,971)	Need for debt spending reduced. Budget of Alumni for operations \$8,000.

Sul Ross State University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Athletic Fee	\$	329,206	\$	356,254	\$	27,048	8.22 %	
Medical Service Fee	\$	76,652	\$	69,921	\$	(6,731)	(8.78)%	
Student Service Fee	\$	518,294	\$	593,116	\$	74,822	14.44 %	
Recreational Sport Fee	\$	151,475	\$	205,650	\$	54,175	35.76 %	
Student Center Fee	\$	116,342	\$	85,706	\$	(30,636)	(26.33)%	
Student Bus Fee	\$	-	\$	-	\$	-	- %	
ID Card Fee	\$	-	\$	-	\$	-	- %	
Total Fee Based Expenditures	\$	1,191,969	\$	1,310,647	\$	118,678	9.96 %	
Housing	\$	1,122,450	\$	1,438,653	\$	316,203	28.17 %	1
Dining	\$	1,750,000	\$	1,500,000	\$	(250,000)	(14.29)%	2
Parking	\$	90,000	\$	85,000	\$	(5,000)	(5.56)%	
Athletics	\$	10,125	\$	15,000	\$	4,875	48.15 %	
Bookstore	\$	-	\$	506,660	\$	506,660	100.00 %	3
Other	\$	248,155	\$	385,523	\$	137,368	55.36 %	
Total Sales & Services Based Expenditures	\$	3,220,730	\$	3,930,836	\$	710,106	22.05 %	
Transfers Out								
Debt Service								
Medical Service	\$	-	\$	-	\$	-	- %	
Athletics	\$	262,080	\$	-	\$	(262,080)	(100.00)%	4
Student Center	\$	-	\$	-	\$	-	- %	
Student Service	\$	-	\$	-	\$	-	- %	
Housing	\$	1,374,496	\$	1,361,347	\$	(13,149)	(0.96)%	
Dining	\$	-	\$	-	\$	-	- %	
Parking and Public Safety	\$	-	\$	-	\$	-	- %	
Recreational Sports	\$	73,920	\$	-	\$	(73,920)	(100.00)%	
Other	\$	-	\$	-	\$	-	- %	
Real Estate Rental	\$	-	\$	-	\$	-	- %	
Vending	\$	-	\$	-	\$	-	- %	
Designated Funds	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	1,710,496	\$	1,361,347	\$	(349,149)	(20.41)%	
Total Budgeted Expenditures & Transfers Out	\$	6,123,195	\$	6,602,830	\$	479,635	7.83 %	

Sul Ross State University

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 316,203	Increased revenue to reflect increase in housing pricing.
2	Dining	\$ (250,000)	Dining revenue reduced to be more reflective of actual revenue.
3	Bookstore	\$ 506,660	New textbook program added.
4	Athletics	\$ (262,080)	Debt service paid off.

Sul Ross State University

**Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2025**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 4,500	\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500		\$ 1,500
Game Guarantees										
Concessions										
Other										
Advertising										
Licensing Fees										
Camps										
NCAA Revenue Sharing										
Stadium Operations										
Other	\$ 90,000	\$ 17,500	\$ 25,000		\$ 25,000	\$ 17,500	\$ 25,000	\$ 25,000		\$ 25,000
Total Sales and Services	\$ 94,500	\$ 19,000	\$ 26,500	\$ -	\$ 26,500	\$ 19,000	\$ 26,500	\$ 26,500	\$ -	\$ 26,500
Designated Tuition	\$ 583,888	\$ 122,851	\$ 156,819		\$ 103,700	\$ 132,658	\$ 117,374	\$ 201,421		\$ 103,700
Athletic Fee					\$ 5,000		\$ 10,000	\$ 5,000		\$ 5,000
Total Tuition and Fees	\$ 583,888	\$ 122,851	\$ 156,819	\$ -	\$ 108,700	\$ 132,658	\$ 127,374	\$ 206,421	\$ -	\$ 108,700
Budgeted Fund Balances										
Total Budgeted Funds	\$ 678,388	\$ 141,851	\$ 183,319	\$ -	\$ 135,200	\$ 151,658	\$ 153,874	\$ 232,921	\$ -	\$ 135,200
Expenditures										
Salaries	\$ 333,014	\$ 70,977	\$ 81,945		\$ 42,700	\$ 78,784	\$ 74,500	\$ 121,547		\$ 42,700
Benefits	\$ 25,374	\$ 5,374	\$ 10,374		\$ 2,000	\$ 7,374	\$ 6,374	\$ 20,374		\$ 2,000
Travel	\$ 160,000	\$ 34,000	\$ 46,000		\$ 45,500	\$ 34,000	\$ 34,000	\$ 46,000		\$ 45,500
Scholarships	\$ 90,000	\$ 17,500	\$ 25,000		\$ 25,000	\$ 17,500	\$ 25,000	\$ 25,000		\$ 25,000
Other Maintenance & Operating	\$ 70,000	\$ 14,000	\$ 20,000		\$ 20,000	\$ 14,000	\$ 14,000	\$ 20,000		\$ 20,000
Capital										
Total Budgeted Expenditures	\$ 678,388	\$ 141,851	\$ 183,319	\$ -	\$ 135,200	\$ 151,658	\$ 153,874	\$ 232,921	\$ -	\$ 135,200
	TOTAL	TOTAL	OTHER		GRAND					
	MEN	WOMEN	ACTIVITIES	ADMIN	TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 9,000	\$ 6,000			\$ 15,000					
Game Guarantees	\$ -	\$ -			\$ -					
Concessions	\$ -	\$ -			\$ -					
Other										
Advertising	\$ -	\$ -			\$ -					
Licensing Fees	\$ -	\$ -			\$ -					
Camps	\$ -	\$ -			\$ -					
NCAA Revenue Sharing	\$ -	\$ -			\$ -					
Stadium Operations	\$ -	\$ -			\$ -					
Other	\$ 157,500	\$ 92,500			\$ 250,000					
Total Sales and Services	\$ 166,500	\$ 98,500	\$ -	\$ -	\$ 265,000					
Designated Tuition	\$ 967,258	\$ 555,153	\$ 214,479	\$ 244,038	\$ 1,980,928					
Athletic Fee	\$ 5,000	\$ 20,000	\$ 5,000	\$ 326,254	\$ 356,254					
Total Tuition and Fees	\$ 972,258	\$ 575,153	\$ 219,479	\$ 570,292	\$ 2,337,182					
Budgeted Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Budgeted Funds	\$ 1,138,758	\$ 673,653	\$ 219,479	\$ 570,292	\$ 2,602,182					
Expenditures										
Salaries	\$ 528,636	\$ 317,531	\$ 167,851	\$ 288,946	\$ 1,302,964					
Fringe Benefits	\$ 43,122	\$ 36,122	\$ 21,128	\$ 31,128	\$ 131,500					
Travel	\$ 285,500	\$ 159,500	\$ 8,000	\$ 25,000	\$ 478,000					
Scholarships	\$ 157,500	\$ 92,500			\$ 250,000					
O&M	\$ 124,000	\$ 68,000	\$ 22,500	\$ 225,218	\$ 439,718					
Capital	\$ -	\$ -			\$ -					
Debt Service					\$ -					
Other					\$ -					
Total Budgeted Expenditures	\$ 1,138,758	\$ 673,653	\$ 219,479	\$ 570,292	\$ 2,602,182					

Sul Ross State University

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

	FY 2024		FY 2025		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)	\$ 300,672		\$ 300,000		\$ (672)	(0.22)%	
Forecasted Revenue:							
SSF Revenue	\$ 518,294		\$ 593,116		\$ 74,822	14.44 %	
Revenue Earned from Activities	\$ -		\$ -		\$ -	- %	
Interest Revenue	\$ -		\$ -		\$ -	- %	
Transfer In	\$ -		\$ -		\$ -	- %	
Total Forecasted Revenue:	<u>\$ 518,294</u>		<u>\$ 593,116</u>		<u>\$ 74,822</u>	<u>14.44 %</u>	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -		\$ -		\$ -	- %	
2. Recreational Activities	\$ 78,843		\$ 93,993		\$ 15,150	19.22 %	
3. Health and Hospital Services	\$ -		\$ -		\$ -	- %	
4. Medical Services	\$ -		\$ -		\$ -	- %	
5. Intramural and Intercollegiate Athletics	\$ -		\$ -		\$ -	- %	
6. Artists and Lecture Series	\$ -		\$ -		\$ -	- %	
7. Cultural Entertainment Series	\$ 27,550		\$ 14,050		\$ (13,500)	(49.00)%	
8. Debating and Oratorical Activities	\$ -		\$ -		\$ -	- %	
9. Student Publications	\$ 14,823		\$ 17,808		\$ 2,985	20.14 %	
10. Student Government	\$ 10,000		\$ 15,000		\$ 5,000	50.00 %	
11. Student Fee Advisory Committee	\$ 8,367		\$ 6,270		\$ (2,097)	(25.06)%	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -		\$ -		\$ -	- %	
13. Other (See Detail Below)	\$ 378,711		\$ 445,995		\$ 67,284	17.77 %	
Total Budgeted Expenditures	<u>\$ 518,294</u>		<u>\$ 593,116</u>		<u>\$ 74,822</u>	<u>14.44 %</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 300,672</u>		<u>\$ 300,001</u>		<u>\$ (672)</u>	<u>(0.22)%</u>	
Student Services Advisory Committee Meeting:	05/19/2023		05/06, 05/08/24				
Detail of Other:							
Advising and Orientation	\$ 104,946		\$ 165,790		\$ 60,844	57.98 %	
Ambassadors	\$ 5,000		\$ -		\$ (5,000)	(100.00)%	
Counseling Center	\$ 132,869		\$ -		\$ (132,869)	(100.00)%	
Freshman Leadership	\$ 13,000		\$ -		\$ (13,000)	(100.00)%	
Homecoming	\$ 7,300		\$ 15,000		\$ 7,700	105.48 %	
Intercollegiate Rodeo	\$ 57,900		\$ 57,900		\$ -	- %	
Intercollegiate Rodeo NIRA Event	\$ 18,000		\$ 18,000		\$ -	- %	
Student Development	\$ 16,455		\$ 34,255		\$ 17,800	108.17 %	
Student Support Services	\$ 1,500		\$ 11,365		\$ 9,865	657.67 %	
Student Service Fee Contingency	\$ 15,241		\$ 137,185		\$ 121,944	800.10 %	
Undergraduate Travel and Funds for Organizations	\$ 6,500		\$ 6,500		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Total Other	<u>\$ 378,711</u>		<u>\$ 445,995</u>		<u>\$ 67,284</u>	<u>17.77 %</u>	

Sul Ross State University

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$6,108,958	\$204,324	\$180,507	\$2,597,047	\$1,377,656	\$ 4,168,344	\$ 969,140		\$1,039,731	\$16,645,707
Benefits	\$1,807,913	\$ 62,296	\$ 55,034	\$ 517,260	\$ 420,028	\$ 1,199,305	\$ 295,477		\$ 135,462	\$ 4,492,775
Travel	\$ 76,100			\$ 26,000	\$ 113,500	\$ 71,000	\$ 3,500		\$ 69,170	\$ 359,270
O&M	\$ 271,646	\$ 1,500	\$ 5,000	\$ 643,017	\$ 416,038	\$ 1,823,257	\$ 1,976,531	\$ 1,341,756	\$3,727,120	\$10,205,865
Utilities							\$ 1,036,879			\$ 1,036,879
Capital						\$ 1,200,000				\$ 1,200,000
Other									\$ 270,000	\$ 270,000
Budget	\$8,264,617	\$268,120	\$240,541	\$3,783,324	\$2,327,222	\$ 8,461,906	\$ 4,281,527	\$ 1,341,756	\$5,241,483	\$34,210,496

Sul Ross State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2025

	Estimated	Transfers	Budgeted	Total	Budgeted	Transfers	Total	Net
	Revenues	In	Use of	Budgeted	Expenditures	Out	Budgeted	Transfers *
			Reserves	Sources			Uses	
Educational & General	\$21,318,449	\$1,249,145	\$346,720	\$22,914,314	\$(19,891,187)	\$(3,023,127)	\$(22,914,314)	\$ (1,773,982)
Designated	\$ 8,481,321	\$ 242,877	\$587,361	\$ 9,311,559	\$ (9,077,826)	\$ (233,733)	\$ (9,311,559)	\$ 9,144
Auxiliary Enterprises	\$ 6,599,830	\$ -	\$ 3,000	\$ 6,602,830	\$ (5,241,483)	\$(1,361,347)	\$ (6,602,830)	\$ (1,361,347)
Total	\$36,399,600	\$1,492,022	\$937,081	\$38,828,703	\$(34,210,496)	\$(4,618,207)	\$(38,828,703)	\$ (3,126,185)

Sul Ross State University - Rio Grande College

Budget Summary

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 3,070,128	\$ 2,575,812	\$ (494,316)	(16.10)%		
State Appropriations	\$ 9,468,403	\$ 9,129,998	\$ (338,405)	(3.57)%		
Sales and Services	\$ -	\$ 114,000	\$ 114,000	100.00 %		
Other	\$ 47,000	\$ 50,000	\$ 3,000	6.38 %		
Operating Revenues	\$ 12,585,531	\$ 11,869,810	\$ (715,721)	(5.69)%		
Transfers In	\$ 891,915	\$ 93,256	\$ (798,659)	(89.54)%		
Budgeted Use of Fund Balance	\$ 366,907	\$ 391,615	\$ 24,708	6.73 %		
Total Revenues	\$ 13,844,353	\$ 12,354,681	\$ (1,489,672)	(10.76)%		
Expenditures						
Instruction Support	\$ 2,821,091	\$ 2,571,893	\$ (249,198)	(8.83)%		
Research / Organized Research	\$ -	\$ -	\$ -	-		
Public Service	\$ 114,290	\$ 94,000	\$ (20,290)	(17.75)%		
Academic Support	\$ 965,035	\$ 917,592	\$ (47,443)	(4.92)%		
Student Support	\$ 527,080	\$ 546,204	\$ 19,124	3.63 %		
Institutional Support	\$ 1,844,276	\$ 1,559,192	\$ (285,084)	(15.46)%		
Plant Support	\$ 1,826,554	\$ 1,587,572	\$ (238,982)	(13.08)%		
Scholarships & Fellowships	\$ 92,415	\$ 93,256	\$ 841	0.91 %		
Auxiliary Enterprises	\$ 517,914	\$ 631,914	\$ 114,000	22.01 %		
Operating Expenditures	\$ 8,708,655	\$ 8,001,623	\$ (707,032)	(8.12)%		
Transfers Out	\$ 5,135,698	\$ 4,353,058	\$ (782,640)	(15.24)%		
Total Expenditures	\$ 13,844,353	\$ 12,354,681	\$ (1,489,672)	(10.76)%		

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	DOLLAR	PERCENT
Salary & Wages	\$ 4,159,713	\$ 3,766,494	\$ (393,219)	(9.45)%		
Payroll Related Costs	\$ 1,101,981	\$ 824,007	\$ (277,974)	(25.22)%		
Travel	\$ 126,500	\$ 1,254,915	\$ 1,128,415	892.03 %		
Operations & Maintenance	\$ 3,320,461	\$ 1,575,794	\$ (1,744,667)	(52.54)%		
Utilities	\$ -	\$ -	\$ -	-		
Capital	\$ -	\$ 487,157	\$ 487,157	100.00 %		
Other	\$ -	\$ 93,256	\$ 93,256	100.00 %		
Total Operating Expenditures	\$ 8,708,655	\$ 8,001,623	\$ (707,032)	(8.12)%		

Sul Ross State University - Rio Grande College

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	620,359	\$	506,902	\$	(113,457)	(18.29)%	
State Appropriation								
Bill Pattern General Revenue	\$	7,901,349	\$	7,901,332	\$	(17)	- %	
Benefits	\$	684,649	\$	736,509	\$	51,860	7.57 %	
Higher Education Fund	\$	487,157	\$	487,157	\$	-	- %	
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	395,248	\$	5,000	\$	(390,248)	(98.73)%	1
Total State Appropriations	\$	9,468,403	\$	9,129,998	\$	(338,405)	(3.57)%	
Other Revenue	\$	47,000	\$	50,000	\$	3,000	6.38 %	
Total Revenues	\$	10,135,762	\$	9,686,900	\$	(448,862)	(4.43)%	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	800,000	\$	-	\$	(800,000)	(100.00)%	2
Total Transfers In	\$	800,000	\$	-	\$	(800,000)	(100.00)%	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	10,935,762	\$	9,686,900	\$	(1,248,862)	(11.42)%	

Sul Ross State University - Rio Grande College

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other	\$ (390,248)	Reduced state revenue.
2	Other	\$ (800,000)	No transfer of HEF for state funding.

Sul Ross State University - Rio Grande College

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	2,264,935	\$	2,074,102	\$	(190,833)	(8.43)%	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	114,290	\$	94,000	\$	(20,290)	(17.75)%	
Academic Support	\$	638,844	\$	501,972	\$	(136,872)	(21.42)%	
Student Service Support	\$	291,068	\$	363,564	\$	72,496	24.91 %	
Institutional Support	\$	774,011	\$	838,289	\$	64,278	8.30 %	
Plant Support	\$	1,826,554	\$	1,587,572	\$	(238,982)	(13.08)%	1
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	5,909,702	\$	5,459,499	\$	(450,203)	(7.62)%	
Transfers Out								
TPEG	\$	91,915	\$	93,256	\$	1,341	1.46 %	
CCAP Debt Service	\$	2,885,000	\$	2,885,000	\$	-	- %	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	-	\$	-	\$	-	- %	
Other	\$	2,049,145	\$	1,249,145	\$	(800,000)	(39.04)%	2
Total Transfers Out	\$	5,026,060	\$	4,227,401	\$	(798,659)	(15.89)%	
Total Budgeted Expenditures & Transfers Out	\$	10,935,762	\$	9,686,900	\$	(1,248,862)	(11.42)%	

Sul Ross State University - Rio Grande College

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Plant Support	\$ (238,982)	Lower statutory tuition due to lower enrollment.
2	Other	\$ (800,000)	No transfer of HEF for state funding.

Sul Ross State University - Rio Grande College

Table B 1
Designated Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	1,370,983	\$	1,106,300	\$	(264,683)	(19.31)%	1
Institutional Services Fee	\$	415,376	\$	339,009	\$	(76,367)	(18.39)%	
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	\$	491,903	\$	483,502	\$	(8,401)	(1.71)%	
Records Fee	\$	-			\$	-	-	
Recreation Fee	\$	-			\$	-	-	
University Center Fee	\$	-			\$	-	-	
International Study Fee	\$	-			\$	-	-	
Repeat Fee	\$	-			\$	-	-	
Other	\$	20,500	\$	13,800	\$	(6,700)	(32.68)%	
Total Tuition and Fees	\$	2,298,762	\$	1,942,611	\$	(356,151)	(15.49)%	
Investment Income	\$	-			\$	-	-	
Other Revenue	\$	-			\$	-	-	
Total Revenues	\$	2,298,762	\$	1,942,611	\$	(356,151)	(15.49)%	
Transfers In								
TPEG	\$	91,915	\$	93,256	\$	1,341	1.46 %	
Auxiliary Funds	\$	-			\$	-	-	
Other	\$	-			\$	-	-	
Total Transfers In	\$	91,915	\$	93,256	\$	1,341	1.46 %	
Budgeted Fund Balances	\$	-			\$	-	-	
Total Budgeted Funds	\$	2,390,677	\$	2,035,867	\$	(354,810)	(14.84)%	

Sul Ross State University - Rio Grande College

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (264,683)	Decrease in enrollment resulting in a decrease in designated tuition.

Sul Ross State University - Rio Grande College

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	556,156	\$	497,791	\$	(58,365)	(10.49)%	
Research / Organized Research	\$	-	\$		\$	-	-	
Public Service	\$	-	\$		\$	-	-	
Academic Support	\$	326,191	\$	415,620	\$	89,429	27.42 %	
Student Support	\$	236,012	\$	182,640	\$	(53,372)	(22.61)%	
Institutional Support	\$	1,070,265	\$	720,903	\$	(349,362)	(32.64)%	1
Plant Support	\$	-	\$		\$	-	-	
Scholarships & Fellowships	\$	92,415	\$	93,256	\$	841	0.91 %	
Total Expenditures	\$	2,281,039	\$	1,910,210	\$	(370,829)	(16.26)%	
Transfers Out								
System Assessment	\$	109,638	\$	125,657	\$	16,019	14.61 %	
Debt Service	\$	-	\$		\$	-	-	
E&G	\$	-	\$		\$	-	-	
Auxiliary	\$	-	\$		\$	-	-	
Other	\$	-	\$		\$	-	-	
Total Transfers Out	\$	109,638	\$	125,657	\$	16,019	14.61 %	
Total Budgeted Expenditures & Transfers Out	\$	2,390,677	\$	2,035,867	\$	(354,810)	(14.84)%	

Sul Ross State University - Rio Grande College

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ (349,362)	Decrease in enrollment resulting in a decrease in institutional support funding.

Sul Ross State University - Rio Grande College

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	-		\$	-	-	%
Medical Service Fee	\$	-		\$	-	-	%
Student Service Fee	\$	151,007	\$	126,299	\$	(24,708)	(16.36)%
Recreational Sport Fee	\$	-		\$	-	-	%
Student Center Fee	\$	-		\$	-	-	%
Student Bus Fee	\$	-		\$	-	-	%
ID Card Fee	\$	-		\$	-	-	%
Other	\$	-		\$	-	-	%
Total Fees	\$	151,007	\$	126,299	\$	(24,708)	(16.36)%
Sales and Services							
Sales and Services	\$	-		\$	-	-	%
Housing	\$	-		\$	-	-	%
Dining	\$	-		\$	-	-	%
Parking	\$	-		\$	-	-	%
Athletics	\$	-		\$	-	-	%
Bookstore	\$	-	\$	114,000	\$	114,000	100.00 %
Other	\$	-		\$	-	-	%
Total Sales and Services	\$	-	\$	114,000	\$	114,000	100.00 %
Investment Income	\$	-		\$	-	-	%
Other Income	\$	-		\$	-	-	%
Total Revenues	\$	151,007	\$	240,299	\$	89,292	59.13 %
Transfers In							
Designated Tuition	\$	-		\$	-	-	%
Other	\$	-		\$	-	-	%
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	366,907	\$	391,615	\$	24,708	6.73 %
Total Budgeted Funds	\$	517,914	\$	631,914	\$	114,000	22.01 %

Sul Ross State University - Rio Grande College

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		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	\$	-	\$	114,000	\$	114,000	100.00 %
Other	\$	-		\$	-	-	%
Total Sales & Services Based Expenditures	\$	-	\$	114,000	\$	114,000	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	\$	517,914	\$	631,914	\$	114,000	22.01 %

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 2024		FY 2025		Variance	
	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)	\$ 948,388		\$ 1,003,246		\$ 54,858	5.78 %
Forecasted Revenue:						
SSF Revenue	\$ 151,007		\$ 126,299		\$ (24,708)	(16.36)%
Revenue Earned from Activities	\$ -		\$ -		-	-%
Interest Revenue	\$ -		\$ -		-	-%
Transfer In	\$ -		\$ -		-	-%
Total Forecasted Revenue:	<u>\$ 151,007</u>		<u>\$ 126,299</u>		<u>\$ (24,708)</u>	<u>(16.36)%</u>
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		-	-%
10. Student Government	\$ 20,235		\$ 20,235		-	-%
11. Student Fee Advisory Committee	\$ -		\$ -		-	-%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -		\$ -		-	-%
13. Other (See Detail Below)	\$ 493,779		\$ 493,779		-	-%
Total Budgeted Expenditures	<u>\$ 517,914</u>		<u>\$ 517,914</u>		<u>-</u>	<u>-%</u>
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 581,481</u>		<u>\$ 611,631</u>		<u>\$ 30,150</u>	<u>5.19 %</u>
Student Services Advisory Committee Meeting:						
Detail of Other:						
Student Academic Tools	\$ 35,000		\$ 35,000		-	-%
Student Development	\$ 17,800		\$ 17,800		-	-%
Student Organization Travel	\$ 28,000		\$ 28,000		-	-%
Student Services	\$ 307,274		\$ 307,274		-	-%
Student Copy Service	\$ 10,000		\$ 10,000		-	-%
Student Service Fee Contingency	\$ 25,000		\$ 25,000		-	-%
University Funds for Organizations	\$ 34,765		\$ 34,765		-	-%
Program Development	\$ 24,800		\$ 24,800		-	-%
Student Growth	\$ 11,140		\$ 11,140		-	-%
Provide Description	\$ -		\$ -		-	-%
Provide Description	\$ -		\$ -		-	-%
Provide Description	\$ -		\$ -		-	-%
Provide Description	\$ -		\$ -		-	-%
Provide Description	\$ -		\$ -		-	-%
Provide Description	\$ -		\$ -		-	-%
Total Other	<u>\$ 493,779</u>		<u>\$ 493,779</u>		<u>-</u>	<u>-%</u>

Sul Ross State University - Rio Grande College

Table F
Matrix of Budgeted Operating Expenses

	Public Instruction	Academic Research	Student Service	Institutional Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$2,083,238		\$ 94,000	\$ 507,450	\$360,858	\$ 666,362			\$ 54,586	\$3,766,494
Benefits	\$ 381,655		\$ 21,827	\$ 196,719	\$ 56,206	\$ 150,100			\$ 17,500	\$ 824,007
Travel			\$ 99,500	\$ 20,000	\$ 7,000	\$	1,100,415		\$ 28,000	\$1,254,915
O&M			\$ 113,923	\$ 74,900	\$ 855,143				\$531,828	\$1,575,794
Utilities									\$	-
Capital						\$	487,157			\$ 487,157
Other								\$ 93,256		\$ 93,256
Budget	\$2,464,893	\$ -	\$115,827	\$ 917,592	\$511,964	\$ 1,678,605	\$ 1,587,572	\$ 93,256	\$631,914	\$8,001,623

Sul Ross State University - Rio Grande College

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2025

	Estimated	Transfers	Budgeted	Total	Budgeted	Transfers	Total	Net
	Revenues	In	Use of	Budgeted	Expenditures	Out	Budgeted	Transfers *
			Reserves	Sources			Uses	
Educational & General	\$ 9,686,900	\$ -	\$ -	\$ 9,686,900	\$ (5,459,499)	\$(4,227,401)	\$ (9,686,900)	\$ (4,227,401)
Designated	\$ 1,942,611	\$ 93,256	\$ -	\$ 2,035,867	\$ (1,910,210)	\$ (125,657)	\$ (2,035,867)	\$ (32,401)
Auxiliary Enterprises	\$ 240,299	\$ -	\$391,615	\$ 631,914	\$ (631,914)	\$ -	\$ (631,914)	\$ -
Total	\$11,869,810	\$ 93,256	\$391,615	\$12,354,681	\$ (8,001,623)	\$(4,353,058)	\$(12,354,681)	\$ (4,259,802)



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July 10, 2024

Kelly Dampousse
President

Members of the Board of Regents
The Texas State University System

Dear Members of the Board of Regents:

Texas State University presents an operating budget for fiscal year 2025 that reflects an all-funds increase of approximately \$69.8 million, or 8.3 percent, and brings our annual budget close to the \$1 billion mark. We are particularly pleased that this budget includes no increase to tuition for our students. The primary driver of the budgeted revenue increase comes from State appropriations, namely the creation of the Texas University Fund and an increase to formula funding. The second largest driver of our projected revenue increase is the significant growth, by more than 2,000 beds, of our residential housing program and previously approved modest increases to housing and dining rates. The proposed budget reflects our commitment to academic excellence, research growth, and student success. It is designed to support our strategic initiatives while ensuring sustainable financial management and affordability. Key highlights of the budget proposal are discussed below.

During the last legislative session and subsequently approved by the voters, the State of Texas created the Texas University Fund (TUF) to stimulate the goal of gaining four more national research powerhouses within the state. In recognition of our strong commitment to research, Texas State was chosen as one of the four recipients of TUF which resulted in net new funding for research of approximately \$17 million. These funds will support a broad spectrum of research areas and disciplines and will help strengthen the university's national reputation as a hub of research excellence while supporting discoveries, innovations, and solutions that have the potential to positively impact society, the economy, and global communities.

We also continue to make investments in our future. This budget includes additional funding to complete the implementation of new academic programs that were launched as part of our prior strategic planning cycle. Additionally, we have included first year funding for five new face-to-face doctoral programs identified as part of our new strategic plans including Ph.D.s in Civil Engineering, Mechanical and Manufacturing Engineering, Electrical Engineering, Mathematics, and Integrated and Molecular and Biophysical Chemistry.

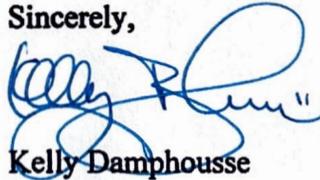
We are celebrating the official launch of TXST Online and the more than 30 new fully online programs being offered aimed at expanding access to education and enhancing our academic reach. These programs reflect our commitment to meeting the evolving needs of students and preparing them for success in a dynamic global landscape. The budget includes support for these new programs that mark a significant milestone in our dedication to innovation and educational excellence. We anticipate that the growth of our online program will eventually generate significant revenue increases in years to come.

Texas State remains third in the state in terms of the number of applications for admission from high school students. That continued popularity with soon-to-be freshmen, in conjunction with new enrollment initiatives such as TXST Online, make us optimistic that we will achieve overall enrollment growth this next year. However, as has been our longstanding practice, the university conservatively budgets without any planned enrollment growth. As part of our plan for growth, the four-year assured merit scholarship program that was established in fiscal year 2022 continues to be implemented resulting in an over \$7 million increase in scholarships.

Over the past year, we have made great progress towards growing our residential capacity with the acquisition of two apartment complexes and the completion of Alamito and Cibolo Residence Halls scheduled to open this upcoming fall semester. These developments represent significant investments in enhancing on-campus housing options and supporting our institutional goals and strategic initiatives for student recruitment, retention, and overall well-being. Again, as has been our past practice, the budget reflects a very conservative revenue estimate associated with these endeavors at an industry standard of 95% occupancy resulting in \$15.2 million in increased gross revenue.

The university has included many new initiatives within this budget cycle in support of our Hopes & Aspiration High vision for the future of the university. Texas State has a bright future and is confident that this proposed budget will enable us to continue delivering an exceptional educational experience, advancing research and innovation, and making a positive impact on our students, community, and beyond. As we continue to move forward, we are particularly thankful to you, our Board of Regents, 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
President



Eric Algoe
Executive Vice President for Operations and Chief
Financial Officer

Enclosure

xc: Chancellor Brian McCall

Texas State University

Budget Summary

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 412,841,064		\$ 434,245,900		\$ 21,404,836	5.18 %
State Appropriations	\$ 222,995,426		\$ 240,043,446		\$ 17,048,020	7.65 %
Sales and Services	\$ 98,307,729		\$ 120,802,378		\$ 22,494,649	22.88 %
Other	\$ 36,428,647		\$ 39,624,172		\$ 3,195,525	8.77 %
Operating Revenues	\$ 770,572,866		\$ 834,715,896		\$ 64,143,031	8.32 %
Transfers In	\$ 65,291,513		\$ 68,337,525		\$ 3,046,012	4.67 %
Budgeted Use of Fund Balance	\$ 5,693,630		\$ 8,348,929		\$ 2,655,300	46.64 %
Total Revenues	\$ 841,558,008		\$ 911,402,350		\$ 69,844,342	8.30 %
Expenditures						
Instruction Support	\$ 229,836,551		\$ 223,826,079		\$ (6,010,472)	(2.62)%
Research / Organized Research	\$ 46,850,688		\$ 65,987,611		\$ 19,136,923	40.85 %
Public Service	\$ 1,172,635		\$ 1,274,184		\$ 101,549	8.66 %
Academic Support	\$ 49,377,224		\$ 53,226,529		\$ 3,849,305	7.80 %
Student Support	\$ 20,845,440		\$ 21,402,484		\$ 557,044	2.67 %
Institutional Support	\$ 73,696,564		\$ 79,799,551		\$ 6,102,987	8.28 %
Plant Support	\$ 52,012,944		\$ 54,359,471		\$ 2,346,528	4.51 %
Scholarships & Fellowships	\$ 75,485,293		\$ 84,112,471		\$ 8,627,178	11.43 %
Auxiliary Enterprises	\$ 127,243,480		\$ 147,037,967		\$ 19,794,487	15.56 %
Operating Expenditures	\$ 676,520,818		\$ 731,026,348		\$ 54,505,529	8.06 %
Transfers Out	\$ 165,037,190		\$ 180,376,003		\$ 15,338,813	9.29 %
Total Expenditures	\$ 841,558,008		\$ 911,402,350		\$ 69,844,342	8.30 %

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 319,820,145		\$ 333,079,346		\$ 13,259,202	4.15 %
Payroll Related Costs	\$ 92,465,455		\$ 94,827,136		\$ 2,361,681	2.55 %
Travel	\$ 7,999,540		\$ 9,530,206		\$ 1,530,666	19.13 %
Operations & Maintenance	\$ 212,078,211		\$ 244,804,747		\$ 32,726,537	15.43 %
Utilities	\$ 35,386,502		\$ 38,028,432		\$ 2,641,930	7.47 %
Capital	\$ 8,770,966		\$ 10,756,480		\$ 1,985,514	22.64 %
Other	\$ -		\$ -		\$ -	- %
Total Operating Expenditures	\$ 676,520,818		\$ 731,026,348		\$ 54,505,529	8.06 %

Texas State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	54,822,969	\$	57,321,005	\$	2,498,036	4.56 %	
State Appropriation								
Bill Pattern General Revenue	\$	143,211,388	\$	160,423,031	\$	17,211,643	12.02 %	1
Benefits	\$	30,135,107	\$	30,135,107	\$	-	- %	
Higher Education Fund	\$	38,741,061	\$	38,741,061	\$	-	- %	
Hazlewood Reimbursement	\$	10,907,870	\$	10,744,247	\$	(163,623)	(1.50)%	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	222,995,426	\$	240,043,446	\$	17,048,020	7.65 %	
Other Revenue	\$	1,478,700	\$	1,534,000	\$	55,300	3.74 %	
Total Revenues	\$	279,297,095	\$	298,898,451	\$	19,601,356	7.02 %	
Transfers In								
Designated Tuition	\$	49,562,293	\$	46,140,395	\$	(3,421,898)	(6.90)%	2
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	587,413	\$	587,413	100.00 %	3
Total Transfers In	\$	49,562,293	\$	46,727,808	\$	(2,834,485)	(5.72)%	
Budgeted Fund Balances	\$	59,583	\$	59,146	\$	(437)	(0.73)%	
Total Budgeted Funds	\$	328,918,971	\$	345,685,405	\$	16,766,434	5.10 %	

Texas State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$17,211,643	Recognition of the \$22M in new TUF funding net of the \$5M reduction in CORE funding
2	Designated Tuition	\$(3,421,898)	Reduction to transfer in needed to cover E&G costs
3	Other	\$587,413	Recognition of transfer in to cover space support salaries

Texas State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	187,134,629	\$	182,388,194	\$	(4,746,435)	(2.54)%	
Research / Organized Research	\$	33,037,122	\$	53,401,345	\$	20,364,223	61.64 %	1
Public Service	\$	169,135	\$	163,684	\$	(5,451)	(3.22)%	
Academic Support	\$	12,418,571	\$	12,997,614	\$	579,043	4.66 %	
Student Service Support	\$	7,062,854	\$	6,771,348	\$	(291,506)	(4.13)%	
Institutional Support	\$	3,645,409	\$	3,625,784	\$	(19,624)	(0.54)%	
Plant Support	\$	18,535,504	\$	19,478,887	\$	943,383	5.09 %	2
Scholarships & Fellowships	\$	454,261	\$	554,261	\$	100,000	22.01 %	
Total Expenditures	\$	262,457,485	\$	279,381,117	\$	16,923,633	6.45 %	
Transfers Out								
TPEG	\$	6,752,770	\$	6,859,278	\$	106,508	1.58 %	
TRB Debt Service	\$	23,209,000	\$	23,206,500	\$	(2,500)	(0.01)%	
HEF - Debt Service	\$	5,696,320	\$	5,105,401	\$	(590,919)	(10.37)%	3
HEF - Plant	\$	30,803,396	\$	31,133,109	\$	329,713	1.07 %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	66,461,487	\$	66,304,288	\$	(157,199)	(0.24)%	
Total Budgeted Expenditures & Transfers Out	\$	328,918,971	\$	345,685,405	\$	16,766,434	5.10 %	

Texas State University

Table A 2 Educational and General Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ 20,364,223	Expenditures associated with new TUF funding
2	Plant Support	\$ 943,383	Increase in staff salaries due to re-orgs in UPD and facilities
3	HEF - Debt Service	\$ (590,919)	Decrease in HEF bond transfers

Texas State University

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	234,930,695	\$	246,925,892	\$	11,995,197	5.11 %	1
Institutional Services Fee	\$	48,819,940	\$	48,986,033	\$	166,093	0.34 %	
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	\$	13,555,000	\$	12,755,100	\$	(799,900)	(5.90)%	2
Records Fee	\$	-	\$	-	\$	-	-	
Recreation Fee	\$	-	\$	-	\$	-	-	
University Center Fee	\$	-	\$	-	\$	-	-	
International Study Fee	\$	5,543,000	\$	6,992,800	\$	1,449,800	26.16 %	3
Repeat Fee	\$	1,690,460	\$	1,590,460	\$	(100,000)	(5.92)%	
Other	\$	4,970,700	\$	5,289,200	\$	318,500	6.41 %	4
Total Tuition and Fees	\$	309,509,795	\$	322,539,485	\$	13,029,690	4.21 %	
Investment Income	\$	700,000	\$	700,000	\$	-	- %	
Other Revenue	\$	31,387,680	\$	33,540,492	\$	2,152,812	6.86 %	5
Total Revenues	\$	341,597,475	\$	356,779,977	\$	15,182,502	4.44 %	
Transfers In								
TPEG	\$	6,752,770	\$	6,859,278	\$	106,508	1.58 %	
Auxiliary Funds	\$	-	\$	-	\$	-	-	
Other	\$	512,350	\$	5,231,339	\$	4,718,989	921.05 %	6
Total Transfers In	\$	7,265,120	\$	12,090,617	\$	4,825,497	66.42 %	
Budgeted Fund Balances	\$	2,215,376	\$	1,424,845	\$	(790,531)	(35.68)%	7
Total Budgeted Funds	\$	351,077,971	\$	370,295,439	\$	19,217,468	5.47 %	

Texas State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 11,995,197	Increase in Designated Tuition
2	Distance Learning Fee	\$ (799,900)	Reduction of ECF revenue estimate
3	International Study Fee	\$ 1,449,800	Increase in projected revenue due to approved rate increase
4	Other	\$ 318,500	\$135K Increase for McCoy Graduate Fee; \$119K increase for UG App Fee; \$64K increase to miscellaneous institutional fees
5	Other Revenue	\$ 2,152,812	\$549K increase in Admin Overhead; \$1M increase in IDC revenue; \$551K expected increases in income-generating accounts
6	Other	\$ 4,718,989	\$3.48M Accelerated Online Programs; \$840K Round Rock Programs; \$331K Partner Programs - transfer of revenue associated with new TXST Global initiatives
7	Budgeted Fund Balances	\$ (790,531)	Current year use of reserves is attributable to the initial investment in new TXST Global initiatives

Texas State University

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	42,701,922	\$	41,437,885	\$	(1,264,037)	(2.96)%	
Research / Organized Research	\$	13,813,566	\$	12,586,267	\$	(1,227,300)	(8.88)%	1
Public Service	\$	1,003,500	\$	1,110,500	\$	107,000	10.66 %	
Academic Support	\$	36,958,653	\$	40,228,915	\$	3,270,262	8.85 %	2
Student Support	\$	13,782,586	\$	14,631,136	\$	848,551	6.16 %	3
Institutional Support	\$	70,051,155	\$	76,173,767	\$	6,122,612	8.74 %	4
Plant Support	\$	33,477,440	\$	34,880,584	\$	1,403,144	4.19 %	
Scholarships & Fellowships	\$	75,031,032	\$	83,558,210	\$	8,527,178	11.36 %	5
Total Expenditures	\$	286,819,854	\$	304,607,264	\$	17,787,410	6.20 %	
Transfers Out								
System Assessment	\$	5,577,233	\$	5,713,700	\$	136,467	2.45 %	
Debt Service	\$	3,569,817	\$	3,566,317	\$	(3,500)	(0.10)%	
E&G	\$	49,562,293	\$	46,140,395	\$	(3,421,898)	(6.90)%	6
Auxiliary	\$	5,036,424	\$	5,036,424	\$	-	- %	
Other	\$	512,350	\$	5,231,339	\$	4,718,989	921.05 %	7
Total Transfers Out	\$	64,258,117	\$	65,688,175	\$	1,430,058	2.23 %	
Total Budgeted Expenditures & Transfers Out	\$	351,077,971	\$	370,295,439	\$	19,217,468	5.47 %	

Texas State University

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ (1,227,300)	Reduction in research expenditures within designated funds
2	Academic Support	\$ 3,270,262	\$735K increase for academic hardware/software maintenance; \$394K increase for academic IT due to reorganization; reclassification of expenditure functional area
3	Student Support	\$ 848,551	Reclassification of expenditure functional area
4	Institutional Support	\$ 6,122,612	\$1.3M new staff position funding; \$1.5M institutional planning contingency; \$1M institutional hardware/software maintenance increase; increase in locally funded benefits
5	Scholarships & Fellowships	\$ 8,527,178	\$7M merit scholarships; \$937K graduate ascholarships; \$536K increase in financial aid set-aside and TPEG
6	E&G	\$ (3,421,898)	Reduction of transfer needed to cover E&G costs
7	Other	\$ 4,718,989	\$3.48M Accelerated Online Programs; \$840K Round Rock Programs; \$331K Partner Programs - transfer of revenue associated with new TXST Global initiatives

Texas State University

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Fees								
Athletic Fee	\$	19,609,500	\$	21,010,500	\$	1,401,000	7.14 %	1
Medical Service Fee	\$	3,475,700	\$	4,234,444	\$	758,744	21.83 %	2
Student Service Fee	\$	6,770,000	\$	6,936,900	\$	166,900	2.47 %	
Recreational Sport Fee	\$	6,188,100	\$	7,625,906	\$	1,437,806	23.24 %	3
Student Center Fee	\$	6,394,300	\$	8,245,560	\$	1,851,260	28.95 %	4
Student Bus Fee	\$	6,070,700	\$	6,332,100	\$	261,400	4.31 %	
ID Card Fee	\$	-	\$	-	\$	-	-	
Other	\$	-	\$	-	\$	-	-	
Total Fees	\$	48,508,300	\$	54,385,410	\$	5,877,110	12.12 %	
Sales and Services								
Housing	\$	53,850,000	\$	69,009,800	\$	15,159,800	28.15 %	5
Dining	\$	22,000,000	\$	26,500,000	\$	4,500,000	20.45 %	6
Parking	\$	7,000,000	\$	7,000,000	\$	-	-	
Athletics	\$	8,994,556	\$	11,392,303	\$	2,397,747	26.66 %	7
Bookstore	\$	1,000,000	\$	1,000,000	\$	-	-	
Other	\$	5,463,173	\$	5,900,275	\$	437,102	8.00 %	8
Total Sales and Services	\$	98,307,729	\$	120,802,378	\$	22,494,649	22.88 %	
Investment Income	\$	2,862,267	\$	3,849,680	\$	987,413	34.50 %	9
Other Income	\$	-	\$	-	\$	-	-	
Total Revenues	\$	149,678,296	\$	179,037,468	\$	29,359,173	19.61 %	
Transfers In								
Designated Tuition	\$	5,036,424	\$	5,036,424	\$	-	-	
Other	\$	3,427,676	\$	4,482,676	\$	1,055,000	30.78 %	10
Total Transfers In	\$	8,464,100	\$	9,519,100	\$	1,055,000	12.46 %	
Budgeted Fund Balances	\$	3,418,670	\$	6,864,938	\$	3,446,268	100.81 %	11
Total Budgeted Funds	\$	161,561,066	\$	195,421,507	\$	33,860,441	20.96 %	

Texas State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 1,401,000	Recognition of additional revenue from increased enrollment and new anticipated revenue from new TXST Global initiatives
2	Medical Service Fee	\$ 758,744	Increase in expected income from enrollment increases
3	Recreational Sport Fee	\$ 1,437,806	Increase in expected income from enrollment increases
4	Student Center Fee	\$ 1,851,260	Increase in expected income from enrollment increases
5	Housing	\$ 15,159,800	Recognition of increased revenue from approved rate increase; additional revenue expected from newly acquired apartment complexes and new Cibolo and Alamito residence halls opening in Fall 2024
6	Dining	\$ 4,500,000	Recognition of increased revenue from approved rate increase; additional revenue expected from new Cibolo and Alamito residence halls opening in Fall 2024
7	Athletics	\$ 2,397,747	Recognition of naming rights agreement for the UCFU Stadium and other estimated income increases
8	Other	\$ 437,102	\$280K additional estimated income from food services within LBJ Student Center
9	Investment Income	\$ 987,413	Increase anticipated from increase in interest revenue
10	Other	\$ 1,055,000	Increase in support of academic incentives for athletics
11	Budgeted Fund Balances	\$ 3,446,268	\$2.5M Athletics use of reserves; \$4.1M Housing use of reserves due to conservative budget practice of 95% of occupancy

Texas State University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 19,609,500		\$ 21,010,500		\$ 1,401,000	7.14 %	1
Medical Service Fee	\$ 3,615,901		\$ 4,234,444		\$ 618,543	17.11 %	2
Student Service Fee	\$ 6,981,060		\$ 7,145,008		\$ 163,948	2.35 %	
Recreational Sport Fee	\$ 4,121,424		\$ 5,228,706		\$ 1,107,283	26.87 %	3
Student Center Fee	\$ 4,153,080		\$ 6,006,183		\$ 1,853,103	44.62 %	4
Student Bus Fee	\$ 6,070,700		\$ 6,332,100		\$ 261,400	4.31 %	
ID Card Fee	\$ -		\$ -		\$ -	- %	
Total Fee Based Expenditures	\$ 44,551,664		\$ 49,956,941		\$ 5,405,277	12.13 %	
Housing	\$ 38,462,375		\$ 44,165,500		\$ 5,703,125	14.83 %	5
Dining	\$ 20,857,955		\$ 25,355,014		\$ 4,497,059	21.56 %	6
Parking	\$ 3,236,345		\$ 3,608,852		\$ 372,507	11.51 %	7
Athletics	\$ 14,404,082		\$ 17,914,538		\$ 3,510,456	24.37 %	8
Bookstore	\$ 769,295		\$ 769,842		\$ 547	0.07 %	
Other	\$ 4,961,764		\$ 5,267,279		\$ 305,515	6.16 %	9
Total Sales & Services Based Expenditures	\$ 82,691,815		\$ 97,081,025		\$ 14,389,210	17.40 %	
Transfers Out							
Debt Service							
Medical Service	\$ -		\$ -		\$ -	- %	
Athletics	\$ 5,490,984		\$ 5,494,060		\$ 3,076	0.06 %	
Student Center	\$ 2,241,220		\$ 2,239,377		\$ (1,843)	(0.08)%	
Student Service	\$ -		\$ -		\$ -	- %	
Housing	\$ 15,387,625		\$ 29,003,935		\$ 13,616,310	88.49 %	10
Dining	\$ 1,142,045		\$ 1,144,986		\$ 2,941	0.26 %	
Parking and Public Safety	\$ 3,763,655		\$ 3,391,148		\$ (372,507)	(9.90)%	11
Recreational Sports	\$ 2,633,676		\$ 2,397,200		\$ (236,476)	(8.98)%	12
Other	\$ 230,705		\$ 230,158		\$ (547)	(0.24)%	
Real Estate Rental	\$ -		\$ -		\$ -	- %	
Vending	\$ -		\$ -		\$ -	- %	
Designated Funds	\$ -		\$ -		\$ -	- %	
Other	\$ 3,427,676		\$ 4,482,676		\$ 1,055,000	30.78 %	13
Total Transfers Out	\$ 34,317,586		\$ 48,383,540		\$ 14,065,954	40.99 %	
Total Budgeted Expenditures & Transfers Out	\$ 161,561,066		\$ 195,421,507		\$ 33,860,441	20.96 %	

Texas State University

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 1,401,000	Increase to cover planned expenditures from increased revenue
2	Medical Service Fee	\$ 618,543	Increase to cover planned expenditures from increased revenue
3	Recreational Sport Fee	\$ 1,107,283	Increase to cover planned expenditures from increased revenue
4	Student Center Fee	\$ 1,853,103	Increase to cover planned expenditures from increased revenue
5	Housing	\$ 5,703,125	Increase to cover planned expenditures from increased operations for new facilities
6	Dining	\$ 4,497,059	Increase to cover planned expenditures from increased revenue
7	Parking	\$ 372,507	Increase to cover planned expenditures from increased revenue
8	Athletics	\$ 3,510,456	Increase to cover planned expenditures
9	Other	\$ 305,515	Increases in expected expenditures for LBJ Student Center food service and conference services
10	Housing	\$ 13,616,310	Recognition of debt service in support of acquired apartment complexes and Alamito and Cibolo Halls
11	Parking and Public Safety	\$ (372,507)	Recognition of planned debt service reduction
12	Recreational Sports	\$ (236,476)	Recognition of planned debt service reduction
13	Other	\$ 1,055,000	Transfer in support of academic incentives for athletics

Texas State University

**Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2025**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 1,550,000	\$ 85,000	\$ 185,000	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 50,000	\$ -	\$ -
Game Guarantees	\$ 750,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 1,003,500	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sales and Services	\$ 3,303,500	\$ 235,000	\$ 260,000	\$ -	\$ -	\$ 40,000	\$ 15,000	\$ 56,000	\$ -	\$ -
Designated Tuition										
Athletic Fee										
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances										
Total Budgeted Funds	\$ 3,303,500	\$ 235,000	\$ 260,000	\$ -	\$ -	\$ 40,000	\$ 15,000	\$ 56,000	\$ -	\$ -
Expenditures										
Salaries	\$ 3,639,115	\$ 856,337	\$ 419,351	\$ 149,771	\$ 99,000	\$ 515,465	\$ 228,107	\$ 264,347	\$ 149,771	\$ 416,257
Benefits	\$ 1,200,908	\$ 282,591	\$ 138,386	\$ 49,424	\$ 32,670	\$ 170,103	\$ 75,275	\$ 87,235	\$ 49,424	\$ 137,365
Travel	\$ 1,765,640	\$ 369,871	\$ 255,390	\$ 142,300	\$ 68,132	\$ 385,817	\$ 158,068	\$ 243,667	\$ 142,300	\$ 285,807
Scholarships	\$ 3,538,077	\$ 639,062	\$ 506,732	\$ 538,142	\$ 255,452	\$ 719,402	\$ 525,902	\$ 538,302	\$ 747,702	\$ 1,272,406
Other Maintenance & Operating	\$ 2,143,210	\$ 142,279	\$ 75,900	\$ 45,700	\$ 19,163	\$ 126,334	\$ 77,125	\$ 87,623	\$ 45,700	\$ 96,516
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Budgeted Expenditures	\$ 12,286,950	\$ 2,290,140	\$ 1,395,759	\$ 925,337	\$ 474,417	\$ 1,917,120	\$ 1,064,477	\$ 1,221,173	\$ 1,134,897	\$ 2,208,350
TOTAL MEN WOMEN OTHER ACTIVITIES ADMIN GRAND TOTAL										
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 1,820,000	\$ 80,000	\$ -	\$ -	\$ 1,900,000					
Game Guarantees	\$ 900,000	\$ 25,000	\$ -	\$ -	\$ 925,000					
Concessions	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000					
Other										
Advertising	\$ -	\$ -	\$ -	\$ 1,880,000	\$ 1,880,000					
Licensing Fees	\$ -	\$ -	\$ -	\$ 525,000	\$ 525,000					
Camps	\$ -	\$ -	\$ -	\$ 2,480,649	\$ 2,480,649					
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000					
Stadium Operations	\$ 1,078,500	\$ 6,000	\$ -	\$ 477,154	\$ 1,561,654					
Other	\$ -	\$ -	\$ -	\$ 1,870,000	\$ 1,870,000					
Total Sales and Services	\$ 3,798,500	\$ 111,000	\$ -	\$ 7,482,803	\$ 11,392,303					
Designated Tuition										
Auxiliary Transfer										
Auxiliary Transfer	\$ -	\$ -	\$ -	\$ 5,036,424	\$ 5,036,424					
Athletic Fee	\$ -	\$ -	\$ -	\$ 4,482,676	\$ 4,482,676					
Athletic Fee	\$ -	\$ -	\$ -	\$ 21,010,500	\$ 21,010,500					
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ 30,529,600	\$ 30,529,600					
Budgeted Fund Balances										
Total Budgeted Funds	\$ 3,798,500	\$ 111,000	\$ -	\$ 40,509,600	\$ 44,419,100					
Expenditures										
Salaries	\$ 5,163,574	\$ 1,573,947	\$ -	\$ 4,130,214	\$ 10,867,734					
Fringe Benefits	\$ 1,703,979	\$ 519,402	\$ -	\$ 679,120	\$ 2,902,502					
Travel	\$ 2,601,333	\$ 1,215,659	\$ -	\$ 444,885	\$ 4,261,877					
Scholarships	\$ 5,477,464	\$ 3,803,713	\$ -	\$ -	\$ 9,281,177					
O&M	\$ 2,426,252	\$ 433,298	\$ -	\$ 5,639,296	\$ 8,498,846					
Capital	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000					
Debt Service	\$ -	\$ -	\$ -	\$ 5,494,060	\$ 5,494,060					
Other	\$ -	\$ -	\$ -	\$ 3,092,905	\$ 3,092,905					
Total Budgeted Expenditures	\$ 17,372,602	\$ 7,546,018	\$ -	\$ 19,500,480	\$ 44,419,100					

Texas State University

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 10.00		\$ 10.00		\$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 4,669,202		\$ 5,231,267		\$ 562,064	12.04 %	
Forecasted Revenue:							
SSF Revenue	\$ 6,770,000		\$ 6,936,900		\$ 166,900	2.47 %	
Revenue Earned from Activities	\$ -		\$ -		\$ -	- %	
Interest Revenue	\$ -		\$ -		\$ -	- %	
Transfer In	\$ 211,060		\$ 208,108		\$ (2,952)	(1.40)%	
Total Forecasted Revenue:	\$ 6,981,060		\$ 7,145,008		\$ 163,948	2.35 %	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -		\$ -		\$ -	- %	
2. Recreational Activities	\$ 337,591		\$ 306,753		\$ (30,837)	(9.13)%	
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		\$ 131,932		\$ 4,141	3.24 %	
8. Debating and Oratorical Activities	\$ 39,333		\$ 39,333		\$ -	- %	
9. Student Publications	\$ 250,997		\$ 215,637		\$ (35,359)	(14.09)%	
10. Student Government	\$ -		\$ -		\$ -	- %	
11. Student Fee Advisory Committee	\$ 1,000		\$ -		\$ (1,000)	(100.00)%	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 12,600		\$ 37,347		\$ 24,747	196.41 %	
13. Other (See Detail Below)	\$ 6,177,818		\$ 6,380,075		\$ 202,257	3.27 %	
Total Budgeted Expenditures	\$ 6,981,060		\$ 7,145,008		\$ 163,948	2.35 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 4,669,202		\$ 5,231,267		\$ 562,064	12.04 %	
Student Services Advisory Committee Meeting:							
Detail of Other:							
Student Programming & Services	\$ 4,039,722		\$ 4,226,315		\$ 186,592	4.62 %	
Student Travel	\$ 19,012		\$ 18,385		\$ (627)	(3.30)%	
Central-Benefits, Administrative Overhead, Pay Increases	\$ 2,119,084		\$ 2,135,375		\$ 16,292	0.77 %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Total Other	\$ 6,177,818		\$ 6,380,075		\$ 202,257	3.27 %	

Texas State University

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 164,480,159	\$ 29,631,839	\$ 173,113	\$ 34,364,276	\$ 22,089,632	\$ 36,473,529	\$ 18,058,785	\$ 626,447	\$ 27,181,567	\$ 333,079,346
Benefits	\$ 40,328,929	\$ 11,609,070	\$ 77,780	\$ 2,552,408	\$ 5,341,305	\$ 22,658,146	\$ 4,563,732		\$ 7,695,765	\$ 94,827,136
Travel	\$ 3,393,366	\$ 495,768	\$ 43,000	\$ 266,526	\$ 328,217	\$ 231,201	\$ 28,153		\$ 4,743,977	\$ 9,530,206
O&M	\$ 15,267,310	\$ 23,679,455	\$ 980,291	\$ 8,901,665	\$ 11,935,726	\$ 20,422,176	\$ 12,982,740	\$ 83,486,024	\$ 67,149,360	\$ 244,804,747
Utilities		\$ 161,480			\$ 6,000	\$ 14,500	\$ 22,521,039		\$ 15,325,414	\$ 38,028,432
Capital		\$ 410,000		\$ 7,498,681	\$ 1,172,302		\$ 65,000		\$ 1,610,496	\$ 10,756,480
Other										\$ -
Total Budget	\$ 223,469,765	\$ 65,987,611	\$ 1,274,184	\$ 53,583,557	\$ 40,873,182	\$ 79,799,551	\$ 58,219,449	\$ 84,112,471	\$ 123,706,578	\$ 731,026,348

Texas State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2025

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 298,898,451	\$ 46,727,808	\$ 59,146	\$ 345,685,405	\$ (279,381,117)	\$ (66,304,288)	\$ (345,685,405)	\$ (19,576,480)
Designated	\$ 356,779,977	\$ 12,090,617	\$ 1,424,845	\$ 370,295,439	\$ (304,607,264)	\$ (65,688,175)	\$ (370,295,439)	\$ (53,597,558)
Auxiliary Enterprises	\$ 179,037,468	\$ 9,519,100	\$ 6,864,938	\$ 195,421,507	\$ (147,037,967)	\$ (48,383,540)	\$ (195,421,507)	\$ (38,864,440)
Total	\$ 834,715,896	\$ 68,337,525	\$ 8,348,929	\$ 911,402,350	\$ (731,026,348)	\$ (180,376,003)	\$ (911,402,350)	\$ (112,038,478)

July 8, 2024

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, 2024. The proposed budget includes all educational and general, designated, and auxiliary enterprise activities.

Overview

As we reflect upon FY 2024 with summer projections remaining in progress, our fall to spring comparison for credit classes over the previous fiscal year has shown an increase in headcount with an increase in contact hours while non-credit training has reported even greater increases. We are also pleased to report that LIT has worked to reach students in our area to offer educational opportunities that are life changing 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. LIT and its community remain resilient and look forward to FY 2025 with anticipation.

Assumptions

Enrollment for FY 2024 increased overall from Fall 2023 to Summer 2024. Accordingly, we used FY 2024 actual revenue recorded to date as the basis for predicting the revenue we expect to earn in FY 2025. 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 2025, the budget remains flat when compared to FY 2024 actual with a few exceptions for increases. Some of these increases include funding for new positions as we start up additional technology and nursing programs, and increased budget for growth in established programs. The campus's main emphasis remains at increasing our enrollment and maintaining the lower tuition, fee, and book rates we offer to our students.

Education and General Funds

LIT's General Revenue (GR) Appropriation remained consistent with prior year as did our Higher Education Fund (HEF) allocation. Our increase in GR supported all E&G salary requirements including benefits, new positions and program requests. \$2.6 million of HEF will be used for needed renovations of facilities to allow for new programs as well as adding campus-wide security system. Our Senate Bill 30 project is underway and will provide LIT with a state-of-the-art Center

for technical training programs such as mechatronics, electrical, civil, mechanical, and plumbing. \$1.5 million of GR funds are budgeted to support the transition to a SaaS environment for our ERP system.

Designated Funds

Designated funds are allocated to provide academic programs with equipment and supplies. LIT has set aside \$300,000 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 \$120,085 are collected from LIT students and transferred to Lamar University for use of their facilities. Student Service Fees of \$330,401 are collected and expended at LIT. On April 30, 2024, the student fee advisory committee met to review and vote on expense requests. All items presented were approved and granted.

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 A. 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 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Revenues						
Tuition and Fees	\$ 9,147,635	\$ 10,328,725	\$ 1,181,090		12.91 %	
State Appropriations	\$ 32,615,611	\$ 32,674,256	\$ 58,645		0.18 %	
Sales and Services	\$ 45,718	\$ 48,873	\$ 3,155		6.90 %	
Other	\$ 378,377	\$ 498,858	\$ 120,481		31.84 %	
Operating Revenues	\$ 42,187,341	\$ 43,550,712	\$ 1,363,371		3.23 %	
Transfers In	\$ 400,000	\$ 400,000	\$ -		- %	
Budgeted Use of Fund Balance	\$ -	\$ -	\$ -		- %	
Total Revenues	\$ 42,587,341	\$ 43,950,712	\$ 1,363,371		3.20 %	
Expenditures						
Instruction Support	\$ 17,221,069	\$ 18,656,211	\$ 1,435,142		8.33 %	
Research / Organized Research	\$ -	\$ -	\$ -		- %	
Public Service	\$ 201,922	\$ 259,448	\$ 57,526		28.49 %	
Academic Support	\$ 1,521,614	\$ 1,472,930	\$ (48,684)		(3.20)%	
Student Support	\$ 2,511,802	\$ 2,318,447	\$ (193,355)		(7.70)%	
Institutional Support	\$ 10,087,556	\$ 10,207,414	\$ 119,858		1.19 %	
Plant Support	\$ 2,740,708	\$ 2,759,937	\$ 19,229		0.70 %	
Scholarships & Fellowships	\$ -	\$ -	\$ -		- %	
Auxiliary Enterprises	\$ 546,593	\$ 499,359	\$ (47,234)		(8.64)%	
Operating Expenditures	\$ 34,831,264	\$ 36,173,746	\$ 1,342,482		3.85 %	
Transfers Out	\$ 7,756,077	\$ 7,776,966	\$ 20,889		0.27 %	
Total Expenditures	\$ 42,587,341	\$ 43,950,712	\$ 1,363,371		3.20 %	

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Salary & Wages	\$ 16,634,643	\$ 17,199,422	\$ 564,779		3.40 %	
Payroll Related Costs	\$ 4,576,935	\$ 4,781,430	\$ 204,495		4.47 %	
Travel	\$ 334,000	\$ 238,100	\$ (95,900)		(28.71)%	
Operations & Maintenance	\$ 12,240,686	\$ 12,704,794	\$ 464,108		3.79 %	
Utilities	\$ 545,000	\$ 750,000	\$ 205,000		37.61 %	
Capital	\$ 500,000	\$ 500,000	\$ -		- %	
Other	\$ -	\$ -	\$ -		- %	
Total Operating Expenditures	\$ 34,831,264	\$ 36,173,746	\$ 1,342,482		3.85 %	

Lamar Institute of Technology

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	3,909,043	\$	4,100,000	\$	190,957	4.89 %
State Appropriation							
Bill Pattern General Revenue	\$	26,359,764	\$	26,357,884	\$	(1,880)	(0.01)%
Benefits	\$	3,551,319	\$	3,620,057	\$	68,738	1.94 %
Higher Education Fund	\$	2,630,158	\$	2,630,158	\$	-	- %
Hazlewood Reimbursement	\$	74,370	\$	66,157	\$	(8,213)	(11.04)%
Other	\$	-	\$	-	\$	-	- %
Total State Appropriations	\$	32,615,611	\$	32,674,256	\$	58,645	0.18 %
Other Revenue	\$	120,172	\$	212,179	\$	92,007	76.56 %
Total Revenues	\$	36,644,826	\$	36,986,435	\$	341,609	0.93 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	36,644,826	\$	36,986,435	\$	341,609	0.93 %

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$ 15,516,087	\$	16,646,380	\$	1,130,293	7.28 %	1
Research / Organized Research	\$ -	\$		\$	-	- %	
Public Service	\$ 125,580	\$	174,448	\$	48,868	38.91 %	
Academic Support	\$ 1,060,614	\$	957,930	\$	(102,684)	(9.68)%	
Student Service Support	\$ 2,336,645	\$	2,140,447	\$	(196,198)	(8.40)%	
Institutional Support	\$ 8,149,034	\$	7,797,385	\$	(351,649)	(4.32)%	
Plant Support	\$ 2,195,708	\$	2,009,937	\$	(185,771)	(8.46)%	
Scholarships & Fellowships	\$ -	\$		\$	-	- %	
Total Expenditures	\$ 29,383,668	\$	29,726,527	\$	342,859	1.17 %	
Transfers Out							
TPEG	\$ 400,000	\$	400,000	\$	-	- %	
CCAP Debt Service	\$ 4,231,000	\$	4,229,750	\$	(1,250)	(0.03)%	
HEF - Debt Service	\$ -	\$		\$	-	- %	
HEF - Plant Other	\$ 2,630,158	\$	2,630,158	\$	-	- %	
	\$ -	\$		\$	-	- %	
Total Transfers Out	\$ 7,261,158	\$	7,259,908	\$	(1,250)	(0.02)%	
Total Budgeted Expenditures & Transfers Out	\$ 36,644,826	\$	36,986,435	\$	341,609	0.93 %	

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 1,130,293	The increase is due to increased positions for new and growing programs including Allied Health, Business Technology, and Industrial Technology.

Lamar Institute of Technology

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	1,904,336	\$	2,943,115	\$	1,038,779	54.55 %	1
Institutional Services Fee	\$	1,971,195	\$	2,028,021	\$	56,826	2.88 %	
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	\$	276,901	\$	184,184	\$	(92,717)	(33.48)%	
Distance Learning Fee	\$	585,285	\$	622,919	\$	37,634	6.43 %	
Records Fee	\$	-	\$	-	\$	-	- %	
Recreation Fee	\$	-	\$	-	\$	-	- %	
University Center Fee	\$	-	\$	-	\$	-	- %	
International Study Fee	\$	-	\$	-	\$	-	- %	
Repeat Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Tuition and Fees	\$	4,737,717	\$	5,778,239	\$	1,040,522	21.96 %	
Investment Income	\$	119,951	\$	168,073	\$	48,122	40.12 %	
Other Revenue	\$	138,254	\$	118,606	\$	(19,648)	(14.21)%	
Total Revenues	\$	4,995,922	\$	6,064,918	\$	1,068,996	21.40 %	
Transfers In								
TPEG	\$	400,000	\$	400,000	\$	-	- %	
Auxiliary Funds	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	400,000	\$	400,000	\$	-	- %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	5,395,922	\$	6,464,918	\$	1,068,996	19.81 %	

Lamar Institute of Technology

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 1,038,779	The increase in designated tuition was mainly related to the Board's approval to recharacterize the dual credit tuition rate from statutory to designated.

Lamar Institute of Technology

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	1,704,982	\$	2,009,831	\$	304,849	17.88 %	1
Research / Organized Research	\$	-			\$	-	- %	
Public Service	\$	76,342	\$	85,000	\$	8,658	11.34 %	
Academic Support	\$	461,000	\$	515,000	\$	54,000	11.71 %	
Student Support	\$	175,157	\$	178,000	\$	2,843	1.62 %	
Institutional Support	\$	1,938,522	\$	2,410,029	\$	471,507	24.32 %	2
Plant Support	\$	545,000	\$	750,000	\$	205,000	37.61 %	3
Scholarships & Fellowships	\$	-			\$	-	- %	
Total Expenditures	\$	4,901,003	\$	5,947,860	\$	1,046,857	21.36 %	
Transfers Out								
System Assessment	\$	287,805	\$	309,944	\$	22,139	7.69 %	
Debt Service	\$	-			\$	-	- %	
E&G	\$	-			\$	-	- %	
Auxiliary	\$	-			\$	-	- %	
Other	\$	207,114	\$	207,114	\$	-	- %	
Total Transfers Out	\$	494,919	\$	517,058	\$	22,139	4.47 %	
Total Budgeted Expenditures & Transfers Out	\$	5,395,922	\$	6,464,918	\$	1,068,996	19.81 %	

Lamar Institute of Technology

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 304,849	The increase is related to funds allocated for new programs.
2	Institutional Support	\$ 471,507	The increase is related to shared service expense being moved from state budget.
3	Plant Support	\$ 205,000	The increase is related to increase in utilities due to new buildings.

Lamar Institute of Technology

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	-		\$	-	- %	
Medical Service Fee	\$	-		\$	-	- %	
Student Service Fee	\$	322,828	\$	330,401	\$	7,573	2.35 %
Recreational Sport Fee	\$	-		\$	-	- %	
Student Center Fee	\$	178,047	\$	120,085	\$	(57,962)	(32.55)%
Student Bus Fee	\$	-		\$	-	- %	
ID Card Fee	\$	-		\$	-	- %	
Other	\$	-		\$	-	- %	
Total Fees	\$	500,875	\$	450,486	\$	(50,389)	(10.06)%
Sales and Services							
Sales and Services	\$	-		\$	-	- %	
Housing	\$	-		\$	-	- %	
Dining	\$	-		\$	-	- %	
Parking	\$	45,579	\$	48,263	\$	2,684	5.89 %
Athletics	\$	-		\$	-	- %	
Bookstore	\$	-		\$	-	- %	
Other	\$	139	\$	610	\$	471	338.85 %
Total Sales and Services	\$	45,718	\$	48,873	\$	3,155	6.90 %
Investment Income	\$	-		\$	-	- %	
Other Income	\$	-		\$	-	- %	
Total Revenues	\$	546,593	\$	499,359	\$	(47,234)	(8.64)%
Transfers In							
Designated Tuition	\$	-		\$	-	- %	
Other	\$	-		\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-		\$	-	- %	
Total Budgeted Funds	\$	546,593	\$	499,359	\$	(47,234)	(8.64)%

Lamar Institute of Technology

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	-	\$	-	\$	- %	
Medical Service Fee	\$	-	\$	-	\$	- %	
Student Service Fee	\$	322,828	\$	330,401	\$	7,573 2.35 %	
Recreational Sport Fee	\$	-	\$	-	\$	- %	
Student Center Fee	\$	178,047	\$	120,085	\$	(57,962) (32.55)%	
Student Bus Fee	\$	-	\$	-	\$	- %	
ID Card Fee	\$	-	\$	-	\$	- %	
Total Fee Based Expenditures	\$	500,875	\$	450,486	\$	(50,389) (10.06)%	
Housing	\$	-	\$	-	\$	- %	
Dining	\$	-	\$	-	\$	- %	
Parking	\$	45,579	\$	48,263	\$	2,684 5.89 %	
Athletics	\$	-	\$	-	\$	- %	
Bookstore	\$	-	\$	-	\$	- %	
Other	\$	139	\$	610	\$	471 338.85 %	
Total Sales & Services Based Expenditures	\$	45,718	\$	48,873	\$	3,155 6.90 %	
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	\$	546,593	\$	499,359	\$	(47,234) (8.64)%	

Lamar Institute of Technology

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

	FY 2024		FY 2025		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)	\$ 2,431,337		\$ 2,312,081		\$ (119,256)	(4.90)%	
Forecasted Revenue:							
SSF Revenue	\$ 322,828		\$ 330,401		\$ 7,573	2.35 %	
Revenue Earned from Activities	\$ -		\$ -		\$ -	- %	
Interest Revenue	\$ 34,745		\$ 53,032		\$ 18,287	52.63 %	
Transfer In	\$ -		\$ -		\$ -	- %	
Total Forecasted Revenue:	\$ 357,573		\$ 383,433		\$ 25,860	7.23 %	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -		\$ -		\$ -	- %	
2. Recreational Activities	\$ 237,200		\$ 247,790		\$ 10,590	4.46 %	
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)	\$ 124,000		\$ 125,000		\$ 1,000	0.81 %	
Total Budgeted Expenditures	\$ 510,000		\$ 521,590		\$ 11,590	2.27 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 2,278,910		\$ 2,173,924		\$ (104,986)	(4.61)%	
Student Services Advisory Committee Meeting:	05/10/2023		04/30/2024				
Detail of Other:							
Contingency	\$ 50,000		\$ 50,000		\$ -	- %	
Skills USA	\$ 74,000		\$ 75,000		\$ 1,000	1.35 %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Total Other	\$ 124,000		\$ 125,000		\$ 1,000	0.81 %	

Lamar Institute of Technology

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 11,479,967		\$ 136,501	\$ 751,400	\$ 1,240,570	\$ 3,297,606	\$ 293,378			\$ 17,199,422
Benefits	\$ 3,191,425		\$ 37,947	\$ 208,889	\$ 344,877	\$ 916,733	\$ 81,559			\$ 4,781,430
Travel				\$ 115,000	\$ 18,100	\$ 30,000	\$ -		\$ 75,000	\$ 238,100
O&M	\$ 3,484,819		\$ 85,000	\$ 397,641	\$ 714,900	\$ 5,963,075	\$ 1,635,000		\$ 424,359	\$ 12,704,794
Utilities							\$ 750,000			\$ 750,000
Capital	\$ 500,000									\$ 500,000
Other										\$ -
Total Budget	\$ 18,656,211	\$ -	\$ 259,448	\$ 1,472,930	\$ 2,318,447	\$ 10,207,414	\$ 2,759,937	\$ -	\$ 499,359	\$ 36,173,746

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	\$ 36,986,435	\$ -	\$ -	\$ 36,986,435	\$ (29,726,527)	\$ (7,259,908)	\$ (36,986,435)	\$ (7,259,908)
Designated	\$ 6,064,918	\$ 400,000	\$ -	\$ 6,464,918	\$ (5,947,860)	\$ (517,058)	\$ (6,464,918)	\$ (117,058)
Auxiliary Enterprises	\$ 499,359	\$ -	\$ -	\$ 499,359	\$ (499,359)	\$ -	\$ (499,359)	\$ -
Total	\$ 43,550,712	\$ 400,000	\$ -	\$ 43,950,712	\$ (36,173,746)	\$ (7,776,966)	\$ (43,950,712)	\$ (7,376,966)



Office of the President

July 8, 2024

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, 2024. The proposed budget encompasses the educational and general (E&G), designated, and auxiliary funds of the college.

Assumptions

Enrollment for FY 2024 increased 14.6 percent overall from Fall 2023 to Summer 2024. Accordingly, we used FY 2024 actual revenue recorded to date as the basis for predicting the revenue we expect to earn in FY 2025. 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 2025, the budget remains flat when compared to FY 2024 actual with a few exceptions for increases. Some of these increases include funding for the operations of our Lumberton and Livingston locations, additional technology and workforce programs, and increased budget for growth in established programs. 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

The increase in appropriated GR and GR-D funding over the last several years has eliminated the budgeted use of fund balances and has minimized intra-fund transfers. State funds are budgeted for some of the departments with larger budgets such as IT, maintenance, utilities, landscaping, and janitorial. Our Higher Education Fund (HEF) allocation is budgeted for debt service of \$231,000 and capital equipment of \$553,345. The balance of our HEF appropriation is reserved for ongoing capital projects. Senate Bill 30 funds are being expended to transform a historic church into a Student Success Center where students will have a one-stop-shop for registration, advising, financial aid, and cashiering. General Revenue-Dedicated fund balance is being utilized to support the transition to a SaaS environment. 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 traditional students. Dual credit tuition remains the same at \$45 per semester credit hour. We have continued to fund additional operating expenses with E&G



Office of the President

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 2025. The students decided to make cuts, where necessary, to increase reserves for improvements to the Student Center. Most other budgets within Auxiliary fund type remain flat and some were eliminated.

Conclusion

With the ongoing support from our Texas Legislature, the Texas State University System, 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 program offerings, offer advanced technology in the classroom, increase instructional sites to other areas around Texas, 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 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 6,306,110		\$ 6,476,400		\$ 170,290	2.70 %
State Appropriations	\$ 22,420,062		\$ 22,469,449		\$ 49,387	0.22 %
Sales and Services	\$ 149,500		\$ 174,500		\$ 25,000	16.72 %
Other	\$ 702,950		\$ 1,170,600		\$ 467,650	66.53 %
Operating Revenues	\$ 29,578,622		\$ 30,290,949		\$ 712,327	2.41 %
Transfers In	\$ 540,907		\$ 303,041		\$ (237,866)	(43.98)%
Budgeted Use of Fund Balance	\$ 152,308		\$ 91,000		\$ (61,308)	(40.25)%
Total Revenues	\$ 30,271,837		\$ 30,684,990		\$ 413,153	1.36 %
Expenditures						
Instruction Support	\$ 7,478,561		\$ 8,050,940		\$ 572,379	7.65 %
Research / Organized Research	\$ -		\$ -		\$ -	- %
Public Service	\$ 1,117,542		\$ 1,002,724		\$ (114,818)	(10.27)%
Academic Support	\$ 3,546,741		\$ 3,860,141		\$ 313,400	8.84 %
Student Support	\$ 1,406,946		\$ 2,240,368		\$ 833,422	59.24 %
Institutional Support	\$ 5,905,624		\$ 4,722,614		\$ (1,183,010)	(20.03)%
Plant Support	\$ 2,147,862		\$ 2,541,110		\$ 393,248	18.31 %
Scholarships & Fellowships	\$ 1,603,215		\$ 1,496,675		\$ (106,540)	(6.65)%
Auxiliary Enterprises	\$ 580,050		\$ 365,774		\$ (214,276)	(36.94)%
Operating Expenditures	\$ 23,786,541		\$ 24,280,347		\$ 493,806	2.08 %
Transfers Out	\$ 6,485,296		\$ 6,404,643		\$ (80,653)	(1.24)%
Total Expenditures	\$ 30,271,837		\$ 30,684,990		\$ 413,153	1.36 %

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 11,717,630		\$ 11,853,141		\$ 135,511	1.16 %
Payroll Related Costs	\$ 3,482,514		\$ 3,527,616		\$ 45,102	1.30 %
Travel	\$ 242,723		\$ 273,700		\$ 30,977	12.76 %
Operations & Maintenance	\$ 6,474,800		\$ 6,873,716		\$ 398,916	6.16 %
Utilities	\$ 715,050		\$ 864,000		\$ 148,950	20.83 %
Capital	\$ 168,859		\$ 176,500		\$ 7,641	4.53 %
Other	\$ 984,965		\$ 711,675		\$ (273,290)	(27.75)%
Total Operating Expenditures	\$ 23,786,541		\$ 24,280,347		\$ 493,806	2.08 %

Lamar State College-Orange

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	1,605,510	\$	1,485,510	\$	(120,000)	(7.47)%
State Appropriation							
Bill Pattern General Revenue	\$	17,851,409	\$	17,852,616	\$	1,207	0.01 %
Benefits	\$	3,035,352	\$	3,083,532	\$	48,180	1.59 %
Higher Education Fund	\$	1,533,301	\$	1,533,301	\$	-	- %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other					\$	-	- %
Total State Appropriations	\$	22,420,062	\$	22,469,449	\$	49,387	0.22 %
Other Revenue	\$	50,000	\$	100,000	\$	50,000	100.00 %
Total Revenues	\$	24,075,572	\$	24,054,959	\$	(20,613)	(0.09)%
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Transfers In	\$	-	\$	-	\$	-	- %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	24,075,572	\$	24,054,959	\$	(20,613)	(0.09)%

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	6,712,750	\$	7,313,925	\$	601,175	8.96 %	1
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	813,500	\$	649,681	\$	(163,819)	(20.14)%	
Academic Support	\$	2,899,529	\$	2,993,307	\$	93,778	3.23 %	
Student Service Support	\$	1,286,331	\$	1,842,548	\$	556,217	43.24 %	2
Institutional Support	\$	4,569,968	\$	3,335,282	\$	(1,234,686)	(27.02)%	3
Plant Support	\$	2,033,237	\$	2,378,010	\$	344,773	16.96 %	4
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	18,315,315	\$	18,512,753	\$	197,438	1.08 %	
Transfers Out								
TPEG	\$	431,350	\$	300,750	\$	(130,600)	(30.28)%	
CCAP Debt Service	\$	4,261,500	\$	4,261,500	\$	-	- %	
HEF - Debt Service	\$	231,000	\$	231,000	\$	-	- %	
HEF - Plant Other	\$	836,407	\$	748,956	\$	(87,451)	(10.46)%	
	\$	-	\$	-	\$	-	- %	
Total Transfers Out	\$	5,760,257	\$	5,542,206	\$	(218,051)	(3.79)%	
Total Budgeted Expenditures & Transfers Out	\$	24,075,572	\$	24,054,959	\$	(20,613)	(0.09)%	

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 601,175	Increase in instructional budget is mostly for additional instructors across different programs, new programs, and additional operations expanding LSCO
2	Student Service Support	\$ 556,217	Increase in student service budget is for additional operations expanding LSCO to Lumberton and Livingston
3	Institutional Support	\$ (1,234,686)	Reduction in institutional support is largely related to the repurposing of budget to other areas for reorganizational purposes as well as adjusting funding sources for certain areas
4	Plant Support	\$ 344,773	Increase in plant support is largely related to additional utility costs for expanding operations, overall increasing service costs and the realignment of Physical Plant positions

Lamar State College-Orange

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	1,613,000	\$	1,816,000	\$	203,000	12.59 %	1
Institutional Services Fee	\$	1,000,000	\$	1,000,000	\$	-	- %	
Advising Fee	\$	-	\$	-	\$	-	- %	
Technology Use / Computer Service Fee	\$	-	\$	-	\$	-	- %	
Environmental Service Fee	\$	-	\$	-	\$	-	- %	
ID / One-Card Fee	\$	-	\$	-	\$	-	- %	
Library Fee	\$	1,200	\$	500	\$	(700)	(58.33)%	
International Education Fee	\$	-	\$	-	\$	-	- %	
Student Publication Fee	\$	-	\$	-	\$	-	- %	
Academic Program Fees	\$	-	\$	-	\$	-	- %	
Distance Learning Fee	\$	389,900	\$	341,000	\$	(48,900)	(12.54)%	
Records Fee	\$	-	\$	-	\$	-	- %	
Recreation Fee	\$	-	\$	-	\$	-	- %	
University Center Fee	\$	-	\$	-	\$	-	- %	
International Study Fee	\$	-	\$	-	\$	-	- %	
Repeat Fee	\$	-	\$	-	\$	-	- %	
Other	\$	1,472,950	\$	1,609,750	\$	136,800	9.29 %	
Total Tuition and Fees	\$	4,477,050	\$	4,767,250	\$	290,200	6.48 %	
Investment Income	\$	200,000	\$	550,000	\$	350,000	175.00 %	2
Other Revenue	\$	452,950	\$	520,600	\$	67,650	14.94 %	
Total Revenues	\$	5,130,000	\$	5,837,850	\$	707,850	13.80 %	
Transfers In								
TPEG	\$	388,215	\$	270,675	\$	(117,540)	(30.28)%	
Auxiliary Funds	\$	-	\$	32,366	\$	32,366	100.00 %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	388,215	\$	303,041	\$	(85,174)	(21.94)%	
Budgeted Fund Balances	\$	98,000	\$	91,000	\$	(7,000)	(7.14)%	
Total Budgeted Funds	\$	5,616,215	\$	6,231,891	\$	615,676	10.96 %	

Lamar State College-Orange

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 203,000	Increase in designated tuition is directly related to dual credit student charges being moved from statutory to designated
2	Investment Income	\$ 350,000	Increase is due to projections based on past two years actual receipt of interest on accounts

Lamar State College-Orange

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	765,811	\$	737,015	\$	(28,796)	(3.76)%	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	304,042	\$	353,043	\$	49,001	16.12 %	
Academic Support	\$	647,212	\$	866,834	\$	219,622	33.93 %	1
Student Support	\$	120,615	\$	397,820	\$	277,205	229.83 %	2
Institutional Support	\$	1,335,656	\$	1,387,333	\$	51,677	3.87 %	
Plant Support	\$	114,625	\$	163,100	\$	48,475	42.29 %	
Scholarships & Fellowships	\$	1,603,215	\$	1,496,675	\$	(106,540)	(6.65)%	
Total Expenditures	\$	4,891,176	\$	5,401,820	\$	510,644	10.44 %	
Transfers Out								
System Assessment	\$	230,385	\$	248,108	\$	17,723	7.69 %	
Debt Service	\$	341,963	\$	341,963	\$	-	- %	
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	152,691	\$	-	\$	(152,691)	(100.00)%	
Other	\$	-	\$	240,000	\$	240,000	100.00 %	3
Total Transfers Out	\$	725,039	\$	830,071	\$	105,032	14.49 %	
Total Budgeted Expenditures & Transfers Out	\$	5,616,215	\$	6,231,891	\$	615,676	10.96 %	

Lamar State College-Orange

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ 219,622	Increase in Academic Support is mostly related to necessary increase to cover estimated Information Technology Services increases, establishing budget for SACS On-Site Review, and some travel increases
2	Student Support	\$ 277,205	Increase in Student Support is mostly due to new budget established for Livingston expansion which will include travel, normal maintenance and operation, new technology, utilities, etc.
3	Other	\$ 240,000	Increase in transfers is to cover Shared Services with Lamar State College Orange, Lamar State College Port Arthur and Lamar Institute of Technology

Lamar State College-Orange

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	-	\$	-	\$	-	- %
Medical Service Fee	\$	-	\$	-	\$	-	- %
Student Service Fee	\$	158,600	\$	158,600	\$	-	- %
Recreational Sport Fee	\$	-	\$	-	\$	-	- %
Student Center Fee	\$	63,200	\$	63,290	\$	90	0.14 %
Student Bus Fee	\$	-	\$	-	\$	-	- %
ID Card Fee	\$	1,750	\$	1,750	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total Fees	\$	223,550	\$	223,640	\$	90	0.04 %
Sales and Services							
Housing	\$	-	\$	-	\$	-	- %
Dining	\$	86,000	\$	86,000	\$	-	- %
Parking	\$	-	\$	-	\$	-	- %
Athletics	\$	-	\$	-	\$	-	- %
Bookstore	\$	60,000	\$	80,000	\$	20,000	33.33 %
Other	\$	3,500	\$	8,500	\$	5,000	142.86 %
Total Sales and Services	\$	149,500	\$	174,500	\$	25,000	16.72 %
Investment Income	\$	-	\$	-	\$	-	- %
Other Income	\$	-	\$	-	\$	-	- %
Total Revenues	\$	373,050	\$	398,140	\$	25,090	6.73 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Other	\$	152,692	\$	-	\$	(152,692)	(100.00)%
Total Transfers In	\$	152,692	\$	-	\$	(152,692)	(100.00)%
Budgeted Fund Balances	\$	54,308	\$	-	\$	(54,308)	(100.00)%
Total Budgeted Funds	\$	580,050	\$	398,140	\$	(181,910)	(31.36)%

Lamar State College-Orange

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Athletic Fee	\$	-	\$	-	\$	-	- %	
Medical Service Fee	\$	-	\$	-	\$	-	- %	
Student Service Fee	\$	376,593	\$	158,600	\$	(217,993)	(57.89)%	1
Recreational Sport Fee	\$	-	\$	-	\$	-	- %	
Student Center Fee	\$	66,100	\$	46,100	\$	(20,000)	(30.26)%	
Student Bus Fee	\$	-	\$	-	\$	-	- %	
ID Card Fee	\$	1,250	\$	1,250	\$	-	- %	
Total Fee Based Expenditures	\$	443,943	\$	205,950	\$	(237,993)	(53.61)%	
Housing	\$	-	\$	-	\$	-	- %	
Dining	\$	133,607	\$	152,324	\$	18,717	14.01 %	
Parking	\$	-	\$	-	\$	-	- %	
Athletics	\$	-	\$	-	\$	-	- %	
Bookstore	\$	-	\$	-	\$	-	- %	
Other	\$	2,500	\$	7,500	\$	5,000	200.00 %	
Total Sales & Services Based Expenditures	\$	136,107	\$	159,824	\$	23,717	17.43 %	
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	\$	-	\$	32,366	\$	32,366	100.00 %	
Total Transfers Out	\$	-	\$	32,366	\$	32,366	100.00 %	
Total Budgeted Expenditures & Transfers Out	\$	580,050	\$	398,140	\$	(181,910)	(31.36)%	

Lamar State College-Orange

Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Service Fee	\$ (217,993)	For FY2025 and moving forward LSCO will not transfer and budget Institutional Service fee into Student Service fee as in past years at the instruction of EVP and CFO

Lamar State College-Orange

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

	FY 2024		FY 2025		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)	\$ 3,474,181		\$ 3,492,099		\$ 17,918	0.52 %	
Forecasted Revenue:							
SSF Revenue	\$ 158,600		\$ 158,600		-	-%	
Revenue Earned from Activities	\$ -		\$ -		-	-%	
Interest Revenue	\$ -		\$ -		-	-%	
Transfer In	\$ 217,993		\$ -		(217,993)	(100.00)%	1
Total Forecasted Revenue:	\$ 376,593		\$ 158,600		\$ (217,993)	(57.89)%	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -		\$ -		-	-%	
2. Recreational Activities	\$ 40,700		\$ 25,000		(15,700)	(38.57)%	
3. Health and Hospital Services	\$ -		\$ -		-	-%	
4. Medical Services	\$ -		\$ -		-	-%	
5. Intramural and Intercollegiate Athletics	\$ 500		\$ -		(500)	(100.00)%	
6. Artists and Lecture Series	\$ 3,000		\$ 3,000		-	-%	
7. Cultural Entertainment Series	\$ -		\$ -		-	-%	
8. Debating and Oratorical Activities	\$ 14,600		\$ 4,500		(10,100)	(69.18)%	
9. Student Publications	\$ 2,500		\$ -		(2,500)	(100.00)%	
10. Student Government	\$ 29,000		\$ 27,000		(2,000)	(6.90)%	
11. Student Fee Advisory Committee	\$ -		\$ -		-	-%	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -		\$ -		-	-%	
13. Other (See Detail Below)	\$ 286,293		\$ 99,100		(187,193)	(65.39)%	
Total Budgeted Expenditures	\$ 376,593		\$ 158,600		\$ (217,993)	(57.89)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 3,474,181		\$ 3,492,099		\$ 17,918	0.52 %	
Student Services Advisory Committee Meeting:							
	05/02/2023		05/08/2024				
Detail of Other:							
Student Assistants Counseling/Student Activities	\$ 6,500		\$ 7,000		500	7.69 %	
Special Populations	\$ 16,794		\$ 15,400		(1,394)	(8.30)%	
Study Skills Assistance	\$ 500		\$ -		(500)	(100.00)%	
Retention Counseling and Advising	\$ 8,500		\$ -		(8,500)	(100.00)%	
Scholarships	\$ 11,700		\$ -		(11,700)	(100.00)%	
Contingency	\$ 20,000		\$ -		(20,000)	(100.00)%	
Title IX Awareness	\$ 14,743		\$ -		(14,743)	(100.00)%	
Student Organizations	\$ 91,647		\$ 76,200		(15,447)	(16.85)%	
Bad Debt Expense for Student Service Fee	\$ 1,500		\$ 500		(1,000)	(66.67)%	
Student Technology	\$ 64,409		\$ -		(64,409)	(100.00)%	
Security Cameras	\$ 50,000		\$ -		(50,000)	(100.00)%	
Total Other	\$ 286,293		\$ 99,100		\$ (187,193)	(65.39)%	

Lamar State College-Orange

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	\$ (217,993)	For FY2025 and moving forward LSCO will not transfer and budget Institutional Service fee into Student Service fee as in past years at the instruction of EVP and CFO

Lamar State College-Orange

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 5,642,805		\$ 574,507	\$ 1,110,778	\$ 1,442,329	\$ 2,499,234	\$ 495,008		\$ 88,480	\$ 11,853,141
Benefits	\$ 1,596,520		\$ 215,672	\$ 333,233	\$ 450,219	\$ 757,725	\$ 148,502		\$ 25,744	\$ 3,527,616
Travel	\$ 79,000		\$ 6,300	\$ 35,411	\$ 35,542	\$ 108,447	\$ 7,000		\$ 2,000	\$ 273,700
O&M	\$ 682,945		\$ 172,895	\$ 2,361,229	\$ 286,850	\$ 1,396,847	\$ 959,000	\$ 805,000	\$ 208,950	\$ 6,873,716
Utilities			\$ 30,000		\$ 11,000		\$ 801,000		\$ 22,000	\$ 864,000
Capital	\$ 30,000			\$ 16,000			\$ 130,500			\$ 176,500
Other	\$ 19,670		\$ 3,350	\$ 3,490	\$ 14,428	\$ (39,638)	\$ 100	\$ 691,675	\$ 18,600	\$ 711,675
Total Budget	\$ 8,050,940	\$ -	\$ 1,002,724	\$ 3,860,141	\$ 2,240,368	\$ 4,722,614	\$ 2,541,110	\$ 1,496,675	\$ 365,774	\$ 24,280,347

Lamar State College-Orange

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2025

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 24,054,959	\$ -	\$ -	\$ 24,054,959	\$ (18,512,753)	\$ (5,542,206)	\$ (24,054,959)	\$ (5,542,206)
Designated	\$ 5,837,850	\$ 303,041	\$ 91,000	\$ 6,231,891	\$ (5,401,820)	\$ (830,071)	\$ (6,231,891)	\$ (527,030)
Auxiliary Enterprises	\$ 398,140	\$ -	\$ -	\$ 398,140	\$ (365,774)	\$ (32,366)	\$ (398,140)	\$ (32,366)
Total	\$ 30,290,949	\$ 303,041	\$ 91,000	\$ 30,684,990	\$ (24,280,347)	\$ (6,404,643)	\$ (30,684,990)	\$ (6,101,602)



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

July 8, 2024

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

The Honorable Regents,

The following pages are the recommendations for the annual budget of Lamar State College Port Arthur for the fiscal year beginning September 1, 2024.

As FY 2024 comes to an end, our fall to spring analysis for credit classes over the previous fiscal year has shown a 45% increase in headcount with a 34% increase in contact hours. The dual credit initiative approved by the 88th Legislature in HB8 has had a significant impact on qualifying students in our area for the FAST Program; thereby, contributing to positive enrollment trends. LSCPA saw a significant increase in partnerships with independent school districts from 2023 to 2024, as well as a subsequent increase in semester credit hours. The LSCPA community continues to make strides to access educational opportunities in spite of economic challenges for secondary schools and families. LSCPA is optimistic as we move into FY 2025.

The proposed budget includes all educational and general, designated and auxiliary enterprise activities as well as Higher Education Funds (HEF) budgeted for the approaching academic year.

Education and General Funds

Total revenues related to education and general funds, which consist mainly of state appropriations for bill pattern revenue and benefits, reflected a 1% increase from FY 2024 to FY 2025 from \$26,914,135 to \$27,215,971. There was a significant increase of \$1,400,643 in other transfers. This is attributed to using GRD reserves for the Ellucian SaaS and Ellucian Hosted Services.

LSCPA has funded a three percent merit pool for faculty and staff salary increases.

The HEF allocation is \$2,283,992. A portion of the HEF allocation, \$1,280,193, is budgeted for capital equipment. The remaining balance of \$1,003,799 is reserved for possible maintenance and emergency expenditures to address deferred maintenance on an aging campus.

Designated Funds

The total designated funds budgeted revenues are projected with an increase of 24%. This is mainly related to the Board's approval to recharacterize the dual credit tuition rate from statutory to designated, an increase in dual credit partners, and an increase in dual credit student semester credit hours. The additional increase is attributed to the rise in designated investment income due to the inflationary impact that has caused a rise in interest rates.

We have budgeted a decrease of \$371,885 in the fund balance transfer account for FY 2025. We were able to budget without the use of reserves from fiscal constraint measures necessary to balance in FY 2024. The transfer for FY 2025 is estimated at \$80,508.

Auxiliary Funds

Auxiliary revenues remain consistent from FY 2024 to FY 2025. The decrease in designated fees transfers in of \$901,842 and increase of other transfers in of \$1,000,000 to fund the auxiliary deficit is mainly funded with the institutional service fee with any remainder coming from designated tuition.

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 caused by inflationary factors. The budget does provide for all the needs of the campus and is balanced for FY 2025.

Sincerely,


Betty Reynard, President


Mary Wickland, Executive Vice
President for Finance and Operations

Lamar State College-Port Arthur

Budget Summary

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Revenues						
Tuition and Fees	\$ 4,852,200	\$ 5,443,550	\$ 591,350		12.19 %	
State Appropriations	\$ 25,086,135	\$ 25,261,971	\$ 175,836		0.70 %	
Sales and Services	\$ 253,000	\$ 263,000	\$ 10,000		3.95 %	
Other	\$ 1,321,650	\$ 1,841,925	\$ 520,275		39.37 %	
Operating Revenues	\$ 31,512,985	\$ 32,810,446	\$ 1,297,461		4.12 %	
Transfers In	\$ 1,320,610	\$ 2,815,766	\$ 1,495,156		113.22 %	
Budgeted Use of Fund Balance	\$ 591,648	\$ 83,608	\$ (508,040)		(85.87)%	
Total Revenues	\$ 33,425,243	\$ 35,709,820	\$ 2,284,577		6.83 %	
Expenditures						
Instruction Support	\$ 8,684,525	\$ 9,423,648	\$ 739,123		8.51 %	
Research / Organized Research	\$ -	\$ -	\$ -		- %	
Public Service	\$ 188,459	\$ 189,382	\$ 923		0.49 %	
Academic Support	\$ 3,923,073	\$ 5,187,334	\$ 1,264,261		32.23 %	
Student Support	\$ 1,580,798	\$ 1,577,803	\$ (2,995)		(0.19)%	
Institutional Support	\$ 6,365,063	\$ 6,683,003	\$ 317,940		5.00 %	
Plant Support	\$ 3,354,858	\$ 3,607,440	\$ 252,582		7.53 %	
Scholarships & Fellowships	\$ 573,404	\$ 519,759	\$ (53,645)		(9.36)%	
Auxiliary Enterprises	\$ 1,593,120	\$ 1,544,223	\$ (48,897)		(3.07)%	
Operating Expenditures	\$ 26,263,300	\$ 28,732,592	\$ 2,469,292		9.40 %	
Transfers Out	\$ 7,161,943	\$ 6,977,228	\$ (184,715)		(2.58)%	
Total Expenditures	\$ 33,425,243	\$ 35,709,820	\$ 2,284,577		6.83 %	

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Salary & Wages	\$ 13,096,743	\$ 13,738,559	\$ 641,816		4.90 %	
Payroll Related Costs	\$ 4,541,439	\$ 4,812,134	\$ 270,695		5.96 %	
Travel	\$ 100,000	\$ 436,703	\$ 336,703		336.70 %	
Operations & Maintenance	\$ -	\$ 1,227,500	\$ 1,227,500		100.00 %	
Utilities	\$ 1,165,000	\$ 781,000	\$ (384,000)		(32.96)%	
Capital	\$ 1,167,670	\$ 1,280,193	\$ 112,523		9.64 %	
Other	\$ 6,192,448	\$ 6,456,503	\$ 264,055		4.26 %	
Total Operating Expenditures	\$ 26,263,300	\$ 28,732,592	\$ 2,469,292		9.40 %	

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	1,807,000	\$	1,780,000	\$	(27,000)	(1.49)%	
State Appropriation								
Bill Pattern General Revenue	\$	19,402,388	\$	19,403,129	\$	741	- %	
Benefits	\$	3,386,377	\$	3,561,472	\$	175,095	5.17 %	
Higher Education Fund	\$	2,283,992	\$	2,283,992	\$	-	- %	
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	13,378	\$	13,378	\$	-	- %	
Total State Appropriations	\$	25,086,135	\$	25,261,971	\$	175,836	0.70 %	
Other Revenue	\$	21,000	\$	174,000	\$	153,000	728.57 %	
Total Revenues	\$	26,914,135	\$	27,215,971	\$	301,836	1.12 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	1,400,643	\$	1,400,643	100.00 %	1
Total Transfers In	\$	-	\$	1,400,643	\$	1,400,643	100.00 %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	26,914,135	\$	28,616,614	\$	1,702,479	6.33 %	

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other	\$1,400,643	The increase in other transfers into E&G can be attributed to using GRD reserves for the Ellucian SaaS project and Ellucian Hosted Services.

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,837,204	\$	8,273,177	\$	435,973	5.56 %	1
Research / Organized Research	\$	-	\$		\$	-	- %	
Public Service	\$	188,459	\$	189,382	\$	923	0.49 %	
Academic Support	\$	3,718,061	\$	4,913,728	\$	1,195,667	32.16 %	2
Student Service Support	\$	1,414,405	\$	1,415,315	\$	910	0.06 %	
Institutional Support	\$	4,964,076	\$	5,076,773	\$	112,697	2.27 %	
Plant Support	\$	3,219,858	\$	3,472,440	\$	252,582	7.84 %	3
Scholarships & Fellowships	\$	-	\$		\$	-	- %	
Total Expenditures	\$	21,342,063	\$	23,340,815	\$	1,998,752	9.37 %	
Transfers Out								
TPEG	\$	271,050	\$	267,000	\$	(4,050)	(1.49)%	
CCAP Debt Service	\$	4,004,500	\$	4,005,000	\$	500	0.01 %	
HEF - Debt Service	\$	-	\$		\$	-	- %	
HEF - Plant Other	\$	1,296,522	\$	1,003,799	\$	(292,723)	(22.58)%	4
	\$	-	\$		\$	-	- %	
Total Transfers Out	\$	5,572,072	\$	5,275,799	\$	(296,273)	(5.32)%	
Total Budgeted Expenditures & Transfers Out	\$	26,914,135	\$	28,616,614	\$	1,702,479	6.33 %	

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 435,973	The increase in Instruction Support is mainly attributed to the rise in Nursing positions due to program growth in Port Arthur, Jasper, and Livingston.
2	Academic Support	\$ 1,195,667	The increase in Academic Support is mainly attributed to the Ellucian SaaS project and other IT-related expenses.
3	Plant Support	\$ 252,582	The increase in Plant Support can be attributed to rising costs in operating, as well as increased costs which are associated with the Commercial Driver's Education and Examination Center.
4	HEF - Plant	\$ (292,723)	Decrease is a function of total HEF appropriations and budgeted capital expenses.

Lamar State College-Port Arthur

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

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	1,473,000	\$	2,100,000	\$	627,000	42.57 %	1
Institutional Services Fee	\$	1,000,000	\$	1,000,000	\$	-	- %	
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	\$	278,000	\$	278,000	\$	-	- %	
Records Fee	\$	-	\$	-	\$	-	- %	
Recreation Fee	\$	-	\$	-	\$	-	- %	
University Center Fee	\$	-	\$	-	\$	-	- %	
International Study Fee	\$	-	\$	-	\$	-	- %	
Repeat Fee	\$	-	\$	-	\$	-	- %	
Other	\$	62,900	\$	65,150	\$	2,250	3.58 %	
Total Tuition and Fees	\$	2,813,900	\$	3,443,150	\$	629,250	22.36 %	
Investment Income	\$	50,000	\$	350,000	\$	300,000	600.00 %	2
Other Revenue	\$	1,250,650	\$	1,317,925	\$	67,275	5.38 %	
Total Revenues	\$	4,114,550	\$	5,111,075	\$	996,525	24.22 %	
Transfers In								
TPEG	\$	243,945	\$	240,300	\$	(3,645)	(1.49)%	
Auxiliary Funds	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	243,945	\$	240,300	\$	(3,645)	(1.49)%	
Budgeted Fund Balances	\$	452,393	\$	80,508	\$	(371,885)	(82.20)%	3
Total Budgeted Funds	\$	4,810,888	\$	5,431,883	\$	620,995	12.91 %	

Lamar State College-Port Arthur

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 627,000	The increase in designated tuition was mainly related to the Board's approval to recharacterize the dual credit tuition rate from statutory to designated, an increase in dual credit partners, and an increase in dual credit student semester credit hours.
2	Investment Income	\$ 300,000	The increase in designated investment income is due to the inflationary impact that has caused a rise in interest rates.
3	Budgeted Fund Balances	\$ (371,885)	The decrease is due to the fact that a designated fund balance reserve from fiscal constraints was necessary to balance FY 2024; however, this was not needed for FY 2025.

Lamar State College-Port Arthur

**Table B 2
Designated Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	847,321	\$	1,150,471	\$	303,150	35.78 %	1
Research / Organized Research	\$	-			\$	-	- %	
Public Service	\$	-			\$	-	- %	
Academic Support	\$	205,012	\$	273,606	\$	68,594	33.46 %	
Student Support	\$	166,393	\$	162,488	\$	(3,905)	(2.35)%	
Institutional Support	\$	1,400,987	\$	1,606,230	\$	205,243	14.65 %	2
Plant Support	\$	135,000	\$	135,000	\$	-	- %	
Scholarships & Fellowships	\$	573,404	\$	519,759	\$	(53,645)	(9.36)%	
Total Expenditures	\$	3,328,117	\$	3,847,554	\$	519,437	15.61 %	
Transfers Out								
System Assessment	\$	272,206	\$	272,206	\$	-	- %	
Debt Service	\$	131,500	\$	134,200	\$	2,700	2.05 %	
E&G	\$	-			\$	-	- %	
Auxiliary	\$	1,079,065	\$	1,177,923	\$	98,858	9.16 %	
Other	\$	-			\$	-	- %	
Total Transfers Out	\$	1,482,771	\$	1,584,329	\$	101,558	6.85 %	
Total Budgeted Expenditures & Transfers Out	\$	4,810,888	\$	5,431,883	\$	620,995	12.91 %	

Lamar State College-Port Arthur

**Table B 2
Designated Funds
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 303,150	The increase in Designated Instruction Support is due to Nursing program growth in Port Arthur, Livingston, and Jasper, along with increasing costs for the Commercial Driver's Education and Examination Center.
2	Institutional Support	\$ 205,243	The increase in Designated Institutional Support is attributed to a reclassification of salaries from E&G to Designated.

Lamar State College-Port Arthur

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

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	-		\$	-	-	
Medical Service Fee	\$	-		\$	-	-	
Student Service Fee	\$	166,000	\$	155,000	\$	(11,000)	(6.63)%
Recreational Sport Fee	\$	-		\$	-	-	
Student Center Fee	\$	65,000	\$	65,000	\$	-	-
Student Bus Fee	\$	-		\$	-	-	
ID Card Fee	\$	-		\$	-	-	
Other	\$	300	\$	400	\$	100	33.33 %
Total Fees	\$	231,300	\$	220,400	\$	(10,900)	(4.71)%
Sales and Services							
Housing	\$	-		\$	-	-	
Dining	\$	140,000	\$	140,000	\$	-	-
Parking	\$	25,000	\$	25,000	\$	-	-
Athletics	\$	28,000	\$	28,000	\$	-	-
Bookstore	\$	60,000	\$	70,000	\$	10,000	16.67 %
Other	\$	-		\$	-	-	
Total Sales and Services	\$	253,000	\$	263,000	\$	10,000	3.95 %
Investment Income	\$	-		\$	-	-	
Other Income	\$	-		\$	-	-	
Total Revenues	\$	484,300	\$	483,400	\$	(900)	(0.19)%
Transfers In							
Designated Tuition	\$	1,076,665	\$	174,823	\$	(901,842)	(83.76)% 1
Other	\$	-	\$	1,000,000	\$	1,000,000	100.00 % 2
Total Transfers In	\$	1,076,665	\$	1,174,823	\$	98,158	9.12 %
Budgeted Fund Balances	\$	139,255	\$	3,100	\$	(136,155)	(97.77)%
Total Budgeted Funds	\$	1,700,220	\$	1,661,323	\$	(38,897)	(2.29)%

Lamar State College-Port Arthur

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (901,842)	The auxiliary deficit is mainly funded with the institutional service fee with any remainder coming from designated tuition.
2	Other	\$ 1,000,000	The auxiliary deficit is mainly funded with the institutional service fee with any remainder coming from designated tuition.

Lamar State College-Port Arthur

**Table C 2
Auxiliary Funds
Budgeted Expenditures**

	FY 2024		FY 2025		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 734,360		\$ 822,418		\$ 88,058	11.99 %	
Medical Service Fee	\$ -		\$ -		\$ -	- %	
Student Service Fee	\$ 302,855		\$ 155,000		\$ (147,855)	(48.82)%	
Recreational Sport Fee	\$ 134,386		\$ 116,859		\$ (17,527)	(13.04)%	
Student Center Fee	\$ 25,000		\$ 25,000		\$ -	- %	
Student Bus Fee	\$ -		\$ -		\$ -	- %	
ID Card Fee	\$ 2,700		\$ 14,800		\$ 12,100	448.15 %	
Total Fee Based Expenditures	\$ 1,199,301		\$ 1,134,077		\$ (65,224)	(5.44)%	
Housing	\$ -		\$ -		\$ -	- %	
Dining	\$ 370,819		\$ 382,856		\$ 12,037	3.25 %	
Parking	\$ 17,900		\$ 17,900		\$ -	- %	
Athletics	\$ -		\$ -		\$ -	- %	
Bookstore	\$ -		\$ -		\$ -	- %	
Other	\$ 5,100		\$ 9,390		\$ 4,290	84.12 %	
Total Sales & Services Based Expenditures	\$ 393,819		\$ 410,146		\$ 16,327	4.15 %	
Transfers Out							
Debt Service							
Medical Service	\$ -		\$ -		\$ -	- %	
Athletics	\$ -		\$ -		\$ -	- %	
Student Center	\$ -		\$ -		\$ -	- %	
Student Service	\$ -		\$ -		\$ -	- %	
Housing	\$ -		\$ -		\$ -	- %	
Dining	\$ -		\$ -		\$ -	- %	
Parking and Public Safety	\$ -		\$ -		\$ -	- %	
Recreational Sports	\$ -		\$ -		\$ -	- %	
Other	\$ -		\$ -		\$ -	- %	
Real Estate Rental	\$ -		\$ -		\$ -	- %	
Vending	\$ -		\$ -		\$ -	- %	
Designated Funds	\$ -		\$ -		\$ -	- %	
Other	\$ 107,100		\$ 117,100		\$ 10,000	9.34 %	
Total Transfers Out	\$ 107,100		\$ 117,100		\$ 10,000	9.34 %	
Total Budgeted Expenditures & Transfers Out	\$ 1,700,220		\$ 1,661,323		\$ (38,897)	(2.29)%	

Lamar State College-Port Arthur

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2025

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking										
Game Guarantees										
Concessions										
Other										
Advertising										
Licensing Fees										
Camps										
NCAA Revenue Sharing										
Stadium Operations										
Other		\$ 76,000						\$ 104,000		
Total Sales and Services	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -
Designated Tuition										
Athletic Fee										
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Budgeted Fund Balances										
Total Budgeted Funds	\$ -	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000	\$ -	\$ -
Expenditures										
Salaries		\$ 83,096			\$ 86,473			\$ 91,904		
Benefits		\$ 21,939			\$ 23,002			\$ 29,069		
Travel		\$ 35,000			\$ 12,500			\$ 35,000		
Scholarships		\$ 76,000						\$ 104,000		
Other Maintenance & Operating		\$ 60,085						\$ 90,550		
Capital					\$ 50,300					
Total Budgeted Expenditures	\$ -	\$ 276,120	\$ -	\$ -	\$ 172,275	\$ -	\$ -	\$ 350,523	\$ -	\$ -
	TOTAL	TOTAL	OTHER		GRAND					
	MEN	WOMEN	ACTIVITIES	ADMIN	TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ -	\$ -			\$ -					
Game Guarantees	\$ -	\$ -			\$ -					
Concessions	\$ -	\$ -			\$ -					
Other										
Advertising	\$ -	\$ -			\$ -					
Licensing Fees	\$ -	\$ -			\$ -					
Camps	\$ -	\$ -			\$ -					
NCAA Revenue Sharing	\$ -	\$ -			\$ -					
Stadium Operations	\$ -	\$ -			\$ -					
Other	\$ 76,000	\$ 104,000		\$ 11,000	\$ 191,000					
Total Sales and Services	\$ 76,000	\$ 104,000	\$ -	\$ 11,000	\$ 191,000					
Designated Tuition	\$ -	\$ -			\$ -					
Athletic Fee	\$ -	\$ -			\$ -					
Total Tuition and Fees	\$ -	\$ -	\$ -	\$ -	\$ -					
Budgeted Fund Balances	\$ -	\$ -		\$ 607,918	\$ 607,918					
Total Budgeted Funds	\$ 76,000	\$ 104,000	\$ -	\$ 618,918	\$ 798,918					
Expenditures										
Salaries	\$ 169,569	\$ 91,904			\$ 261,473					
Fringe Benefits	\$ 44,941	\$ 29,069			\$ 74,010					
Travel	\$ 47,500	\$ 35,000			\$ 82,500					
Scholarships	\$ 76,000	\$ 104,000			\$ 180,000					
O&M	\$ 60,085	\$ 90,550			\$ 150,635					
Capital	\$ 50,300	\$ -			\$ 50,300					
Debt Service					\$ -					
Other					\$ -					
Total Budgeted Expenditures	\$ 448,395	\$ 350,523	\$ -	\$ -	\$ 798,918					

Lamar State College-Port Arthur

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

	FY 2024		FY 2025		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)	\$ 140,000		\$ 140,000		\$ -	- %	
Forecasted Revenue:							
SSF Revenue	\$ 171,000		\$ 160,000		\$ (11,000)	(6.43)%	
Revenue Earned from Activities	\$ -		\$ -		\$ -	- %	
Interest Revenue	\$ -		\$ -		\$ -	- %	
Transfer In	\$ -		\$ -		\$ -	- %	
Total Forecasted Revenue:	<u>\$ 171,000</u>		<u>\$ 160,000</u>		<u>\$ (11,000)</u>	<u>(6.43)%</u>	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals	\$ -		\$ -		\$ -	- %	
2. Recreational Activities	\$ 32,000		\$ 20,000		\$ (12,000)	(37.50)%	
3. Health and Hospital Services	\$ -		\$ -		\$ -	- %	
4. Medical Services	\$ -		\$ -		\$ -	- %	
5. Intramural and Intercollegiate Athletics	\$ -		\$ -		\$ -	- %	
6. Artists and Lecture Series	\$ -		\$ -		\$ -	- %	
7. Cultural Entertainment Series	\$ 27,800		\$ 20,000		\$ (7,800)	(28.06)%	
8. Debating and Oratorical Activities	\$ -		\$ -		\$ -	- %	
9. Student Publications	\$ -		\$ -		\$ -	- %	
10. Student Government	\$ 36,000		\$ 39,000		\$ 3,000	8.33 %	
11. Student Fee Advisory Committee	\$ -		\$ -		\$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ -		\$ -		\$ -	- %	
13. Other (See Detail Below)	\$ 212,055		\$ 81,000		\$ (131,055)	(61.80)%	
Total Budgeted Expenditures	<u>\$ 307,855</u>		<u>\$ 160,000</u>		<u>\$ (147,855)</u>	<u>(48.03)%</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 3,145</u>		<u>\$ 140,000</u>		<u>\$ 136,855</u>	<u>4351.51 %</u>	
Student Services Advisory Committee Meeting:	04/28/2023		04/29/2024				
Detail of Other:							
Exemptions	\$ 5,000		\$ 5,000		\$ -	- %	
Campus safety and security operations	\$ 34,800		\$ -		\$ (34,800)	(100.00)%	
Student-related operations	\$ 25,900		\$ -		\$ (25,900)	(100.00)%	
Student ambassadors - stipends, training and uniforms	\$ 30,000		\$ 30,000		\$ -	- %	
Student-support salaries	\$ 4,700		\$ -		\$ (4,700)	(100.00)%	
Scholarships	\$ 36,700		\$ 25,000		\$ (11,700)	(31.88)%	
Student travel	\$ 59,955		\$ 11,000		\$ (48,955)	(81.65)%	
Reserve for requests	\$ 15,000		\$ -		\$ (15,000)	(100.00)%	
Student center furniture and equipment	\$ -		\$ 10,000		\$ 10,000	100.00 %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Provide Description	\$ -		\$ -		\$ -	- %	
Total Other	<u>\$ 212,055</u>		<u>\$ 81,000</u>		<u>\$ (131,055)</u>	<u>(61.80)%</u>	

Lamar State College-Port Arthur

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 6,277,710		\$ 137,637	\$ 2,039,166	\$ 1,090,074	\$ 3,023,305	\$ 695,513	\$ 4,459	\$ 470,695	\$ 13,738,559
Benefits	\$ 1,611,615		\$ 40,082	\$ 598,435	\$ 321,494	\$ 1,870,218	\$ 222,627		\$ 147,663	\$ 4,812,134
Travel	\$ 81,392			\$ 21,950	\$ 20,840	\$ 218,221	\$ 2,000		\$ 92,300	\$ 436,703
O&M							\$ 1,227,500			\$ 1,227,500
Utilities							\$ 781,000			\$ 781,000
Capital	\$ 419,293			\$ 56,000	\$ 9,100	\$ 117,000	\$ 678,800			\$ 1,280,193
Other	\$ 1,033,638		\$ 11,663	\$ 2,471,783	\$ 136,295	\$ 1,454,259		\$ 515,300	\$ 833,565	\$ 6,456,503
Total Budget	\$ 9,423,648	\$ -	\$ 189,382	\$ 5,187,334	\$ 1,577,803	\$ 6,683,003	\$ 3,607,440	\$ 519,759	\$ 1,544,223	\$ 28,732,592

Lamar State College-Port Arthur

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2025

	Estimated	Transfers	Budgeted	Total	Budgeted	Transfers	Total	Net
	Revenues	In	Use of	Budgeted	Expenditures	Out	Budgeted	Transfers *
			Reserves	Sources			Uses	
Educational & General	\$ 27,215,971	\$ 1,400,643	\$ -	\$ 28,616,614	\$ (23,340,815)	\$ (5,275,799)	\$ (28,616,614)	\$ (3,875,156)
Designated	\$ 5,111,075	\$ 240,300	\$ 80,508	\$ 5,431,883	\$ (3,847,554)	\$ (1,584,329)	\$ (5,431,883)	\$ (1,344,029)
Auxiliary Enterprises	\$ 483,400	\$ 1,174,823	\$ 3,100	\$ 1,661,323	\$ (1,544,223)	\$ (117,100)	\$ (1,661,323)	\$ 1,057,723
Total	\$ 32,810,446	\$ 2,815,766	\$ 83,608	\$ 35,709,820	\$ (28,732,592)	\$ (6,977,228)	\$ (35,709,820)	\$ (4,161,462)



July 15, 2024

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 2025 Operating Budget for your consideration. Fiscal Year 2025 total budgeted expenditures and transfer are \$15.8 million, up ~\$1.0 million (7.3%).

The proposed budget funds strategic efforts that preserve and increase the efficiency and effectiveness of the System Administration as well as the Member Institutions, as we strive together to meet our strategic goals. 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 Member 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 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Revenues						
Tuition and Fees	\$ -	\$ -	-	-	-	-
State Appropriations	\$ 1,785,379	\$ 2,765,379	\$ 980,000	54.89 %		
Sales and Services	\$ -	\$ -	-	-	-	-
Other	\$ 370,000	\$ 361,000	\$ (9,000)	(2.43)%		
Operating Revenues	\$ 2,155,379	\$ 3,126,379	\$ 971,000	45.05 %		
Transfers In	\$ 12,603,258	\$ 12,648,878	\$ 45,620	0.36 %		
Budgeted Use of Fund Balance	\$ -	\$ -	-	-	-	-
Total Revenues	\$ 14,758,637	\$ 15,775,257	\$ 1,016,620	6.89 %		
Expenditures						
Instruction Support	\$ -	\$ -	-	-	-	-
Research / Organized Research	\$ -	\$ -	-	-	-	-
Public Service	\$ -	\$ -	-	-	-	-
Academic Support	\$ -	\$ -	-	-	-	-
Student Support	\$ -	\$ -	-	-	-	-
Institutional Support	\$ 14,395,772	\$ 14,467,657	\$ 71,885	0.50 %		
Plant Support	\$ -	\$ -	-	-	-	-
Scholarships & Fellowships	\$ -	\$ -	-	-	-	-
Auxiliary Enterprises	\$ -	\$ -	-	-	-	-
Operating Expenditures	\$ 14,395,772	\$ 14,467,657	\$ 71,885	0.50 %		
Transfers Out	\$ 312,000	\$ 1,307,600	\$ 995,600	319.10 %		
Total Expenditures	\$ 14,707,772	\$ 15,775,257	\$ 1,067,485	7.26 %		

Operating Expenditures by Natural Classification

	FY 2024		FY 2025		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Salary & Wages	\$ 9,541,665	\$ 9,653,909	\$ 112,244	1.18 %		
Payroll Related Costs	\$ 1,728,053	\$ 1,784,857	\$ 56,804	3.29 %		
Travel	\$ 283,769	\$ 222,643	\$ (61,126)	(21.54)%		
Operations & Maintenance	\$ 1,696,733	\$ 1,641,357	\$ (55,376)	(3.26)%		
Utilities	\$ 83,580	\$ 83,580	-	-	-	-
Capital	\$ -	\$ -	-	-	-	-
Other	\$ 1,061,972	\$ 1,081,311	\$ 19,339	1.82 %		
Total Operating Expenditures	\$ 14,395,772	\$ 14,467,657	\$ 71,885	0.50 %		

System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	-	\$	-	\$	-	- %	
State Appropriation								
Bill Pattern General Revenue	\$	1,299,600	\$	2,279,600	\$	980,000	75.41 %	1
Benefits	\$	485,779	\$	485,779	\$	-	- %	
Higher Education Fund	\$	-	\$	-	\$	-	- %	
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	1,785,379	\$	2,765,379	\$	980,000	54.89 %	
Other Revenue	\$	370,000	\$	361,000	\$	(9,000)	(2.43)%	
Total Revenues	\$	2,155,379	\$	3,126,379	\$	971,000	45.05 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	12,603,258	\$	12,648,878	\$	45,620	0.36 %	
Total Transfers In	\$	12,603,258	\$	12,648,878	\$	45,620	0.36 %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	14,758,637	\$	15,775,257	\$	1,016,620	6.89 %	

System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$ 980,000	Increased General Revenue associated with CCAP debt service for Field Station.

System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2024		FY 2025		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	-	\$	-	\$	-	- %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	-	\$	-	\$	-	- %	
Academic Support	\$	-	\$	-	\$	-	- %	
Student Service Support	\$	-	\$	-	\$	-	- %	
Institutional Support	\$	14,395,772	\$	14,467,657	\$	71,885	0.50 %	1
Plant Support	\$	-	\$	-	\$	-	- %	
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %	
Total Expenditures	\$	14,395,772	\$	14,467,657	\$	71,885	0.50 %	
Transfers Out								
TPEG	\$	-	\$	-	\$	-	- %	
TRB Debt Service	\$	-	\$	980,000	\$	980,000	100.00 %	
HEF - Debt Service	\$	-	\$	-	\$	-	- %	
HEF - Plant	\$	-	\$	-	\$	-	- %	
Other	\$	312,000	\$	327,600	\$	15,600	5.00 %	
Total Transfers Out	\$	312,000	\$	1,307,600	\$	995,600	319.10 %	
Total Budgeted Expenditures & Transfers Out	\$	14,707,772	\$	15,775,257	\$	1,067,485	7.26 %	

System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 71,885	Increase in TSUS Admin Operation Costs

System Administration

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending 2025

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 3,126,379	\$12,648,878	\$ -	\$15,775,257	\$ (14,467,657)	\$(1,307,600)	\$(15,775,257)	\$ 11,341,278
Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,126,379	\$12,648,878	\$ -	\$15,775,257	\$ (14,467,657)	\$(1,307,600)	\$(15,775,257)	\$ 11,341,278

Budget Standards Fiscal Year 2025

Components of the Texas State University System submit Annual Operating Budget summaries, *Budget Summary for the Fiscal Year 2025*. Each component's budget tables provided herein and the consolidated Budget Summary are subject to the following budgetary standards for Fiscal Year 2025:

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 2025, 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.