



★

# OPERATING BUDGET

## FISCAL YEAR 2026

★

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



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# The Texas State University System

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 855,320,864		\$ 891,769,478		\$ 36,448,614	4.26 %
State Appropriations	\$ 610,998,937		\$ 787,769,722		\$ 176,770,785	28.93 %
Sales and Services	\$ 209,321,161		\$ 221,363,912		\$ 12,042,751	5.75 %
Other	\$ 65,352,241		\$ 68,443,766		\$ 3,091,525	4.73 %
<b>Operating Revenues</b>	<b>\$ 1,740,993,203</b>		<b>\$ 1,969,346,878</b>		<b>\$ 228,353,674</b>	<b>13.12 %</b>
Transfers In	\$ 127,424,645		\$ 117,429,527		\$ (9,995,118)	(7.84)%
Budgeted Use of Fund Balance	\$ 16,702,994		\$ 23,906,193		\$ 7,203,199	43.13 %
<b>Total Revenues</b>	<b>\$ 1,885,120,842</b>		<b>\$ 2,110,682,598</b>		<b>\$ 225,561,755</b>	<b>11.97 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 500,603,136		\$ 541,547,758		\$ 40,944,622	8.18 %
Research / Organized Research	\$ 84,179,320		\$ 134,815,917		\$ 50,636,596	60.15 %
Public Service	\$ 16,607,193		\$ 25,331,595		\$ 8,724,402	52.53 %
Hospitals and Clinics	\$ 2,506,728		\$ 2,375,388		\$ (131,340)	(5.24)%
Academic Support	\$ 171,103,782		\$ 185,958,802		\$ 14,855,020	8.68 %
Student Support	\$ 68,101,530		\$ 76,897,107		\$ 8,795,577	12.92 %
Institutional Support	\$ 198,930,212		\$ 216,234,990		\$ 17,304,777	8.70 %
Plant Support	\$ 109,367,442		\$ 119,903,574		\$ 10,536,133	9.63 %
Scholarships & Fellowships	\$ 133,273,106		\$ 143,285,913		\$ 10,012,807	7.51 %
Auxiliary Enterprises	\$ 267,061,036		\$ 290,598,987		\$ 23,537,952	8.81 %
<b>Operating Expenditures</b>	<b>\$ 1,551,733,485</b>		<b>\$ 1,736,950,031</b>		<b>\$ 185,216,546</b>	<b>11.94 %</b>
Transfers Out	\$ 333,387,358		\$ 373,732,566		\$ 40,345,208	12.10 %
<b>Total Expenditures</b>	<b>\$ 1,885,120,842</b>		<b>\$ 2,110,682,597</b>		<b>\$ 225,561,755</b>	<b>11.97 %</b>

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 717,352,251		\$ 800,754,453		\$ 83,402,202	11.63 %
Payroll Related Costs	\$ 206,392,674		\$ 224,229,003		\$ 17,836,329	8.64 %
Travel	\$ 22,237,264		\$ 23,580,701		\$ 1,343,437	6.04 %
Operations & Maintenance	\$ 462,291,055		\$ 523,775,822		\$ 61,484,767	13.30 %
Utilities	\$ 56,309,922		\$ 56,436,281		\$ 126,359	0.22 %
Capital	\$ 36,594,053		\$ 54,824,932		\$ 18,230,879	49.82 %
Other	\$ 50,556,265		\$ 53,348,840		\$ 2,792,575	5.52 %
<b>Total Operating Expenditures</b>	<b>\$ 1,551,733,485</b>		<b>\$ 1,736,950,032</b>		<b>\$ 185,216,548</b>	<b>11.94 %</b>

# The Texas State University System

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

	FY 2025		FY 2026		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	122,398,164	\$	125,368,947	\$	2,970,783	2.43 %
State Appropriation							
Bill Pattern General Revenue	\$	399,060,633	\$	463,912,583	\$	64,851,950	16.25 %
Benefits	\$	87,931,588	\$	99,037,724	\$	11,106,136	12.63 %
Higher Education Fund	\$	80,216,971	\$	136,553,126	\$	56,336,155	70.23 %
Hazlewood Reimbursement	\$	16,099,741	\$	17,177,461	\$	1,077,720	6.69 %
Texas University Fund	\$	22,354,263	\$	60,532,272	\$	38,178,009	170.79 %
Other	\$	5,335,741	\$	10,556,556	\$	5,220,815	97.85 %
Total State Appropriations	\$	610,998,937	\$	787,769,722	\$	176,770,785	28.93 %
Other Revenue	\$	3,735,531	\$	3,707,701	\$	(27,830)	(0.75)%
Total Revenues	\$	737,132,632	\$	916,846,370	\$	179,713,738	24.38 %
Transfers In							
Designated Tuition	\$	64,424,383	\$	43,343,373	\$	(21,081,010)	(32.72)%
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	15,886,079	\$	16,531,064	\$	644,985	4.06 %
Total Transfers In	\$	80,310,462	\$	59,874,437	\$	(20,436,025)	(25.45)%
Budgeted Fund Balances	\$	405,866	\$	-	\$	(405,866)	(100.00)%
Total Budgeted Funds	\$	817,848,960	\$	976,720,807	\$	158,871,847	19.43 %

# The Texas State University System

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

	FY 2025		FY 2026		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	373,328,643	\$	385,729,982	\$	12,401,339	3.32 %
Research / Organized Research	\$	64,731,713	\$	115,252,283	\$	50,520,571	78.05 %
Public Service	\$	13,473,258	\$	21,780,867	\$	8,307,609	61.66 %
Academic Support	\$	69,386,620	\$	79,567,052	\$	10,180,433	14.67 %
Student Service Support	\$	30,350,510	\$	28,351,611	\$	(1,998,899)	(6.59)%
Institutional Support	\$	75,247,877	\$	86,285,268	\$	11,037,391	14.67 %
Plant Support	\$	54,553,847	\$	74,636,443	\$	20,082,595	36.81 %
Scholarships & Fellowships	\$	557,261	\$	627,261	\$	70,000	12.56 %
<b>Total Expenditures</b>	<b>\$</b>	<b>681,629,729</b>	<b>\$</b>	<b>792,230,768</b>	<b>\$</b>	<b>110,601,039</b>	<b>16.23 %</b>
Transfers Out							
TPEG	\$	16,363,614	\$	15,689,864	\$	(673,750)	(4.12)%
CCAP Debt Service	\$	63,457,400	\$	64,528,279	\$	1,070,879	1.69 %
HEF - Debt Service	\$	10,667,801	\$	16,853,505	\$	6,185,704	57.98 %
HEF - Plant	\$	44,153,671	\$	79,345,414	\$	35,191,743	79.70 %
Other	\$	1,576,745	\$	6,872,977	\$	5,296,232	335.90 %
<b>Total Transfers Out</b>	<b>\$</b>	<b>136,219,231</b>	<b>\$</b>	<b>183,290,039</b>	<b>\$</b>	<b>47,070,808</b>	<b>34.56 %</b>
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>817,848,960</b>	<b>\$</b>	<b>975,520,807</b>	<b>\$</b>	<b>157,671,847</b>	<b>19.28 %</b>

# The Texas State University System

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

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Tuition and Fees						
Designated Tuition	\$ 448,207,896	\$	467,210,518	\$	19,002,622	4.24 %
Institutional Services Fee	\$ 115,277,402	\$	123,013,170	\$	7,735,768	6.71 %
Advising Fee	\$ -	\$	-	\$	-	- %
Technology Use / Computer Service Fee	\$ -	\$	-	\$	-	- %
Environmental Service Fee	\$ -	\$	-	\$	-	- %
ID / One-Card Fee	\$ -	\$	-	\$	-	- %
Library Fee	\$ 330,500	\$	330,500	\$	-	- %
International Education Fee	\$ 33,000	\$	35,000	\$	2,000	6.06 %
Student Publication Fee	\$ -	\$	-	\$	-	- %
Academic Program Fees	\$ 11,231,937	\$	12,260,873	\$	1,028,936	9.16 %
Distance Learning Fee	\$ 40,237,976	\$	40,219,798	\$	(18,178)	(0.05)%
Records Fee	\$ -	\$	-	\$	-	- %
Recreation Fee	\$ 3,895,871	\$	3,825,412	\$	(70,459)	(1.81)%
University Center Fee	\$ 1,900,869	\$	1,900,869	\$	-	- %
International Study Fee	\$ 7,032,800	\$	7,832,800	\$	800,000	11.38 %
Repeat Fee	\$ 1,590,460	\$	1,590,460	\$	-	- %
Other	\$ 9,962,682	\$	10,861,578	\$	898,896	9.02 %
<b>Total Tuition and Fees</b>	<b>\$ 639,701,393</b>	<b>\$</b>	<b>669,080,978</b>	<b>\$</b>	<b>29,379,585</b>	<b>4.59 %</b>
Investment Income	\$ 4,778,262	\$	4,155,758	\$	(622,504)	(13.03)%
Other Revenue	\$ 43,682,863	\$	47,613,287	\$	3,930,424	9.00 %
<b>Total Revenues</b>	<b>\$ 688,162,518</b>	<b>\$</b>	<b>720,850,023</b>	<b>\$</b>	<b>32,687,505</b>	<b>4.75 %</b>
Transfers In						
TPEG	\$ 16,306,839	\$	15,633,494	\$	(673,345)	(4.13)%
Auxiliary Funds	\$ 918,836	\$	910,421	\$	(8,415)	(0.92)%
Other	\$ 5,231,339	\$	8,600,456	\$	3,369,117	64.40 %
<b>Total Transfers In</b>	<b>\$ 22,457,014</b>	<b>\$</b>	<b>25,144,371</b>	<b>\$</b>	<b>2,687,357</b>	<b>11.97 %</b>
Budgeted Fund Balances	\$ 7,875,974	\$	3,746,764	\$	(4,129,210)	(52.43)%
<b>Total Budgeted Funds</b>	<b>\$ 718,495,506</b>	<b>\$</b>	<b>749,741,158</b>	<b>\$</b>	<b>31,245,652</b>	<b>4.35 %</b>

# The Texas State University System

**Table B 2  
Designated Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	127,274,493	\$	155,817,776	\$	28,543,283	22.43 %
Research / Organized Research	\$	19,447,608	\$	19,563,633	\$	116,026	0.60 %
Public Service	\$	3,133,935	\$	3,550,728	\$	416,793	13.30 %
Academic Support	\$	101,717,162	\$	106,391,750	\$	4,674,587	4.60 %
Student Support	\$	37,751,019	\$	48,545,496	\$	10,794,476	28.59 %
Institutional Support	\$	123,682,335	\$	129,949,721	\$	6,267,386	5.07 %
Plant Support	\$	54,813,594	\$	45,267,132	\$	(9,546,462)	(17.42)%
Scholarships & Fellowships	\$	132,715,845	\$	142,658,652	\$	9,942,807	7.49 %
<b>Total Expenditures</b>	<b>\$</b>	<b>600,535,992</b>	<b>\$</b>	<b>651,744,888</b>	<b>\$</b>	<b>51,208,896</b>	<b>8.53 %</b>
<b>Transfers Out</b>							
System Assessment	\$	12,048,171	\$	12,888,440	\$	840,269	6.97 %
Debt Service	\$	15,880,914	\$	11,572,256	\$	(4,308,658)	(27.13)%
E&G	\$	64,424,383	\$	43,343,373	\$	(21,081,010)	(32.72)%
Auxiliary	\$	19,927,593	\$	26,678,043	\$	6,750,450	33.87 %
Other	\$	5,678,453	\$	4,714,157	\$	(964,296)	(16.98)%
<b>Total Transfers Out</b>	<b>\$</b>	<b>117,959,514</b>	<b>\$</b>	<b>99,196,269</b>	<b>\$</b>	<b>(18,763,245)</b>	<b>(15.91)%</b>
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>718,495,506</b>	<b>\$</b>	<b>750,941,157</b>	<b>\$</b>	<b>32,445,651</b>	<b>4.52 %</b>

# The Texas State University System

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

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Fees</b>						
Athletic Fee	\$	34,921,149	\$	37,891,291	\$	2,970,142 8.51 %
Medical Service Fee	\$	8,530,094	\$	8,544,253	\$	14,159 0.17 %
Student Service Fee	\$	20,252,662	\$	20,520,838	\$	268,176 1.32 %
Recreational Sport Fee	\$	9,231,556	\$	9,352,080	\$	120,524 1.31 %
Student Center Fee	\$	13,746,596	\$	13,809,341	\$	62,745 0.46 %
Student Bus Fee	\$	6,332,100	\$	7,000,000	\$	667,900 10.55 %
ID Card Fee	\$	6,750	\$	1,250	\$	(5,500) (81.48)%
Other	\$	200,400	\$	200,500	\$	100 0.05 %
<b>Total Fees</b>	<b>\$</b>	<b>93,221,307</b>	<b>\$</b>	<b>97,319,553</b>	<b>\$</b>	<b>4,098,246 4.40 %</b>
<b>Sales and Services</b>						
Housing	\$	112,440,554	\$	122,740,213	\$	10,299,659 9.16 %
Dining	\$	51,690,000	\$	52,135,000	\$	445,000 0.86 %
Parking	\$	11,635,263	\$	11,987,323	\$	352,060 3.03 %
Athletics	\$	20,327,303	\$	21,299,672	\$	972,369 4.78 %
Bookstore	\$	3,672,405	\$	3,636,798	\$	(35,607) (0.97)%
Hospital and Clinics	\$	2,506,728	\$	2,375,388	\$	(131,340) (5.24)%
Other	\$	7,048,908	\$	7,189,518	\$	140,610 1.99 %
<b>Total Sales and Services</b>	<b>\$</b>	<b>209,321,161</b>	<b>\$</b>	<b>221,363,912</b>	<b>\$</b>	<b>12,042,751 5.75 %</b>
Investment Income	\$	3,849,680	\$	3,865,580	\$	15,900 0.41 %
Other Income	\$	9,305,905	\$	9,101,440	\$	(204,465) (2.20)%
<b>Total Revenues</b>	<b>\$</b>	<b>315,698,053</b>	<b>\$</b>	<b>331,650,485</b>	<b>\$</b>	<b>15,952,432 5.05 %</b>
<b>Transfers In</b>						
Designated Tuition	\$	18,924,493	\$	23,938,732	\$	5,014,239 26.50 %
Other	\$	5,732,676	\$	8,471,987	\$	2,739,311 47.78 %
<b>Total Transfers In</b>	<b>\$</b>	<b>24,657,169</b>	<b>\$</b>	<b>32,410,719</b>	<b>\$</b>	<b>7,753,550 31.45 %</b>
Budgeted Fund Balances	\$	8,421,154	\$	20,159,429	\$	11,738,275 139.39 %
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>348,776,377</b>	<b>\$</b>	<b>384,220,633</b>	<b>\$</b>	<b>35,444,256 10.16 %</b>

# The Texas State University System

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	31,818,567	\$	54,490,370	\$	22,671,803	71.25 %
Medical Service Fee	\$	8,951,856	\$	8,937,283	\$	(14,573)	(0.16)%
Student Service Fee	\$	17,836,353	\$	17,883,160	\$	46,807	0.26 %
Recreational Sport Fee	\$	6,371,802	\$	6,463,353	\$	91,551	1.44 %
Student Center Fee	\$	9,347,468	\$	13,470,016	\$	4,122,548	44.10 %
Student Bus Fee	\$	6,332,100	\$	7,000,000	\$	667,900	10.55 %
ID Card Fee	\$	21,050	\$	33,865	\$	12,815	60.88 %
<b>Total Fee Based Expenditures</b>	<b>\$</b>	<b>80,679,196</b>	<b>\$</b>	<b>108,278,047</b>	<b>\$</b>	<b>27,598,851</b>	<b>34.21 %</b>
Housing	\$	68,473,215	\$	72,552,087	\$	4,078,872	5.96 %
Dining	\$	49,673,844	\$	50,185,365	\$	511,521	1.03 %
Parking	\$	7,066,453	\$	7,468,641	\$	402,188	5.69 %
Athletics	\$	42,743,723	\$	32,705,165	\$	(10,038,558)	(23.49)%
Bookstore	\$	3,269,142	\$	3,238,427	\$	(30,715)	(0.94)%
Hospital and Clinics	\$	2,506,728	\$	2,375,388	\$	(131,340)	(5.24)%
Other	\$	15,155,462	\$	16,171,255	\$	1,015,793	6.70 %
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$</b>	<b>188,888,567</b>	<b>\$</b>	<b>184,696,328</b>	<b>\$</b>	<b>(4,192,239)</b>	<b>(2.22)%</b>
Transfers Out							
Debt Service							
Medical Service	\$	553,350	\$	553,350	\$	-	- %
Athletics	\$	7,206,310	\$	7,448,914	\$	242,604	3.37 %
Student Center	\$	5,688,513	\$	5,707,887	\$	19,374	0.34 %
Student Service	\$	1,441,225	\$	1,462,723	\$	21,498	1.49 %
Housing	\$	47,847,588	\$	58,430,844	\$	10,583,256	22.12 %
Dining	\$	2,044,594	\$	2,044,013	\$	(581)	(0.03)%
Parking and Public Safety	\$	4,474,398	\$	4,435,502	\$	(38,896)	(0.87)%
Recreational Sports	\$	3,582,200	\$	3,798,372	\$	216,172	6.03 %
Other	\$	230,158	\$	229,891	\$	(267)	(0.12)%
Real Estate Rental	\$	251,665	\$	251,665	\$	-	- %
Vending	\$	308,000	\$	1,033,000	\$	725,000	235.39 %
Designated Funds	\$	878,470	\$	902,421	\$	23,951	2.73 %
Other	\$	4,702,142	\$	4,947,676	\$	245,534	5.22 %
<b>Total Transfers Out</b>	<b>\$</b>	<b>79,208,613</b>	<b>\$</b>	<b>91,246,258</b>	<b>\$</b>	<b>12,037,645</b>	<b>15.20 %</b>
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>348,776,377</b>	<b>\$</b>	<b>384,220,633</b>	<b>\$</b>	<b>35,444,256</b>	<b>10.16 %</b>

# The Texas State University System

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2026**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
<b>Revenues</b>										
<b>Sales and Service</b>										
Gate Receipts/Parking	\$ 1,795,830	\$ 257,800	\$ 370,840	\$ -	\$ 132	\$ 43,000	\$ 69,412	\$ 102,873	\$ -	\$ 4,113
Game Guarantees	\$ 3,875,000	\$ 740,000	\$ 10,000	\$ -	\$ -	\$ 180,000	\$ 20,000	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
<b>Other</b>										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ 15,000	\$ 45,000	\$ -	\$ 15,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 1,284,838	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -
Other	\$ 776,250	\$ 224,350	\$ 138,750	\$ 50,000	\$ 38,750	\$ 168,750	\$ 38,750	\$ 257,150	\$ 50,000	\$ 38,750
<b>Total Sales and Services</b>	<b>\$ 7,731,918</b>	<b>\$ 1,237,150</b>	<b>\$ 664,590</b>	<b>\$ 50,000</b>	<b>\$ 53,882</b>	<b>\$ 396,750</b>	<b>\$ 148,162</b>	<b>\$ 386,023</b>	<b>\$ 50,000</b>	<b>\$ 57,863</b>
Designated Tuition	\$ 2,303,974	\$ 522,218	\$ 462,303	\$ 332,010	\$ 265,835	\$ 568,766	\$ 482,443	\$ 521,177	\$ 474,300	\$ 999,304
Athletic Fee	\$ 4,237,347	\$ 1,285,450	\$ 828,181	\$ 285,120	\$ 249,008	\$ 743,584	\$ 434,448	\$ 443,800	\$ 285,120	\$ 1,080,740
<b>Total Tuition and Fees</b>	<b>\$ 6,541,321</b>	<b>\$ 1,807,668</b>	<b>\$ 1,290,484</b>	<b>\$ 617,130</b>	<b>\$ 514,843</b>	<b>\$ 1,312,350</b>	<b>\$ 916,891</b>	<b>\$ 964,977</b>	<b>\$ 759,420</b>	<b>\$ 2,080,044</b>
<b>Budgeted Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budgeted Funds</b>	<b>\$ 14,273,239</b>	<b>\$ 3,044,818</b>	<b>\$ 1,955,074</b>	<b>\$ 667,130</b>	<b>\$ 568,725</b>	<b>\$ 1,709,100</b>	<b>\$ 1,065,053</b>	<b>\$ 1,351,000</b>	<b>\$ 809,420</b>	<b>\$ 2,137,907</b>
<b>Expenditures</b>										
Salaries	\$ 8,053,067	\$ 2,458,296	\$ 1,368,119	\$ 541,568	\$ 623,941	\$ 1,541,128	\$ 658,235	\$ 855,442	\$ 298,460	\$ 1,391,361
Benefits	\$ 2,107,511	\$ 637,903	\$ 359,613	\$ 155,995	\$ 175,100	\$ 420,431	\$ 198,816	\$ 273,499	\$ 100,751	\$ 422,692
Travel	\$ 3,515,057	\$ 1,004,597	\$ 971,795	\$ 416,978	\$ 343,078	\$ 845,317	\$ 412,268	\$ 738,416	\$ 266,978	\$ 813,257
Scholarships	\$ 7,900,925	\$ 1,458,770	\$ 1,047,842	\$ 1,630,726	\$ 800,466	\$ 1,505,050	\$ 1,068,570	\$ 1,200,620	\$ 1,032,230	\$ 2,546,680
Other Maintenance & Operating	\$ 4,507,919	\$ 525,958	\$ 361,900	\$ 201,200	\$ 234,900	\$ 392,634	\$ 208,857	\$ 378,511	\$ 106,200	\$ 387,648
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Budgeted Expenditures</b>	<b>\$ 26,084,478</b>	<b>\$ 6,085,524</b>	<b>\$ 4,109,270</b>	<b>\$ 2,946,467</b>	<b>\$ 2,177,485</b>	<b>\$ 4,704,559</b>	<b>\$ 2,546,746</b>	<b>\$ 3,446,488</b>	<b>\$ 1,804,619</b>	<b>\$ 5,561,638</b>
	TOTAL	TOTAL	OTHER	ADMIN	GRAND					
	MEN	WOMEN	ACTIVITIES		TOTAL					
<b>Revenues</b>										
<b>Sales &amp; Services</b>										
Gate Receipts	\$ 2,424,602	\$ 219,398	\$ -	\$ -	\$ 2,644,000					
Games Guarantees	\$ 4,625,000	\$ 200,000	\$ -	\$ -	\$ 4,825,000					
Concessions	\$ 25,000	\$ 5,000	\$ -	\$ 176,000	\$ 206,000					
<b>Other</b>										
Advertising	\$ -	\$ -	\$ 435,000	\$ 2,414,500	\$ 2,849,500					
Licensing Fee	\$ -	\$ -	\$ -	\$ 1,069,125	\$ 1,069,125					
NCAA Revenue Sharing	\$ 75,000	\$ 55,000	\$ -	\$ 1,031,697	\$ 1,161,697					
Camps	\$ -	\$ -	\$ 910,000	\$ 3,540,000	\$ 4,450,000					
Stadium Operations	\$ 1,359,838	\$ 6,000	\$ -	\$ 538,512	\$ 1,904,350					
Other	\$ 1,228,100	\$ 553,400	\$ 2,542,026	\$ 2,675,100	\$ 6,998,626					
<b>Total Sales and Services</b>	<b>\$ 9,737,540</b>	<b>\$ 1,038,798</b>	<b>\$ 3,887,026</b>	<b>\$ 11,444,934</b>	<b>\$ 26,108,298</b>					
Designated Tuition	\$ 3,886,340	\$ 3,045,990	\$ 13,052,483	\$ 9,335,850	\$ 29,320,663					
Auxiliary Transfer	\$ -	\$ -	\$ -	\$ 4,482,676	\$ 4,482,676					
Athletic Fee	\$ 6,885,106	\$ 2,987,692	\$ 4,175,000	\$ 23,843,493	\$ 37,891,291					
<b>Total Tuition and Fees</b>	<b>\$ 10,771,446</b>	<b>\$ 6,033,682</b>	<b>\$ 17,227,483</b>	<b>\$ 37,662,019</b>	<b>\$ 71,694,630</b>					
<b>Budgeted Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 611,859</b>	<b>\$ 611,859</b>					
<b>Total Budgeted Funds</b>	<b>\$ 20,508,986</b>	<b>\$ 7,072,480</b>	<b>\$ 21,114,509</b>	<b>\$ 49,718,812</b>	<b>\$ 98,414,787</b>					
<b>Expenditures</b>										
Salaries	\$ 13,044,991	\$ 4,744,626	\$ 198,493	\$ 10,327,887	\$ 28,315,997					
Fringe Benefits	\$ 3,436,122	\$ 1,416,189	\$ 51,770	\$ 2,482,327	\$ 7,386,408					
Travel	\$ 6,251,505	\$ 3,076,236	\$ 5,000	\$ 977,500	\$ 10,310,241					
Scholarships	\$ 12,838,729	\$ 7,353,150	\$ -	\$ 740,500	\$ 20,932,379					
O&M	\$ 5,831,877	\$ 1,473,850	\$ 20,000	\$ 16,200,797	\$ 23,526,524					
Capital	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000					
Debt Service	\$ -	\$ -	\$ -	\$ 6,079,514	\$ 6,079,514					
Other	\$ -	\$ -	\$ -	\$ 3,730,071	\$ 3,730,071					
<b>Total Budgeted Expenditures</b>	<b>\$ 41,403,224</b>	<b>\$ 18,064,050</b>	<b>\$ 275,263</b>	<b>\$ 40,623,596</b>	<b>\$ 100,366,133</b>					

# The Texas State University System

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

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Student Services Fee per Semester Credit Hour	\$ 98		\$ 98		-	- %
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 11,093,261		\$ 12,019,237		\$ 925,976	8.35 %
Forecasted Revenue:						
SSF Revenue	\$ 19,927,261		\$ 20,259,249		\$ 331,988	1.67 %
Revenue Earned from Activities	\$ 155,000		\$ 150,000		\$ (5,000)	(3.23)%
Interest Revenue	\$ -		\$ -		-	- %
Transfer In	\$ 208,108		\$ 234,343		\$ 26,235	12.61 %
Total Forecasted Revenue:	<u>\$ 20,290,369</u>		<u>\$ 20,643,592</u>		<u>\$ 353,223</u>	<u>1.74 %</u>
Budgeted Student Service Fee Expenditures:						
1. Textbook Rentals	\$ -		\$ -		-	- %
2. Recreational Activities	\$ 738,993		\$ 771,211		\$ 32,218	4.36 %
3. Health and Hospital Services	\$ -		\$ -		-	- %
4. Medical Services	\$ -		\$ -		-	- %
5. Intramural and Intercollegiate Athletics	\$ 1,200,000		\$ 1,200,000		-	- %
6. Artists and Lecture Series	\$ 361,430		\$ 362,430		\$ 1,000	0.28 %
7. Cultural Entertainment Series	\$ 342,808		\$ 333,882		\$ (8,926)	(2.60)%
8. Debating and Oratorical Activities	\$ 43,833		\$ 43,333		\$ (500)	(1.14)%
9. Student Publications	\$ 267,975		\$ 265,349		\$ (2,626)	(0.98)%
10. Student Government	\$ 200,440		\$ 208,661		\$ 8,221	4.10 %
11. Student Fee Advisory Committee	\$ 6,270		\$ 6,270		-	- %
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 102,347		\$ 56,400		\$ (45,947)	(44.89)%
13. Other	\$ 17,181,327		\$ 20,310,134		\$ 3,128,807	18.21 %
Total Budgeted Expenditures	<u>\$ 20,445,423</u>		<u>\$ 23,557,670</u>		<u>\$ 3,112,247</u>	<u>15.22 %</u>
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 10,938,207</u>		<u>\$ 9,105,159</u>		<u>\$ (1,833,048)</u>	<u>(16.76)%</u>

# The Texas State University System

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

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT
Pell Grant	\$	42,000,000	\$	53,459,212	\$	11,459,212 27.28 %
Other Federal Grant	\$	2,000,000	\$	2,190,000	\$	190,000 9.50 %
TEXAS Grant	\$	17,922,696	\$	25,405,000	\$	7,482,304 41.75 %
Endowment Income Distributions	\$	5,006,808	\$	10,451,113	\$	5,444,305 108.74 %
Charter School	\$	4,397,209	\$	4,367,722	\$	(29,487) (0.67)%
Osteopathic Medicine	\$	-	\$	-	\$	- - %
Other Grants/Research	\$	31,290,475	\$	37,821,741	\$	6,531,266 20.87 %
Discounts & Allowances	\$	(58,000,000)	\$	(60,000,000)	\$	(2,000,000) 3.45 %
<b>Total Revenues</b>	<b>\$</b>	<b>44,617,188</b>	<b>\$</b>	<b>73,694,788</b>	<b>\$</b>	<b>29,077,600 65.17 %</b>
Transfers In						
Other	\$	-	\$	-	\$	- - %
<b>Total Transfers In</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>- - %</b>
Budgeted Use of Fund Balances	\$	-	\$	-	\$	- - %
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>44,617,188</b>	<b>\$</b>	<b>73,694,788</b>	<b>\$</b>	<b>29,077,600 65.17 %</b>

# The Texas State University System

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

	FY 2025		FY 2026		Variance		
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	1,488,088	\$	2,785,278	\$	1,297,190	87.17 %
Research / Organized Research	\$	11,035,612	\$	13,341,658	\$	2,306,046	20.90 %
Public Service	\$	23,350,689	\$	26,841,777	\$	3,491,088	14.95 %
Academic Support	\$	693,535	\$	1,420,416	\$	726,881	104.81 %
Student Support	\$	28,202	\$	-	\$	(28,202)	(100.00)%
Institutional Support	\$	345,770	\$	718,219	\$	372,449	107.72 %
Plant Support	\$	-	\$	-	\$	-	- %
Scholarships & Fellowships	\$	65,675,292	\$	88,587,440	\$	22,912,148	34.89 %
Discounts & Allowances	\$	(58,000,000)	\$	(60,000,000)	\$	(2,000,000)	3.45 %
Total Expenditures	\$	44,617,188	\$	73,694,788	\$	29,077,600	65.17 %
Transfers Out							
Other	\$	-	\$	-	\$	-	- %
Total Transfers Out	\$	-	\$	-	\$	-	- %
Total Budgeted Expenditures & Transfers Out	\$	44,617,188	\$	73,694,788	\$	29,077,600	65.17 %

# The Texas State University System

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves  
For Fiscal Year Ending August 31, 2026

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 916,846,370	\$ 59,874,437	\$ -	\$ 976,720,807	\$ (792,230,768)	\$ (183,290,039)	\$ (975,520,807)	\$ (123,415,602)
Designated	\$ 720,850,023	\$ 25,144,371	\$ 3,746,764	\$ 749,741,158	\$ (651,744,888)	\$ (99,196,269)	\$ (750,941,157)	\$ (74,051,898)
Auxiliary Enterprises	\$ 331,650,485	\$ 32,410,719	\$ 20,159,429	\$ 384,220,633	\$ (292,974,375)	\$ (91,246,258)	\$ (384,220,633)	\$ (58,835,539)
<b>Total</b>	<b>\$ 1,969,346,878</b>	<b>\$ 117,429,527</b>	<b>\$ 23,906,193</b>	<b>\$ 2,110,682,598</b>	<b>\$ (1,736,950,031)</b>	<b>\$ (373,732,566)</b>	<b>\$ (2,110,682,597)</b>	<b>\$ (256,303,039)</b>



July 7, 2025

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, 2026. The proposed \$347M operating budget comprises all funding classified as Education and General, Designated, and Auxiliary Enterprises. Development of the FY 2026 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.

### **Enrollment Outlook**

Lamar University continues to make significant strides across four key measures: access and enrollment, student success, excellence, and affordability. These accomplishments are directly aligned with the state's formula funding model, reinforcing the importance of sustained progress toward exceeding performance benchmarks in the years ahead.

In FY 2025, LU experienced a 1.6% increase in headcount and a 3.3% rise in total student credit hours (SCH) compared to FY 2024. Over the past five years, enrollment has grown by 15%. Notably, FY 2025 marked an 11.7% increase in transfer student headcount and a record high in degrees and certificates awarded. These gains are the result of ongoing efforts to strengthen partnerships with two-year colleges and the expansion of co-enrollment programs. In addition, LU will launch the new Professional Education Network to provide for credit upskilling opportunities for the regional workforce.

These outcomes reflect the effectiveness of our strategic enrollment management efforts. Looking ahead, the FY 2026 budget anticipates continued growth, with a projected 1.5% increase in overall headcount as LU moves toward its goal of enrolling 18,000 students.

### **Financial Health**

Lamar University has made—and will continue to make—strategic investments in both infrastructure and personnel, supported by increased funding from the State Legislature and sustained enrollment growth. Over the past three years, the university has significantly strengthened its reserve fund balances to prudent levels and intends to sustain this position ensuring long-term financial health. The FY 2026 budget includes a 3% merit pool to support faculty and staff compensation.

Looking ahead, we expect to close the FY 2026 fiscal year to a strong financial position, with early indicators for Fall 2025 enrollment trending positively.



### Strategic Initiatives

Lamar University is committed to enhancing its understanding of institutional operations, with a focus on financial resiliency, enrollment, and student success. Through strengthened data governance and integrity efforts, the university aims to improve assessment and inform strategic decision-making in these areas. Plans are underway to propose a new College of Nursing and Health Professions, which would expand critical Allied Health Science programs and better showcase existing health-related offerings.

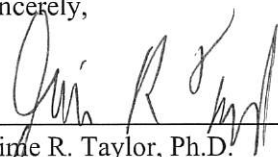
Additionally, Lamar remains dedicated to advancing its athletics program, striving for continued success by aiming to win the Commissioner's Cup again and securing conference titles across its leading sports.

### Conclusion

Lamar University remains committed to advancing its mission through the continued pursuit of strategic initiatives aligned with our comprehensive strategic plan. We will exercise responsible financial stewardship by maintaining adequate reserves while making targeted investments that foster innovation, drive enrollment growth, enhance student success, and elevate our research, scholarship, and artistic contributions. These efforts will be guided by a keen awareness of emerging trends in higher education and a deep commitment to meeting the evolving needs of Southeast Texas and the broader state of Texas.

Your approval is respectfully requested.

Sincerely,



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Jaime R. Taylor, Ph.D.  
President



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Mary S. Wickland, CPA  
Vice President for Operations & Chief Financial Officer

# Lamar University

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 149,446,124	\$	152,980,874	\$	3,534,750	2.37 %
State Appropriations	\$ 114,588,359	\$	125,468,559	\$	10,880,200	9.50 %
Sales and Services	\$ 23,660,745	\$	24,529,018	\$	868,273	3.67 %
Other	\$ 2,268,000	\$	2,611,026	\$	343,026	15.12 %
Operating Revenues	\$ 289,963,228	\$	305,589,477	\$	15,626,249	5.39 %
Transfers In	\$ 36,368,234	\$	41,548,986	\$	5,180,752	14.25 %
Budgeted Use of Fund Balance	\$ -	\$	-	\$	-	- %
<b>Total Revenues</b>	<b>\$ 326,331,462</b>	<b>\$</b>	<b>347,138,463</b>	<b>\$</b>	<b>20,807,001</b>	<b>6.38 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 96,503,070	\$	103,989,121	\$	7,486,051	7.76 %
Research / Organized Research	\$ 10,471,115	\$	7,461,551	\$	(3,009,564)	(28.74)%
Public Service	\$ 1,211,269	\$	1,367,051	\$	155,782	12.86 %
Academic Support	\$ 25,505,290	\$	25,785,033	\$	279,743	1.10 %
Student Support	\$ 12,905,023	\$	16,581,964	\$	3,676,941	28.49 %
Institutional Support	\$ 34,674,766	\$	34,403,134	\$	(271,632)	(0.78)%
Plant Support	\$ 17,898,165	\$	17,749,625	\$	(148,540)	(0.83)%
Scholarships & Fellowships	\$ 22,113,530	\$	20,218,438	\$	(1,895,092)	(8.57)%
Auxiliary Enterprises	\$ 38,777,627	\$	41,338,395	\$	2,560,768	6.60 %
Operating Expenditures	\$ 260,059,855	\$	268,894,312	\$	8,834,457	3.40 %
Transfers Out	\$ 66,271,607	\$	78,244,151	\$	11,972,544	18.07 %
<b>Total Expenditures</b>	<b>\$ 326,331,462</b>	<b>\$</b>	<b>347,138,463</b>	<b>\$</b>	<b>20,807,001</b>	<b>6.38 %</b>

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 102,767,094	\$	110,829,062	\$	8,061,968	7.84 %
Payroll Related Costs	\$ 34,474,792	\$	34,815,553	\$	340,761	0.99 %
Travel	\$ 3,210,636	\$	3,353,091	\$	142,455	4.44 %
Operations & Maintenance	\$ 69,476,657	\$	71,897,617	\$	2,420,960	3.48 %
Utilities	\$ 6,064,583	\$	6,074,214	\$	9,631	0.16 %
Capital	\$ 2,122,573	\$	1,827,882	\$	(294,691)	(13.88)%
Other	\$ 41,943,520	\$	40,096,893	\$	(1,846,627)	(4.40)%
<b>Total Operating Expenditures</b>	<b>\$ 260,059,855</b>	<b>\$</b>	<b>268,894,312</b>	<b>\$</b>	<b>8,834,457</b>	<b>3.40 %</b>

# Lamar University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	21,717,181	\$	21,245,874	\$ (471,307)	(2.17)%	
State Appropriation							
Bill Pattern General Revenue	\$	82,457,971	\$	83,289,197	\$ 831,226	1.01 %	
Benefits	\$	18,592,739	\$	20,552,021	\$ 1,959,282	10.54 %	1
Higher Education Fund	\$	13,537,649	\$	20,427,341	\$ 6,889,692	50.89 %	2
Hazlewood Reimbursement			\$	1,200,000	\$ 1,200,000	100.00 %	3
Other			\$	-	\$ -	- %	
Total State Appropriations	\$	114,588,359	\$	125,468,559	\$ 10,880,200	9.50 %	
Other Revenue	\$	700,000	\$	875,000	\$ 175,000	25.00 %	
Total Revenues	\$	137,005,540	\$	147,589,433	\$ 10,583,893	7.73 %	
Transfers In							
Designated Tuition	\$	18,283,988	\$	21,981,100	\$ 3,697,112	20.22 %	4
Technology Service Fee			\$	-	\$ -	- %	
Other			\$	-	\$ -	- %	
Total Transfers In	\$	18,283,988	\$	21,981,100	\$ 3,697,112	20.22 %	
Budgeted Fund Balances	\$	-	\$	-	\$ -	- %	
Total Budgeted Funds	\$	155,289,528	\$	169,570,533	\$ 14,281,005	9.20 %	

# Lamar University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Benefits	\$ 1,959,282	Increase appropriations determined by GAA.
2	Higher Education Fund	\$ 6,889,692	Increase appropriations determined by GAA.
3	Hazlewood Reimbursement	\$ 1,200,000	Adjust treatment of Hazelwood reimbursement.
4	Designated Tuition	\$ 3,697,112	Increase support for labor expenditures and merit.

# Lamar University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	63,596,805	\$	69,360,964	\$ 5,764,159	9.06 %	1
Research / Organized Research	\$	8,966,051	\$	6,600,401	\$ (2,365,650)	(26.38)%	2
Public Service	\$	636,540	\$	682,038	\$ 45,498	7.15 %	
Academic Support	\$	15,510,006	\$	15,727,875	\$ 217,869	1.40 %	
Student Service Support	\$	9,336,897	\$	12,673,500	\$ 3,336,603	35.74 %	3
Institutional Support	\$	23,280,768	\$	24,020,012	\$ 739,244	3.18 %	
Plant Support	\$	12,969,032	\$	12,466,214	\$ (502,818)	(3.88)%	
Scholarships & Fellowships	\$	-	\$	-	\$ -	- %	
<b>Total Expenditures</b>	<b>\$</b>	<b>134,296,099</b>	<b>\$</b>	<b>141,531,004</b>	<b>\$ 7,234,905</b>	<b>5.39 %</b>	
Transfers Out							
TPEG	\$	3,484,530	\$	2,589,438	\$ (895,092)	(25.69)%	4
CCAP Debt Service	\$	8,871,250	\$	8,872,750	\$ 1,500	0.02 %	
HEF - Debt Service	\$	-	\$	-	\$ -	- %	
HEF - Plant	\$	8,637,649	\$	15,377,341	\$ 6,739,692	78.03 %	5
Other	\$	-	\$	-	\$ -	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>20,993,429</b>	<b>\$</b>	<b>26,839,529</b>	<b>\$ 5,846,100</b>	<b>27.85 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>155,289,528</b>	<b>\$</b>	<b>168,370,533</b>	<b>\$ 13,081,005</b>	<b>8.42 %</b>	

# Lamar University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 5,764,159	Increase support for labor expenditures, merit, and addition of Nursing & Allied Health initiative.
2	Research / Organized Research	\$ (2,365,650)	Reclassify research based expenditures to student service based expenditures.
3	Student Service Support	\$ 3,336,603	Increase support for labor expenditures, merit, and reclassify research based expenditures to student service based expenditures.
4	TPEG	\$ (895,092)	Revised estimate relative to statutory tuition intake.
5	HEF - Plant	\$ 6,739,692	Increase appropriations contributing to capital expenditures.

# Lamar University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	80,779,000	\$	82,784,000	\$ 2,005,000	2.48 %	
Institutional Services Fee	\$	19,650,000	\$	20,050,000	\$ 400,000	2.04 %	
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	\$	35,000	\$ 2,000	6.06 %	
Student Publication Fee	\$	-	\$	-	\$ -	- %	
Academic Program Fees	\$	9,300,000	\$	10,000,000	\$ 700,000	7.53 %	1
Distance Learning Fee	\$	3,730,000	\$	3,620,000	\$ (110,000)	(2.95)%	
Records Fee	\$	-	\$	-	\$ -	- %	
Recreation Fee	\$	-	\$	-	\$ -	- %	
University Center Fee	\$	-	\$	-	\$ -	- %	
International Study Fee	\$	-	\$	-	\$ -	- %	
Repeat Fee	\$	-	\$	-	\$ -	- %	
Other	\$	2,526,943	\$	3,046,000	\$ 519,057	20.54 %	2
Total Tuition and Fees	\$	116,348,943	\$	119,865,000	\$ 3,516,057	3.02 %	
Investment Income	\$	400,000	\$	350,000	\$ (50,000)	(12.50)%	
Other Revenue	\$	713,000	\$	894,000	\$ 181,000	25.39 %	
Total Revenues	\$	117,461,943	\$	121,109,000	\$ 3,647,057	3.10 %	
Transfers In							
TPEG	\$	3,484,530	\$	2,589,438	\$ (895,092)	(25.69)%	3
Auxiliary Funds	\$	886,470	\$	910,421	\$ 23,951	2.70 %	
Other	\$	-	\$	-	\$ -	- %	
Total Transfers In	\$	4,371,000	\$	3,499,859	\$ (871,141)	(19.93)%	
Budgeted Fund Balances	\$	(614,854)	\$	(468,798)	\$ 146,056	(23.75)%	
Total Budgeted Funds	\$	121,218,089	\$	124,140,061	\$ 2,921,972	2.41 %	

# Lamar University

## Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Program Fees	\$ 700,000	Increase based on anticipated online enrollment.
2	Other	\$ 519,057	Increase MBA program enrollment and rate.
3	TPEG	\$ (895,092)	Revised estimate relative to statutory tuition intake.

# Lamar University

**Table B 2  
Designated Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	32,906,265	\$	34,628,157	\$ 1,721,892	5.23 %	1
Research / Organized Research	\$	1,505,064	\$	861,150	\$ (643,914)	(42.78)%	2
Public Service	\$	574,729	\$	685,013	\$ 110,284	19.19 %	
Academic Support	\$	9,995,284	\$	10,057,158	\$ 61,874	0.62 %	
Student Support	\$	3,568,126	\$	3,908,464	\$ 340,338	9.54 %	3
Institutional Support	\$	11,393,998	\$	10,383,122	\$ (1,010,876)	(8.87)%	4
Plant Support	\$	4,929,133	\$	5,283,411	\$ 354,278	7.19 %	5
Scholarships & Fellowships	\$	22,113,530	\$	20,218,438	\$ (1,895,092)	(8.57)%	6
<b>Total Expenditures</b>	<b>\$</b>	<b>86,986,129</b>	<b>\$</b>	<b>86,024,913</b>	<b>\$ (961,216)</b>	<b>(1.11)%</b>	
Transfers Out							
System Assessment	\$	2,039,135	\$	2,069,031	\$ 29,896	1.47 %	
Debt Service	\$	195,591	\$	196,990	\$ 1,399	0.72 %	
E&G	\$	18,283,988	\$	21,981,100	\$ 3,697,112	20.22 %	7
Auxiliary	\$	13,713,246	\$	15,068,027	\$ 1,354,781	9.88 %	8
Other	\$	-	\$	-	\$ -	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>34,231,960</b>	<b>\$</b>	<b>39,315,148</b>	<b>\$ 5,083,188</b>	<b>14.85 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>121,218,089</b>	<b>\$</b>	<b>125,340,061</b>	<b>\$ 4,121,972</b>	<b>3.40 %</b>	

# Lamar University

## Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 1,721,892	Increase digital learning partnership cost in relation to projected higher enrollment.
2	Research / Organized Research	\$ (643,914)	Adjustments to contingency and reserve contributions.
3	Student Support	\$ 340,338	Increase support for continued operations.
4	Institutional Support	\$ (1,010,876)	Adjustments to contingency and reserve contributions.
5	Plant Support	\$ 354,278	Increase support for energy initiative.
6	Scholarships & Fellowships	-1895092	Adjustments to institutional-funded scholarships.
7	E&G	3697112	Increase support for labor expenditures and merit.
8	Auxiliary	1354781	Increase support to Athletics, Health Center, and Student Center for continued operations.

# Lamar University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
<b>Fees</b>							
Athletic Fee	\$	3,800,000	\$	4,150,000	\$ 350,000	9.21 %	1
Medical Service Fee	\$	870,000	\$	880,000	\$ 10,000	1.15 %	
Student Service Fee	\$	3,700,000	\$	3,800,000	\$ 100,000	2.70 %	
Recreational Sport Fee	\$	1,400,000	\$	1,420,000	\$ 20,000	1.43 %	
Student Center Fee	\$	1,405,000	\$	1,420,000	\$ 15,000	1.07 %	
Student Bus Fee	\$	-	\$	-	\$ -	- %	
ID Card Fee	\$	5,000	\$	-	\$ (5,000)	(100.00)%	
Other	\$	200,000	\$	200,000	\$ -	- %	
<b>Total Fees</b>	<b>\$</b>	<b>11,380,000</b>	<b>\$</b>	<b>11,870,000</b>	<b>\$ 490,000</b>	<b>4.31 %</b>	
<b>Sales and Services</b>							
Housing	\$	13,340,000	\$	13,557,000	\$ 217,000	1.63 %	
Dining	\$	6,670,000	\$	7,000,000	\$ 330,000	4.95 %	
Parking	\$	350,000	\$	377,000	\$ 27,000	7.71 %	
Athletics	\$	2,342,000	\$	2,586,500	\$ 244,500	10.44 %	2
Bookstore	\$	201,745	\$	206,518	\$ 4,773	2.37 %	
Other	\$	757,000	\$	802,000	\$ 45,000	5.94 %	
<b>Total Sales and Services</b>	<b>\$</b>	<b>23,660,745</b>	<b>\$</b>	<b>24,529,018</b>	<b>\$ 868,273</b>	<b>3.67 %</b>	
Investment Income	\$	-	\$	-	\$ -	- %	
Other Income	\$	455,000	\$	492,026	\$ 37,026	8.14 %	
<b>Total Revenues</b>	<b>\$</b>	<b>35,495,745</b>	<b>\$</b>	<b>36,891,044</b>	<b>\$ 1,395,299</b>	<b>3.93 %</b>	
<b>Transfers In</b>							
Designated Tuition	\$	13,713,246	\$	15,068,027	\$ 1,354,781	9.88 %	3
Other	\$	-	\$	1,000,000	\$ 1,000,000	100.00 %	4
<b>Total Transfers In</b>	<b>\$</b>	<b>13,713,246</b>	<b>\$</b>	<b>16,068,027</b>	<b>\$ 2,354,781</b>	<b>17.17 %</b>	
Budgeted Fund Balances	\$	614,854	\$	468,798	\$ (146,056)	(23.75)%	
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>49,823,845</b>	<b>\$</b>	<b>53,427,869</b>	<b>\$ 3,604,024</b>	<b>7.23 %</b>	

# Lamar University

## Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 350,000	Increase based on anticipated online enrollment.
2	Athletics	\$ 244,500	Foundation contributions to support scholarships.
3	Designated Tuition	\$ 1,354,781	Increase support to Athletics, Health, Center, and Student Center for continued operations.
4	Other	\$ 1,000,000	Foundation contributions to support scholarships.

# Lamar University

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Athletic Fee	\$	-	\$	20,028,720	\$	20,028,720	100.00 %	1
Medical Service Fee	\$	1,507,658	\$	1,626,380	\$	118,722	7.87 %	
Student Service Fee	\$	2,006,000	\$	2,100,000	\$	94,000	4.69 %	
Recreational Sport Fee	\$	820,587	\$	810,585	\$	(10,002)	(1.22)%	
Student Center Fee	\$	870,547	\$	919,477	\$	48,930	5.62 %	
Student Bus Fee	\$	-	\$	-	\$	-	- %	
ID Card Fee	\$	5,000	\$	-	\$	(5,000)	(100.00)%	
<b>Total Fee Based Expenditures</b>	<b>\$</b>	<b>5,209,792</b>	<b>\$</b>	<b>25,485,162</b>	<b>\$</b>	<b>20,275,370</b>	<b>389.18 %</b>	
Housing	\$	7,736,402	\$	7,138,646	\$	(597,756)	(7.73)%	2
Dining	\$	6,077,000	\$	6,408,323	\$	331,323	5.45 %	3
Parking	\$	262,688	\$	291,920	\$	29,232	11.13 %	
Athletics	\$	18,264,185	\$	622,026	\$	(17,642,159)	(96.59)%	4
Bookstore	\$	178,640	\$	198,318	\$	19,678	11.02 %	
Other	\$	1,048,920	\$	1,194,000	\$	145,080	13.83 %	
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$</b>	<b>33,567,835</b>	<b>\$</b>	<b>15,853,233</b>	<b>\$</b>	<b>(17,714,602)</b>	<b>(52.77)%</b>	
Transfers Out								
Debt Service								
Medical Service	\$	-	\$	-	\$	-	- %	
Athletics	\$	1,587,250	\$	1,580,000	\$	(7,250)	(0.46)%	
Student Center	\$	1,681,028	\$	1,719,950	\$	38,922	2.32 %	
Student Service	\$	-	\$	-	\$	-	- %	
Housing	\$	5,324,212	\$	5,091,004	\$	(233,208)	(4.38)%	
Dining	\$	312,258	\$	311,677	\$	(581)	(0.19)%	
Parking and Public Safety	\$	-	\$	-	\$	-	- %	
Recreational Sports	\$	1,185,000	\$	1,406,422	\$	221,422	18.69 %	5
Other	\$	-	\$	-	\$	-	- %	
Real Estate Rental	\$	-	\$	-	\$	-	- %	
Vending	\$	8,000	\$	8,000	\$	-	- %	
Designated Funds	\$	878,470	\$	902,421	\$	23,951	2.73 %	
Other	\$	70,000	\$	1,070,000	\$	1,000,000	1428.57 %	6
<b>Total Transfers Out</b>	<b>\$</b>	<b>11,046,218</b>	<b>\$</b>	<b>12,089,474</b>	<b>\$</b>	<b>1,043,256</b>	<b>9.44 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>49,823,845</b>	<b>\$</b>	<b>53,427,869</b>	<b>\$</b>	<b>3,604,024</b>	<b>7.23 %</b>	

# Lamar University

## Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 20,028,720	Increase support for scholarships, personnel, and continued operations. Reclassify sales & service based expenditures to fee based expenditures.
2	Housing	\$ (597,756)	Increase support for continued operations and revision to capital expense budgets.
3	Dining	\$ 331,323	Increase support for approved contractual dining rates.
4	Athletics	\$ (17,642,159)	Reclassify sales & service based expenditures to fee based expenditures.
5	Recreational Sports	\$ 221,422	Budget correction to actual debt service schedule.
6	Other	1000000	Revision to capital expense budgets.

# Lamar University

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2026**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
<b>Revenues</b>										
<b>Sales and Service</b>										
Gate Receipts/Parking	\$ 135,000	\$ 82,000	\$ 55,000	\$ -	\$ -	\$ 20,000	\$ 3,000	\$ 12,500	\$ -	\$ 4,000
Game Guarantees	\$ 375,000	\$ 215,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other</b>										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ 15,000	\$ 45,000	\$ -	\$ 15,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ -	\$ 15,000
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
<b>Total Sales and Services</b>	<b>\$ 835,000</b>	<b>\$ 312,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 130,000</b>	<b>\$ 23,000</b>	<b>\$ 27,500</b>	<b>\$ -</b>	<b>\$ 19,000</b>
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Tuition and Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Budgeted Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Budgeted Funds</b>	<b>\$ 835,000</b>	<b>\$ 312,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 130,000</b>	<b>\$ 23,000</b>	<b>\$ 27,500</b>	<b>\$ -</b>	<b>\$ 19,000</b>
<b>Expenditures</b>										
Salaries	\$ 1,299,111	\$ 648,396	\$ 399,468	\$ 243,108	\$ 158,882	\$ 512,696	\$ 197,262	\$ 194,491	\$ -	\$ 375,492
Benefits	\$ 337,769	\$ 168,583	\$ 103,862	\$ 63,208	\$ 41,309	\$ 133,301	\$ 51,288	\$ 50,568	\$ -	\$ 97,628
Travel	\$ 400,000	\$ 215,000	\$ 160,000	\$ 150,000	\$ 100,000	\$ 170,000	\$ 65,000	\$ 110,000	\$ -	\$ 170,000
Scholarships	\$ 2,320,000	\$ 400,000	\$ 345,000	\$ 905,000	\$ 250,000	\$ 455,000	\$ 340,000	\$ 300,000	\$ -	\$ 765,000
Other Maintenance & Operating	\$ 500,000	\$ 105,000	\$ 175,000	\$ 95,000	\$ 75,000	\$ 114,416	\$ 60,000	\$ 110,000	\$ -	\$ 115,000
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Budgeted Expenditures</b>	<b>\$ 4,856,880</b>	<b>\$ 1,536,979</b>	<b>\$ 1,183,330</b>	<b>\$ 1,456,316</b>	<b>\$ 625,191</b>	<b>\$ 1,385,413</b>	<b>\$ 713,550</b>	<b>\$ 765,059</b>	<b>\$ -</b>	<b>\$ 1,523,120</b>
<b>Summary by Category</b>										
	<b>TOTAL</b>	<b>TOTAL</b>	<b>OTHER</b>	<b>ADMIN</b>	<b>GRAND</b>					
	<b>MEN</b>	<b>WOMEN</b>	<b>ACTIVITIES</b>		<b>TOTAL</b>					
<b>Revenues</b>										
<b>Sales and Service</b>										
Gate Receipts/Parking	\$ 272,000	\$ 39,500	\$ -	\$ -	\$ 311,500					
Game Guarantees	\$ 590,000	\$ 75,000	\$ -	\$ -	\$ 665,000					
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -					
<b>Other</b>										
Advertising	\$ -	\$ -	\$ 435,000	\$ -	\$ 435,000					
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -					
Camps	\$ 75,000	\$ 55,000	\$ -	\$ -	\$ 130,000					
NCAA Revenue Sharing	\$ -	\$ -	\$ 910,000	\$ -	\$ 910,000					
Stadium Operations	\$ -	\$ -	\$ -	\$ -	\$ -					
Other	\$ 325,000	\$ 30,000	\$ 2,542,026	\$ -	\$ 2,897,026					
<b>Total Sales and Services</b>	<b>\$ 1,262,000</b>	<b>\$ 199,500</b>	<b>\$ 3,887,026</b>	<b>\$ -</b>	<b>\$ 5,348,526</b>					
Designated Tuition	\$ -	\$ -	\$ 12,802,220	\$ -	\$ 12,802,220					
Athletic Fee	\$ -	\$ -	\$ 4,150,000	\$ -	\$ 4,150,000					
<b>Total Tuition and Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,952,220</b>	<b>\$ -</b>	<b>\$ 16,952,220</b>					
<b>Budgeted Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
<b>Total Budgeted Funds</b>	<b>\$ 1,262,000</b>	<b>\$ 199,500</b>	<b>\$ 20,839,246</b>	<b>\$ -</b>	<b>\$ 22,300,746</b>					
<b>Expenditures</b>										
Salaries	\$ 2,748,965	\$ 1,279,941	\$ -	\$ 2,475,221	\$ 6,504,127					
Fringe Benefits	\$ 714,731	\$ 332,785	\$ -	\$ 643,557	\$ 1,691,073					
Travel	\$ 1,025,000	\$ 515,000	\$ -	\$ 125,000	\$ 1,665,000					
Scholarships	\$ 4,220,000	\$ 1,860,000	\$ -	\$ 160,000	\$ 6,240,000					
O&M	\$ 950,000	\$ 399,416	\$ -	\$ 3,271,130	\$ 4,620,546					
Capital	\$ -	\$ -	\$ -	\$ -	\$ -					
Debt Service	\$ 1,385,250	\$ 194,750	\$ -	\$ -	\$ 1,580,000					
Other	\$ -	\$ -	\$ -	\$ -	\$ -					
<b>Total Budgeted Expenditures</b>	<b>\$ 11,043,946</b>	<b>\$ 4,581,892</b>	<b>\$ -</b>	<b>\$ 6,674,908</b>	<b>\$ 22,300,746</b>					

# Lamar University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT			
Student Services Fee per Semester Credit Hour	\$ 23.75	\$ 23.75	\$ -	- %			
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ -	\$ -	\$ -	- %			
Forecasted Revenue:							
SSF Revenue	\$ 3,700,000	\$ 3,800,000	\$ 100,000	2.70 %			
Revenue Earned from Activities	\$ 100,000	\$ 100,000	\$ -	- %			
Interest Revenue	\$ -	\$ -	\$ -	- %			
Transfer In	\$ -	\$ -	\$ -	- %			
Total Forecasted Revenue:	<u>\$ 3,800,000</u>	<u>\$ 3,900,000</u>	<u>\$ 100,000</u>	<u>2.63 %</u>			
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	\$ 1,200,000	\$ 1,200,000	\$ -	- %			
6. Artists and Lecture Series	\$ 324,500	\$ 324,500	\$ -	- %			
7. Cultural Entertainment Series	\$ 40,000	\$ 40,000	\$ -	- %			
8. Debating and Oratorical Activities	\$ -	\$ -	\$ -	- %			
9. Student Publications	\$ 30,000	\$ 30,000	\$ -	- %			
10. Student Government	\$ 25,000	\$ 32,000	\$ 7,000	28.00 %			
11. Student Fee Advisory Committee	\$ -	\$ -	\$ -	- %			
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 65,000	\$ 56,400	\$ (8,600)	(13.23)%			
13. Other (See Detail Below)	\$ 1,521,500	\$ 1,617,100	\$ 95,600	6.28 %			
Total Budgeted Expenditures	<u>\$ 3,806,000</u>	<u>\$ 3,900,000</u>	<u>\$ 94,000</u>	<u>2.47 %</u>			
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ (6,000)</u>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>(100.00)%</u>			
Student Services Advisory Committee Meeting:	03/21/2024	05/19/2025					
Detail of Other:							
Title IX -Sexual Violence Education	\$ 151,223	\$ 167,586	\$ 16,363	10.82 %			
Contingency for unanticipated expenditures or unplanned variances	\$ 130,500	\$ 202,401	\$ 71,901	55.10 %			
International Student Council	\$ 40,000	\$ 40,000	\$ -	- %			
Retention (Orientation, Week of Welcome, Parents)	\$ 205,000	\$ 213,000	\$ 8,000	3.90 %			
Leadership (Leadership Development, Kemble Shaw Gentry Recognition)	\$ 56,000	\$ 56,000	\$ -	- %			
Homecoming	\$ 30,000	\$ 42,000	\$ 12,000	40.00 %			
Greek Life	\$ 41,000	\$ 41,000	\$ -	- %			
Co-sponsorship for Student Organizations	\$ 75,000	\$ 65,000	\$ (10,000)	(13.33)%			
Civic Engagement	\$ 20,000	\$ 20,000	\$ -	- %			
Major Events	\$ 125,000	\$ 165,000	\$ 40,000	32.00 %			
Cheer and Dance Operations	\$ 73,000	\$ 73,000	\$ -	- %			
Student Service Fee Administration	\$ 114,777	\$ 125,613	\$ 10,836	9.44 %			
Marching Band	\$ 265,000	\$ 244,000	\$ (21,000)	(7.92)%			
Student Relations Programming, Cardinal Activities Board, and Weekend Student Programming	\$ 195,000	\$ 150,500	\$ (44,500)	(22.82)%			
Conduct and Care	\$ -	\$ 12,000	\$ 12,000	100.00 %			
Total Other	<u>\$ 1,521,500</u>	<u>\$ 1,617,100</u>	<u>\$ 95,600</u>	<u>6.28 %</u>			

# Lamar University

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2026

	<b>Estimated Revenues</b>	<b>Transfers In</b>	<b>Budgeted Use of Reserves</b>	<b>Total Budgeted Sources</b>	<b>Budgeted Expenditures</b>	<b>Transfers Out</b>	<b>Total Budgeted Uses</b>	<b>Net Transfers *</b>
Educational & General	\$ 147,589,433	\$ 21,981,100	\$ -	\$ 169,570,533	\$ (141,531,004)	\$ (26,839,529)	\$ (168,370,533)	\$ (4,858,429)
Designated	\$ 121,109,000	\$ 3,499,859	\$ (468,798)	\$ 124,140,061	\$ (86,024,913)	\$ (39,315,148)	\$ (125,340,061)	\$ (35,815,289)
Auxiliary Enterprises	\$ 36,891,044	\$ 16,068,027	\$ 468,798	\$ 53,427,869	\$ (41,338,395)	\$ (12,089,474)	\$ (53,427,869)	\$ 3,978,553
<b>Total</b>	<b>\$ 305,589,477</b>	<b>\$ 41,548,986</b>	<b>\$ -</b>	<b>\$ 347,138,463</b>	<b>\$ (268,894,312)</b>	<b>\$ (78,244,151)</b>	<b>\$ (347,138,463)</b>	<b>\$ (36,695,165)</b>



## Office of the President

Board of Regents  
The Texas State University System

Dear Honorable Regents:

Sam Houston State University (SHSU) respectfully submits its Fiscal Year 2025 Annual Operating Budget totaling \$516 million, including the SHSU College of Osteopathic Medicine (SHSU-COM). This balanced budget reflects the University's enduring commitment to fiscal discipline, operational excellence, and strategic investment in support of its mission.

The budget is made possible through the generous appropriations approved by the 89th Texas Legislature, for which SHSU expresses its deep appreciation. These vital state resources enable the University to deliver high-quality academic programs, strengthen student success, and advance research and service initiatives that contribute to the prosperity of Texas. SHSU's conservative budgeting practices and careful use of fund balance reserves have safeguarded the University's financial stability, even as it navigates a dynamic enrollment environment.

While enrollment has experienced some variability in recent years, SHSU has intensified its efforts to enhance recruitment, retention, and student engagement. Current indicators point to renewed growth and positive momentum in the year ahead.

This comprehensive budget encompasses educational and general funds, designated funds, and auxiliary enterprises, and reflects SHSU's steadfast focus on impact, innovation, and service to the State of Texas.

The following summary highlights new initiatives and key priorities incorporated into the Fiscal Year 2026 budget, made possible through the State's continued investment in the University's future.

### **Enrollment Outlook:**

In Fiscal Year 2025, SHSU maintained a stable enrollment of 21,039 students for the Fall 2024 semester, which includes 574 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.

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

For Fiscal Year 2026, the University's appropriated general revenue will increase by approximately \$42.3 million. Sam Houston State University's main campus will receive a \$10.5 million increase in appropriated funds, primarily driven by formula funding increases. This amount also includes a \$3.75 million capital funding award and \$500,000 in permanent funding

for the Forensic Training Center, \$1.3 million in CCAP, reflecting an increase from the original 2024–25 bond estimate due to interest rate adjustments, and \$1 million for Polytech College.

SHSU-COM will receive \$12 million in new appropriated funds, which includes \$1.8 million in mission-specific funding and a significant formula funding increase driven by enrollment growth.

In addition, Sam Houston will receive \$1.8 million in fringe benefit increases, and SHSU-COM will receive \$869,000. Higher Education Fund (HEF) allocations were also realigned, resulting in a \$4 million increase for Sam Houston and a new allocation of \$7.5 million for SHSU-COM. Statutory tuition revenue increased by \$472,000 for Sam Houston and \$320,000 for SHSU-COM.

Lastly, Sam Houston received a \$5.2 million increase in LEMIT/CMIT funding due to unexpended balances being budgeted at the beginning of the biennium.

### **Designated Funds:**

The designated funds budget reflects a projected net revenue increase of \$471,000. This includes a \$4 million adjustment at Sam Houston, reflecting a reallocation of Hazlewood funds to more accurately align with their intended use, and a \$977,000 increase at SHSU-COM from the addition of a new student cohort.

These gains are partially offset by a \$3.8 million reduction in the planned use of fund balance reserves and a \$1.3 million decline in net revenue from student-designated tuition and fees, primarily due to increased waivers.

### **Auxiliary Funds:**

The auxiliary funds budget reflects a projected increase of \$4.7 million. This is primarily driven by a \$1.4 million increase in housing revenue from expanded capacity, a \$2 million increase in Athletics revenue related to game day guarantees, and a \$300,000 combined increase in estimated revenue from dining and parking. Sam Houston is also budgeting \$1.3 million in reserve funding. Conversely, the College of Osteopathic Medicine Clinic anticipates a \$131,000 decrease in revenue.

### **Major Budgeted Initiatives:**

The Fiscal Year 2026 budget strategically directs resources to high-impact initiatives that advance SHSU’s mission and strengthen its service to the State of Texas. Key investments include:

- **Significant investment in the continued development of the College of Health Sciences’ Physician Assistant and Physical Therapy programs**, supporting the expansion of health care education and addressing critical workforce needs across Texas.
- **Ongoing growth and advancement of the College of Osteopathic Medicine**, ensuring the continued success of this vital program in preparing physicians to serve rural and underserved communities across the state.

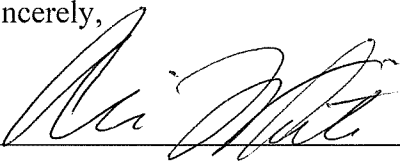
- **Strategic compensation adjustments that enhance SHSU’s ability to recruit, retain, and support talented faculty and staff**, ensuring students benefit from exceptional instruction, mentorship, and service across all areas of the University.
- **Targeted initiatives to enhance student success and engagement**, with a focus on retention, completion, and holistic support that empower students to achieve their academic and professional goals.

**Conclusion:**

Sam Houston State University’s financial position remains strong, and the institution is well-prepared to meet the opportunities and challenges of the year ahead. We anticipate concluding Fiscal Year 2025 with continued financial stability and resilience, reflecting the University’s sound fiscal management and strategic use of resources. Early indicators for Fall 2025 enrollment are encouraging, and the Fiscal Year 2026 budget positions SHSU to advance its mission, foster student success, and contribute meaningfully to the prosperity of Texas.

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

Sincerely,

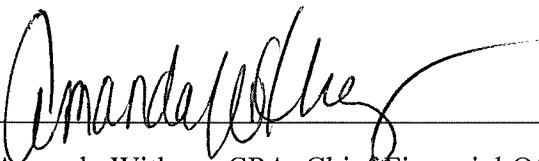


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Alisa R. White, PhD, President

7-8-2025

Date



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

7-7-2025

Date

# Sam Houston State University

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 221,004,812		\$ 221,549,762		\$ 544,950	0.25 %
State Appropriations	\$ 125,873,718		\$ 146,447,916		\$ 20,574,198	16.35 %
Sales and Services	\$ 56,461,754		\$ 60,148,556		\$ 3,686,802	6.53 %
Other	\$ 19,148,186		\$ 18,287,691		\$ (860,495)	(4.49)%
Operating Revenues	\$ 422,488,470		\$ 446,433,925		\$ 23,945,455	5.67 %
Transfers In	\$ 4,427,513		\$ 9,035,601		\$ 4,608,088	104.08 %
Budgeted Use of Fund Balance	\$ 3,977,726		\$ 3,771,060		\$ (206,666)	(5.20)%
<b>Total Revenues</b>	<b>\$ 430,893,709</b>		<b>\$ 459,240,586</b>		<b>\$ 28,346,877</b>	<b>6.58 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 117,465,756		\$ 120,177,425		\$ 2,711,669	2.31 %
Research / Organized Research	\$ 6,656,022		\$ 7,198,326		\$ 542,304	8.15 %
Public Service	\$ 12,335,645		\$ 20,194,489		\$ 7,858,844	63.71 %
Hospitals and Clinics	\$ -		\$ -		\$ -	- %
Academic Support	\$ 68,247,454		\$ 72,065,702		\$ 3,818,248	5.59 %
Student Support	\$ 22,447,445		\$ 23,637,714		\$ 1,190,269	5.30 %
Institutional Support	\$ 35,271,825		\$ 34,264,663		\$ (1,007,162)	(2.86)%
Plant Support	\$ 22,015,089		\$ 23,056,048		\$ 1,040,959	4.73 %
Scholarships & Fellowships	\$ 23,921,148		\$ 23,891,963		\$ (29,185)	(0.12)%
Auxiliary Enterprises	\$ 72,962,689		\$ 77,581,895		\$ 4,619,206	6.33 %
Operating Expenditures	\$ 381,323,073		\$ 402,068,225		\$ 20,745,152	5.44 %
Transfers Out	\$ 49,570,636		\$ 57,172,361		\$ 7,601,725	15.34 %
<b>Total Expenditures</b>	<b>\$ 430,893,709</b>		<b>\$ 459,240,586</b>		<b>\$ 28,346,877</b>	<b>6.58 %</b>

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 192,865,833		\$ 198,332,926		\$ 5,467,093	2.83 %
Payroll Related Costs	\$ 51,653,816		\$ 53,736,050		\$ 2,082,234	4.03 %
Travel	\$ 5,963,515		\$ 6,920,818		\$ 957,303	16.05 %
Operations & Maintenance	\$ 102,420,395		\$ 109,391,429		\$ 6,971,034	6.81 %
Utilities	\$ 8,348,364		\$ 8,612,493		\$ 264,129	3.16 %
Capital	\$ 20,071,150		\$ 25,074,509		\$ 5,003,359	24.93 %
Other	\$ -		\$ -		\$ -	- %
<b>Total Operating Expenditures</b>	<b>\$ 381,323,073</b>		<b>\$ 402,068,225</b>		<b>\$ 20,745,152</b>	<b>5.44 %</b>

# Sam Houston State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	30,037,593	\$	31,509,901	\$	1,472,308	4.90 %	
State Appropriation								
Bill Pattern General Revenue	\$	76,488,965	\$	86,008,528	\$	9,519,563	12.45 %	1
Benefits	\$	21,594,155	\$	23,399,421	\$	1,805,266	8.36 %	2
Higher Education Fund	\$	18,787,013	\$	22,817,382	\$	4,030,369	21.45 %	3
Hazlewood Reimbursement	\$	4,890,585	\$	4,890,585	\$	-	- %	
Other	\$	4,113,000	\$	9,332,000	\$	5,219,000	126.89 %	4
Total State Appropriations	\$	125,873,718	\$	146,447,916	\$	20,574,198	16.35 %	
Other Revenue	\$	589,852	\$	235,000	\$	(354,852)	(60.16)%	5
Total Revenues	\$	156,501,163	\$	178,192,817	\$	21,691,654	13.86 %	
Transfers In								
Designated Tuition					\$	-	- %	
Technology Service Fee					\$	-	- %	
Other	\$	-			\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances					\$	-	- %	
Total Budgeted Funds	\$	156,501,163	\$	178,192,817	\$	21,691,654	13.86 %	

# Sam Houston State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Bill Pattern General Revenue	\$ 9,519,563	Increased GR funding on 89th legislative bill
2	Benefits	\$ 1,805,266	Increased benefit funding on 89th legislative bill
3	Higher Education Fund	\$ 4,030,369	HEF reallocation year resulting in an increased HEF allocation
4	Other	\$ 5,219,000	LEMIT/CMIT funds budgeted in the 89th legislative bill includes unexpended funds
5	Other Revenue	\$ (354,852)	Decrease in Interest in Time Deposit and other Misc income

# Sam Houston State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	72,694,182	\$	75,685,531	\$	2,991,349	4.11 %	
Research / Organized Research	\$	1,721,530	\$	2,032,532	\$	311,002	18.07 %	1
Public Service	\$	11,329,982	\$	19,066,990	\$	7,737,008	68.29 %	2
Academic Support	\$	24,005,010	\$	26,044,720	\$	2,039,710	8.50 %	3
Student Service Support	\$	5,356,968	\$	5,017,000	\$	(339,968)	(6.35)%	4
Institutional Support	\$	10,296,869	\$	10,300,928	\$	4,059	0.04 %	
Plant Support	\$	9,346,559	\$	10,122,883	\$	776,324	8.31 %	5
Scholarships & Fellowships	\$	3,000	\$	3,000	\$	-	- %	
<b>Total Expenditures</b>	<b>\$</b>	<b>134,754,100</b>	<b>\$</b>	<b>148,273,584</b>	<b>\$</b>	<b>13,519,484</b>	<b>10.03 %</b>	
Transfers Out								
TPEG	\$	4,177,513	\$	4,071,873	\$	(105,640)	(2.53)%	
CCAP Debt Service	\$	12,238,150	\$	13,251,309	\$	1,013,159	8.28 %	6
HEF - Debt Service	\$	5,331,400	\$	8,550,539	\$	3,219,139	60.38 %	7
HEF - Plant					\$	-	- %	
Other			\$	4,045,512	\$	4,045,512	100.00 %	8
<b>Total Transfers Out</b>	<b>\$</b>	<b>21,747,063</b>	<b>\$</b>	<b>29,919,233</b>	<b>\$</b>	<b>8,172,170</b>	<b>37.58 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>156,501,163</b>	<b>\$</b>	<b>178,192,817</b>	<b>\$</b>	<b>21,691,654</b>	<b>13.86 %</b>	

# Sam Houston State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Research / Organized Research	\$ 311,002	Movement of salaries to E&G and increase of Compensation Research
2	Public Service	\$ 7,737,008	LEMIT/CMIT funds budgeted in the 89th legislative bill includes unexpended funds
3	Academic Support	\$ 2,039,710	Movement of salaries to E&G and increase of HEF funds allocated to Academic Support
4	Student Service Support	\$ (339,968)	Transfer of Hazlewood reflected in positions getting moved to designated funds
5	Plant Support	\$ 776,324	Increase in central fringe benefit budgets
6	CCAP Debt Service	\$ 1,013,159	Increase from the original 2024–25 bond estimate due to interest rate adjustments
7	HEF - Debt Service	\$ 3,219,139	Increase in HEF allocation from state was applied to two existing bonds
8	Other	\$ 4,045,512	Aligning Hazlewood funds as they are truly dispensed across central funds, transferring \$4.0M to Designated and Institutional Fees

# Sam Houston State University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	96,057,452	\$	95,429,066	\$ (628,386)	(0.65)%	
Institutional Services Fee	\$	40,888,976	\$	40,688,554	\$ (200,422)	(0.49)%	
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	\$	1,747,753	\$	1,810,873	\$ 63,120	3.61 %	
Distance Learning Fee	\$	21,311,873	\$	21,152,410	\$ (159,463)	(0.75)%	
Records Fee					\$ -	- %	
Recreation Fee	\$	3,895,871	\$	3,825,412	\$ (70,459)	(1.81)%	
University Center Fee	\$	1,900,869	\$	1,900,869	\$ -	- %	
International Study Fee	\$	40,000	\$	40,000	\$ -	- %	
Repeat Fee					\$ -	- %	
Other					\$ -	- %	
<b>Total Tuition and Fees</b>	<b>\$</b>	<b>165,842,794</b>	<b>\$</b>	<b>164,847,184</b>	<b>\$ (995,610)</b>	<b>(0.60)%</b>	
Investment Income	\$	2,460,189	\$	2,099,987	\$ (360,202)	(14.64)%	1
Other Revenue	\$	7,247,240	\$	7,343,290	\$ 96,050	1.33 %	
<b>Total Revenues</b>	<b>\$</b>	<b>175,550,223</b>	<b>\$</b>	<b>174,290,461</b>	<b>\$ (1,259,762)</b>	<b>(0.72)%</b>	
Transfers In							
TPEG	\$	4,177,513	\$	4,071,873	\$ (105,640)	(2.53)%	
Auxiliary Funds					\$ -	- %	
Other			\$	4,713,728	\$ 4,713,728	100.00 %	2
<b>Total Transfers In</b>	<b>\$</b>	<b>4,177,513</b>	<b>\$</b>	<b>8,785,601</b>	<b>\$ 4,608,088</b>	<b>110.31 %</b>	
Budgeted Fund Balances	\$	3,434,079	\$	2,523,330	\$ (910,749)	(26.52)%	3
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>183,161,815</b>	<b>\$</b>	<b>185,599,392</b>	<b>\$ 2,437,577</b>	<b>1.33 %</b>	

# Sam Houston State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Investment Income	\$ (360,202)	Budget to expense on Investment Income and expenses have decreased
2	Other	\$ 4,713,728	Aligning Hazlewood funds as they are truly dispensed across central funds, transferring \$4.0M to Designated and Institutional Fees, \$668k transferred in from reserve fees
3	Budgeted Fund Balances	\$ (910,749)	Reduction of Fund Balance Budget Fund Balance Breakdown: Construction Maintenance Fee - \$250,000 Distance Learning Innovation - \$500,000 Various College Distance Learning Fees - \$968,149 Institutional Fee - \$155,181 SHSU Online Distance Learning Fee - \$600,000 ORA Overhead Allowance - \$50,000

# Sam Houston State University

**Table B 2  
Designated Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	44,771,574	\$	44,491,894	\$ (279,680)	(0.62)%	
Research / Organized Research	\$	4,934,492	\$	5,165,794	\$ 231,302	4.69 %	
Public Service	\$	1,005,663	\$	1,127,499	\$ 121,836	12.11 %	
Academic Support	\$	44,242,444	\$	46,020,982	\$ 1,778,538	4.02 %	
Student Support	\$	17,090,477	\$	18,620,714	\$ 1,530,237	8.95 %	1
Institutional Support	\$	24,974,956	\$	23,963,735	\$ (1,011,221)	(4.05)%	
Plant Support	\$	12,668,530	\$	12,933,165	\$ 264,635	2.09 %	
Scholarships & Fellowships	\$	23,918,148	\$	23,888,963	\$ (29,185)	(0.12)%	
<b>Total Expenditures</b>	<b>\$</b>	<b>173,606,284</b>	<b>\$</b>	<b>176,212,746</b>	<b>\$ 2,606,462</b>	<b>1.50 %</b>	
<b>Transfers Out</b>							
System Assessment	\$	3,105,688	\$	3,337,760	\$ 232,072	7.47 %	2
Debt Service	\$	6,449,843	\$	6,048,886	\$ (400,957)	(6.22)%	3
E&G				\$ -	\$ -	- %	
Auxiliary				\$ -	\$ -	- %	
Other				\$ -	\$ -	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>9,555,531</b>	<b>\$</b>	<b>9,386,646</b>	<b>\$ (168,885)</b>	<b>(1.77)%</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>183,161,815</b>	<b>\$</b>	<b>185,599,392</b>	<b>\$ 2,437,577</b>	<b>1.33 %</b>	

# Sam Houston State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Student Support	\$ 1,530,237	Transfer of Hazlewood reflected in positions getting moved from E&G to designated funds
2	System Assessment	\$ 232,072	Increased system assessment pricing in FY25 plus estimated increases for FY26
3	Debt Service	\$ (400,957)	Decrease in designated bonds moved to HEF funds

# Sam Houston State University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
<b>Fees</b>							
Athletic Fee	\$	9,754,395	\$	9,871,512	\$ 117,117	1.20 %	
Medical Service Fee	\$	3,355,729	\$	3,308,862	\$ (46,867)	(1.40)%	
Student Service Fee	\$	8,252,346	\$	8,302,977	\$ 50,631	0.61 %	
Recreational Sport Fee					\$ -	- %	
Student Center Fee	\$	3,761,955	\$	3,709,326	\$ (52,629)	(1.40)%	
Student Bus Fee					\$ -	- %	
ID Card Fee					\$ -	- %	
Other					\$ -	- %	
<b>Total Fees</b>	<b>\$</b>	<b>25,124,425</b>	<b>\$</b>	<b>25,192,677</b>	<b>\$ 68,252</b>	<b>0.27 %</b>	
<b>Sales and Services</b>							
Housing	\$	27,290,754	\$	28,725,604	\$ 1,434,850	5.26 %	1
Dining	\$	16,794,000	\$	16,894,000	\$ 100,000	0.60 %	
Parking	\$	4,127,000	\$	4,318,952	\$ 191,952	4.65 %	
Athletics	\$	6,550,000	\$	8,510,000	\$ 1,960,000	29.92 %	2
Bookstore	\$	1,700,000	\$	1,700,000	\$ -	- %	
Hospital and Clinics					\$ -	- %	
Other					\$ -	- %	
<b>Total Sales and Services</b>	<b>\$</b>	<b>56,461,754</b>	<b>\$</b>	<b>60,148,556</b>	<b>\$ 3,686,802</b>	<b>6.53 %</b>	
Investment Income					\$ -	- %	
Other Income	\$	8,850,905	\$	8,609,414	\$ (241,491)	(2.73)%	
<b>Total Revenues</b>	<b>\$</b>	<b>90,437,084</b>	<b>\$</b>	<b>93,950,647</b>	<b>\$ 3,513,563</b>	<b>3.89 %</b>	
<b>Transfers In</b>							
Designated Tuition					\$ -	- %	
Other	\$	250,000	\$	250,000	\$ -	- %	
<b>Total Transfers In</b>	<b>\$</b>	<b>250,000</b>	<b>\$</b>	<b>250,000</b>	<b>\$ -</b>	<b>- %</b>	
Budgeted Fund Balances	\$	543,647	\$	1,247,730	\$ 704,083	129.51 %	3
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>91,230,731</b>	<b>\$</b>	<b>95,448,377</b>	<b>\$ 4,217,646</b>	<b>4.62 %</b>	

# Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 1,434,850	Increased revenue due to new resident hall purchase and housing rate increase
2	Athletics	\$ 1,960,000	Game day guarantees increase with games scheduled with University of Texas, Oregon State, and Hawaii
3	Budgeted Fund Balances	\$ 704,083	Increase of Fund Balance Budget Fund Balance Breakdown: Diplomas and Transcripts - \$205,730 Orientation Fee - \$600,000 Real Estate Rental - \$442,000

# Sam Houston State University

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	9,629,395	\$	9,746,512	\$ 117,117	1.22 %	
Medical Service Fee	\$	3,139,833	\$	2,955,512	\$ (184,321)	(5.87)%	
Student Service Fee	\$	6,930,314	\$	6,890,254	\$ (40,060)	(0.58)%	
Recreational Sport Fee					\$ -	- %	
Student Center Fee	\$	2,193,847	\$	2,160,476	\$ (33,371)	(1.52)%	
Student Bus Fee					\$ -	- %	
ID Card Fee					\$ -	- %	
<b>Total Fee Based Expenditures</b>	<b>\$</b>	<b>21,893,389</b>	<b>\$</b>	<b>21,752,754</b>	<b>\$ (140,635)</b>	<b>(0.64)%</b>	
Housing	\$	15,132,660	\$	16,938,060	\$ 1,805,400	11.93 %	1
Dining	\$	16,206,650	\$	16,306,650	\$ 100,000	0.62 %	
Parking	\$	3,043,750	\$	3,268,952	\$ 225,202	7.40 %	2
Athletics	\$	6,550,000	\$	8,510,000	\$ 1,960,000	29.92 %	3
Bookstore	\$	1,700,000	\$	1,700,000	\$ -	- %	
Hospital and Clinics					\$ -	- %	
Other	\$	8,436,240	\$	9,105,479	\$ 669,239	7.93 %	4
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$</b>	<b>51,069,300</b>	<b>\$</b>	<b>55,829,141</b>	<b>\$ 4,759,841</b>	<b>9.32 %</b>	
<b>Transfers Out</b>							
Debt Service							
Medical Service	\$	553,350	\$	553,350	\$ -	- %	
Athletics	\$	125,000	\$	125,000	\$ -	- %	
Student Center	\$	1,768,108	\$	1,748,850	\$ (19,258)	(1.09)%	
Student Service	\$	1,441,225	\$	1,462,723	\$ 21,498	1.49 %	
Housing	\$	12,158,094	\$	11,787,544	\$ (370,550)	(3.05)%	
Dining	\$	587,350	\$	587,350	\$ -	- %	
Parking and Public Safety	\$	1,083,250	\$	1,050,000	\$ (33,250)	(3.07)%	
Recreational Sports					\$ -	- %	
Other					\$ -	- %	
Real Estate Rental	\$	251,665	\$	251,665	\$ -	- %	
Vending	\$	300,000	\$	300,000	\$ -	- %	
Designated Funds					\$ -	- %	
Other					\$ -	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>18,268,042</b>	<b>\$</b>	<b>17,866,482</b>	<b>\$ (401,560)</b>	<b>(2.20)%</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>91,230,731</b>	<b>\$</b>	<b>95,448,377</b>	<b>\$ 4,217,646</b>	<b>4.62 %</b>	

# Sam Houston State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Housing	\$ 1,805,400	Increased revenue due to new resident hall purchase and housing rate increase
2	Parking	\$ 225,202	Increase estimated revenue more in line with actuals and increase in premium parking
3	Athletics	\$ 1,960,000	Game day guarantees increase with games scheduled with University of Texas, Oregon State, and Hawaii
4	Other	\$ 669,239	Increase in Real Estate rental revenue estimates, budgeting of orientation fund balance and various other small increases in estimated revenue

# Sam Houston State University

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2026**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
<b>Revenues</b>										
Sales and Service										
Gate Receipts/Parking	\$ 430,000	\$ 50,000	\$ 85,000			\$ 7,500	\$ 10,000	\$ 15,000		
Game Guarantees	\$ 3,000,000	\$ 375,000				\$ 75,000				
Concessions			\$ 25,000					\$ 5,000		
Other										
Advertising										
Licensing Fees										
Camps										
NCAA Revenue Sharing										
Stadium Operations										
Other	\$ 412,500	\$ 100,000	\$ 100,000	\$ 50,000		\$ 100,000		\$ 100,000	\$ 50,000	
<b>Total Sales and Services</b>	<b>\$ 3,842,500</b>	<b>\$ 525,000</b>	<b>\$ 210,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 182,500</b>	<b>\$ 10,000</b>	<b>\$ 120,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
Designated Tuition	\$ 1,965,093	\$ 375,050	\$ 308,295	\$ 332,010	\$ 118,000	\$ 432,750	\$ 376,200	\$ 316,200	\$ 474,300	\$ 906,450
Athletic Fee	\$ 4,182,541	\$ 1,278,450	\$ 808,181	\$ 285,120	\$ 229,008	\$ 732,584	\$ 409,448	\$ 423,800	\$ 285,120	\$ 1,053,740
<b>Total Tuition and Fees</b>	<b>\$ 6,147,634</b>	<b>\$ 1,653,500</b>	<b>\$ 1,116,476</b>	<b>\$ 617,130</b>	<b>\$ 347,008</b>	<b>\$ 1,165,334</b>	<b>\$ 785,648</b>	<b>\$ 740,000</b>	<b>\$ 759,420</b>	<b>\$ 1,960,190</b>
<b>Budgeted Fund Balances</b>										
<b>Total Budgeted Funds</b>	<b>\$ 9,990,134</b>	<b>\$ 2,178,500</b>	<b>\$ 1,326,476</b>	<b>\$ 667,130</b>	<b>\$ 347,008</b>	<b>\$ 1,347,834</b>	<b>\$ 795,648</b>	<b>\$ 860,000</b>	<b>\$ 809,420</b>	<b>\$ 1,960,190</b>
<b>Expenditures</b>										
Salaries	\$ 2,141,184	\$ 731,450	\$ 428,781	\$ 139,170	\$ 123,308	\$ 423,084	\$ 152,548	\$ 166,900	\$ 139,170	\$ 528,340
Benefits	\$ 385,000	\$ 150,000	\$ 110,000	\$ 45,000	\$ 36,000	\$ 105,000	\$ 55,000	\$ 60,000	\$ 45,000	\$ 160,000
Travel	\$ 1,100,000	\$ 334,500	\$ 284,000	\$ 109,500	\$ 39,600	\$ 252,500	\$ 158,200	\$ 234,500	\$ 109,500	\$ 318,300
Scholarships	\$ 2,452,250	\$ 425,050	\$ 308,295	\$ 332,010	\$ 118,000	\$ 432,750	\$ 316,200	\$ 316,200	\$ 474,300	\$ 891,450
Other Maintenance & Operating	\$ 501,000	\$ 120,500	\$ 91,000	\$ 45,500	\$ 32,900	\$ 62,500	\$ 51,800	\$ 70,500	\$ 45,500	\$ 149,200
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Budgeted Expenditures</b>	<b>\$ 6,579,434</b>	<b>\$ 1,761,500</b>	<b>\$ 1,222,076</b>	<b>\$ 671,180</b>	<b>\$ 349,808</b>	<b>\$ 1,275,834</b>	<b>\$ 733,748</b>	<b>\$ 848,100</b>	<b>\$ 813,470</b>	<b>\$ 2,047,290</b>
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
<b>Revenues</b>										
Sales and Service										
Gate Receipts/Parking	\$ 565,000	\$ 32,500			\$ 597,500					
Game Guarantees	\$ 3,375,000	\$ 75,000			\$ 3,450,000					
Concessions	\$ 25,000	\$ 5,000			\$ 30,000					
Other										
Advertising	\$ -	\$ -		\$ 500,000	\$ 500,000					
Licensing Fees	\$ -	\$ -		\$ 450,000	\$ 450,000					
Camps	\$ -	\$ -		\$ -	\$ -					
NCAA Revenue Sharing	\$ -	\$ -		\$ 3,450,000	\$ 3,450,000					
Stadium Operations	\$ -	\$ -		\$ 30,000	\$ 30,000					
Other	\$ 662,500	\$ 250,000		\$ 491,100	\$ 1,403,600					
<b>Total Sales and Services</b>	<b>\$ 4,627,500</b>	<b>\$ 362,500</b>	<b>\$ -</b>	<b>\$ 4,921,100</b>	<b>\$ 9,911,100</b>					
Designated Tuition	\$ 3,098,448	\$ 2,505,900			\$ 5,604,348					
Athletic Fee	\$ 6,783,300	\$ 2,904,692		\$ 183,520	\$ 9,871,512					
<b>Total Tuition and Fees</b>	<b>\$ 9,881,748</b>	<b>\$ 5,410,592</b>	<b>\$ -</b>	<b>\$ 183,520</b>	<b>\$ 15,475,860</b>					
<b>Budgeted Fund Balances</b>										
<b>Total Budgeted Funds</b>	<b>\$ 14,509,248</b>	<b>\$ 5,773,092</b>	<b>\$ -</b>	<b>\$ 5,104,620</b>	<b>\$ 25,386,960</b>					
<b>Expenditures</b>										
Salaries	\$ 3,563,893	\$ 1,410,042		\$ 2,659,154	\$ 7,633,089					
Fringe Benefits	\$ 726,000	\$ 425,000		\$ 971,220	\$ 2,122,220					
Travel	\$ 1,867,600	\$ 1,073,000		\$ 35,000	\$ 2,975,600					
Scholarships	\$ 3,635,605	\$ 2,430,900		\$ 580,500	\$ 6,647,005					
O&M	\$ 790,900	\$ 379,500		\$ 4,455,546	\$ 5,625,946					
Capital	\$ -	\$ -		\$ 50,000	\$ 50,000					
Debt Service				\$ 335,600	\$ 335,600					
Other				\$ -	\$ -					
<b>Total Budgeted Expenditures</b>	<b>\$ 10,583,998</b>	<b>\$ 5,718,442</b>	<b>\$ -</b>	<b>\$ 9,087,020</b>	<b>\$ 25,389,460</b>					

# Sam Houston State University

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

	FY 2025		FY 2026		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)	\$	926,649	\$	1,329,356	\$	402,707	43.46 %
Forecasted Revenue:							
SSF Revenue	\$	8,252,346	\$	8,302,977	\$	50,631	0.61 %
Revenue Earned from Activities	\$	55,000	\$	50,000	\$	(5,000)	(9.09)%
Interest Revenue					\$	-	-%
Transfer In					\$	-	-%
Total Forecasted Revenue:	\$	8,307,346	\$	8,352,977	\$	45,631	0.55 %
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	\$	136,826	\$	140,791	\$	3,965	2.90 %
8. Debating and Oratorical Activities					\$	-	-%
9. Student Publications	\$	630	\$	634	\$	4	0.63 %
10. Student Government	\$	74,205	\$	78,661	\$	4,456	6.00 %
11. Student Fee Advisory Committee					\$	-	-%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513					\$	-	-%
13. Other (See Detail Below)	\$	8,159,878	\$	8,132,891	\$	(26,987)	(0.33)%
Total Budgeted Expenditures	\$	8,371,539	\$	8,352,977	\$	(18,562)	(0.22)%
Estimated Student Services Fee Fund Balance at End of Year	\$	862,456	\$	1,329,356	\$	466,900	54.14 %
Student Services Advisory Committee Meeting:		03/23/2024		03/21/2025			
Detail of Other:							
Counseling Center	\$	1,452,232	\$	1,396,556	\$	(55,676)	(3.83)%
Special Population	\$	468,709	\$	471,586	\$	2,877	0.61 %
Legal Services for Students	\$	297,178	\$	366,098	\$	68,920	23.19 %
Student Travel	\$	291,518	\$	245,431	\$	(46,087)	(15.81)%
Scholarship Program	\$	546,540	\$	546,456	\$	(84)	(0.02)%
Dean of Student Life Salary Personnel	\$	902,146	\$	797,337	\$	(104,809)	(11.62)%
Student Activities Salaries	\$	495,811	\$	520,927	\$	25,116	5.07 %
Student Support Service	\$	704,519	\$	621,036	\$	(83,483)	(11.85)%
University Camp Phase II	\$	1,537,801	\$	1,680,954	\$	143,153	9.31 %
Student Service Construction	\$	284,762	\$	286,510	\$	1,748	0.61 %
Provide Description	\$	1,178,662	\$	1,200,000	\$	21,338	1.81 %
Provide Description	\$	-	\$	-	\$	-	-%
Provide Description	\$	-	\$	-	\$	-	-%
Provide Description	\$	-	\$	-	\$	-	-%
Provide Description	\$	-	\$	-	\$	-	-%
Total Other	\$	8,159,878	\$	8,132,891	\$	(26,987)	(0.33)%

# Sam Houston State University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT	
Pell Grant	\$	42,000,000	\$	53,459,212	\$ 11,459,212	27.28 %	1
Other Federal Grant	\$	2,000,000	\$	2,190,000	\$ 190,000	9.50 %	
TEXAS Grant	\$	17,922,696	\$	25,405,000	\$ 7,482,304	41.75 %	2
Endowment Income Distributions	\$	5,006,808	\$	10,451,113	\$ 5,444,305	108.74 %	3
Charter School	\$	4,397,209	\$	4,367,722	\$ (29,487)	(0.67)%	
Osteopathic Medicine					\$ -	- %	
Other Grants/Research	\$	31,290,475	\$	37,821,741	\$ 6,531,266	20.87 %	4
Discounts & Allowances	\$	(58,000,000)	\$	(60,000,000)	\$ (2,000,000)	3.45 %	
<b>Total Revenues</b>	<b>\$</b>	<b>44,617,188</b>	<b>\$</b>	<b>73,694,788</b>	<b>\$ 29,077,600</b>	<b>65.17 %</b>	
Transfers In							
Other					\$ -	- %	
<b>Total Transfers In</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>	<b>- %</b>	
Budgeted Use of Fund Balances					\$ -	- %	
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>44,617,188</b>	<b>\$</b>	<b>73,694,788</b>	<b>\$ 29,077,600</b>	<b>65.17 %</b>	

# Sam Houston State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Pell Grant	\$ 11,459,212	Increased Pell Grant estimated for FY26
2	TEXAS Grant	\$ 7,482,304	Increased Texas Grant estimated for FY26
3	Endowment Income Distributions	\$ 5,444,305	Endowment income increased with both the amount of endowments and success of investments
4	Other Grants/Research	\$ 6,531,266	Increase in grant activity and allocation

# Sam Houston State University

**Table G 2  
Restricted Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		ADJUSTED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	1,488,088	\$	2,785,278	\$	1,297,190	87.17 %	1
Research / Organized Research	\$	11,035,612	\$	13,341,658	\$	2,306,046	20.90 %	2
Public Service	\$	23,350,689	\$	26,841,777	\$	3,491,088	14.95 %	3
Academic Support	\$	693,535	\$	1,420,416	\$	726,881	104.81 %	4
Student Support	\$	28,202	\$	-	\$	(28,202)	(100.00)%	
Institutional Support	\$	345,770	\$	718,219	\$	372,449	107.72 %	5
Plant Support					\$	-	- %	
Scholarships & Fellowships	\$	65,675,292	\$	88,587,440	\$	22,912,148	34.89 %	6
Discounts & Allowances	\$	(58,000,000)	\$	(60,000,000)	\$	(2,000,000)	3.45 %	
<b>Total Expenditures</b>	<b>\$</b>	<b>44,617,188</b>	<b>\$</b>	<b>73,694,788</b>	<b>\$</b>	<b>29,077,600</b>	<b>65.17 %</b>	
Transfers Out								
Other					\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>- %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>44,617,188</b>	<b>\$</b>	<b>73,694,788</b>	<b>\$</b>	<b>29,077,600</b>	<b>65.17 %</b>	

# Sam Houston State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 1,297,190	Increase in grant activity/awards that supports instruction
2	Research / Organized Research	\$ 2,306,046	Increase in grant activity/awards that supports research
3	Public Service	\$ 3,491,088	Increase in grant activity/awards that public service
4	Academic Support	\$ 726,881	Increase in endowment income
5	Institutional Support	\$ 372,449	Increase in endowment income
6	Scholarships & Fellowships	\$ 22,912,148	Increase in Pell and Texas grant scholarships

# Sam Houston State University

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2026

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 178,192,817	\$ -	\$ -	\$ 178,192,817	\$ (148,273,584)	\$ (29,919,233)	\$ (178,192,817)	\$ (29,919,233)
Designated	\$ 174,290,461	\$ 8,785,601	\$ 2,523,330	\$ 185,599,392	\$ (176,212,746)	\$ (9,386,646)	\$ (185,599,392)	\$ (601,045)
Auxiliary Enterprises	\$ 93,950,647	\$ 250,000	\$ 1,247,730	\$ 95,448,377	\$ (77,581,895)	\$ (17,866,482)	\$ (95,448,377)	\$ (17,616,482)
<b>Total</b>	<b>\$ 446,433,925</b>	<b>\$ 9,035,601</b>	<b>\$ 3,771,060</b>	<b>\$ 459,240,586</b>	<b>\$ (402,068,225)</b>	<b>\$ (57,172,361)</b>	<b>\$ (459,240,586)</b>	<b>\$ (48,136,760)</b>

# Sam Houston State University College of Osteopathic Medicine

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$	14,522,000	\$	15,820,500	\$	1,298,500 8.94 %
State Appropriations	\$	18,748,985	\$	39,084,717	\$	20,335,732 108.46 %
Sales and Services	\$	2,506,728	\$	2,375,388	\$	(131,340) (5.24)%
Other	\$	-	\$	-	\$	- - %
Operating Revenues	\$	35,777,713	\$	57,280,605	\$	21,502,892 60.10 %
Transfers In	\$	538,410	\$	586,553	\$	48,143 8.94 %
Budgeted Use of Fund Balance	\$	2,873,035	\$	-	\$	(2,873,035) (100.00)%
<b>Total Revenues</b>	<b>\$</b>	<b>39,189,158</b>	<b>\$</b>	<b>57,867,158</b>	<b>\$</b>	<b>18,678,000 47.66 %</b>
<b>Expenditures</b>						
Instruction Support	\$	15,866,368	\$	27,331,184	\$	11,464,816 72.26 %
Research / Organized Research	\$	796,452	\$	1,210,856	\$	414,404 52.03 %
Public Service	\$	-	\$	-	\$	- - %
Hospitals and Clinics	\$	2,506,728	\$	2,375,388	\$	(131,340) (5.24)%
Academic Support	\$	8,660,811	\$	11,163,288	\$	2,502,477 28.89 %
Student Support	\$	2,336,534	\$	2,630,474	\$	293,940 12.58 %
Institutional Support	\$	1,281,551	\$	5,933,995	\$	4,652,444 363.03 %
Plant Support	\$	1,235,914	\$	1,209,237	\$	(26,677) (2.16)%
Scholarships & Fellowships	\$	773,390	\$	610,933	\$	(162,457) (21.01)%
Auxiliary Enterprises	\$	-	\$	-	\$	- - %
Operating Expenditures	\$	33,457,748	\$	52,465,355	\$	19,007,607 56.81 %
Transfers Out	\$	5,731,410	\$	5,401,803	\$	(329,607) (5.75)%
<b>Total Expenditures</b>	<b>\$</b>	<b>39,189,158</b>	<b>\$</b>	<b>57,867,158</b>	<b>\$</b>	<b>18,678,000 47.66 %</b>

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	15,782,746	\$	23,187,227	\$	7,404,481 46.92 %
Payroll Related Costs	\$	5,214,112	\$	5,060,898	\$	(153,214) (2.94)%
Travel	\$	747,576	\$	880,000	\$	132,424 17.71 %
Operations & Maintenance	\$	11,360,230	\$	17,810,269	\$	6,450,039 56.78 %
Utilities	\$	353,084	\$	353,306	\$	222 0.06 %
Capital	\$	-	\$	4,562,722	\$	4,562,722 100.00 %
Other	\$	-	\$	610,933	\$	610,933 100.00 %
<b>Total Operating Expenditures</b>	<b>\$</b>	<b>33,457,748</b>	<b>\$</b>	<b>52,465,355</b>	<b>\$</b>	<b>19,007,607 56.81 %</b>

# Sam Houston State University College of Osteopathic Medicine

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	3,589,400	\$	3,910,350	\$	320,950	8.94 %	1
State Appropriation								
Bill Pattern General Revenue	\$	16,160,792	\$	28,070,855	\$	11,910,063	73.70 %	2
Benefits	\$	1,399,276	\$	2,268,973	\$	869,697	62.15 %	3
Higher Education Fund			\$	7,555,972	\$	7,555,972	100.00 %	4
Hazlewood Reimbursement					\$	-	- %	
Other	\$	1,188,917	\$	1,188,917	\$	-	- %	
Total State Appropriations	\$	18,748,985	\$	39,084,717	\$	20,335,732	108.46 %	
Other Revenue					\$	-	- %	
Total Revenues	\$	22,338,385	\$	42,995,067	\$	20,656,682	92.47 %	
Transfers In								
Designated Tuition					\$	-	- %	
Technology Service Fee					\$	-	- %	
Other					\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances					\$	-	- %	
Total Budgeted Funds	\$	22,338,385	\$	42,995,067	\$	20,656,682	92.47 %	

# 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	\$ 320,950	Correlated increase in enrollment and statutory tuition
2	Bill Pattern General Revenue	\$ 11,910,063	Correlated increase in enrollment and formula funding
3	Benefits	\$ 869,697	Increase in state award for benefits
4	Higher Education Fund	\$ 7,555,972	First time award of HEF

# Sam Houston State University College of Osteopathic Medicine

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	12,688,135	\$	22,123,165	\$ 9,435,030	74.36 %	1
Research / Organized Research	\$	376,167	\$	905,056	\$ 528,889	140.60 %	2
Public Service					\$ -	- %	
Academic Support	\$	5,153,468	\$	7,963,873	\$ 2,810,405	54.53 %	3
Student Service Support	\$	1,325,740	\$	1,469,938	\$ 144,198	10.88 %	
Institutional Support	\$	1,281,551	\$	5,872,995	\$ 4,591,444	358.27 %	4
Plant Support	\$	974,914	\$	1,080,237	\$ 105,323	10.80 %	
Scholarships & Fellowships					\$ -	- %	
<b>Total Expenditures</b>	<b>\$</b>	<b>21,799,975</b>	<b>\$</b>	<b>39,415,264</b>	<b>\$ 17,615,289</b>	<b>80.80 %</b>	
<b>Transfers Out</b>							
TPEG	\$	538,410	\$	586,553	\$ 48,143	8.94 %	
CCAP Debt Service					\$ -	- %	
HEF - Debt Service			\$	2,993,250	\$ 2,993,250	100.00 %	5
HEF - Plant					\$ -	- %	
Other	\$	-			\$ -	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>538,410</b>	<b>\$</b>	<b>3,579,803</b>	<b>\$ 3,041,393</b>	<b>564.88 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>22,338,385</b>	<b>\$</b>	<b>42,995,067</b>	<b>\$ 20,656,682</b>	<b>92.47 %</b>	

# 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	\$ 9,435,030	Moving budget between designated and state funding and increase in faculty and staff to support increase in enrollment and operations
2	Research / Organized Research	\$ 528,889	Increase in funding to support COM research department
3	Academic Support	\$ 2,810,405	Increase in staff to support COM's increase in enrollment and operations
4	Institutional Support	\$ 4,591,444	First time receipt of HEF for COM. Dedicated for COM capital purchases and/or improvements.
5	HEF - Debt Service	\$ 2,993,250	First time receipt of HEF for COM. Moved COM academic building bond payment from designated funds to HEF.

# Sam Houston State University College of Osteopathic Medicine

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	10,932,600	\$	11,910,150	\$	977,550	8.94 %	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					\$	-	-	
<b>Total Tuition and Fees</b>	<b>\$</b>	<b>10,932,600</b>	<b>\$</b>	<b>11,910,150</b>	<b>\$</b>	<b>977,550</b>	<b>8.94 %</b>	
Investment Income					\$	-	-	
Other Revenue					\$	-	-	
<b>Total Revenues</b>	<b>\$</b>	<b>10,932,600</b>	<b>\$</b>	<b>11,910,150</b>	<b>\$</b>	<b>977,550</b>	<b>8.94 %</b>	
Transfers In								
TPEG	\$	538,410	\$	586,553	\$	48,143	8.94 %	
Auxiliary Funds					\$	-	-	
Other					\$	-	-	
<b>Total Transfers In</b>	<b>\$</b>	<b>538,410</b>	<b>\$</b>	<b>586,553</b>	<b>\$</b>	<b>48,143</b>	<b>8.94 %</b>	
Budgeted Fund Balances	\$	2,873,035	\$	-	\$	(2,873,035)	(100.00)%	2
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>14,344,045</b>	<b>\$</b>	<b>12,496,703</b>	<b>\$</b>	<b>(1,847,342)</b>	<b>(12.88)%</b>	

# 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	\$ 977,550	Correleted increase in enrollment.
2	Budgeted Fund Balances	\$ (2,873,035)	FY 2026 is the first year COM will be solvent due to receipt of state funding.

# Sam Houston State University College of Osteopathic Medicine

**Table B 2  
Designated Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	3,178,233	\$	5,208,019	\$ 2,029,786	63.87 %	1
Research / Organized Research	\$	420,285	\$	305,800	\$ (114,485)	(27.24)%	
Public Service					\$ -	- %	
Academic Support	\$	3,507,343	\$	3,199,415	\$ (307,928)	(8.78)%	2
Student Support	\$	1,010,794	\$	1,160,536	\$ 149,742	14.81 %	
Institutional Support			\$	61,000	\$ 61,000	100.00 %	
Plant Support	\$	261,000	\$	129,000	\$ (132,000)	(50.57)%	
Scholarships & Fellowships	\$	773,390	\$	610,933	\$ (162,457)	(21.01)%	
<b>Total Expenditures</b>	<b>\$</b>	<b>9,151,045</b>	<b>\$</b>	<b>10,674,703</b>	<b>\$ 1,523,658</b>	<b>16.65 %</b>	
Transfers Out							
System Assessment					\$ -	- %	
Debt Service	\$	5,193,000	\$	1,822,000	\$ (3,371,000)	(64.91)%	3
E&G					\$ -	- %	
Auxiliary					\$ -	- %	
Other					\$ -	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>5,193,000</b>	<b>\$</b>	<b>1,822,000</b>	<b>\$ (3,371,000)</b>	<b>(64.91)%</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>14,344,045</b>	<b>\$</b>	<b>12,496,703</b>	<b>\$ (1,847,342)</b>	<b>(12.88)%</b>	

# Sam Houston State University College of Osteopathic Medicine

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 2,029,786	Set-aside to decrease debt incurred to University prior to receiving formula funding.
2	Academic Support	\$ (307,928)	Moved some expenses from designated to formula funding.
3	Debt Service	\$ (3,371,000)	Decrease in debt estimate and moved debt services from designated to HEF.

# Sam Houston State University College of Osteopathic Medicine

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

	FY 2025	FY 2026	Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
<b>Fees</b>					
Athletic Fee			\$	-	-
Medical Service Fee			\$	-	-
Student Service Fee			\$	-	-
Recreational Sport Fee			\$	-	-
Student Center Fee			\$	-	-
Student Bus Fee			\$	-	-
ID Card Fee			\$	-	-
Other			\$	-	-
<b>Total Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>- %</b>
<b>Sales and Services</b>					
Housing			\$	-	-
Dining			\$	-	-
Parking			\$	-	-
Athletics			\$	-	-
Bookstore			\$	-	-
Hospital and Clinics	\$ 2,506,728	\$ 2,375,388	\$ (131,340)	(5.24)%	
Other			\$	-	-
<b>Total Sales and Services</b>	<b>\$ 2,506,728</b>	<b>\$ 2,375,388</b>	<b>\$ (131,340)</b>	<b>(5.24)%</b>	
Investment Income			\$	-	-
Other Income			\$	-	-
<b>Total Revenues</b>	<b>\$ 2,506,728</b>	<b>\$ 2,375,388</b>	<b>\$ (131,340)</b>	<b>(5.24)%</b>	
<b>Transfers In</b>					
Designated Tuition			\$	-	-
Other			\$	-	-
<b>Total Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>- %</b>
<b>Budgeted Fund Balances</b>	<b>\$ -</b>		<b>\$ -</b>	<b>-</b>	<b>- %</b>
<b>Total Budgeted Funds</b>	<b>\$ 2,506,728</b>	<b>\$ 2,375,388</b>	<b>\$ (131,340)</b>	<b>(5.24)%</b>	

# Sam Houston State University College of Osteopathic Medicine

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025	FY 2026	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			\$	-	-
<b>Total Fee Based Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>- %</b>
Housing			\$	-	-
Dining			\$	-	-
Parking			\$	-	-
Athletics			\$	-	-
Bookstore			\$	-	-
Hospital and Clinics	\$ 2,506,728	\$ 2,375,388	\$ (131,340)		(5.24)%
Other			\$	-	-
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$ 2,506,728</b>	<b>\$ 2,375,388</b>	<b>\$ (131,340)</b>		<b>(5.24)%</b>
<b>Transfers Out</b>					
<b>Debt Service</b>					
Medical Service			\$	-	-
Athletics			\$	-	-
Student Center			\$	-	-
Student Service			\$	-	-
Housing			\$	-	-
Dining			\$	-	-
Parking and Public Safety			\$	-	-
Recreational Sports			\$	-	-
Other			\$	-	-
Real Estate Rental			\$	-	-
Vending			\$	-	-
Designated Funds			\$	-	-
Other			\$	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>- %</b>
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$ 2,506,728</b>	<b>\$ 2,375,388</b>	<b>\$ (131,340)</b>		<b>(5.24)%</b>

# Sam Houston State University College of Osteopathic Medicine

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves  
For Fiscal Year Ending 2026

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 42,995,067	\$ -	\$ -	\$ 42,995,067	\$ (39,415,264)	\$ (3,579,803)	\$ (42,995,067)	\$ (3,579,803)
Designated	\$ 11,910,150	\$ 586,553	\$ -	\$ 12,496,703	\$ (10,674,703)	\$ (1,822,000)	\$ (12,496,703)	\$ (1,235,447)
Auxiliary Enterprises	\$ 2,375,388	\$ -	\$ -	\$ 2,375,388	\$ (2,375,388)	\$ -	\$ (2,375,388)	\$ -
<b>Total</b>	<b>\$ 57,280,605</b>	<b>\$ 586,553</b>	<b>\$ -</b>	<b>\$ 57,867,158</b>	<b>\$ (52,465,355)</b>	<b>\$ (5,401,803)</b>	<b>\$ (57,867,158)</b>	<b>\$ (4,815,250)</b>



July 11, 2025

Board of Regents  
Texas State University System  
Austin, Texas

The Honorable Regents:

The following initiatives and highlights are included in the proposed fiscal year 2026 Operating Budget of \$68.4 million for Sul Ross State University – Alpine and Sul Ross State University – Rio Grande College International.

Sul Ross State University is using a conservative approach to estimate revenue for Alpine and Rio Grande College (RGC) International based on previous year's enrollment. We have also included increases in state formula funding, special items, HEF and staff benefits. Sul Ross Alpine is experiencing an increase in enrollment that is predicted to continue with additional programs in health sciences and business. RGC International has experienced an increase in enrollment and we anticipate that downward expansion will drive additional growth in freshman and sophomore level courses.

Efficiencies are being realized as we move into Shared Service with Lamar University (Chief Information Officer, Banner support) and with the State Colleges (Information Security Officers, Data Management Officer.) Shared services allow Sul Ross access to highly experienced staff at a lower cost. Additional Shared Business Services are planned for fiscal year 2026 with the new TSUS model.

Sul Ross faculty and staff are critical to our shared mission. We are in our second year of a three-year plan (based on funding) for faculty salary increases. We are also in the second year of a three-year plan to bring our lowest level staff employees from \$9.63 per hour to \$15.00 per hour. This second-year increase will establish a new minimum wage at an hourly rate of \$13.21 for full-time staff. Merit increases of 3% are budgeted for faculty and staff who are not included in the aforementioned three-year plans.

Sul Ross received a 45.5% increase in General Revenue for Alpine and a 31.7% increase for RGC International to support faculty and staff positions and university operations. Dual credit, undergraduate and graduate enrollment, and technical corrections to our course inventory categorization all contributed to a 17.3% increase in formula funding. We are pursuing MOUs with additional school districts, and faculty and staff are being hired to support continued growth in dual credit instruction. The special funding for Borderlands Research Institute (\$8 million biannually) is crucial to expanding its research functions, public service and academic instruction efforts. The additional faculty and technical staff made possible by this funding will strengthen academic programs and enhance training for students. Program development funds (\$5 million biannually) will allow us to activate downward expansion in the Middle Rio Grande Region as well as establish new degrees in the College of Health Sciences and the Rio Grande College of Business. Finally, the Higher Education Fund (HEF) funding (\$8 million biannually) increased by 112% for Alpine and 492.6% for RGC International. This is a huge gain for Sul

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Ross and will allow us to address pressing capital needs across all our campuses and instructional sites.

Downward expansion will allow us to develop our instructional posture in Eagle Pass, Uvalde and Del Rio by providing freshman and sophomore level courses and offering a more accessible four-year university opportunity to students in this region. As we grow enrollment in Eagle Pass, we are expanding our presence with a newly remodeled building and programming construction of a second building as we continue to support students in Uvalde and Del Rio.

With increased enrollment, local tuition and fee estimates have increased 12.3% for Alpine and by 56.1% for RGC International. This funding will increase instruction and administrative activities while allowing us to grow operating reserves that provide prospective stability.

**Conclusion**

Sul Ross is grateful for the significant increases in State support and the opportunities to provide for the students, faculty and staff in the communities that we serve. We will continue our work to improve university efficiencies and effectiveness with a focus on instructional expansion, enrollment growth and a seamless student experience that will advance recruitment and retention. We appreciate the support of the Board of Regents and Texas State University System as we continue this journey and invite more to an experience that is "Far from Ordinary."

Respectfully,

A handwritten signature in black ink, appearing to read 'JCH', is written over a horizontal line.

J. Carlos Hernandez, EdD, CPA  
Interim President

A handwritten signature in black ink, appearing to read 'Bonnie Albright', is written over a horizontal line.

Bonnie Albright  
Vice President for Finance and Operations

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# Sul Ross State University

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
<b>Revenues</b>						
Tuition and Fees	\$ 11,277,541	\$ 12,691,664	\$ 1,414,123		12.54 %	
State Appropriations	\$ 19,443,376	\$ 27,699,617	\$ 8,256,241		42.46 %	
Sales and Services	\$ 5,289,183	\$ 6,204,000	\$ 914,817		17.30 %	
Other	\$ 389,500	\$ 294,590	\$ (94,910)		(24.37)%	
Operating Revenues	\$ 36,399,600	\$ 46,889,871	\$ 10,490,271		28.82 %	
Transfers In	\$ 1,492,022	\$ 2,739,617	\$ 1,247,595		83.62 %	
Budgeted Use of Fund Balance	\$ 937,081	\$ -	\$ (937,081)		(100.00)%	
<b>Total Revenues</b>	<b>\$ 38,828,703</b>	<b>\$ 49,629,488</b>	<b>\$ 10,800,785</b>		<b>27.82 %</b>	
<b>Expenditures</b>						
Instruction Support	\$ 8,239,170	\$ 10,343,726	\$ 2,104,556		25.54 %	
Research / Organized Research	\$ 268,120	\$ 4,391,752	\$ 4,123,632		1537.98 %	
Public Service	\$ 240,541	\$ 250,925	\$ 10,384		4.32 %	
Academic Support	\$ 4,025,701	\$ 5,474,980	\$ 1,449,279		36.00 %	
Student Support	\$ 2,327,222	\$ 4,524,745	\$ 2,197,523		94.43 %	
Institutional Support	\$ 10,262,639	\$ 9,581,755	\$ (680,884)		(6.63)%	
Plant Support	\$ 3,362,743	\$ 3,681,182	\$ 318,439		9.47 %	
Scholarships & Fellowships	\$ 242,877	\$ 240,472	\$ (2,405)		(0.99)%	
Auxiliary Enterprises	\$ 5,241,483	\$ 6,138,287	\$ 896,804		17.11 %	
Operating Expenditures	\$ 34,210,496	\$ 44,627,825	\$ 10,417,329		30.45 %	
Transfers Out	\$ 4,618,207	\$ 5,001,663	\$ 383,456		8.30 %	
<b>Total Expenditures</b>	<b>\$ 38,828,703</b>	<b>\$ 49,629,488</b>	<b>\$ 10,800,785</b>		<b>27.82 %</b>	

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Salary & Wages	\$ 16,645,707	\$ 21,374,553	\$ 4,728,846		28.41 %	
Payroll Related Costs	\$ 4,492,775	\$ 6,004,742	\$ 1,511,967		33.65 %	
Travel	\$ 359,270	\$ 499,890	\$ 140,620		39.14 %	
Operations & Maintenance	\$ 10,205,865	\$ 15,471,272	\$ 5,265,407		51.59 %	
Utilities	\$ 1,036,879	\$ -	\$ (1,036,879)		(100.00)%	
Capital	\$ 1,200,000	\$ 1,277,370	\$ 77,370		6.45 %	
Other	\$ 270,000	\$ -	\$ (270,000)		(100.00)%	
<b>Total Operating Expenditures</b>	<b>\$ 34,210,496</b>	<b>\$ 44,627,825</b>	<b>\$ 10,417,329</b>		<b>30.45 %</b>	

# Sul Ross State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	1,860,573	\$	1,917,797	\$	57,224	3.08 %	
State Appropriation								
Bill Pattern General Revenue	\$	12,089,576	\$	17,595,732	\$	5,506,156	45.54 %	1
Benefits	\$	4,722,962	\$	5,133,546	\$	410,584	8.69 %	2
Higher Education Fund	\$	2,216,640	\$	4,699,093	\$	2,482,453	111.99 %	3
Hazlewood Reimbursement	\$	398,752	\$	250,000	\$	(148,752)	(37.30)%	
Other	\$	15,446	\$	21,246	\$	5,800	37.55 %	
Total State Appropriations	\$	19,443,376	\$	27,699,617	\$	8,256,241	42.46 %	
Other Revenue	\$	14,500	\$	10,190	\$	(4,310)	(29.72)%	
Total Revenues	\$	21,318,449	\$	29,627,604	\$	8,309,155	38.98 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	1,249,145	\$	2,499,145	\$	1,250,000	100.07 %	4
Total Transfers In	\$	1,249,145	\$	2,499,145	\$	1,250,000	100.07 %	
Budgeted Fund Balances	\$	346,720	\$	-	\$	(346,720)	(100.00)%	5
Total Budgeted Funds	\$	22,914,314	\$	32,126,749	\$	9,212,435	40.20 %	

# Sul Ross State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Bill Pattern General Revenue	\$5,506,156	Increase in appropriations.
2	Benefits	\$410,584	Increase in appropriations.
3	Higher Education Fund	\$2,482,453	Increase in appropriations.
4	Other	\$1,250,000	Increase in transfer from RGC for program funding.
5	Budgeted Fund Balances	\$(346,720)	No fund balance budgeted.

# Sul Ross State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,653,743	\$	9,367,496	\$	1,713,753	22.39 %	1
Research / Organized Research	\$	266,620	\$	4,390,252	\$	4,123,632	1546.63 %	2
Public Service	\$	235,541	\$	245,925	\$	10,384	4.41 %	
Academic Support	\$	2,353,584	\$	4,044,733	\$	1,691,149	71.85 %	3
Student Service Support	\$	1,797,684	\$	1,943,899	\$	146,215	8.13 %	
Institutional Support	\$	5,247,519	\$	5,845,191	\$	597,672	11.39 %	4
Plant Support	\$	2,336,496	\$	3,064,966	\$	728,470	31.18 %	5
Scholarships & Fellowships					\$	-	- %	
<b>Total Expenditures</b>	<b>\$</b>	<b>19,891,187</b>	<b>\$</b>	<b>28,902,462</b>	<b>\$</b>	<b>9,011,275</b>	<b>45.30 %</b>	
Transfers Out								
TPEG	\$	242,877	\$	240,472	\$	(2,405)	(0.99)%	
CCAP Debt Service	\$	2,780,250	\$	2,779,500	\$	(750)	(0.03)%	
HEF - Debt Service			\$	204,315	\$	204,315	100.00 %	6
HEF - Plant					\$	-	- %	
Other					\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>3,023,127</b>	<b>\$</b>	<b>3,224,287</b>	<b>\$</b>	<b>201,160</b>	<b>6.65 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>22,914,314</b>	<b>\$</b>	<b>32,126,749</b>	<b>\$</b>	<b>9,212,435</b>	<b>40.20 %</b>	

# Sul Ross State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 1,713,753	Expenditure authority was increased due to the appropriation increase.
2	Research / Organized Research	\$ 4,123,632	Expenditure authority was increased due to the appropriation increase.
3	Academic Support	\$ 1,691,149	Expenditure authority was increased due to the appropriation increase.
4	Institutional Support	\$ 597,672	Expenditure authority was increased due to the appropriation increase.
5	Plant Support	\$ 728,470	Expenditure authority was increased due to the appropriation increase.
6	HEF - Debt Service	\$ 204,315	Expenditure authority was increased for the Debt Service Payment on Higher Education Fund.

# Sul Ross State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	5,547,537	\$	6,534,161	\$	986,624	17.78 %	1
Institutional Services Fee	\$	1,385,363	\$	1,462,568	\$	77,205	5.57 %	
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	\$	715,582	\$	808,901	\$	93,319	13.04 %	
Records Fee					\$	-	- %	
Recreation Fee					\$	-	- %	
University Center Fee					\$	-	- %	
International Study Fee					\$	-	- %	
Repeat Fee					\$	-	- %	
Other	\$	457,839	\$	554,928	\$	97,089	21.21 %	
Total Tuition and Fees	\$	8,106,321	\$	9,360,558	\$	1,254,237	15.47 %	
Investment Income	\$	150,000	\$	59,400	\$	(90,600)	(60.40)%	
Other Revenue	\$	225,000	\$	225,000	\$	-	- %	
Total Revenues	\$	8,481,321	\$	9,644,958	\$	1,163,637	13.72 %	
Transfers In								
TPEG	\$	242,877	\$	240,472	\$	(2,405)	(0.99)%	
Auxiliary Funds					\$	-	- %	
Other					\$	-	- %	
Total Transfers In	\$	242,877	\$	240,472	\$	(2,405)	(0.99)%	
Budgeted Fund Balances	\$	587,361	\$	-	\$	(587,361)	(100.00)%	2
Total Budgeted Funds	\$	9,311,559	\$	9,885,430	\$	573,871	6.16 %	

# Sul Ross State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Designated Tuition	\$ 986,624	Designated Tuition revenue increased due to enrollment.
2	Budgeted Fund Balances	\$ (587,361)	Decrease in budgeted fund balance.

# Sul Ross State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	585,427	\$	976,230	\$	390,803	66.76 %	1
Research / Organized Research	\$	1,500	\$	1,500	\$	-	- %	
Public Service	\$	5,000	\$	5,000	\$	-	- %	
Academic Support	\$	1,672,117	\$	1,430,247	\$	(241,870)	(14.46)%	2
Student Support	\$	529,538	\$	2,580,846	\$	2,051,308	387.38 %	3
Institutional Support	\$	5,015,120	\$	3,736,564	\$	(1,278,556)	(25.49)%	4
Plant Support	\$	1,026,247	\$	616,216	\$	(410,031)	(39.95)%	5
Scholarships & Fellowships	\$	242,877	\$	240,472	\$	(2,405)	(0.99)%	
<b>Total Expenditures</b>	<b>\$</b>	<b>9,077,826</b>	<b>\$</b>	<b>9,587,076</b>	<b>\$</b>	<b>509,250</b>	<b>5.61 %</b>	
<b>Transfers Out</b>								
System Assessment	\$	233,733	\$	298,354	\$	64,621	27.65 %	
Debt Service					\$	-	- %	
E&G					\$	-	- %	
Auxiliary					\$	-	- %	
Other					\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>233,733</b>	<b>\$</b>	<b>298,354</b>	<b>\$</b>	<b>64,621</b>	<b>27.65 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>9,311,559</b>	<b>\$</b>	<b>9,885,430</b>	<b>\$</b>	<b>573,871</b>	<b>6.16 %</b>	

# Sul Ross State University

## Table B 2 Designated Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 390,803	Expenditure reallocation to appropriate function.
2	Academic Support	\$ (241,870)	Expenditure reallocation to appropriate function.
3	Student Support	\$ 2,051,308	Expenditure reallocation to appropriate function.
4	Institutional Support	\$ (1,278,556)	Expenditure reallocation to appropriate function.
5	Plant Support	\$ (410,031)	Expenditure reallocation to appropriate function.

# Sul Ross State University

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
<b>Fees</b>							
Athletic Fee	\$	356,254	\$	377,579	\$	21,325	5.99 %
Medical Service Fee	\$	69,921	\$	78,091	\$	8,170	11.68 %
Student Service Fee	\$	593,116	\$	635,354	\$	42,238	7.12 %
Recreational Sport Fee	\$	205,650	\$	229,680	\$	24,030	11.68 %
Student Center Fee	\$	85,706	\$	92,605	\$	6,899	8.05 %
Student Bus Fee				\$		-	- %
ID Card Fee				\$		-	- %
Other				\$		-	- %
<b>Total Fees</b>	<b>\$</b>	<b>1,310,647</b>	<b>\$</b>	<b>1,413,309</b>	<b>\$</b>	<b>102,662</b>	<b>7.83 %</b>
<b>Sales and Services</b>							
Housing	\$	2,800,000	\$	3,700,000	\$	900,000	32.14 %
Dining	\$	1,500,000	\$	1,500,000	\$	-	- %
Parking	\$	85,000	\$	15,000	\$	(70,000)	(82.35)%
Athletics	\$	15,000	\$	10,000	\$	(5,000)	(33.33)%
Bookstore	\$	506,660	\$	570,000	\$	63,340	12.50 %
Other	\$	382,523	\$	409,000	\$	26,477	6.92 %
<b>Total Sales and Services</b>	<b>\$</b>	<b>5,289,183</b>	<b>\$</b>	<b>6,204,000</b>	<b>\$</b>	<b>914,817</b>	<b>17.30 %</b>
Investment Income					\$	-	- %
Other Income					\$	-	- %
<b>Total Revenues</b>	<b>\$</b>	<b>6,599,830</b>	<b>\$</b>	<b>7,617,309</b>	<b>\$</b>	<b>1,017,479</b>	<b>15.42 %</b>
<b>Transfers In</b>							
Designated Tuition					\$	-	- %
Other					\$	-	- %
<b>Total Transfers In</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>- %</b>
Budgeted Fund Balances	\$	3,000			\$	(3,000)	(100.00)%
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>6,602,830</b>	<b>\$</b>	<b>7,617,309</b>	<b>\$</b>	<b>1,014,479</b>	<b>15.36 %</b>

# Sul Ross State University

## Table C 1 Auxiliary Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 900,000	Additional revenue due to board approved rate increases.

# Sul Ross State University

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Athletic Fee	\$	356,254	\$	377,579	\$	21,325	5.99 %	
Medical Service Fee	\$	69,921	\$	78,091	\$	8,170	11.68 %	
Student Service Fee	\$	593,116	\$	635,354	\$	42,238	7.12 %	
Recreational Sport Fee	\$	205,650	\$	229,680	\$	24,030	11.68 %	
Student Center Fee	\$	85,706	\$	92,605	\$	6,899	8.05 %	
Student Bus Fee					\$	-	- %	
ID Card Fee					\$	-	- %	
<b>Total Fee Based Expenditures</b>	<b>\$</b>	<b>1,310,647</b>	<b>\$</b>	<b>1,413,309</b>	<b>\$</b>	<b>102,662</b>	<b>7.83 %</b>	
Housing	\$	1,438,653	\$	2,220,978	\$	782,325	54.38 %	1
Dining	\$	1,500,000	\$	1,500,000	\$	-	- %	
Parking	\$	85,000	\$	15,000	\$	(70,000)	(82.35)%	
Athletics	\$	15,000	\$	10,000	\$	(5,000)	(33.33)%	
Bookstore	\$	506,660	\$	570,000	\$	63,340	12.50 %	
Other	\$	385,523	\$	409,000	\$	23,477	6.09 %	
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$</b>	<b>3,930,836</b>	<b>\$</b>	<b>4,724,978</b>	<b>\$</b>	<b>794,142</b>	<b>20.20 %</b>	
<b>Transfers Out</b>								
Debt Service								
Medical Service					\$	-	- %	
Athletics					\$	-	- %	
Student Center					\$	-	- %	
Student Service					\$	-	- %	
Housing	\$	1,361,347	\$	1,479,022	\$	117,675	8.64 %	
Dining					\$	-	- %	
Parking and Public Safety					\$	-	- %	
Recreational Sports					\$	-	- %	
Other					\$	-	- %	
Real Estate Rental					\$	-	- %	
Vending					\$	-	- %	
Designated Funds					\$	-	- %	
Other					\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>1,361,347</b>	<b>\$</b>	<b>1,479,022</b>	<b>\$</b>	<b>117,675</b>	<b>8.64 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>6,602,830</b>	<b>\$</b>	<b>7,617,309</b>	<b>\$</b>	<b>1,014,479</b>	<b>15.36 %</b>	

# Sul Ross State University

## Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 782,325	Increase in improvements in housing.

# Sul Ross State University

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2026**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
<b>Revenues</b>										
<b>Sales and Service</b>										
Gate Receipts/Parking	\$ 5,830	\$ 800	\$ 840		\$ 132	\$ 500	\$ 1,412	\$ 373		\$ 113
Game Guarantees	\$ 150,000									
Concessions										
<b>Other</b>										
Advertising										
Licensing Fees										
Camps										
NCAA Revenue Sharing										
Stadium Operations										
Other	\$ 38,750	\$ 38,750	\$ 38,750		\$ 38,750	\$ 38,750	\$ 38,750	\$ 38,750		\$ 38,750
<b>Total Sales and Services</b>	<b>\$ 194,580</b>	<b>\$ 39,550</b>	<b>\$ 39,590</b>	<b>\$ -</b>	<b>\$ 38,882</b>	<b>\$ 39,250</b>	<b>\$ 40,162</b>	<b>\$ 39,123</b>	<b>\$ -</b>	<b>\$ 38,863</b>
<b>Designated Tuition</b>										
Designated Tuition	\$ 338,881	\$ 147,168	\$ 154,008		\$ 147,835	\$ 136,016	\$ 106,243	\$ 204,977		\$ 92,854
Athletic Fee	\$ 54,806	\$ 7,000	\$ 20,000		\$ 20,000	\$ 11,000	\$ 25,000	\$ 20,000		\$ 27,000
<b>Total Tuition and Fees</b>	<b>\$ 393,687</b>	<b>\$ 154,168</b>	<b>\$ 174,008</b>	<b>\$ -</b>	<b>\$ 167,835</b>	<b>\$ 147,016</b>	<b>\$ 131,243</b>	<b>\$ 224,977</b>	<b>\$ -</b>	<b>\$ 119,854</b>
<b>Budgeted Fund Balances</b>										
<b>Total Budgeted Funds</b>	<b>\$ 588,267</b>	<b>\$ 193,718</b>	<b>\$ 213,598</b>	<b>\$ -</b>	<b>\$ 206,717</b>	<b>\$ 186,266</b>	<b>\$ 171,405</b>	<b>\$ 264,100</b>	<b>\$ -</b>	<b>\$ 158,717</b>
<b>Expenditures</b>										
Salaries	\$ 237,390	\$ 89,975	\$ 90,047		\$ 93,436	\$ 83,839	\$ 74,350	\$ 123,346		\$ 57,436
Benefits	\$ 72,127	\$ 26,993	\$ 19,801		\$ 26,531	\$ 25,677	\$ 22,305	\$ 37,004		\$ 14,531
Travel	\$ 155,000	\$ 27,000	\$ 45,000		\$ 32,000	\$ 27,000	\$ 25,000	\$ 45,000		\$ 35,000
Scholarships	\$ 38,750	\$ 38,750	\$ 38,750		\$ 38,750	\$ 38,750	\$ 38,750	\$ 38,750		\$ 38,750
Other Maintenance & Operating	\$ 85,000	\$ 11,000	\$ 20,000		\$ 16,000	\$ 11,000	\$ 11,000	\$ 20,000		\$ 13,000
Capital										
<b>Total Budgeted Expenditures</b>	<b>\$ 588,267</b>	<b>\$ 193,718</b>	<b>\$ 213,598</b>	<b>\$ -</b>	<b>\$ 206,717</b>	<b>\$ 186,266</b>	<b>\$ 171,405</b>	<b>\$ 264,100</b>	<b>\$ -</b>	<b>\$ 158,717</b>
<b>Summary by Activity</b>										
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
<b>Revenues</b>										
<b>Sales and Service</b>										
Gate Receipts/Parking	\$ 7,602	\$ 2,398			\$ 10,000					
Game Guarantees	\$ 150,000	\$ -			\$ 150,000					
Concessions	\$ -	\$ -			\$ -					
<b>Other</b>										
Advertising	\$ -	\$ -			\$ -					
Licensing Fees	\$ -	\$ -			\$ -					
Camps	\$ -	\$ -			\$ -					
NCAA Revenue Sharing	\$ -	\$ -			\$ -					
Stadium Operations	\$ -	\$ -			\$ -					
Other	\$ 155,000	\$ 155,000			\$ 310,000					
<b>Total Sales and Services</b>	<b>\$ 312,602</b>	<b>\$ 157,398</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 470,000</b>					
Designated Tuition	\$ 787,892	\$ 540,090	\$ 250,263	\$ 560,115	\$ 2,138,360					
Athletic Fee	\$ 101,806	\$ 83,000	\$ 25,000	\$ 167,773	\$ 377,579					
<b>Total Tuition and Fees</b>	<b>\$ 889,698</b>	<b>\$ 623,090</b>	<b>\$ 275,263</b>	<b>\$ 727,888</b>	<b>\$ 2,515,939</b>					
<b>Budgeted Fund Balances</b>										
<b>Total Budgeted Funds</b>	<b>\$ 1,202,300</b>	<b>\$ 780,488</b>	<b>\$ 275,263</b>	<b>\$ 727,888</b>	<b>\$ 2,985,939</b>					
<b>Expenditures</b>										
Salaries	\$ 510,848	\$ 338,971	\$ 198,493	\$ 319,007	\$ 1,367,319					
Fringe Benefits	\$ 145,452	\$ 99,517	\$ 51,770	\$ 97,382	\$ 394,121					
Travel	\$ 259,000	\$ 132,000	\$ 5,000	\$ 15,000	\$ 411,000					
Scholarships	\$ 155,000	\$ 155,000			\$ 310,000					
O&M	\$ 132,000	\$ 55,000	\$ 20,000	\$ 296,499	\$ 503,499					
Capital	\$ -	\$ -			\$ -					
Debt Service					\$ -					
Other					\$ -					
<b>Total Budgeted Expenditures</b>	<b>\$ 1,202,300</b>	<b>\$ 780,488</b>	<b>\$ 275,263</b>	<b>\$ 727,888</b>	<b>\$ 2,985,939</b>					

# Sul Ross State University

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

	FY 2025		FY 2026		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)	\$ 300,000		\$ 108,513		(191,487)	(63.83)%	
Forecasted Revenue:							
SSF Revenue	\$ 593,116		\$ 635,354		\$ 42,238	7.12 %	
Revenue Earned from Activities					\$ -	-	
Interest Revenue					\$ -	-	
Transfer In					\$ -	-	
Total Forecasted Revenue:	<u>\$ 593,116</u>		<u>\$ 635,354</u>		<u>\$ 42,238</u>	<u>7.12 %</u>	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals					\$ -	-	
2. Recreational Activities	\$ 93,993		\$ 112,111		\$ 18,118	19.28 %	
3. Health and Hospital Services					\$ -	-	
4. Medical Services					\$ -	-	
5. Intramural and Intercollegiate Athletics					\$ -	-	
6. Artists and Lecture Series					\$ -	-	
7. Cultural Entertainment Series	\$ 14,050				\$ (14,050)	(100.00)%	
8. Debating and Oratorical Activities					\$ -	-	
9. Student Publications	\$ 17,808		\$ 15,178		\$ (2,630)	(14.77)%	
10. Student Government	\$ 15,000		\$ 15,000		\$ -	-	
11. Student Fee Advisory Committee	\$ 6,270		\$ 6,270		\$ -	-	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513					\$ -	-	
13. Other (See Detail Below)	\$ 445,995		\$ 486,795		\$ 40,801	9.15 %	
Total Budgeted Expenditures	<u>\$ 593,116</u>		<u>\$ 635,354</u>		<u>\$ 42,239</u>	<u>7.12 %</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 300,001</u>		<u>\$ 108,513</u>		<u>\$ (191,488)</u>	<u>(63.83)%</u>	
Student Services Advisory Committee Meeting:	05/06, 05/08/24		03/31/2025				
Detail of Other:							
Advising and Orientation	\$ 165,790		\$ 234,418		\$ 68,628	41.39 %	
Ambassadors	\$ -				\$ -	-	
Counseling Center	\$ -		\$ 41,373		\$ 41,373	100.00 %	
Freshman Leadership	\$ -				\$ -	-	
Homecoming	\$ 15,000		\$ 15,000		\$ -	-	
Intercollegiate Rodeo	\$ 57,900		\$ 87,775		\$ 29,875	51.60 %	
Intercollegiate Rodeo NIRA Event	\$ 18,000		\$ 51,949		\$ 33,949	188.61 %	
Student Development	\$ 34,255		\$ 32,705		\$ (1,550)	(4.52)%	
Student Support Services	\$ 11,365		\$ 5,500		\$ (5,865)	(51.61)%	
Student Service Fee Contingency	\$ 137,185				\$ (137,185)	(100.00)%	
Undergraduate Travel and Funds for Organizations	\$ 6,500		\$ 6,500		\$ -	-	
Civic Engagement	\$ -		\$ 11,575		\$ 11,575	100.00 %	
Total Other	<u>\$ 445,995</u>		<u>\$ 486,795</u>		<u>\$ 40,801</u>	<u>9.15 %</u>	

# Sul Ross State University

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2026

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 29,627,604	\$ 2,499,145	\$ -	\$ 32,126,749	\$ (28,902,462)	\$ (3,224,287)	\$ (32,126,749)	\$ (725,142)
Designated	\$ 9,644,958	\$ 240,472	\$ -	\$ 9,885,430	\$ (9,587,076)	\$ (298,354)	\$ (9,885,430)	\$ (57,882)
Auxiliary Enterprises	\$ 7,617,309	\$ -	\$ -	\$ 7,617,309	\$ (6,138,287)	\$ (1,479,022)	\$ (7,617,309)	\$ (1,479,022)
<b>Total</b>	<b>\$ 46,889,871</b>	<b>\$ 2,739,617</b>	<b>\$ -</b>	<b>\$ 49,629,488</b>	<b>\$ (44,627,825)</b>	<b>\$ (5,001,663)</b>	<b>\$ (49,629,488)</b>	<b>\$ (2,262,046)</b>

# Sul Ross State University - Rio Grande College

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$	2,575,812	\$	3,678,495	\$	1,102,683 42.81 %
State Appropriations	\$	9,129,998	\$	14,753,313	\$	5,623,315 61.59 %
Sales and Services	\$	114,000	\$	10,100	\$	(103,900) (91.14)%
Other	\$	50,000	\$	26,200	\$	(23,800) (47.60)%
<b>Operating Revenues</b>	\$	11,869,810	\$	18,468,108	\$	6,598,298 55.59 %
Transfers In	\$	93,256	\$	85,525	\$	(7,731) (8.29)%
Budgeted Use of Fund Balance	\$	391,615	\$	240,702	\$	(150,913) (38.54)%
<b>Total Revenues</b>	\$	12,354,681	\$	18,794,335	\$	6,439,654 52.12 %
<b>Expenditures</b>						
Instruction Support	\$	2,571,893	\$	4,588,837	\$	2,016,944 78.42 %
Research / Organized Research	\$	-	\$	-	\$	- - %
Public Service	\$	94,000	\$	393,749	\$	299,749 318.88 %
Academic Support	\$	917,592	\$	1,952,687	\$	1,035,095 112.81 %
Student Support	\$	546,204	\$	709,410	\$	163,206 29.88 %
Institutional Support	\$	1,559,192	\$	3,933,272	\$	2,374,080 152.26 %
Plant Support	\$	1,587,572	\$	1,100,415	\$	(487,157) (30.69)%
Scholarships & Fellowships	\$	93,256	\$	85,525	\$	(7,731) (8.29)%
Auxiliary Enterprises	\$	631,914	\$	399,397	\$	(232,517) (36.80)%
<b>Operating Expenditures</b>	\$	8,001,623	\$	13,163,293	\$	5,161,670 64.51 %
Transfers Out	\$	4,353,058	\$	5,631,042	\$	1,277,984 29.36 %
<b>Total Expenditures</b>	\$	12,354,681	\$	18,794,335	\$	6,439,654 52.12 %

### Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	3,766,494	\$	4,914,925	\$	1,148,431 30.49 %
Payroll Related Costs	\$	824,007	\$	1,619,085	\$	795,078 96.49 %
Travel	\$	1,254,915	\$	154,500	\$	(1,100,415) (87.69)%
Operations & Maintenance	\$	1,575,794	\$	6,389,258	\$	4,813,464 305.46 %
Utilities	\$	-	\$	-	\$	- - %
Capital	\$	487,157	\$	-	\$	(487,157) (100.00)%
Other	\$	93,256	\$	85,525	\$	(7,731) (8.29)%
<b>Total Operating Expenditures</b>	\$	8,001,623	\$	13,163,293	\$	5,161,670 64.51 %

# Sul Ross State University - Rio Grande College

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	506,902	\$	598,445	\$	91,543	18.06 %	
State Appropriation								
Bill Pattern General Revenue	\$	7,901,332	\$	10,408,661	\$	2,507,329	31.73 %	1
Benefits	\$	736,509	\$	1,457,748	\$	721,239	97.93 %	2
Higher Education Fund	\$	487,157	\$	2,886,904	\$	2,399,747	492.60 %	3
Hazlewood Reimbursement					\$	-	- %	
Other	\$	5,000			\$	(5,000)	(100.00)%	
Total State Appropriations	\$	9,129,998	\$	14,753,313	\$	5,623,315	61.59 %	
Other Revenue	\$	50,000	\$	26,200	\$	(23,800)	(47.60)%	
Total Revenues	\$	9,686,900	\$	15,377,958	\$	5,691,058	58.75 %	
Transfers In								
Designated Tuition					\$	-	- %	
Technology Service Fee					\$	-	- %	
Other					\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances					\$	-	- %	
Total Budgeted Funds	\$	9,686,900	\$	15,377,958	\$	5,691,058	58.75 %	

# Sul Ross State University - Rio Grande College

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Bill Pattern General Revenue	\$ 2,507,329	Increase in appropriations.
2	Benefits	\$ 721,239	Increase in appropriations.
3	Higher Education Fund	\$ 2,399,747	Increase in appropriations.

# Sul Ross State University - Rio Grande College

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	2,074,102	\$	3,624,599	\$	1,550,497	74.76 %	1
Research / Organized Research	\$	-			\$	-	-	
Public Service	\$	94,000	\$	393,749	\$	299,749	318.88 %	2
Academic Support	\$	501,972	\$	1,295,785	\$	793,813	158.14 %	3
Student Service Support	\$	363,564	\$	561,176	\$	197,612	54.35 %	
Institutional Support	\$	838,289	\$	2,931,844	\$	2,093,555	249.74 %	4
Plant Support	\$	1,587,572	\$	1,100,415	\$	(487,157)	(30.69)%	5
Scholarships & Fellowships					\$	-	-	
<b>Total Expenditures</b>	<b>\$</b>	<b>5,459,499</b>	<b>\$</b>	<b>9,907,568</b>	<b>\$</b>	<b>4,448,069</b>	<b>81.47 %</b>	
<b>Transfers Out</b>								
TPEG	\$	93,256	\$	85,525	\$	(7,731)	(8.29)%	
CCAP Debt Service	\$	2,885,000	\$	2,885,000	\$	-	-	
HEF - Debt Service					\$	-	-	
HEF - Plant					\$	-	-	
Other	\$	1,249,145	\$	2,499,865	\$	1,250,720	100.13 %	6
<b>Total Transfers Out</b>	<b>\$</b>	<b>4,227,401</b>	<b>\$</b>	<b>5,470,390</b>	<b>\$</b>	<b>1,242,989</b>	<b>29.40 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>9,686,900</b>	<b>\$</b>	<b>15,377,958</b>	<b>\$</b>	<b>5,691,058</b>	<b>58.75 %</b>	

# Sul Ross State University - Rio Grande College

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 1,550,497	Expenditure authority was increased due to the appropriation increase.
2	Public Service	\$ 299,749	Expenditure authority was increased due to the appropriation increase.
3	Academic Support	\$ 793,813	Expenditure authority was increased due to the appropriation increase.
4	Institutional Support	\$ 2,093,555	Expenditure authority was increased due to the appropriation increase.
5	Plant Support	\$ (487,157)	Expenditure reallocation to appropriate function.
6	Other	\$ 1,250,720	Expenditure authority was increased due to the appropriation increase.

# Sul Ross State University - Rio Grande College

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	1,106,300	\$	2,000,356	\$	894,056	80.81 %	1
Institutional Services Fee	\$	339,009	\$	397,550	\$	58,541	17.27 %	
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	\$	483,502	\$	525,349	\$	41,847	8.65 %	
Records Fee					\$	-	- %	
Recreation Fee					\$	-	- %	
University Center Fee					\$	-	- %	
International Study Fee					\$	-	- %	
Repeat Fee					\$	-	- %	
Other	\$	13,800	\$	8,200	\$	(5,600)	(40.58)%	
<b>Total Tuition and Fees</b>	<b>\$</b>	<b>1,942,611</b>	<b>\$</b>	<b>2,931,455</b>	<b>\$</b>	<b>988,844</b>	<b>50.90 %</b>	
Investment Income					\$	-	- %	
Other Revenue					\$	-	- %	
<b>Total Revenues</b>	<b>\$</b>	<b>1,942,611</b>	<b>\$</b>	<b>2,931,455</b>	<b>\$</b>	<b>988,844</b>	<b>50.90 %</b>	
Transfers In								
TPEG	\$	93,256	\$	85,525	\$	(7,731)	(8.29)%	
Auxiliary Funds					\$	-	- %	
Other					\$	-	- %	
<b>Total Transfers In</b>	<b>\$</b>	<b>93,256</b>	<b>\$</b>	<b>85,525</b>	<b>\$</b>	<b>(7,731)</b>	<b>(8.29)%</b>	
Budgeted Fund Balances					\$	-	- %	
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>2,035,867</b>	<b>\$</b>	<b>3,016,980</b>	<b>\$</b>	<b>981,113</b>	<b>48.19 %</b>	

# Sul Ross State University - Rio Grande College

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Designated Tuition	\$ 894,056	Designated Tuition revenue increased due to enrollment.

# Sul Ross State University - Rio Grande College

**Table B 2  
Designated Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	497,791	\$	964,238	\$	466,447	93.70 %	1
Research / Organized Research					\$	-	- %	
Public Service					\$	-	- %	
Academic Support	\$	415,620	\$	656,902	\$	241,282	58.05 %	2
Student Support	\$	182,640	\$	148,234	\$	(34,406)	(18.84)%	
Institutional Support	\$	720,903	\$	1,001,428	\$	280,525	38.91 %	3
Plant Support					\$	-	- %	
Scholarships & Fellowships	\$	93,256	\$	85,525	\$	(7,731)	(8.29)%	
<b>Total Expenditures</b>	<b>\$</b>	<b>1,910,210</b>	<b>\$</b>	<b>2,856,328</b>	<b>\$</b>	<b>946,118</b>	<b>49.53 %</b>	
<b>Transfers Out</b>								
System Assessment	\$	125,657	\$	160,652	\$	34,995	27.85 %	
Debt Service					\$	-	- %	
E&G					\$	-	- %	
Auxiliary					\$	-	- %	
Other					\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>125,657</b>	<b>\$</b>	<b>160,652</b>	<b>\$</b>	<b>34,995</b>	<b>27.85 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>2,035,867</b>	<b>\$</b>	<b>3,016,980</b>	<b>\$</b>	<b>981,113</b>	<b>48.19 %</b>	

# Sul Ross State University - Rio Grande College

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 466,447	Expenditure authority was increased due to the appropriation increase.
2	Academic Support	\$ 241,282	Expenditure authority was increased due to the appropriation increase.
3	Institutional Support	\$ 280,525	Expenditure authority was increased due to the appropriation increase.

# Sul Ross State University - Rio Grande College

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

	FY 2025	FY 2026		Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
<b>Fees</b>						
Athletic Fee			\$	-	- %	
Medical Service Fee			\$	-	- %	
Student Service Fee	\$ 126,299	\$ 148,595	\$	22,296	17.65 %	
Recreational Sport Fee			\$	-	- %	
Student Center Fee			\$	-	- %	
Student Bus Fee			\$	-	- %	
ID Card Fee			\$	-	- %	
Other			\$	-	- %	
<b>Total Fees</b>	<b>\$ 126,299</b>	<b>\$ 148,595</b>	<b>\$</b>	<b>22,296</b>	<b>17.65 %</b>	
<b>Sales and Services</b>						
Housing			\$	-	- %	
Dining			\$	-	- %	
Parking			\$	-	- %	
Athletics			\$	-	- %	
Bookstore	\$ 114,000		\$	(114,000)	(100.00)%	
Other		\$ 10,100	\$	10,100	100.00 %	
<b>Total Sales and Services</b>	<b>\$ 114,000</b>	<b>\$ 10,100</b>	<b>\$</b>	<b>(103,900)</b>	<b>(91.14)%</b>	
Investment Income			\$	-	- %	
Other Income			\$	-	- %	
<b>Total Revenues</b>	<b>\$ 240,299</b>	<b>\$ 158,695</b>	<b>\$</b>	<b>(81,604)</b>	<b>(33.96)%</b>	
<b>Transfers In</b>						
Designated Tuition			\$	-	- %	
Other			\$	-	- %	
<b>Total Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>- %</b>	
<b>Budgeted Fund Balances</b>	<b>\$ 391,615</b>	<b>\$ 240,702</b>	<b>\$</b>	<b>(150,913)</b>	<b>(38.54)%</b>	
<b>Total Budgeted Funds</b>	<b>\$ 631,914</b>	<b>\$ 399,397</b>	<b>\$</b>	<b>(232,517)</b>	<b>(36.80)%</b>	

# Sul Ross State University - Rio Grande College

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025	FY 2026		Variance		Note
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT		
Athletic Fee			\$	-	- %	
Medical Service Fee			\$	-	- %	
Student Service Fee	\$ 517,914	\$ 389,297	\$	(128,617)	(24.83)%	
Recreational Sport Fee			\$	-	- %	
Student Center Fee			\$	-	- %	
Student Bus Fee			\$	-	- %	
ID Card Fee			\$	-	- %	
<b>Total Fee Based Expenditures</b>	<b>\$ 517,914</b>	<b>\$ 389,297</b>	<b>\$</b>	<b>(128,617)</b>	<b>(24.83)%</b>	
Housing			\$	-	- %	
Dining			\$	-	- %	
Parking			\$	-	- %	
Athletics			\$	-	- %	
Bookstore	\$ 114,000		\$	(114,000)	(100.00)%	
Other		\$ 10,100	\$	10,100	100.00 %	
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$ 114,000</b>	<b>\$ 10,100</b>	<b>\$</b>	<b>(103,900)</b>	<b>(91.14)%</b>	
<b>Transfers Out</b>						
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			\$	-	- %	
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>- %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$ 631,914</b>	<b>\$ 399,397</b>	<b>\$</b>	<b>(232,517)</b>	<b>(36.80)%</b>	

# 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 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 15.00		\$ 15.00		\$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 1,003,246		\$ 904,593		\$ (98,653)	(9.83)%	
Forecasted Revenue:							
SSF Revenue	\$ 126,299		\$ 231,118		\$ 104,819	82.99 %	
Revenue Earned from Activities					\$ -	- %	
Interest Revenue					\$ -	- %	
Transfer In					\$ -	- %	
Total Forecasted Revenue:	<u>\$ 126,299</u>		<u>\$ 231,118</u>		<u>\$ 104,819</u>	<u>82.99 %</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		\$ 14,000		\$ (6,235)	(30.81)%	
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		\$ 371,397		\$ (122,382)	(24.78)%	
Total Budgeted Expenditures	<u>\$ 517,914</u>		<u>\$ 389,297</u>		<u>\$ (128,617)</u>	<u>(24.83)%</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 611,631</u>		<u>\$ 746,414</u>		<u>\$ 134,783</u>	<u>22.04 %</u>	
Student Services Advisory Committee Meeting:							05/20/2025
Detail of Other:							
Student Academic Tools	\$ 35,000		\$ 35,000		\$ -	- %	
Student Development	\$ 17,800		\$ 17,300		\$ (500)	(2.81)%	
Student Organization Travel	\$ 28,000		\$ 12,000		\$ (16,000)	(57.14)%	
Student Services	\$ 307,274		\$ 211,157		\$ (96,117)	(31.28)%	
Student Copy Service	\$ 10,000		\$ 10,000		\$ -	- %	
Student Service Fee Contingency	\$ 25,000		\$ -		\$ (25,000)	(100.00)%	
University Funds for Organizations	\$ 34,765		\$ 50,000		\$ 15,235	43.82 %	
Program Development	\$ 24,800		\$ 24,800		\$ -	- %	
Student Growth	\$ 11,140		\$ 11,140		\$ -	- %	
Total Other	<u>\$ 493,779</u>		<u>\$ 371,397</u>		<u>\$ (122,382)</u>	<u>(24.78)%</u>	

# Sul Ross State University - Rio Grande College

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2026

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 15,377,958	\$ -	\$ -	\$ 15,377,958	\$ (9,907,568)	\$ (5,470,390)	\$ (15,377,958)	\$ (5,470,390)
Designated	\$ 2,931,455	\$ 85,525	\$ -	\$ 3,016,980	\$ (2,856,328)	\$ (160,652)	\$ (3,016,980)	\$ (75,127)
Auxiliary Enterprises	\$ 158,695	\$ -	\$ 240,702	\$ 399,397	\$ (399,397)	\$ -	\$ (399,397)	\$ -
<b>Total</b>	<b>\$ 18,468,108</b>	<b>\$ 85,525</b>	<b>\$ 240,702</b>	<b>\$ 18,794,335</b>	<b>\$ (13,163,293)</b>	<b>\$ (5,631,042)</b>	<b>\$ (18,794,335)</b>	<b>\$ (5,545,517)</b>



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July 15, 2025

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 its fiscal year 2026 operating budget, reflecting an approximately 11 percent increase and marking a significant milestone - our total annual budget surpasses \$1 billion for the first time. This achievement underscores the university's continued growth and strategic investments, all accomplished without any increase in tuition for our students. The proposed budget demonstrates our deep commitment to academic excellence, research expansion, and student success. Below are several key highlights:

#### **Texas University Fund and Legislative Support**

Texas State was eligible for a half-share of the Texas University Fund (TUF) following its creation during the 2023 Legislative Session. In the two years since, we have significantly increased our research productivity, meeting the criteria for a full-share distribution. This session, the Legislature acted to fully fund the TUF endowment, making this milestone possible. We anticipate receiving an additional \$30 million in TUF distributions, which will bolster a wide range of research areas and strengthen our national profile as a hub for research excellence. These funds will support innovations and discoveries that positively impact society, the economy, and global communities.

In addition, the Legislature provided a critical increase in formula funding - the primary mechanism of state support - enabling us to better manage enrollment growth and inflationary pressures. We are also grateful for the \$2 million annual allocation for the Student Success Initiative, which will help Texas State pioneer innovative, evidence-based strategies to increase student persistence, degree completion, and career readiness.

#### **Expansion of Academic Reach and Program Offerings**

Building on last year's successful launch of TXST Online, which introduced over 30 new fully online programs, we are expanding these offerings to include three online doctoral degrees in Business Administration, Construction Management, and Engineering Management. We are also continuing to grow strategic partnerships with regional community colleges and international collaborators, expanding access to a Texas State degree and preparing students for success in an increasingly globalized world.

Concurrently, the budget provides the necessary funding for five new face-to-face doctoral programs in Civil Engineering, Mechanical and Manufacturing Engineering, Electrical Engineering, Mathematics, and Integrated Molecular and Biophysical Chemistry. These initiatives are critical to meeting workforce demands and enhancing our research enterprise. To support student recruitment, the budget also includes an \$11 million increase in our merit scholarship program to attract the most talented and driven students.

**Enrollment Growth and Housing Expansion**

Texas State remains a university of choice for prospective students, receiving a record-breaking 60,000 applications for the upcoming fall. While this signals likely enrollment growth, our budgeting approach remains appropriately conservative, assuming no additional enrollment increases.

We continue to make substantial progress toward our 12,500-bed housing goal. The Fall 2025 opening of Castro Residence Hall will add nearly 1,000 new beds on the San Marcos campus. This investment supports student recruitment, retention, and well-being. The budget conservatively estimates \$7.6 million in new housing revenue, based on a 95% occupancy rate - though we consistently achieve closer to 100%.

**Athletics and Institutional Visibility**


In preparation for the transition of our athletics program’s transformational move to the Pac-12 Conference next year, this budget includes approximately \$5 million in additional funding to support that move. This opportunity will elevate TXST’s national profile, expand our brand visibility, and strengthen student recruitment - all while enhancing the value of a TXST degree.

**Looking Ahead**

Texas State’s future is bright and purposeful. This proposed budget empowers us to continue delivering a transformational education, advancing research and innovation, and serving the public good across Texas and beyond. Our progress is a testament to the dedication of our faculty, staff, and leadership - and to your vision as our Board of Regents.

We appreciate your continued support, which has been instrumental in helping TXST achieve new heights. With your guidance, we are building a world-class university that transforms lives and creates meaningful impact.

Sincerely,

  
Kelly Damphousse (Jul 15, 2025 18:21 CDT)

Kelly Damphousse  
President

  
Eric Algoe (Jul 15, 2025 16:18 CDT)

Eric Algoe  
Executive Vice President for Operations and Chief  
Financial Officer

# Texas State University

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$	434,245,900	\$	461,820,713	\$	27,574,813 6.35 %
State Appropriations	\$	240,043,446	\$	320,359,827	\$	80,316,381 33.46 %
Sales and Services	\$	120,802,378	\$	127,442,825	\$	6,640,447 5.50 %
Other	\$	39,624,172	\$	42,863,509	\$	3,239,337 8.18 %
<b>Operating Revenues</b>	\$	834,715,896	\$	952,486,874	\$	117,770,977 14.11 %
Transfers In	\$	68,337,525	\$	46,415,128	\$	(21,922,397) (32.08)%
Budgeted Use of Fund Balance	\$	8,348,929	\$	14,795,635	\$	6,446,706 77.22 %
<b>Total Revenues</b>	\$	911,402,350	\$	1,013,697,637	\$	102,295,286 11.22 %
<b>Expenditures</b>						
Instruction Support	\$	223,826,079	\$	232,197,933	\$	8,371,854 3.74 %
Research / Organized Research	\$	65,987,611	\$	114,553,432	\$	48,565,820 73.60 %
Public Service	\$	1,274,184	\$	1,470,531	\$	196,347 15.41 %
Academic Support	\$	53,226,529	\$	56,548,529	\$	3,322,001 6.24 %
Student Support	\$	21,402,484	\$	22,356,365	\$	953,881 4.46 %
Institutional Support	\$	79,799,551	\$	87,255,694	\$	7,456,143 9.34 %
Plant Support	\$	54,359,471	\$	56,403,422	\$	2,043,951 3.76 %
Scholarships & Fellowships	\$	84,112,471	\$	95,930,454	\$	11,817,983 14.05 %
Auxiliary Enterprises	\$	147,037,967	\$	157,441,671	\$	10,403,704 7.08 %
<b>Operating Expenditures</b>	\$	731,026,348	\$	824,158,031	\$	93,131,684 12.74 %
Transfers Out	\$	180,376,003	\$	189,539,606	\$	9,163,603 5.08 %
<b>Total Expenditures</b>	\$	911,402,350	\$	1,013,697,637	\$	102,295,286 11.22 %

### Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	333,079,346	\$	383,202,787	\$	50,123,441 15.05 %
Payroll Related Costs	\$	94,827,136	\$	107,259,535	\$	12,432,400 13.11 %
Travel	\$	9,530,206	\$	10,276,827	\$	746,621 7.83 %
Operations & Maintenance	\$	244,804,747	\$	273,383,039	\$	28,578,292 11.67 %
Utilities	\$	38,028,432	\$	38,567,443	\$	539,011 1.42 %
Capital	\$	10,756,480	\$	11,468,399	\$	711,920 6.62 %
Other	\$	-	\$	-	\$	- %
<b>Total Operating Expenditures</b>	\$	731,026,348	\$	824,158,031	\$	93,131,684 12.74 %

# Texas State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	57,321,005	\$	58,638,070	\$	1,317,065	2.30 %	
State Appropriation								
Bill Pattern General Revenue	\$	138,068,768	\$	157,939,954	\$	19,871,186	14.39 %	1
Benefits	\$	30,135,107	\$	33,439,194	\$	3,304,087	10.96 %	2
Higher Education Fund	\$	38,741,061	\$	57,704,160	\$	18,963,099	48.95 %	3
Hazlewood Reimbursement	\$	10,744,247	\$	10,744,247	\$	-	- %	
Texas University Fund	\$	22,354,263	\$	60,532,272	\$	38,178,009	170.79 %	4
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	240,043,446	\$	320,359,827	\$	80,316,381	33.46 %	
Other Revenue	\$	1,534,000	\$	1,629,895	\$	95,895	6.25 %	
Total Revenues	\$	298,898,451	\$	380,627,792	\$	81,729,341	27.34 %	
Transfers In								
Designated Tuition	\$	46,140,395	\$	21,362,273	\$	(24,778,122)	(53.70)%	5
Technology Service Fee					\$	-	- %	
Other	\$	587,413	\$	755,413	\$	168,000	28.60 %	
Total Transfers In	\$	46,727,808	\$	22,117,686	\$	(24,610,122)	(52.67)%	
Budgeted Fund Balances	\$	59,146	\$	-	\$	(59,146)	(100.00)%	
Total Budgeted Funds	\$	345,685,405	\$	402,745,478	\$	57,060,073	16.51 %	

# Texas State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Bill Pattern General Revenue	\$19,871,186	Legislature approved increase in appropriations.
2	Benefits	\$3,304,087	Legislature approved increase in benefits appropriation.
3	Higher Education Fund	\$18,963,099	Legislature approved increase in HEF funding.
4	Texas University Fund	\$38,178,009	Recognition of expected full share of TUF
5	Designated Tuition	\$(24,778,122)	Decrease in E&G transfer.

# Texas State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	182,388,194	\$	166,391,330	\$	(15,996,864)	(8.77)%	1
Research / Organized Research	\$	53,401,345	\$	101,324,042	\$	47,922,698	89.74 %	2
Public Service	\$	163,684	\$	163,031	\$	(653)	(0.40)%	
Academic Support	\$	12,997,614	\$	12,487,870	\$	(509,744)	(3.92)%	
Student Service Support	\$	6,771,348	\$	855,000	\$	(5,916,348)	(87.37)%	3
Institutional Support	\$	3,625,784	\$	2,535,985	\$	(1,089,799)	(30.06)%	4
Plant Support	\$	19,478,887	\$	31,513,626	\$	12,034,739	61.78 %	5
Scholarships & Fellowships	\$	554,261	\$	624,261	\$	70,000	12.63 %	
<b>Total Expenditures</b>	<b>\$</b>	<b>279,381,117</b>	<b>\$</b>	<b>315,895,146</b>	<b>\$</b>	<b>36,514,029</b>	<b>13.07 %</b>	
Transfers Out								
TPEG	\$	6,859,278	\$	7,152,303	\$	293,025	4.27 %	
CCAP Debt Service	\$	23,206,500	\$	24,105,879	\$	899,379	3.88 %	
HEF - Debt Service	\$	5,105,401	\$	5,105,401	\$	-	- %	
HEF - Plant	\$	31,133,109	\$	50,486,749	\$	19,353,640	62.16 %	6
Other	\$		\$	-	\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>66,304,288</b>	<b>\$</b>	<b>86,850,332</b>	<b>\$</b>	<b>20,546,044</b>	<b>30.99 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>345,685,405</b>	<b>\$</b>	<b>402,745,478</b>	<b>\$</b>	<b>57,060,073</b>	<b>16.51 %</b>	

# Texas State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ (15,996,864)	Recognition of realignment between E&G and Designated funds to reduce transfer.
2	Research / Organized Research	\$ 47,922,698	Expenditures associated with additional new TUF funding.
3	Student Service Support	\$ (5,916,348)	Recognition of realignment between E&G and Designated funds to reduce transfer.
4	Institutional Support	\$ (1,089,799)	Recognition of realignment between E&G and Designated funds to reduce transfer.
5	Plant Support	\$ 12,034,739	Recognition of realignment between E&G and Designated funds to reduce transfer.
6	HEF - Plant	\$ 19,353,640	Increase in available HEF funding from Legislature approved increase for capital projects funded from plant funds.

# Texas State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	246,925,892	\$	261,721,285	\$	14,795,393	5.99 %	1
Institutional Services Fee	\$	48,986,033	\$	56,164,498	\$	7,178,465	14.65 %	2
Advising Fee					\$	-	- %	
Technology Use / Computer Service Fee					\$	-	- %	
Environmental Service Fee					\$	-	- %	
ID / One-Card Fee					\$	-	- %	
Library Fee					\$	-	- %	
International Education Fee					\$	-	- %	
Student Publication Fee					\$	-	- %	
Academic Program Fees					\$	-	- %	
Distance Learning Fee	\$	12,755,100	\$	12,755,100	\$	-	- %	
Records Fee					\$	-	- %	
Recreation Fee					\$	-	- %	
University Center Fee					\$	-	- %	
International Study Fee	\$	6,992,800	\$	7,792,800	\$	800,000	11.44 %	3
Repeat Fee	\$	1,590,460	\$	1,590,460	\$	-	- %	
Other	\$	5,289,200	\$	5,388,000	\$	98,800	1.87 %	
<b>Total Tuition and Fees</b>	<b>\$</b>	<b>322,539,485</b>	<b>\$</b>	<b>345,412,143</b>	<b>\$</b>	<b>22,872,658</b>	<b>7.09 %</b>	
Investment Income	\$	700,000	\$	700,000	\$	-	- %	
Other Revenue	\$	33,540,492	\$	36,668,034	\$	3,127,542	9.32 %	4
<b>Total Revenues</b>	<b>\$</b>	<b>356,779,977</b>	<b>\$</b>	<b>382,780,177</b>	<b>\$</b>	<b>26,000,200</b>	<b>7.29 %</b>	
Transfers In								
TPEG	\$	6,859,278	\$	7,152,303	\$	293,025	4.27 %	
Auxiliary Funds	\$	-	\$	-	\$	-	- %	
Other	\$	5,231,339	\$	3,886,728	\$	(1,344,611)	(25.70)%	5
<b>Total Transfers In</b>	<b>\$</b>	<b>12,090,617</b>	<b>\$</b>	<b>11,039,031</b>	<b>\$</b>	<b>(1,051,586)</b>	<b>(8.70)%</b>	
Budgeted Fund Balances	\$	1,424,845	\$	-	\$	(1,424,845)	(100.00)%	6
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>370,295,439</b>	<b>\$</b>	<b>393,819,208</b>	<b>\$</b>	<b>23,523,769</b>	<b>6.35 %</b>	

# Texas State University

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Designated Tuition	\$ 14,795,393	Increase in expected income from enrollment growth.
2	Institutional Services Fee	\$ 7,178,465	Increase in expected income from enrollment growth.
3	International Study Fee	\$ 800,000	Increase from previously approved rate increase and enrollment growth.
4	Other Revenue	\$ 3,127,542	Increase in expected income from enrollment growth in TXST Global Initiatives.
5	Other	\$ (1,344,611)	Recognition of realignment of TXST Global Initiatives to reduce transfer/use of reserves amount.
6	Budgeted Fund Balances	\$ (1,424,845)	Recognition of realignment of TXST Global Initiatives to reduce transfer/use of reserves amount; Recognition of the reduction to zero in the use of reserves required for Orientation.

# Texas State University

**Table B 2  
Designated Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	41,437,885	\$	65,806,603	\$	24,368,718	58.81 %	1
Research / Organized Research	\$	12,586,267	\$	13,229,389	\$	643,123	5.11 %	2
Public Service	\$	1,110,500	\$	1,307,500	\$	197,000	17.74 %	
Academic Support	\$	40,228,915	\$	44,060,659	\$	3,831,744	9.52 %	3
Student Support	\$	14,631,136	\$	21,501,365	\$	6,870,229	46.96 %	4
Institutional Support	\$	76,173,767	\$	84,719,708	\$	8,545,942	11.22 %	5
Plant Support	\$	34,880,584	\$	24,889,797	\$	(9,990,787)	(28.64)%	6
Scholarships & Fellowships	\$	83,558,210	\$	95,306,193	\$	11,747,983	14.06 %	7
<b>Total Expenditures</b>	<b>\$</b>	<b>304,607,264</b>	<b>\$</b>	<b>350,821,215</b>	<b>\$</b>	<b>46,213,951</b>	<b>15.17 %</b>	
<b>Transfers Out</b>								
System Assessment	\$	5,713,700	\$	6,086,568	\$	372,868	6.53 %	8
Debt Service	\$	3,566,317	\$	3,028,217	\$	(538,100)	(15.09)%	9
E&G	\$	46,140,395	\$	21,362,273	\$	(24,778,122)	(53.70)%	10
Auxiliary	\$	5,036,424	\$	8,775,735	\$	3,739,311	74.25 %	11
Other	\$	5,231,339	\$	3,745,200	\$	(1,486,139)	(28.41)%	12
<b>Total Transfers Out</b>	<b>\$</b>	<b>65,688,175</b>	<b>\$</b>	<b>42,997,993</b>	<b>\$</b>	<b>(22,690,182)</b>	<b>(34.54)%</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>370,295,439</b>	<b>\$</b>	<b>393,819,208</b>	<b>\$</b>	<b>23,523,769</b>	<b>6.35 %</b>	

# Texas State University

**Table B 2  
Designated Funds  
Budgeted Expenditures**

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 24,368,718	Recognition of realignment between E&G and Designated funds to reduce transfer.
2	Research / Organized Research	\$ 643,123	Recognition of realignment between E&G and Designated funds to reduce transfer.
3	Academic Support	\$ 3,831,744	Recognition of realignment between E&G and Designated funds to reduce transfer.
4	Student Support	\$ 6,870,229	Recognition of realignment between E&G and Designated funds to reduce transfer.
5	Institutional Support	\$ 8,545,942	Recognition of realignment between E&G and Designated funds to reduce transfer.
6	Plant Support	\$ (9,990,787)	Recognition of realignment between E&G and Designated funds to reduce transfer.
7	Scholarships & Fellowships	\$ 11,747,983	Increase in merit scholarship program.
8	System Assessment	\$ 372,868	Increase for TSUS assessment based on increased revenues.
9	Debt Service	\$ (538,100)	Reallocation of permanent debt service budget for STAR Park.
10	E&G	\$ (24,778,122)	Reduction of transfer needed to cover E&G costs.
11	Auxiliary	\$ 3,739,311	Increase in support of athletics initiatives.
12	Other	\$ (1,486,139)	Recognition of realignment of TXST Global Initiatives to reduce transfer/use of reserves amount.

# Texas State University

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
<b>Fees</b>								
Athletic Fee	\$	21,010,500	\$	23,492,200	\$	2,481,700	11.81 %	1
Medical Service Fee	\$	4,234,444	\$	4,277,300	\$	42,856	1.01 %	
Student Service Fee	\$	6,936,900	\$	6,971,200	\$	34,300	0.49 %	
Recreational Sport Fee	\$	7,625,906	\$	7,702,400	\$	76,494	1.00 %	
Student Center Fee	\$	8,245,560	\$	8,327,400	\$	81,840	0.99 %	
Student Bus Fee	\$	6,332,100	\$	7,000,000	\$	667,900	10.55 %	2
ID Card Fee					\$	-	- %	
Other					\$	-	- %	
<b>Total Fees</b>	<b>\$</b>	<b>54,385,410</b>	<b>\$</b>	<b>57,770,500</b>	<b>\$</b>	<b>3,385,090</b>	<b>6.22 %</b>	
<b>Sales and Services</b>								
Housing	\$	69,009,800	\$	76,616,753	\$	7,606,953	11.02 %	3
Dining	\$	26,500,000	\$	26,500,000	\$	-	- %	
Parking	\$	7,000,000	\$	7,200,000	\$	200,000	2.86 %	
Athletics	\$	11,392,303	\$	10,168,672	\$	(1,223,631)	(10.74)%	4
Bookstore	\$	1,000,000	\$	1,000,000	\$	-	- %	
Other	\$	5,900,275	\$	5,957,400	\$	57,125	0.97 %	
<b>Total Sales and Services</b>	<b>\$</b>	<b>120,802,378</b>	<b>\$</b>	<b>127,442,825</b>	<b>\$</b>	<b>6,640,447</b>	<b>5.50 %</b>	
Investment Income	\$	3,849,680	\$	3,865,580	\$	15,900	0.41 %	
Other Income			\$	-	\$	-	- %	
<b>Total Revenues</b>	<b>\$</b>	<b>179,037,468</b>	<b>\$</b>	<b>189,078,905</b>	<b>\$</b>	<b>10,041,437</b>	<b>5.61 %</b>	
<b>Transfers In</b>								
Designated Tuition	\$	5,036,424	\$	8,036,424	\$	3,000,000	59.57 %	5
Other	\$	4,482,676	\$	5,221,987	\$	739,311	16.49 %	6
<b>Total Transfers In</b>	<b>\$</b>	<b>9,519,100</b>	<b>\$</b>	<b>13,258,411</b>	<b>\$</b>	<b>3,739,311</b>	<b>39.28 %</b>	
Budgeted Fund Balances	\$	6,864,938	\$	14,795,635	\$	7,930,697	115.52 %	7
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>195,421,507</b>	<b>\$</b>	<b>217,132,951</b>	<b>\$</b>	<b>21,711,444</b>	<b>11.11 %</b>	

# Texas State University

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 2,481,700	Increase in expected income from enrollment growth.
2	Student Bus Fee	\$ 667,900	Increase in expected income from enrollment growth.
3	Housing	\$ 7,606,953	Recognition of increased revenue from approved rate increase; additional revenue expected from new Castro Hall opening in Fall 2025.
4	Athletics	\$ (1,223,631)	Reduction in revenue expected from loss of conference distribution revenue.
5	Designated Tuition	\$ 3,000,000	Increase in support of athletics initiatives.
6	Other	\$ 739,311	Recognition of additional revenue from increased enrollment from new TXST Global initiatives.
7	Budgeted Fund Balances	\$ 7,930,697	\$4.5M Athletics use of reserves; \$3.4M Housing use of reserves due to conservative budget practice of 95% of occupancy.

# Texas State University

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$ 21,010,500		\$ 23,492,200		\$ 2,481,700	11.81 %	1
Medical Service Fee	\$ 4,234,444		\$ 4,277,300		\$ 42,856	1.01 %	
Student Service Fee	\$ 7,145,008		\$ 7,205,543		\$ 60,535	0.85 %	
Recreational Sport Fee	\$ 5,228,706		\$ 5,310,450		\$ 81,744	1.56 %	
Student Center Fee	\$ 6,006,183		\$ 6,088,313		\$ 82,130	1.37 %	
Student Bus Fee	\$ 6,332,100		\$ 7,000,000		\$ 667,900	10.55 %	2
ID Card Fee					\$ -	- %	
<b>Total Fee Based Expenditures</b>	<b>\$ 49,956,941</b>		<b>\$ 53,373,806</b>		<b>\$ 3,416,865</b>	<b>6.84 %</b>	
Housing	\$ 44,165,500		\$ 45,224,801		\$ 1,059,300	2.40 %	
Dining	\$ 25,355,014		\$ 25,355,014		\$ -	- %	
Parking	\$ 3,608,852		\$ 3,814,498		\$ 205,646	5.70 %	3
Athletics	\$ 17,914,538		\$ 23,563,139		\$ 5,648,601	31.53 %	4
Bookstore	\$ 769,842		\$ 770,109		\$ 267	0.03 %	
Other	\$ 5,267,279		\$ 5,340,304		\$ 73,025	1.39 %	
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$ 97,081,025</b>		<b>\$ 104,067,865</b>		<b>\$ 6,986,840</b>	<b>7.20 %</b>	
<b>Transfers Out</b>							
Debt Service							
Medical Service	\$ -		\$ -		\$ -	- %	
Athletics	\$ 5,494,060		\$ 5,743,914		\$ 249,854	4.55 %	
Student Center	\$ 2,239,377		\$ 2,239,087		\$ (290)	(0.01)%	
Student Service					\$ -	- %	
Housing	\$ 29,003,935		\$ 40,073,274		\$ 11,069,339	38.16 %	5
Dining	\$ 1,144,986		\$ 1,144,986		\$ -	- %	
Parking and Public Safety	\$ 3,391,148		\$ 3,385,502		\$ (5,646)	(0.17)%	
Recreational Sports	\$ 2,397,200		\$ 2,391,950		\$ (5,250)	(0.22)%	
Other	\$ 230,158		\$ 229,891		\$ (267)	(0.12)%	
Real Estate Rental					\$ -	- %	
Vending			\$ 725,000		\$ 725,000	100.00 %	6
Designated Funds					\$ -	- %	
Other	\$ 4,482,676		\$ 3,757,676		\$ (725,000)	(16.17)%	7
<b>Total Transfers Out</b>	<b>\$ 48,383,540</b>		<b>\$ 59,691,280</b>		<b>\$ 11,307,740</b>	<b>23.37 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$ 195,421,507</b>		<b>\$ 217,132,951</b>		<b>\$ 21,711,444</b>	<b>11.11 %</b>	

# Texas State University

## Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 2,481,700	Increase to cover planned expenditures from increased revenue and reserves.
2	Student Bus Fee	\$ 667,900	Increase to cover planned expenditures from increased revenue.
3	Parking	\$ 205,646	Increase to cover planned expenditures from increased revenue.
4	Athletics	\$ 5,648,601	Increase to cover planned expenditures from increased revenue and reserves.
5	Housing	\$ 11,069,339	Recognition of debt service in support of Castro Hall.
6	Vending	\$ 725,000	Originally classified in Other category.
7	Other	\$ (725,000)	Originally classified in Other category.

# Texas State University

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2026**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
<b>Revenues</b>										
<b>Sales and Service</b>										
Gate Receipts/Parking	\$ 1,225,000	\$ 125,000	\$ 230,000	\$ -	\$ -	\$ 15,000	\$ 55,000	\$ 75,000	\$ -	\$ -
Game Guarantees	\$ 350,000	\$ 150,000	\$ 10,000	\$ -	\$ -	\$ 30,000	\$ 20,000	\$ -	\$ -	\$ -
Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other</b>										
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Camps	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NCAA Revenue Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stadium Operations	\$ 1,284,838	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Sales and Services</b>	<b>\$ 2,859,838</b>	<b>\$ 275,000</b>	<b>\$ 315,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 75,000</b>	<b>\$ 81,000</b>	<b>\$ -</b>	<b>\$ -</b>
Designated Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Tuition and Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Budgeted Fund Balances</b>										
<b>Total Budgeted Funds</b>	<b>\$ 2,859,838</b>	<b>\$ 275,000</b>	<b>\$ 315,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 75,000</b>	<b>\$ 81,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>										
Salaries	\$ 4,375,382	\$ 898,557	\$ 449,823	\$ 159,290	\$ 159,290	\$ 521,509	\$ 234,075	\$ 286,438	\$ 159,290	\$ 430,093
Benefits	\$ 1,312,615	\$ 269,567	\$ 125,950	\$ 47,787	\$ 47,787	\$ 156,453	\$ 70,223	\$ 100,253	\$ 55,751	\$ 150,533
Travel	\$ 1,860,057	\$ 395,060	\$ 482,795	\$ 157,478	\$ 157,478	\$ 395,817	\$ 164,068	\$ 313,916	\$ 157,478	\$ 289,957
Scholarships	\$ 3,089,925	\$ 509,370	\$ 355,797	\$ 393,716	\$ 393,716	\$ 578,550	\$ 373,620	\$ 427,270	\$ 557,930	\$ 851,480
Other Maintenance & Operating	\$ 3,421,919	\$ 184,603	\$ 75,900	\$ 60,700	\$ 60,700	\$ 204,718	\$ 86,057	\$ 132,461	\$ 60,700	\$ 110,448
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Budgeted Expenditures</b>	<b>\$ 14,059,897</b>	<b>\$ 2,257,157</b>	<b>\$ 1,490,266</b>	<b>\$ 818,971</b>	<b>\$ 818,971</b>	<b>\$ 1,857,046</b>	<b>\$ 928,043</b>	<b>\$ 1,260,338</b>	<b>\$ 991,149</b>	<b>\$ 1,832,511</b>
	<b>TOTAL</b>	<b>TOTAL</b>	<b>OTHER</b>	<b>ADMIN</b>	<b>GRAND</b>					
	<b>MEN</b>	<b>WOMEN</b>	<b>ACTIVITIES</b>		<b>TOTAL</b>					
<b>Revenues</b>										
<b>Sales and Service</b>										
Gate Receipts/Parking	\$ 1,580,000	\$ 145,000			\$ 1,725,000					
Game Guarantees	\$ 510,000	\$ 50,000			\$ 560,000					
Concessions	\$ -	\$ -		\$ 176,000	\$ 176,000					
<b>Other</b>										
Advertising	\$ -	\$ -		\$ 1,914,500	\$ 1,914,500					
Licensing Fees	\$ -	\$ -		\$ 619,125	\$ 619,125					
Camps	\$ -	\$ -		\$ 1,031,697	\$ 1,031,697					
NCAA Revenue Sharing	\$ -	\$ -		\$ 90,000	\$ 90,000					
Stadium Operations	\$ 1,359,838	\$ 6,000		\$ 508,512	\$ 1,874,350					
Other	\$ -	\$ -		\$ 2,178,000	\$ 2,178,000					
<b>Total Sales and Services</b>	<b>\$ 3,449,838</b>	<b>\$ 201,000</b>	<b>\$ -</b>	<b>\$ 6,517,834</b>	<b>\$ 10,168,672</b>					
Designated Tuition	\$ -	\$ -		\$ 8,775,735	\$ 8,775,735					
Auxiliary Transfer	\$ -	\$ -		\$ 4,482,676	\$ 4,482,676					
Athletic Fee	\$ -	\$ -		\$ 23,492,200	\$ 23,492,200					
<b>Total Tuition and Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,750,611</b>	<b>\$ 36,750,611</b>					
<b>Budgeted Fund Balances</b>										
<b>Total Budgeted Funds</b>	<b>\$ 3,449,838</b>	<b>\$ 201,000</b>	<b>\$ -</b>	<b>\$ 43,268,445</b>	<b>\$ 46,919,283</b>					
<b>Expenditures</b>										
Salaries	\$ 6,042,342	\$ 1,631,405		\$ 4,874,505	\$ 12,548,252					
Fringe Benefits	\$ 1,803,706	\$ 533,213		\$ 770,168	\$ 3,107,087					
Travel	\$ 3,052,868	\$ 1,321,236		\$ 802,500	\$ 5,176,604					
Scholarships	\$ 4,742,524	\$ 2,788,850		\$ -	\$ 7,531,374					
O&M	\$ 3,803,822	\$ 594,384		\$ 8,177,622	\$ 12,575,828					
Capital	\$ -	\$ -		\$ 35,000	\$ 35,000					
Debt Service	\$ -	\$ -		\$ 5,743,914	\$ 5,743,914					
Other	\$ 2,360,000	\$ 451,800		\$ 3,730,071	\$ 6,541,871					
<b>Total Budgeted Expenditures</b>	<b>\$ 21,805,262</b>	<b>\$ 7,320,887</b>	<b>\$ -</b>	<b>\$ 24,133,780</b>	<b>\$ 53,259,929</b>					

# Texas State University

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

	FY 2025		FY 2026		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)	\$ 5,231,267		\$ 5,902,938		\$ 671,671	12.84 %	
Forecasted Revenue:							
SSF Revenue	\$ 6,936,900		\$ 6,971,200		\$ 34,300	0.49 %	
Revenue Earned from Activities					\$ -	- %	
Interest Revenue					\$ -	- %	
Transfer In	\$ 208,108		\$ 234,343		\$ 26,235	12.61 %	
Total Forecasted Revenue:	\$ 7,145,008		\$ 7,205,543		\$ 60,535	0.85 %	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals					\$ -	- %	
2. Recreational Activities	\$ 306,753		\$ 306,753		\$ -	- %	
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	\$ 131,932		\$ 133,091		\$ 1,159	0.88 %	
8. Debating and Oratorical Activities	\$ 39,333		\$ 39,333		\$ -	- %	
9. Student Publications	\$ 215,637		\$ 215,637		\$ -	- %	
10. Student Government					\$ -	- %	
11. Student Fee Advisory Committee					\$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 37,347				\$ (37,347)	(100.00)%	
13. Other (See Detail Below)	\$ 6,380,075		\$ 6,439,451		\$ 59,376	0.93 %	
Total Budgeted Expenditures	\$ 7,145,008		\$ 7,168,196		\$ 23,188	0.32 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 5,231,267		\$ 5,940,285		\$ 709,018	13.55 %	
Student Services Advisory Committee Meeting:							
Detail of Other:							
Student Programming & Services	\$ 4,226,315		\$ 4,321,127		\$ 94,812	2.24 %	
Student Travel	\$ 18,385		\$ 18,385		\$ -	- %	
Central-Benefits, Administrative Overhead, Pay Increases	\$ 2,135,375		\$ 2,099,940		\$ (35,436)	(1.66)%	
Total Other	\$ 6,380,075		\$ 6,439,451		\$ 59,376	0.93 %	

# Texas State University

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2026

	<b>Estimated</b>	<b>Transfers</b>	<b>Budgeted</b>	<b>Total</b>	<b>Budgeted</b>	<b>Transfers</b>	<b>Total</b>	<b>Net</b>
	<b>Revenues</b>	<b>In</b>	<b>Use of</b>	<b>Budgeted</b>	<b>Expenditures</b>	<b>Out</b>	<b>Budgeted</b>	<b>Transfers *</b>
			<b>Reserves</b>	<b>Sources</b>			<b>Uses</b>	
Educational & General	\$ 380,627,792	\$ 22,117,686	\$ -	\$ 402,745,478	\$ (315,895,146)	\$ (86,850,332)	\$ (402,745,478)	\$ (64,732,646)
Designated	\$ 382,780,177	\$ 11,039,031	\$ -	\$ 393,819,208	\$ (350,821,215)	\$ (42,997,993)	\$ (393,819,208)	\$ (31,958,962)
Auxiliary Enterprises	\$ 189,078,905	\$ 13,258,411	\$ 14,795,635	\$ 217,132,951	\$ (157,441,671)	\$ (59,691,280)	\$ (217,132,951)	\$ (46,432,869)
<b>Total</b>	<b>\$ 952,486,874</b>	<b>\$ 46,415,128</b>	<b>\$ 14,795,635</b>	<b>\$ 1,013,697,637</b>	<b>\$ (824,158,031)</b>	<b>\$ (189,539,606)</b>	<b>\$ (1,013,697,637)</b>	<b>\$ (143,124,478)</b>

July 7, 2025

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, 2025. The proposed budget includes all educational and general, designated, and auxiliary enterprise activities.

### **Overview**

As we reflect upon FY 2025 with summer projections remaining in progress, our enrollment trends have continued to show an increase in headcount with an increase in contact hours. For estimating revenue for FY 2026, we utilized FY 2025 actual revenue as a conservative approach; as a result, the budget remains flat for designated funds for FY 2026 with a few deviations from this approach attributing to increases. Our state appropriations have increased for the 26-27 Biennium due to the generous support of our Texas Legislature. These increases include funding for new positions as we start up additional technology programs, as well as some growth in existing programs. LIT's primary mission is to educate our students, while maintaining tuition and fees at an affordable rate for our students.

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. LIT and its community look forward to FY 2026 with anticipation.

### **Education and General Funds**

Due to the outstanding efforts of the Texas State University System and our Texas Legislature, LIT's General Revenue (GR) Appropriation saw a significant increase as did our Higher Education Fund (HEF) allocation. This increase in GR supported all E&G salary requirements including benefits, new positions, and program requests. LIT has set aside \$500,000 to fund the development of new programs. Our increased HEF will be used for much-needed renovations of facilities for existing programs and the addition of new programs along with the addition of a campus-wide security system. GR funds of \$1.5 million are budgeted to support the transition to a SaaS environment for our ERP system.

### **Designated Funds**

Designated funds are allocated to provide additional academic support with the funds received from our program fees, designated tuition and institutional services fee. In addition, those areas that support Academics, such as Marketing, Student Success, and Facilities are funded by designated funds.

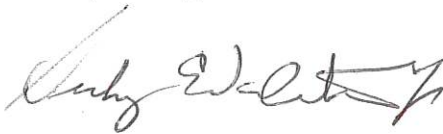
### **Auxiliary Funds**

Auxiliary revenue for Student Center Fee of \$130,000 are collected from LIT students and transferred to Lamar University for use of their facilities. Student Service Fees of \$350,000 are collected and expended at LIT. On March 26, 2025, the student fee advisory committee met to review and vote on expense requests.

### **Conclusion**

The support from our Texas Legislature and the Texas State University System has given LIT a tremendous opportunity to serve the community with reduced 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



Leanna Odom, CPA, CFE  
Vice President for Finance and Operations & Chief Financial Officer

Cc:  
Dr. Brian McCall  
Chancellor

Daniel Harper  
Vice Chancellor and Chief Financial Officer

# Lamar Institute of Technology

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$	10,328,725	\$	10,844,870	\$	516,145 5.00 %
State Appropriations	\$	32,674,256	\$	42,245,800	\$	9,571,544 29.29 %
Sales and Services	\$	48,873	\$	52,389	\$	3,516 7.19 %
Other	\$	498,858	\$	950,387	\$	451,529 90.51 %
Operating Revenues	\$	43,550,712	\$	54,093,446	\$	10,542,734 24.21 %
Transfers In	\$	400,000	\$	400,000	\$	- - %
Budgeted Use of Fund Balance	\$	-	\$	-	\$	- - %
<b>Total Revenues</b>	\$	43,950,712	\$	54,493,446	\$	10,542,734 23.99 %
<b>Expenditures</b>						
Instruction Support	\$	18,656,211	\$	22,884,371	\$	4,228,160 22.66 %
Research / Organized Research	\$	-	\$	-	\$	- - %
Public Service	\$	259,448	\$	252,516	\$	(6,932) (2.67)%
Academic Support	\$	1,472,930	\$	1,506,535	\$	33,605 2.28 %
Student Support	\$	2,318,447	\$	2,383,902	\$	65,455 2.82 %
Institutional Support	\$	10,207,414	\$	11,022,230	\$	814,816 7.98 %
Plant Support	\$	2,759,937	\$	3,362,482	\$	602,545 21.83 %
Scholarships & Fellowships	\$	-	\$	-	\$	- - %
Auxiliary Enterprises	\$	499,359	\$	533,221	\$	33,862 6.78 %
Operating Expenditures	\$	36,173,746	\$	41,945,257	\$	5,771,511 15.95 %
Transfers Out	\$	7,776,966	\$	12,548,189	\$	4,771,223 61.35 %
<b>Total Expenditures</b>	\$	43,950,712	\$	54,493,446	\$	10,542,734 23.99 %

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	17,199,422	\$	19,411,262	\$	2,211,840 12.86 %
Payroll Related Costs	\$	4,781,430	\$	5,285,879	\$	504,449 10.55 %
Travel	\$	238,100	\$	318,100	\$	80,000 33.60 %
Operations & Maintenance	\$	12,704,794	\$	15,630,016	\$	2,925,222 23.02 %
Utilities	\$	750,000	\$	800,000	\$	50,000 6.67 %
Capital	\$	500,000	\$	500,000	\$	- - %
Other	\$	-	\$	-	\$	- - %
<b>Total Operating Expenditures</b>	\$	36,173,746	\$	41,945,257	\$	5,771,511 15.95 %

# Lamar Institute of Technology

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	4,100,000	\$	3,900,000	\$	(200,000)	(4.88)%	
State Appropriation								
Bill Pattern General Revenue	\$	26,357,884	\$	29,221,320	\$	2,863,436	10.86 %	1
Benefits	\$	3,620,057	\$	4,975,546	\$	1,355,489	37.44 %	2
Higher Education Fund	\$	2,630,158	\$	7,956,305	\$	5,326,147	202.50 %	3
Hazlewood Reimbursement	\$	66,157	\$	92,629	\$	26,472	40.01 %	
Other					\$	-	- %	
Total State Appropriations	\$	32,674,256	\$	42,245,800	\$	9,571,544	29.29 %	
Other Revenue	\$	212,179	\$	227,853	\$	15,674	7.39 %	
Total Revenues	\$	36,986,435	\$	46,373,653	\$	9,387,218	25.38 %	
Transfers In								
Designated Tuition					\$	-	- %	
Technology Service Fee					\$	-	- %	
Other					\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances					\$	-	- %	
Total Budgeted Funds	\$	36,986,435	\$	46,373,653	\$	9,387,218	25.38 %	

# Lamar Institute of Technology

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Bill Pattern General Revenue	\$2,863,436	Agy 789 had an increase of 2.8M due to formal funding increase.
2	Benefits	\$1,355,489	Agy 789 had an increase of 1.3M on the GAA for benefits.
3	Higher Education Fund	\$5,326,147	Agy 789 had an increase of 5.3M in HEF funding for our 5 year allocation annually.

# Lamar Institute of Technology

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	16,646,380	\$	20,403,701	\$	3,757,321	22.57 %	1
Research / Organized Research					\$	-	- %	
Public Service	\$	174,448	\$	192,516	\$	18,068	10.36 %	
Academic Support	\$	957,930	\$	996,535	\$	38,605	4.03 %	
Student Service Support	\$	2,140,447	\$	2,207,002	\$	66,555	3.11 %	
Institutional Support	\$	7,797,385	\$	7,981,230	\$	183,845	2.36 %	
Plant Support	\$	2,009,937	\$	2,601,594	\$	591,657	29.44 %	2
Scholarships & Fellowships					\$	-	- %	
<b>Total Expenditures</b>	<b>\$</b>	<b>29,726,527</b>	<b>\$</b>	<b>34,382,578</b>	<b>\$</b>	<b>4,656,051</b>	<b>15.66 %</b>	
Transfers Out								
TPEG	\$	400,000	\$	400,000	\$	-	- %	
CCAP Debt Service	\$	4,229,750	\$	3,634,770	\$	(594,980)	(14.07)%	3
HEF - Debt Service					\$	-	- %	
HEF - Plant	\$	2,630,158	\$	7,956,305	\$	5,326,147	202.50 %	4
Other					\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>7,259,908</b>	<b>\$</b>	<b>11,991,075</b>	<b>\$</b>	<b>4,731,167</b>	<b>65.17 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>36,986,435</b>	<b>\$</b>	<b>46,373,653</b>	<b>\$</b>	<b>9,387,218</b>	<b>25.38 %</b>	

# Lamar Institute of Technology

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 3,757,321	Agy 789 had a 3.7M increase due to new positions, salary increase and funds allocated to new program development and capital.
2	Plant Support	\$ 591,657	Agy 789 had a 590K increase to provide support for our new buildings, Allied Health and Workforce Building and the Advanced Technology Center.
3	CCAP Debt Service	\$ (594,980)	Agy 789 had a reduction of 590K per GAA.
4	HEF - Plant	\$ 5,326,147	Agy 789 had a 5.3M increase in HEF spending due to increase in HEF funding.

# Lamar Institute of Technology

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	2,943,115	\$	3,100,000	\$	156,885	5.33 %
Institutional Services Fee	\$	2,028,021	\$	2,200,000	\$	171,979	8.48 %
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	\$	184,184	\$	450,000	\$	265,816	144.32 % 1
Distance Learning Fee	\$	622,919	\$	714,038	\$	91,119	14.63 %
Records Fee					\$	-	- %
Recreation Fee					\$	-	- %
University Center Fee					\$	-	- %
International Study Fee					\$	-	- %
Repeat Fee					\$	-	- %
Other			\$	-	\$	-	- %
<b>Total Tuition and Fees</b>	<b>\$</b>	<b>5,778,239</b>	<b>\$</b>	<b>6,464,038</b>	<b>\$</b>	<b>685,799</b>	<b>11.87 %</b>
Investment Income	\$	168,073	\$	196,371	\$	28,298	16.84 %
Other Revenue	\$	118,606	\$	526,163	\$	407,557	343.62 % 2
<b>Total Revenues</b>	<b>\$</b>	<b>6,064,918</b>	<b>\$</b>	<b>7,186,572</b>	<b>\$</b>	<b>1,121,654</b>	<b>18.49 %</b>
Transfers In							
TPEG	\$	400,000	\$	400,000	\$	-	- %
Auxiliary Funds					\$	-	- %
Other					\$	-	- %
<b>Total Transfers In</b>	<b>\$</b>	<b>400,000</b>	<b>\$</b>	<b>400,000</b>	<b>\$</b>	<b>-</b>	<b>- %</b>
Budgeted Fund Balances					\$	-	- %
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>6,464,918</b>	<b>\$</b>	<b>7,586,572</b>	<b>\$</b>	<b>1,121,654</b>	<b>17.35 %</b>

# Lamar Institute of Technology

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Academic Program Fees	\$ 265,816	Agy 789 had a 265K increase related to the Allied Health and Technical Program Fees that were implemented.
2	Other Revenue	\$ 407,557	Agy 789 had a 400K increase related to Texas Connection Consortium administrative fees earned.

# Lamar Institute of Technology

**Table B 2  
Designated Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	2,009,831	\$	2,480,670	\$	470,839	23.43 %	1
Research / Organized Research					\$	-	- %	
Public Service	\$	85,000	\$	60,000	\$	(25,000)	(29.41)%	
Academic Support	\$	515,000	\$	510,000	\$	(5,000)	(0.97)%	
Student Support	\$	178,000	\$	176,900	\$	(1,100)	(0.62)%	
Institutional Support	\$	2,410,029	\$	3,041,000	\$	630,971	26.18 %	2
Plant Support	\$	750,000	\$	760,888	\$	10,888	1.45 %	
Scholarships & Fellowships					\$	-	- %	
<b>Total Expenditures</b>	<b>\$</b>	<b>5,947,860</b>	<b>\$</b>	<b>7,029,458</b>	<b>\$</b>	<b>1,081,598</b>	<b>18.18 %</b>	
<b>Transfers Out</b>								
System Assessment	\$	309,944	\$	350,000	\$	40,056	12.92 %	
Debt Service					\$	-	- %	
E&G					\$	-	- %	
Auxiliary					\$	-	- %	
Other	\$	207,114	\$	207,114	\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>517,058</b>	<b>\$</b>	<b>557,114</b>	<b>\$</b>	<b>40,056</b>	<b>7.75 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>6,464,918</b>	<b>\$</b>	<b>7,586,572</b>	<b>\$</b>	<b>1,121,654</b>	<b>17.35 %</b>	

# Lamar Institute of Technology

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 470,839	Agy 789 has an increase of 470K related to increase in programs, book bundle and testing fees.
2	Institutional Support	\$ 630,971	Agy 789 has an increae of 630K related to increase in shared service positions.

# Lamar Institute of Technology

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee					\$ -	- %	
Medical Service Fee					\$ -	- %	
Student Service Fee	\$ 330,401		\$ 349,112		\$ 18,711	5.66 %	
Recreational Sport Fee					\$ -	- %	
Student Center Fee	\$ 120,085		\$ 131,720		\$ 11,635	9.69 %	
Student Bus Fee					\$ -	- %	
ID Card Fee					\$ -	- %	
Other					\$ -	- %	
<b>Total Fees</b>	<b>\$ 450,486</b>		<b>\$ 480,832</b>		<b>\$ 30,346</b>	<b>6.74 %</b>	
Sales and Services					\$ -	- %	
Housing					\$ -	- %	
Dining					\$ -	- %	
Parking	\$ 48,263		\$ 51,371		\$ 3,108	6.44 %	
Athletics					\$ -	- %	
Bookstore					\$ -	- %	
Other	\$ 610		\$ 1,018		\$ 408	66.89 %	
<b>Total Sales and Services</b>	<b>\$ 48,873</b>		<b>\$ 52,389</b>		<b>\$ 3,516</b>	<b>7.19 %</b>	
Investment Income					\$ -	- %	
Other Income					\$ -	- %	
<b>Total Revenues</b>	<b>\$ 499,359</b>		<b>\$ 533,221</b>		<b>\$ 33,862</b>	<b>6.78 %</b>	
Transfers In							
Designated Tuition					\$ -	- %	
Other					\$ -	- %	
<b>Total Transfers In</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>- %</b>	
Budgeted Fund Balances					\$ -	- %	
<b>Total Budgeted Funds</b>	<b>\$ 499,359</b>		<b>\$ 533,221</b>		<b>\$ 33,862</b>	<b>6.78 %</b>	

# Lamar Institute of Technology

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee					\$ -	- %	
Medical Service Fee					\$ -	- %	
Student Service Fee	\$ 330,401		\$ 349,112		\$ 18,711	5.66 %	
Recreational Sport Fee					\$ -	- %	
Student Center Fee	\$ 120,085		\$ 131,720		\$ 11,635	9.69 %	
Student Bus Fee					\$ -	- %	
ID Card Fee					\$ -	- %	
<b>Total Fee Based Expenditures</b>	<b>\$ 450,486</b>		<b>\$ 480,832</b>		<b>\$ 30,346</b>	<b>6.74 %</b>	
Housing					\$ -	- %	
Dining					\$ -	- %	
Parking	\$ 48,263		\$ 51,371		\$ 3,108	6.44 %	
Athletics					\$ -	- %	
Bookstore					\$ -	- %	
Other	\$ 610		\$ 1,018		\$ 408	66.89 %	
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$ 48,873</b>		<b>\$ 52,389</b>		<b>\$ 3,516</b>	<b>7.19 %</b>	
<b>Transfers Out</b>							
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					\$ -	- %	
<b>Total Transfers Out</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>- %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$ 499,359</b>		<b>\$ 533,221</b>		<b>\$ 33,862</b>	<b>6.78 %</b>	

# Lamar Institute of Technology

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

	FY 2025		FY 2026		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)	\$ 2,312,081		\$ 2,176,589		\$ (135,492)	(5.86)	%
Forecasted Revenue:							
SSF Revenue	\$ 330,401		\$ 349,112		\$ 18,711	5.66	%
Revenue Earned from Activities					\$ -	-	%
Interest Revenue	\$ 53,032		\$ 38,770		\$ (14,262)	(26.89)	%
Transfer In					\$ -	-	%
Total Forecasted Revenue:	<u>\$ 383,433</u>		<u>\$ 387,882</u>		<u>\$ 4,449</u>	<u>1.16</u>	%
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals					\$ -	-	%
2. Recreational Activities	\$ 247,790		\$ 247,790		\$ -	-	%
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)	(100.00)	%
11. Student Fee Advisory Committee					\$ -	-	%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513					\$ -	-	%
13. Other (See Detail Below)	\$ 125,000		\$ 100,000		\$ (25,000)	(20.00)	%
Total Budgeted Expenditures	<u>\$ 521,590</u>		<u>\$ 387,590</u>		<u>\$ (134,000)</u>	<u>(25.69)</u>	%
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 2,173,924</u>		<u>\$ 2,176,881</u>		<u>\$ 2,957</u>	<u>0.14</u>	%
Student Services Advisory Committee Meeting:	04/30/2024		03/26/2025				
Detail of Other:							
Contingency	\$ 50,000		\$ 50,000		\$ -	-	%
Skills USA	\$ 75,000		\$ 50,000		\$ (25,000)	(33.33)	%
Provide Description	\$ -		\$ -		\$ -	-	%
Provide Description	\$ -		\$ -		\$ -	-	%
Provide Description	\$ -		\$ -		\$ -	-	%
Provide Description	\$ -		\$ -		\$ -	-	%
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Provide Description	\$ -		\$ -		\$ -	-	%
Provide Description	\$ -		\$ -		\$ -	-	%
Total Other	<u>\$ 125,000</u>		<u>\$ 100,000</u>		<u>\$ (25,000)</u>	<u>(20.00)</u>	%

# Lamar Institute of Technology

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

	<b>Estimated</b>	<b>Transfers</b>	<b>Budgeted</b>	<b>Total</b>	<b>Budgeted</b>	<b>Transfers</b>	<b>Total</b>	<b>Net</b>
	<b>Revenues</b>	<b>In</b>	<b>Use of</b>	<b>Budgeted</b>	<b>Expenditures</b>	<b>Out</b>	<b>Budgeted</b>	<b>Transfers *</b>
			<b>Reserves</b>	<b>Sources</b>			<b>Uses</b>	
Educational & General	\$ 46,373,653	\$ -	\$ -	\$ 46,373,653	\$ (34,382,578)	\$ (11,991,075)	\$ (46,373,653)	\$ (11,991,075)
Designated	\$ 7,186,572	\$ 400,000	\$ -	\$ 7,586,572	\$ (7,029,458)	\$ (557,114)	\$ (7,586,572)	\$ (157,114)
Auxiliary Enterprises	\$ 533,221	\$ -	\$ -	\$ 533,221	\$ (533,221)	\$ -	\$ (533,221)	\$ -
<b>Total</b>	<b>\$ 54,093,446</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 54,493,446</b>	<b>\$ (41,945,257)</b>	<b>\$ (12,548,189)</b>	<b>\$ (54,493,446)</b>	<b>\$ (12,148,189)</b>



## Office of the President

July 7, 2025

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, 2025. The proposed budget encompasses the educational and general (E&G), designated, and auxiliary funds of the College.

### Assumptions

Enrollment for FY 2025 increased 15 percent overall from Fall 2024 to Summer 2025. Accordingly, we used FY 2025 actual revenue recorded to date as the basis for predicting the revenue we expect to earn in FY 2026. As in the past, a conservative approach has been applied for revenue projections. Any anticipated program developments were accounted for in the budget.

### Budget Increases

In FY 2026, the budget has been increased when compared to FY 2025 for most departments. Some of these increases include Information Technology (IT), Physical Plant, utilities for our growing campus, budget for new 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

Due to the support of the 89<sup>th</sup> Legislature and System Office leadership along with the diligent efforts of our faculty and staff, we are reflecting an increase in GR funding for the FY 2026 and 2027 biennium. This has provided an opportunity for State Funds to be budgeted for most departments on campus and create several new positions to begin new programs. State funds have also been budgeted to include increases in IT, including most software, and maintenance. With a substantial increase in our Higher Education Fund (HEF) allocation due to the inflationary factors of construction and general costs, we have been able to award budget to all instructional and workforce programs that have requested needed equipment to further expand those programs. HEF is budgeted for capital equipment of \$1.9M, and deferred maintenance, elevator repairs, roof repairs and HVAC repairs of \$2M. The balance of our HEF appropriation, \$1.6M, is



## Office of the President

reserved for ongoing capital projects. 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 2026 and FY 2027 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 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 April, and the student organizations were able to request FY 2026 budgetary needs. The students decided to keep most budgets flat and were able to add a few new organizations, such as Art, Future Business Leaders of America, and Welding. A \$4M budget to repair the façade of the Student Center was approved, which is being funded by Student Center, Student Service, and Designated Tuition fund balances. Most other budgets within the Auxiliary fund type remained flat.

### 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 by creating and offering new programs with advanced technology, update current technology in existing classrooms, add additional positions in areas that are needed, and update or refurbish our existing properties. The College is continuing to 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 manage any unanticipated contingencies.



Office of the President

Sincerely,

*Wendy Elmore*

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Dr. Wendy Elmore  
President

*Leanna Odom*

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Leanna Odom, CPA, CFE  
Vice President for Finance and Operations & Chief Financial Officer

# Lamar State College-Orange

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$ 6,476,400		\$ 7,108,450		\$ 632,050	9.76 %
State Appropriations	\$ 22,469,449		\$ 30,825,264		\$ 8,355,815	37.19 %
Sales and Services	\$ 174,500		\$ 161,280		\$ (13,220)	(7.58)%
Other	\$ 1,170,600		\$ 982,600		\$ (188,000)	(16.06)%
<b>Operating Revenues</b>	<b>\$ 30,290,949</b>		<b>\$ 39,077,594</b>		<b>\$ 8,786,645</b>	<b>29.01 %</b>
Transfers In	\$ 303,041		\$ 937,877		\$ 634,836	209.49 %
Budgeted Use of Fund Balance	\$ 91,000		\$ 4,091,000		\$ 4,000,000	4395.60 %
<b>Total Revenues</b>	<b>\$ 30,684,990</b>		<b>\$ 44,106,471</b>		<b>\$ 13,421,481</b>	<b>43.74 %</b>
<b>Expenditures</b>						
Instruction Support	\$ 8,050,940		\$ 9,209,610		\$ 1,158,670	14.39 %
Research / Organized Research	\$ -		\$ -		\$ -	- %
Public Service	\$ 1,002,724		\$ 1,216,552		\$ 213,828	21.32 %
Academic Support	\$ 3,860,141		\$ 5,368,378		\$ 1,508,237	39.07 %
Student Support	\$ 2,240,368		\$ 2,307,252		\$ 66,884	2.99 %
Institutional Support	\$ 4,722,614		\$ 6,596,299		\$ 1,873,685	39.67 %
Plant Support	\$ 2,541,110		\$ 5,636,641		\$ 3,095,531	121.82 %
Scholarships & Fellowships	\$ 1,496,675		\$ 1,795,050		\$ 298,375	19.94 %
Auxiliary Enterprises	\$ 365,774		\$ 4,448,247		\$ 4,082,473	1116.12 %
<b>Operating Expenditures</b>	<b>\$ 24,280,347</b>		<b>\$ 36,578,029</b>		<b>\$ 12,297,682</b>	<b>50.65 %</b>
Transfers Out	\$ 6,404,643		\$ 7,528,442		\$ 1,123,799	17.55 %
<b>Total Expenditures</b>	<b>\$ 30,684,990</b>		<b>\$ 44,106,471</b>		<b>\$ 13,421,481</b>	<b>43.74 %</b>

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 11,853,141		\$ 13,778,171		\$ 1,925,030	16.24 %
Payroll Related Costs	\$ 3,527,616		\$ 4,103,305		\$ 575,690	16.32 %
Travel	\$ 273,700		\$ 315,027		\$ 41,327	15.10 %
Operations & Maintenance	\$ 6,873,716		\$ 9,170,651		\$ 2,296,936	33.42 %
Utilities	\$ 864,000		\$ 1,231,825		\$ 367,825	42.57 %
Capital	\$ 176,500		\$ 7,062,000		\$ 6,885,500	3901.13 %
Other	\$ 711,675		\$ 917,050		\$ 205,375	28.86 %
<b>Total Operating Expenditures</b>	<b>\$ 24,280,347</b>		<b>\$ 36,578,029</b>		<b>\$ 12,297,682</b>	<b>50.65 %</b>

# Lamar State College-Orange

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	1,485,510	\$	1,920,510	\$	435,000	29.28 %	1
State Appropriation								
Bill Pattern General Revenue	\$	17,852,616	\$	21,590,746	\$	3,738,130	20.94 %	2
Benefits	\$	3,083,532	\$	3,678,074	\$	594,542	19.28 %	3
Higher Education Fund	\$	1,533,301	\$	5,556,444	\$	4,023,143	262.38 %	4
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total State Appropriations	\$	22,469,449	\$	30,825,264	\$	8,355,815	37.19 %	
Other Revenue	\$	100,000	\$	150,000	\$	50,000	50.00 %	
Total Revenues	\$	24,054,959	\$	32,895,774	\$	8,840,815	36.75 %	
Transfers In								
Designated Tuition	\$	-	\$	-	\$	-	- %	
Technology Service Fee	\$	-	\$	-	\$	-	- %	
Other	\$	-	\$	-	\$	-	- %	
Total Transfers In	\$	-	\$	-	\$	-	- %	
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %	
Total Budgeted Funds	\$	24,054,959	\$	32,895,774	\$	8,840,815	36.75 %	

# Lamar State College-Orange

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Total Statutory Tuition and Fees	\$ 435,000	Statutory Tuition and Fees increased due to budget being added for a Texas State Consortium agreement.
2	Bill Pattern General Revenue	\$ 3,738,130	General Revenue increased in the bill pattern due to contact hour funding increasing by \$1/hour.
3	Benefits	\$ 594,542	Insurance and TRS increased per the bill pattern.
4	Higher Education Fund	\$ 4,023,143	HEF allocation increased per the bill pattern.

# Lamar State College-Orange

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	7,313,925	\$	8,416,679	\$	1,102,754	15.08 %	1
Research / Organized Research	\$	-			\$	-	- %	
Public Service	\$	649,681	\$	850,836	\$	201,155	30.96 %	2
Academic Support	\$	2,993,307	\$	5,167,427	\$	2,174,120	72.63 %	3
Student Service Support	\$	1,842,548	\$	2,069,402	\$	226,854	12.31 %	4
Institutional Support	\$	3,335,282	\$	5,309,805	\$	1,974,523	59.20 %	5
Plant Support	\$	2,378,010	\$	5,583,891	\$	3,205,881	134.81 %	6
Scholarships & Fellowships	\$	-			\$	-	- %	
<b>Total Expenditures</b>	<b>\$</b>	<b>18,512,753</b>	<b>\$</b>	<b>27,398,040</b>	<b>\$</b>	<b>8,885,287</b>	<b>48.00 %</b>	
<b>Transfers Out</b>								
TPEG	\$	300,750	\$	304,500	\$	3,750	1.25 %	
CCAP Debt Service	\$	4,261,500	\$	3,598,790	\$	(662,710)	(15.55)%	7
HEF - Debt Service	\$	231,000	\$	-	\$	(231,000)	(100.00)%	8
HEF - Plant	\$	748,956	\$	1,594,444	\$	845,488	112.89 %	9
Other	\$	-			\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>5,542,206</b>	<b>\$</b>	<b>5,497,734</b>	<b>\$</b>	<b>(44,472)</b>	<b>(0.80)%</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>24,054,959</b>	<b>\$</b>	<b>32,895,774</b>	<b>\$</b>	<b>8,840,815</b>	<b>36.75 %</b>	

# Lamar State College-Orange

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 1,102,754	E&G Instruction Support increased due to instruction being awarded \$821,000 in additional HEF budget for instructional items needed in the programs. There was also a 3% raise budgeted for all faculty and staff.
2	Public Service	\$ 201,155	E&G Public Service increased due to an increase in HEF budgeted for Workforce. There was also a 3% raise budgeted for all faculty and staff.
3	Academic Support	\$ 2,174,120	E&G Academic Support increased due to HEF budget increasing \$320,000, all software purchases being moved from departments into IT's budget, and most of IT's budget being moved from Designated to E&G. There was also a 3% raise budgeted for all faculty and staff.
4	Student Service Support	\$ 226,854	E&G Student Service Support increased due to some department's operating budget being moved from Designated to E&G. There was also a 3% raise budgeted for all faculty and staff.
5	Institutional Support	\$ 1,974,523	E&G Institutional Support increased due to most support office's operating budget being moved from designated to E&G totaling about \$600,000. There is also salary, benefit, and new program contingencies totaling a little over \$1.1M for future use. There was a 3% raise budgeted for all faculty and staff. HEF budget was increased \$75,000.
6	Plant Support	\$ 3,205,881	E&G Plant Support increased in the areas of grounds keeping, janitorial, and utilities due to bringing on additional buildings. Most of Physical Plant's operating budget was moved from designated to E&G. Physical Plant was awarded budget in HEF for contingencies for HVAC, roof, and elevator repairs/replacements totaling \$1.5M. They were also awarded budget of \$500,000 for deferred maintenance.
7	CCAP Debt Service	\$ (662,710)	Debt Service decreased in the bill pattern.
8	HEF - Debt Service	\$ (231,000)	We will no longer issue debt service payments from HEF funds.
9	HEF - Plant	\$ 845,488	An increase in the transfer to plant from HEF is planned for capital construction projects that arise throughout the year.

# Lamar State College-Orange

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Tuition and Fees								
Designated Tuition	\$	1,816,000	\$	1,753,500	\$	(62,500)	(3.44)%	
Institutional Services Fee	\$	1,000,000	\$	1,050,000	\$	50,000	5.00 %	
Advising Fee	\$	-			\$	-	- %	
Technology Use / Computer Service Fee	\$	-			\$	-	- %	
Environmental Service Fee	\$	-			\$	-	- %	
ID / One-Card Fee	\$	-			\$	-	- %	
Library Fee	\$	500	\$	500	\$	-	- %	
International Education Fee	\$	-			\$	-	- %	
Student Publication Fee	\$	-			\$	-	- %	
Academic Program Fees	\$	-			\$	-	- %	
Distance Learning Fee	\$	341,000	\$	366,000	\$	25,000	7.33 %	
Records Fee	\$	-			\$	-	- %	
Recreation Fee	\$	-			\$	-	- %	
University Center Fee	\$	-			\$	-	- %	
International Study Fee	\$	-			\$	-	- %	
Repeat Fee	\$	-			\$	-	- %	
Other	\$	1,609,750	\$	1,794,800	\$	185,050	11.50 %	
Total Tuition and Fees	\$	4,767,250	\$	4,964,800	\$	197,550	4.14 %	
Investment Income	\$	550,000	\$	400,000	\$	(150,000)	(27.27)%	
Other Revenue	\$	520,600	\$	432,600	\$	(88,000)	(16.90)%	
Total Revenues	\$	5,837,850	\$	5,797,400	\$	(40,450)	(0.69)%	
Transfers In								
TPEG	\$	270,675	\$	274,050	\$	3,375	1.25 %	
Auxiliary Funds	\$	32,366			\$	(32,366)	(100.00)%	
Other	\$	-			\$	-	- %	
Total Transfers In	\$	303,041	\$	274,050	\$	(28,991)	(9.57)%	
Budgeted Fund Balances	\$	91,000	\$	691,000	\$	600,000	659.34 %	1
Total Budgeted Funds	\$	6,231,891	\$	6,762,450	\$	530,559	8.51 %	

# Lamar State College-Orange

## Table B 1 Designated Funds Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Budgeted Fund Balances	\$ 600,000	Fund Balance Reduction to transfer to Student Center for repairs to the facade of the Student Center.

# Lamar State College-Orange

**Table B 2  
Designated Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	737,015	\$	792,931	\$	55,916	7.59 %	
Research / Organized Research	\$	-	\$	-	\$	-	- %	
Public Service	\$	353,043	\$	365,716	\$	12,673	3.59 %	
Academic Support	\$	866,834	\$	200,951	\$	(665,883)	(76.82)%	1
Student Support	\$	397,820	\$	237,850	\$	(159,970)	(40.21)%	
Institutional Support	\$	1,387,333	\$	1,286,494	\$	(100,839)	(7.27)%	
Plant Support	\$	163,100	\$	52,750	\$	(110,350)	(67.66)%	
Scholarships & Fellowships	\$	1,496,675	\$	1,795,050	\$	298,375	19.94 %	2
<b>Total Expenditures</b>	<b>\$</b>	<b>5,401,820</b>	<b>\$</b>	<b>4,731,742</b>	<b>\$</b>	<b>(670,078)</b>	<b>(12.40)%</b>	
<b>Transfers Out</b>								
System Assessment	\$	248,108	\$	263,075	\$	14,967	6.03 %	
Debt Service	\$	341,963	\$	341,963	\$	-	- %	
E&G	\$	-	\$	-	\$	-	- %	
Auxiliary	\$	-	\$	663,827	\$	663,827	100.00 %	3
Other	\$	240,000	\$	761,843	\$	521,843	217.43 %	4
<b>Total Transfers Out</b>	<b>\$</b>	<b>830,071</b>	<b>\$</b>	<b>2,030,708</b>	<b>\$</b>	<b>1,200,637</b>	<b>144.64 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>6,231,891</b>	<b>\$</b>	<b>6,762,450</b>	<b>\$</b>	<b>530,559</b>	<b>8.51 %</b>	

# Lamar State College-Orange

**Table B 2  
Designated Funds  
Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ (665,883)	Designated Academic Support decreased due to most of IT's operating budget being moved to E&G and software budget being moved to E&G.
2	Scholarships & Fellowships	\$ 298,375	Designated Scholarships & Fellowships increased due to our Book Bundle expense being increased to reflect more accurate charges for the program.
3	Auxiliary	\$ 663,827	Designated Transfer To Auxiliary increased for the repairs to the Student Center facade being partially funded by Designated Tuition fund balance.
4	Other	\$ 521,843	Designated Transfer Out Other increased due to an increase in the budget for Shared Services.

# Lamar State College-Orange

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
<b>Fees</b>							
Athletic Fee	\$	-		\$	-	- %	
Medical Service Fee	\$	-		\$	-	- %	
Student Service Fee	\$	158,600	\$	158,600	\$	- %	
Recreational Sport Fee	\$	-		\$	-	- %	
Student Center Fee	\$	63,290	\$	63,290	\$	- %	
Student Bus Fee	\$	-		\$	-	- %	
ID Card Fee	\$	1,750	\$	1,250	\$	(28.57)%	
Other	\$	-		\$	-	- %	
<b>Total Fees</b>	<b>\$</b>	<b>223,640</b>	<b>\$</b>	<b>223,140</b>	<b>\$</b>	<b>(500)</b>	<b>(0.22)%</b>
<b>Sales and Services</b>							
Housing	\$	-		\$	-	- %	
Dining	\$	86,000	\$	71,000	\$	(17.44)%	
Parking	\$	-		\$	-	- %	
Athletics	\$	-		\$	-	- %	
Bookstore	\$	80,000	\$	80,280	\$	0.35 %	
Other	\$	8,500	\$	10,000	\$	17.65 %	
<b>Total Sales and Services</b>	<b>\$</b>	<b>174,500</b>	<b>\$</b>	<b>161,280</b>	<b>\$</b>	<b>(13,220)</b>	<b>(7.58)%</b>
Investment Income	\$	-		\$	-	- %	
Other Income	\$	-		\$	-	- %	
<b>Total Revenues</b>	<b>\$</b>	<b>398,140</b>	<b>\$</b>	<b>384,420</b>	<b>\$</b>	<b>(13,720)</b>	<b>(3.45)%</b>
<b>Transfers In</b>							
Designated Tuition	\$	-	\$	663,827	\$	663,827	100.00 % 1
Other	\$	-		\$	-	- %	
<b>Total Transfers In</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>663,827</b>	<b>\$</b>	<b>663,827</b>	<b>100.00 %</b>
Budgeted Fund Balances	\$	-	\$	3,400,000	\$	3,400,000	100.00 % 2
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>398,140</b>	<b>\$</b>	<b>4,448,247</b>	<b>\$</b>	<b>4,050,107</b>	<b>1017.26 %</b>

# Lamar State College-Orange

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Designated Tuition	\$ 663,827	Auxiliary Transfer In from Designated Tuition increased due to Designated Tuition fund balance being transferred to Student Center for repairs to the Student Center facade.
2	Budgeted Fund Balances	\$ 3,400,000	Auxiliary Budgeted Fund Balance increased due to \$3.4M being pulled from Student Service Fee and Student Center Fee fund balances for the facade repair of the Student Center.

# Lamar State College-Orange

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures**

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Athletic Fee	\$	-		\$	-	- %		
Medical Service Fee	\$	-		\$	-	- %		
Student Service Fee	\$	158,600	\$	158,600	-	- %		
Recreational Sport Fee	\$	-		\$	-	- %		
Student Center Fee	\$	46,100	\$	4,052,425	\$	4,006,325	8690.51 %	1
Student Bus Fee	\$	-		\$	-	- %		
ID Card Fee	\$	1,250	\$	1,250	-	- %		
<b>Total Fee Based Expenditures</b>	<b>\$</b>	<b>205,950</b>	<b>\$</b>	<b>4,212,275</b>	<b>\$</b>	<b>4,006,325</b>	<b>1945.29 %</b>	
Housing	\$	-		\$	-	- %		
Dining	\$	152,324	\$	161,632	\$	9,308	6.11 %	
Parking	\$	-		\$	-	- %		
Athletics	\$	-		\$	-	- %		
Bookstore	\$	-		\$	-	- %		
Other	\$	7,500	\$	74,340	\$	66,840	891.20 %	
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$</b>	<b>159,824</b>	<b>\$</b>	<b>235,972</b>	<b>\$</b>	<b>76,148</b>	<b>47.64 %</b>	
<b>Transfers Out</b>								
<b>Debt Service</b>								
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)%		
<b>Total Transfers Out</b>	<b>\$</b>	<b>32,366</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(32,366)</b>	<b>(100.00)%</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>398,140</b>	<b>\$</b>	<b>4,448,247</b>	<b>\$</b>	<b>4,050,107</b>	<b>1017.26 %</b>	

# Lamar State College-Orange

## Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Center Fee	\$ 4,006,325	Increase due to Student Center Facade repairs being budgeted from Student Center, Student Service, and Designated Tuition fund balances.

# Lamar State College-Orange

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

	FY 2025		FY 2026		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)	\$	3,492,099	\$	3,633,837	\$	141,738	4.06 %
Forecasted Revenue:							
SSF Revenue	\$	158,600	\$	158,600	\$	-	-%
Revenue Earned from Activities	\$	-	\$	-	\$	-	-%
Interest Revenue	\$	-	\$	-	\$	-	-%
Transfer In	\$	-	\$	-	\$	-	-%
Total Forecasted Revenue:	\$	158,600	\$	158,600	\$	-	-%
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals					\$	-	-%
2. Recreational Activities	\$	25,000	\$	39,100	\$	14,100	56.40 %
3. Health and Hospital Services					\$	-	-%
4. Medical Services					\$	-	-%
5. Intramural and Intercollegiate Athletics					\$	-	-%
6. Artists and Lecture Series	\$	3,000	\$	4,000	\$	1,000	33.33 %
7. Cultural Entertainment Series					\$	-	-%
8. Debating and Oratorical Activities	\$	4,500	\$	4,000	\$	(500)	(11.11)%
9. Student Publications					\$	-	-%
10. Student Government	\$	27,000	\$	30,000	\$	3,000	11.11 %
11. Student Fee Advisory Committee					\$	-	-%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513					\$	-	-%
13. Other (See Detail Below)	\$	99,100	\$	3,181,500	\$	3,082,400	3110.39 %
Total Budgeted Expenditures	\$	158,600	\$	3,258,600	\$	3,100,000	1954.60 %
Estimated Student Services Fee Fund Balance at End of Year	\$	3,492,099	\$	533,837	\$	(2,958,262)	(84.71)%
Student Services Advisory Committee Meeting:		05/08/2024		04/25/2025			
Detail of Other:							
Student Assistants Counseling/Student Activities	\$	7,000	\$	8,000	\$	1,000	14.29 %
Special Populations	\$	15,400	\$	15,400	\$	-	-%
Student Organizations	\$	76,200	\$	57,600	\$	(18,600)	(24.41)%
Bad Debt Expense for Student Service Fee	\$	500	\$	500	\$	-	-%
Transfer Out- To Student Center Fee (Facade)	\$	-	\$	3,100,000	\$	3,100,000	100.00 %
Total Other	\$	99,100	\$	3,181,500	\$	3,082,400	3110.39 %

# 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 Out- To Student Center Fee (Facade)	\$ 3,100,000	Transfer of Student Service Fee fund balance to Student Center for the repairs of the facade of the Student Center.

# Lamar State College-Orange

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2026

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 32,895,774	\$ -	\$ -	\$ 32,895,774	\$ (27,398,040)	\$ (5,497,734)	\$ (32,895,774)	\$ (5,497,734)
Designated	\$ 5,797,400	\$ 274,050	\$ 691,000	\$ 6,762,450	\$ (4,731,742)	\$ (2,030,708)	\$ (6,762,450)	\$ (1,756,658)
Auxiliary Enterprises	\$ 384,420	\$ 663,827	\$ 3,400,000	\$ 4,448,247	\$ (4,448,247)	\$ -	\$ (4,448,247)	\$ 663,827
<b>Total</b>	<b>\$ 39,077,594</b>	<b>\$ 937,877</b>	<b>\$ 4,091,000</b>	<b>\$ 44,106,471</b>	<b>\$ (36,578,029)</b>	<b>\$ (7,528,442)</b>	<b>\$ (44,106,471)</b>	<b>\$ (6,590,565)</b>



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

July 7, 2025

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

The Honorable Regents,

The following pages present the recommended annual budget of Lamar State College Port Arthur for the fiscal year beginning September 1, 2025.

As FY 2025 comes to a close, LSCPA has seen remarkable growth in student enrollment. A year-over-year comparison of fall-to-spring credit enrollment reveals a 26% increase in headcount and a 20% rise in contact hours. This growth is largely driven by the dual credit initiative supported by HB8 from the 88<sup>th</sup> Legislature, which has expanded access to the FAST Program for qualifying students in our region. LSCPA also strengthened its collaboration with independent school districts between 2024 to 2025, resulting in a notable uptick in semester credit hours. In the face of economic pressures on both families and secondary schools, the college community has continued to open pathways to higher education. With this momentum, LSCPA looks ahead to FY 2026 with a strong sense of optimism and purpose.

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 are primarily state appropriations for bill pattern revenue and employee benefits, increased by 47% from FY 2025 to FY 2026, rising from \$27,215,971 to \$40,011,548. This increase is largely attributed to the higher contact hour funding rate approved by the Texas Legislature, which enabled LSCPA to reallocate qualifying designated expenditures to E&G funds and to fund new programs. LSCPA extends its sincere gratitude to the vigorous efforts of the Texas State University System and the support of the 89<sup>th</sup> Legislature.

LSCPA has funded a three percent merit pool for faculty and staff salary increases. In addition, LSCPA evaluated faculty and staff salaries for equity with an emphasis on faculty salaries. LSCPA seeks to ensure faculty salaries remain competitive to attract and retain qualified faculty to educate our students.

The HEF allocation for FY 2026 is \$6,949,525. This substantial increase reflects the Texas Legislatures' decennial review and reallocation process, which takes place every ten years. Of the total HEF allocation, \$3,018,950 is budgeted to address deferred maintenance needs, including roof repairs and HVAC system upgrades. The remaining \$3,930,575 is reserved for future maintenance and emergency expenditures related to the ongoing challenges of maintaining an aging campus.

### **Designated Funds**

Total budgeted revenues from designated funds are projected to increase by 1% in FY 2026. This modest growth is primarily driven by continued growth within the Department of Workforce Development and Continuing Education, which has contributed to increased other designated revenue.

Additionally, a \$920,724 increase is budgeted in the fund balance transfer account for FY 2026. This adjustment accounts for the planned acquisition of Seahawk Landing and the associated operational costs. The total fund balance transfer for FY 2026 is projected at \$1,001,232.

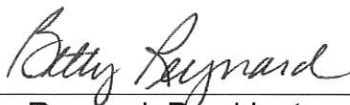
### **Auxiliary Funds**

Auxiliary revenues remain consistent from FY 2025 to FY 2026. An increase of \$1,000,000 in other transfers-in is budgeted to address the auxiliary fund deficit. This transfer is primarily supported by institutional service fee revenue, with any remaining balance funded through designated tuition.

### **Current Fiscal Condition**

Despite ongoing economic challenges driven by inflationary pressures, the College's fiscal condition has continued in a positive direction. The FY 2026 budget is balanced and fully addresses the operational and strategic needs of the campus.

Sincerely,



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Betty Reynard, President



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Leanna Odom, Vice President for  
Finance and Operations/Chief  
Financial Officer

# Lamar State College-Port Arthur

## Budget Summary

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$	5,443,550	\$	5,274,150	\$	(169,400) (3.11)%
State Appropriations	\$	25,261,971	\$	38,098,548	\$	12,836,577 50.81 %
Sales and Services	\$	263,000	\$	440,356	\$	177,356 67.44 %
Other	\$	1,841,925	\$	2,059,200	\$	217,275 11.80 %
Operating Revenues	\$	32,810,446	\$	45,872,254	\$	13,061,808 39.81 %
Transfers In	\$	2,815,766	\$	2,403,734	\$	(412,032) (14.63)%
Budgeted Use of Fund Balance	\$	83,608	\$	1,007,796	\$	924,188 1105.38 %
<b>Total Revenues</b>	\$	35,709,820	\$	49,283,784	\$	13,573,964 38.01 %
<b>Expenditures</b>						
Instruction Support	\$	9,423,648	\$	10,825,551	\$	1,401,903 14.88 %
Research / Organized Research	\$	-	\$	-	\$	- %
Public Service	\$	189,382	\$	185,782	\$	(3,600) (1.90)%
Academic Support	\$	5,187,334	\$	6,093,669	\$	906,335 17.47 %
Student Support	\$	1,577,803	\$	1,765,280	\$	187,477 11.88 %
Institutional Support	\$	6,683,003	\$	8,120,318	\$	1,437,315 21.51 %
Plant Support	\$	3,607,440	\$	7,704,522	\$	4,097,082 113.57 %
Scholarships & Fellowships	\$	519,759	\$	513,078	\$	(6,681) (1.29)%
Auxiliary Enterprises	\$	1,544,223	\$	2,717,874	\$	1,173,651 76.00 %
Operating Expenditures	\$	28,732,592	\$	37,926,074	\$	9,193,482 32.00 %
Transfers Out	\$	6,977,228	\$	11,357,710	\$	4,380,482 62.78 %
<b>Total Expenditures</b>	\$	35,709,820	\$	49,283,784	\$	13,573,964 38.01 %

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	13,738,559	\$	15,727,296	\$	1,988,737 14.48 %
Payroll Related Costs	\$	4,812,134	\$	4,502,392	\$	(309,742) (6.44)%
Travel	\$	436,703	\$	655,438	\$	218,735 50.09 %
Operations & Maintenance	\$	1,227,500	\$	2,878,814	\$	1,651,314 134.53 %
Utilities	\$	781,000	\$	797,000	\$	16,000 2.05 %
Capital	\$	1,280,193	\$	3,052,050	\$	1,771,857 138.41 %
Other	\$	6,456,503	\$	10,313,084	\$	3,856,581 59.73 %
<b>Total Operating Expenditures</b>	\$	28,732,592	\$	37,926,074	\$	9,193,482 32.00 %

# Lamar State College-Port Arthur

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Total Statutory Tuition and Fees	\$	1,780,000	\$	1,728,000	\$	(52,000)	(2.92)%	
State Appropriation								
Bill Pattern General Revenue	\$	19,403,129	\$	27,507,990	\$	8,104,861	41.77 %	1
Benefits	\$	3,561,472	\$	3,626,640	\$	65,168	1.83 %	
Higher Education Fund	\$	2,283,992	\$	6,949,525	\$	4,665,533	204.27 %	2
Hazlewood Reimbursement					\$	-	- %	
Other	\$	13,378	\$	14,393	\$	1,015	7.59 %	
Total State Appropriations	\$	25,261,971	\$	38,098,548	\$	12,836,577	50.81 %	
Other Revenue	\$	174,000	\$	185,000	\$	11,000	6.32 %	
Total Revenues	\$	27,215,971	\$	40,011,548	\$	12,795,577	47.01 %	
Transfers In								
Designated Tuition			\$	-	\$	-	- %	
Technology Service Fee			\$	-	\$	-	- %	
Other	\$	1,400,643	\$	-	\$	(1,400,643)	(100.00)%	3
Total Transfers In	\$	1,400,643	\$	-	\$	(1,400,643)	(100.00)%	
Budgeted Fund Balances					\$	-	- %	
Total Budgeted Funds	\$	28,616,614	\$	40,011,548	\$	11,394,934	39.82 %	

# Lamar State College-Port Arthur

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	\$ 8,104,861	The increase in appropriated funds for FY 2026 is primarily due to a rise in the contact hour funding rate to \$9.16, as well as an increase in the bond debt service from \$4,004,500 in FY 2025 to \$4,420,280 in FY 2026.
2	Higher Education Fund	\$ 4,665,533	The increase in Higher Education Funds reflects the Texas Legislature's scheduled review and reallocation process, which occurs every 10 years.
3	Other	\$ (1,400,643)	Due to the increase in appropriated funds received, a transfer into E&G was not necessary for FY 2026.

# Lamar State College-Port Arthur

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	8,273,177	\$	10,356,517	\$	2,083,340	25.18 %	1
Research / Organized Research					\$	-	- %	
Public Service	\$	189,382	\$	185,782	\$	(3,600)	(1.90)%	
Academic Support	\$	4,913,728	\$	5,838,234	\$	924,506	18.81 %	2
Student Service Support	\$	1,415,315	\$	1,554,694	\$	139,379	9.85 %	
Institutional Support	\$	5,076,773	\$	6,363,648	\$	1,286,875	25.35 %	3
Plant Support	\$	3,472,440	\$	7,102,617	\$	3,630,177	104.54 %	4
Scholarships & Fellowships					\$	-	- %	
<b>Total Expenditures</b>	<b>\$</b>	<b>23,340,815</b>	<b>\$</b>	<b>31,401,492</b>	<b>\$</b>	<b>8,060,677</b>	<b>34.53 %</b>	
<b>Transfers Out</b>								
TPEG	\$	267,000	\$	259,200	\$	(7,800)	(2.92)%	
CCAP Debt Service	\$	4,005,000	\$	4,420,281	\$	415,281	10.37 %	5
HEF - Debt Service					\$	-	- %	
HEF - Plant	\$	1,003,799	\$	3,930,575	\$	2,926,776	291.57 %	6
Other					\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>5,275,799</b>	<b>\$</b>	<b>8,610,056</b>	<b>\$</b>	<b>3,334,257</b>	<b>63.20 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>28,616,614</b>	<b>\$</b>	<b>40,011,548</b>	<b>\$</b>	<b>11,394,934</b>	<b>39.82 %</b>	

# Lamar State College-Port Arthur

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Instruction Support	\$ 2,083,340	The increase in E&G Instruction Support is attributed to the reallocation of qualifying expenditures, made possible by the increased contact hour funding rate for FY 2026.
2	Academic Support	\$ 924,506	The increase in E&G Academic Support is mainly attributed to the Ellucian SaaS project and other IT-related expenses.
3	Institutional Support	\$ 1,286,875	The increase in E&G Institutional Support is due to contingency allocations for IT needs associated with new labs or classroom equipment, salary-related contingencies, and a reserve for potential new programs.
4	Plant Support	\$ 3,630,177	The increase in E&G Plant Support is associated with rising operating costs, as well as the reallocation of expenditures from Designated to E&G funds.
5	CCAP Debt Service	\$ 415,281	The increase in CCAP Debt Service is attributed to the financing of the Allied Health and Sciences Building construction project.
6	HEF - Plant	\$ 2,926,776	The increase in E&G HEF Plant is attributed to deferred maintenance needs, including roof repairs, HVAC system upgrades, elevator improvements, other facility maintenance projects, and the estimated debt service on the Madison Monroe Renovation Building project.

# Lamar State College-Port Arthur

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$	2,100,000	\$	1,978,000	\$	(122,000)	(5.81)%
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	\$	65,150	\$	69,650	\$	4,500	6.91 %
Total Tuition and Fees	\$	3,443,150	\$	3,325,650	\$	(117,500)	(3.41)%
Investment Income	\$	350,000	\$	350,000	\$	-	- %
Other Revenue	\$	1,317,925	\$	1,524,200	\$	206,275	15.65 % 1
Total Revenues	\$	5,111,075	\$	5,199,850	\$	88,775	1.74 %
Transfers In							
TPEG	\$	240,300	\$	233,280	\$	(7,020)	(2.92)%
Auxiliary Funds					\$	-	- %
Other					\$	-	- %
Total Transfers In	\$	240,300	\$	233,280	\$	(7,020)	(2.92)%
Budgeted Fund Balances	\$	80,508	\$	1,001,232	\$	920,724	1143.64 % 2
Total Budgeted Funds	\$	5,431,883	\$	6,434,362	\$	1,002,479	18.46 %

# Lamar State College-Port Arthur

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Other Revenue	\$ 206,275	The increase in Designated Other Revenue is primarily attributed to the continued growth of our Department of Workforce Development and Continuing Education.
2	Budgeted Fund Balances	\$ 920,724	The increase in Designated Budgeted Fund Balances reflects the planned acquisition of Seahawk Landing and the related operational expenses.

# Lamar State College-Port Arthur

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

	FY 2025		FY 2026		Variance		Note	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT		
Instruction Support	\$	1,150,471	\$	469,034	\$	(681,437)	(59.23)%	1
Research / Organized Research					\$	-	- %	
Public Service					\$	-	- %	
Academic Support	\$	273,606	\$	255,435	\$	(18,171)	(6.64)%	
Student Support	\$	162,488	\$	210,586	\$	48,098	29.60 %	
Institutional Support	\$	1,606,230	\$	1,756,670	\$	150,440	9.37 %	
Plant Support	\$	135,000	\$	601,905	\$	466,905	345.86 %	2
Scholarships & Fellowships	\$	519,759	\$	513,078	\$	(6,681)	(1.29)%	
<b>Total Expenditures</b>	<b>\$</b>	<b>3,847,554</b>	<b>\$</b>	<b>3,806,708</b>	<b>\$</b>	<b>(40,846)</b>	<b>(1.06)%</b>	
<b>Transfers Out</b>								
System Assessment	\$	272,206	\$	323,000	\$	50,794	18.66 %	
Debt Service	\$	134,200	\$	134,200	\$	-	- %	
E&G					\$	-	- %	
Auxiliary	\$	1,177,923	\$	2,170,454	\$	992,531	84.26 %	3
Other					\$	-	- %	
<b>Total Transfers Out</b>	<b>\$</b>	<b>1,584,329</b>	<b>\$</b>	<b>2,627,654</b>	<b>\$</b>	<b>1,043,325</b>	<b>65.85 %</b>	
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>5,431,883</b>	<b>\$</b>	<b>6,434,362</b>	<b>\$</b>	<b>1,002,479</b>	<b>18.46 %</b>	

# Lamar State College-Port Arthur

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ (681,437)	The decrease in Designated Instruction Support is attributed to the reallocation of qualifying expenditures to E&G funds, made possible by the increased contact hour funding rate for FY 2026.
2	Plant Support	\$ 466,905	The increase in Designated Plant Support is attributed to repairs of HVAC and building automation systems, along with boiler replacements in Auxiliary buildings on campus.
3	Auxiliary	\$ 992,531	The increase in Auxiliary Transfers Out is primarily attributed to rising expenses for the Seahawk Cafe, the Athletic Department, and costs associated with the planned acquisition of Seahawk Landing.

# Lamar State College-Port Arthur

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
<b>Fees</b>							
Athletic Fee				\$	-	- %	
Medical Service Fee				\$	-	- %	
Student Service Fee	\$	155,000	\$	155,000	\$	-	- %
Recreational Sport Fee				\$	-	- %	
Student Center Fee	\$	65,000	\$	65,000	\$	-	- %
Student Bus Fee				\$	-	- %	
ID Card Fee				\$	-	- %	
Other	\$	400	\$	500	\$	100	25.00 %
<b>Total Fees</b>	<b>\$</b>	<b>220,400</b>	<b>\$</b>	<b>220,500</b>	<b>\$</b>	<b>100</b>	<b>0.05 %</b>
<b>Sales and Services</b>							
Housing			\$	140,856	\$	140,856	100.00 %
Dining	\$	140,000	\$	170,000	\$	30,000	21.43 %
Parking	\$	25,000	\$	25,000	\$	-	- %
Athletics	\$	28,000	\$	24,500	\$	(3,500)	(12.50)%
Bookstore	\$	70,000	\$	80,000	\$	10,000	14.29 %
Other				\$	-	- %	
<b>Total Sales and Services</b>	<b>\$</b>	<b>263,000</b>	<b>\$</b>	<b>440,356</b>	<b>\$</b>	<b>177,356</b>	<b>67.44 %</b>
Investment Income				\$	-	- %	
Other Income				\$	-	- %	
<b>Total Revenues</b>	<b>\$</b>	<b>483,400</b>	<b>\$</b>	<b>660,856</b>	<b>\$</b>	<b>177,456</b>	<b>36.71 %</b>
<b>Transfers In</b>							
Designated Tuition	\$	174,823	\$	170,454	\$	(4,369)	(2.50)%
Other	\$	1,000,000	\$	2,000,000	\$	1,000,000	100.00 %
<b>Total Transfers In</b>	<b>\$</b>	<b>1,174,823</b>	<b>\$</b>	<b>2,170,454</b>	<b>\$</b>	<b>995,631</b>	<b>84.75 %</b>
Budgeted Fund Balances	\$	3,100	\$	6,564	\$	3,464	111.74 %
<b>Total Budgeted Funds</b>	<b>\$</b>	<b>1,661,323</b>	<b>\$</b>	<b>2,837,874</b>	<b>\$</b>	<b>1,176,551</b>	<b>70.82 %</b>

1

# Lamar State College-Port Arthur

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

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	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 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	822,418	\$	845,359	\$	22,941	2.79 %
Medical Service Fee					\$	-	- %
Student Service Fee	\$	155,000	\$	155,000	\$	-	- %
Recreational Sport Fee	\$	116,859	\$	112,638	\$	(4,221)	(3.61)%
Student Center Fee	\$	25,000	\$	25,000	\$	-	- %
Student Bus Fee					\$	-	- %
ID Card Fee	\$	14,800	\$	32,615	\$	17,815	120.37 %
<b>Total Fee Based Expenditures</b>	<b>\$</b>	<b>1,134,077</b>	<b>\$</b>	<b>1,170,612</b>	<b>\$</b>	<b>36,535</b>	<b>3.22 %</b>
Housing			\$	1,029,602	\$	1,029,602	100.00 % 1
Dining	\$	382,856	\$	453,746	\$	70,890	18.52 %
Parking	\$	17,900	\$	26,900	\$	9,000	50.28 %
Athletics					\$	-	- %
Bookstore					\$	-	- %
Other	\$	9,390	\$	37,014	\$	27,624	294.19 %
<b>Total Sales &amp; Services Based Expenditures</b>	<b>\$</b>	<b>410,146</b>	<b>\$</b>	<b>1,547,262</b>	<b>\$</b>	<b>1,137,116</b>	<b>277.25 %</b>
<b>Transfers Out</b>							
<b>Debt Service</b>							
Medical Service					\$	-	- %
Athletics					\$	-	- %
Student Center					\$	-	- %
Student Service					\$	-	- %
Housing					\$	-	- %
Dining					\$	-	- %
Parking and Public Safety					\$	-	- %
Recreational Sports					\$	-	- %
Other					\$	-	- %
Real Estate Rental					\$	-	- %
Vending					\$	-	- %
Designated Funds					\$	-	- %
Other	\$	117,100	\$	120,000	\$	2,900	2.48 %
<b>Total Transfers Out</b>	<b>\$</b>	<b>117,100</b>	<b>\$</b>	<b>120,000</b>	<b>\$</b>	<b>2,900</b>	<b>2.48 %</b>
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>1,661,323</b>	<b>\$</b>	<b>2,837,874</b>	<b>\$</b>	<b>1,176,551</b>	<b>70.82 %</b>

# Lamar State College-Port Arthur

## Table C 2 Auxiliary Funds Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 1,029,602	The increase in Auxiliary Sales and Services Based Expenditures reflects the planned acquisition of Seahawk Landing and the related operational expenses.

# Lamar State College-Port Arthur

**Table D**  
**Intercollegiate Athletics**  
**Estimated Revenue and Budgeted Expenditures**  
**Fiscal Year 2026**

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
<b>Revenues</b>										
Sales and Service										
Gate Receipts/Parking										
Game Guarantees										
Concessions										
Other										
Advertising										
Licensing Fees										
Camps										
NCAA Revenue Sharing										
Stadium Operations										
Other		\$ 85,600						\$ 118,400		
<b>Total Sales and Services</b>	\$ -	\$ 85,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,400	\$ -	\$ -
Designated Tuition										
Athletic Fee										
<b>Total Tuition and Fees</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Budgeted Fund Balances</b>										
<b>Total Budgeted Funds</b>	\$ -	\$ 85,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,400	\$ -	\$ -
<b>Expenditures</b>										
Salaries		\$ 89,918			\$ 89,025			\$ 84,267		
Benefits		\$ 22,760			\$ 23,473			\$ 25,674		
Travel		\$ 33,037			\$ 14,000			\$ 35,000		
Scholarships		\$ 85,600						\$ 118,400		
Other Maintenance & Operating		\$ 104,855			\$ 50,300			\$ 45,550		
Capital										
<b>Total Budgeted Expenditures</b>	\$ -	\$ 336,170	\$ -	\$ -	\$ 176,798	\$ -	\$ -	\$ 308,891	\$ -	\$ -
<b>Summary by Category</b>										
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
<b>Revenues</b>										
Sales and Service										
Gate Receipts/Parking	\$ -	\$ -			\$ -					
Game Guarantees	\$ -	\$ -			\$ -					
Concessions	\$ -	\$ -			\$ -					
Other										
Advertising	\$ -	\$ -			\$ -					
Licensing Fees	\$ -	\$ -			\$ -					
Camps	\$ -	\$ -			\$ -					
NCAA Revenue Sharing	\$ -	\$ -			\$ -					
Stadium Operations	\$ -	\$ -			\$ -					
Other	\$ 85,600	\$ 118,400		\$ 6,000	\$ 210,000					
<b>Total Sales and Services</b>	\$ 85,600	\$ 118,400	\$ -	\$ 6,000	\$ 210,000					
Designated Tuition	\$ -	\$ -			\$ -					
Athletic Fee	\$ -	\$ -			\$ -					
<b>Total Tuition and Fees</b>	\$ -	\$ -	\$ -	\$ -	\$ -					
<b>Budgeted Fund Balances</b>	\$ -	\$ -		\$ 611,859	\$ 611,859					
<b>Total Budgeted Funds</b>	\$ 85,600	\$ 118,400	\$ -	\$ 617,859	\$ 821,859					
<b>Expenditures</b>										
Salaries	\$ 178,943	\$ 84,267			\$ 263,210					
Fringe Benefits	\$ 46,233	\$ 25,674			\$ 71,907					
Travel	\$ 47,037	\$ 35,000			\$ 82,037					
Scholarships	\$ 85,600	\$ 118,400			\$ 204,000					
O&M	\$ 155,155	\$ 45,550			\$ 200,705					
Capital	\$ -	\$ -			\$ -					
Debt Service					\$ -					
Other					\$ -					
<b>Total Budgeted Expenditures</b>	\$ 512,968	\$ 308,891	\$ -	\$ -	\$ 821,859					

# Lamar State College-Port Arthur

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

	FY 2025		FY 2026		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	\$ 160,000		\$ 160,000		\$ -	- %	
Revenue Earned from Activities					\$ -	- %	
Interest Revenue					\$ -	- %	
Transfer In					\$ -	- %	
Total Forecasted Revenue:	<u>\$ 160,000</u>		<u>\$ 160,000</u>		<u>\$ -</u>	<u>- %</u>	
Budgeted Student Service Fee Expenditures:							
1. Textbook Rentals					\$ -	- %	
2. Recreational Activities	\$ 20,000		\$ 20,000		\$ -	- %	
3. Health and Hospital Services					\$ -	- %	
4. Medical Services					\$ -	- %	
5. Intramural and Intercollegiate Athletics					\$ -	- %	
6. Artists and Lecture Series					\$ -	- %	
7. Cultural Entertainment Series	\$ 20,000		\$ 20,000		\$ -	- %	
8. Debating and Oratorical Activities					\$ -	- %	
9. Student Publications					\$ -	- %	
10. Student Government	\$ 39,000		\$ 39,000		\$ -	- %	
11. Student Fee Advisory Committee					\$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513					\$ -	- %	
13. Other (See Detail Below)	\$ 81,000		\$ 81,000		\$ -	- %	
Total Budgeted Expenditures	<u>\$ 160,000</u>		<u>\$ 160,000</u>		<u>\$ -</u>	<u>- %</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 140,000</u>		<u>\$ 140,000</u>		<u>\$ -</u>	<u>- %</u>	
Student Services Advisory Committee Meeting:	04/29/2024		04/29/2025				
Detail of Other:							
Exemptions	\$ 5,000		\$ 5,000		\$ -	- %	
Student ambassadors - stipends, training and uniforms	\$ 30,000		\$ 30,000		\$ -	- %	
Scholarships	\$ 25,000		\$ 20,000		\$ (5,000)	(20.00)%	
Student travel	\$ 11,000				\$ (11,000)	(100.00)%	
Student center furniture and equipment	\$ 10,000		\$ 15,000		\$ 5,000	50.00 %	
Student-related operations	\$ -		\$ 7,000		\$ 7,000	100.00 %	
Student-support salaries	\$ -		\$ 4,000		\$ 4,000	100.00 %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Provide Description	\$ -				\$ -	- %	
Total Other	<u>\$ 81,000</u>		<u>\$ 81,000</u>		<u>\$ -</u>	<u>- %</u>	

# Lamar State College-Port Arthur

## Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves For Fiscal Year Ending 2026

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 40,011,548	\$ -	\$ -	\$ 40,011,548	\$ (31,401,492)	\$ (8,610,056)	\$ (40,011,548)	\$ (8,610,056)
Designated	\$ 5,199,850	\$ 233,280	\$ 1,001,232	\$ 6,434,362	\$ (3,806,708)	\$ (2,627,654)	\$ (6,434,362)	\$ (2,394,374)
Auxiliary Enterprises	\$ 660,856	\$ 2,170,454	\$ 6,564	\$ 2,837,874	\$ (2,717,874)	\$ (120,000)	\$ (2,837,874)	\$ 2,050,454
<b>Total</b>	<b>\$ 45,872,254</b>	<b>\$ 2,403,734</b>	<b>\$ 1,007,796</b>	<b>\$ 49,283,784</b>	<b>\$ (37,926,074)</b>	<b>\$ (11,357,710)</b>	<b>\$ (49,283,784)</b>	<b>\$ (8,953,976)</b>



July 15, 2025

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 2026 Operating Budget for your consideration. Fiscal Year 2026 total budgeted expenditures and transfer are \$16.4 million, up ~\$0.7 million (4.2%).

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 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
<b>Revenues</b>						
Tuition and Fees	\$	-	\$	-	-	-%
State Appropriations	\$	2,765,379	\$	2,786,161	\$	20,782 0.75 %
Sales and Services	\$	-	\$	-	-	-%
Other	\$	361,000	\$	368,563	\$	7,563 2.10 %
<b>Operating Revenues</b>	\$	3,126,379	\$	3,154,724	\$	28,345 0.91 %
Transfers In	\$	12,648,878	\$	13,276,506	\$	627,628 4.96 %
Budgeted Use of Fund Balance	\$	-	\$	-	-	-%
<b>Total Revenues</b>	\$	15,775,257	\$	16,431,230	\$	655,973 4.16 %
<b>Expenditures</b>						
Instruction Support	\$	-	\$	-	-	-%
Research / Organized Research	\$	-	\$	-	-	-%
Public Service	\$	-	\$	-	-	-%
Academic Support	\$	-	\$	-	-	-%
Student Support	\$	-	\$	-	-	-%
Institutional Support	\$	14,467,657	\$	15,123,630	\$	655,973 4.53 %
Plant Support	\$	-	\$	-	-	-%
Scholarships & Fellowships	\$	-	\$	-	-	-%
Auxiliary Enterprises	\$	-	\$	-	-	-%
<b>Operating Expenditures</b>	\$	14,467,657	\$	15,123,630	\$	655,973 4.53 %
Transfers Out	\$	1,307,600	\$	1,307,600	-	-%
<b>Total Expenditures</b>	\$	15,775,257	\$	16,431,230	\$	655,973 4.16 %

## Operating Expenditures by Natural Classification

	FY 2025		FY 2026		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$	9,653,909	\$	9,996,244	\$	342,335 3.55 %
Payroll Related Costs	\$	1,784,857	\$	1,841,564	\$	56,707 3.18 %
Travel	\$	222,643	\$	207,010	\$	(15,633) (7.02)%
Operations & Maintenance	\$	1,641,357	\$	1,753,457	\$	112,100 6.83 %
Utilities	\$	83,580	\$	-	\$	(83,580) (100.00)%
Capital	\$	-	\$	-	-	-%
Other	\$	1,081,311	\$	1,325,355	\$	244,044 22.57 %
<b>Total Operating Expenditures</b>	\$	14,467,657	\$	15,123,630	\$	655,973 4.53 %

# System Administration

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$	-	\$	-	\$	-	- %
State Appropriation							
Bill Pattern General Revenue	\$	2,279,600	\$	2,279,600	\$	-	- %
Benefits	\$	485,779	\$	506,561	\$	20,782	4.28 %
Higher Education Fund	\$	-	\$	-	\$	-	- %
Hazlewood Reimbursement	\$	-	\$	-	\$	-	- %
Other	\$	-	\$	-	\$	-	- %
Total State Appropriations	\$	2,765,379	\$	2,786,161	\$	20,782	0.75 %
Other Revenue	\$	361,000	\$	368,563	\$	7,563	2.10 %
Total Revenues	\$	3,126,379	\$	3,154,724	\$	28,345	0.91 %
Transfers In							
Designated Tuition	\$	-	\$	-	\$	-	- %
Technology Service Fee	\$	-	\$	-	\$	-	- %
Other	\$	12,648,878	\$	13,276,506	\$	627,628	4.96 %
Total Transfers In	\$	12,648,878	\$	13,276,506	\$	627,628	4.96 %
Budgeted Fund Balances	\$	-	\$	-	\$	-	- %
Total Budgeted Funds	\$	15,775,257	\$	16,431,230	\$	655,973	4.16 %

# System Administration

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

	FY 2025		FY 2026		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	-	\$	-	\$	-	- %
Research / Organized Research	\$	-	\$	-	\$	-	- %
Public Service	\$	-	\$	-	\$	-	- %
Academic Support	\$	-	\$	-	\$	-	- %
Student Service Support	\$	-	\$	-	\$	-	- %
Institutional Support	\$	14,467,657	\$	15,123,630	\$	655,973	4.53 % 1
Plant Support	\$	-	\$	-	\$	-	- %
Scholarships & Fellowships	\$	-	\$	-	\$	-	- %
<b>Total Expenditures</b>	<b>\$</b>	<b>14,467,657</b>	<b>\$</b>	<b>15,123,630</b>	<b>\$</b>	<b>655,973</b>	<b>4.53 %</b>
<b>Transfers Out</b>							
TPEG	\$	-	\$	-	\$	-	- %
CCAP Debt Service	\$	980,000	\$	980,000	\$	-	- %
HEF - Debt Service	\$	-	\$	-	\$	-	- %
HEF - Plant	\$	-	\$	-	\$	-	- %
Other	\$	327,600	\$	327,600	\$	-	- %
<b>Total Transfers Out</b>	<b>\$</b>	<b>1,307,600</b>	<b>\$</b>	<b>1,307,600</b>	<b>\$</b>	<b>-</b>	<b>- %</b>
<b>Total Budgeted Expenditures &amp; Transfers Out</b>	<b>\$</b>	<b>15,775,257</b>	<b>\$</b>	<b>16,431,230</b>	<b>\$</b>	<b>655,973</b>	<b>4.16 %</b>

# System Administration

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

<b>NOTE</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
1	Institutional Support	\$ 655,973	Increase in TSUS Admin Operation Costs

# System Administration

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves  
For Fiscal Year Ending 2026

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 3,154,724	\$ 13,276,506	\$ -	\$ 16,431,230	\$ (15,123,630)	\$ (1,307,600)	\$ (16,431,230)	\$ 11,968,906
Designated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auxiliary Enterprises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,154,724</b>	<b>\$ 13,276,506</b>	<b>\$ -</b>	<b>\$ 16,431,230</b>	<b>\$ (15,123,630)</b>	<b>\$ (1,307,600)</b>	<b>\$ (16,431,230)</b>	<b>\$ 11,968,906</b>

## Budget Standards Fiscal Year 2026

Components of the Texas State University System submit Annual Operating Budget summaries, *Budget Summary for the Fiscal Year 2026*. Each component's budget tables provided herein and the consolidated Budget Summary are subject to the following budgetary standards for Fiscal Year 2026:

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 2026, 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.