



OPERATING BUDGET

FISCAL YEAR 2027

Lamar University
Sam Houston State University
Sam Houston State University College of Osteopathic Medicine
Sul Ross State University
Sul Ross State University Rio Grande College
Texas State University
Lamar Institute of Technology
Lamar State College Orange
Lamar State College Port Arthur
Texas State University System Administration



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The Texas State University System

Budget Summary

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Revenues				
Tuition and Fees	\$ 890,769,478	\$ 935,049,600	\$ 44,280,122	4.97 %
State Appropriations	\$ 788,769,722	\$ 780,015,184	\$ (8,754,538)	(1.11)%
Sales and Services	\$ 221,363,912	\$ 248,363,895	\$ 26,999,983	12.20 %
Other	\$ 68,443,766	\$ 82,646,414	\$ 14,202,648	20.75 %
Operating Revenues	\$ 1,969,346,878	\$ 2,046,075,093	\$ 76,728,215	3.90 %
Transfers In	\$ 117,429,527	\$ 136,342,538	\$ 18,913,011	16.11 %
Budgeted Use of Fund Balance	\$ 23,906,193	\$ 37,131,084	\$ 13,224,891	55.32 %
Total Revenues	\$ 2,110,682,598	\$ 2,219,548,715	\$ 108,866,117	5.16 %
Expenditures				
Instruction Support	\$ 541,547,758	\$ 556,572,519	\$ 15,024,761	2.77 %
Research / Organized Research	\$ 134,815,917	\$ 133,118,968	\$ (1,696,949)	(1.26)%
Public Service	\$ 25,331,595	\$ 17,544,608	\$ (7,786,988)	(30.74)%
Hospitals and Clinics	\$ 2,375,388	\$ 2,375,388	\$ —	— %
Academic Support	\$ 185,958,802	\$ 191,549,830	\$ 5,591,028	3.01 %
Student Support	\$ 76,897,107	\$ 78,028,869	\$ 1,131,763	1.47 %
Institutional Support	\$ 216,234,990	\$ 229,210,850	\$ 12,975,860	6.00 %
Plant Support	\$ 119,903,574	\$ 126,911,119	\$ 7,007,544	5.84 %
Scholarships & Fellowships	\$ 143,285,913	\$ 158,004,306	\$ 14,718,393	10.27 %
Auxiliary Enterprises	\$ 290,598,987	\$ 318,176,922	\$ 27,577,935	9.49 %
Operating Expenditures	\$ 1,736,950,031	\$ 1,811,493,379	\$ 74,543,348	4.29 %
Transfers Out	\$ 373,732,566	\$ 408,055,336	\$ 34,322,770	9.18 %
Total Expenditures	\$ 2,110,682,597	\$ 2,219,548,715	\$ 108,866,117	5.16 %

Operating Expenditures by Natural Classification

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Salary & Wages	\$ 800,754,453	\$ 826,791,780	\$ 26,037,327	3.25 %
Payroll Related Costs	\$ 224,229,003	\$ 235,145,308	\$ 10,916,305	4.87 %
Travel	\$ 23,580,701	\$ 27,664,484	\$ 4,083,783	17.32 %
Operations & Maintenance	\$ 523,778,691	\$ 546,440,357	\$ 22,661,665	4.33 %
Utilities	\$ 56,435,550	\$ 61,384,379	\$ 4,948,829	8.77 %
Capital	\$ 54,824,971	\$ 45,433,243	\$ (9,391,728)	(17.13)%
Other	\$ 53,346,663	\$ 68,633,829	\$ 15,287,166	28.66 %
Total Operating Expenditures	\$ 1,736,950,032	\$ 1,811,493,379	\$ 74,543,347	4.29 %

The Texas State University System

Table A1

Educational and General Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Total Statutory Tuition and Fees	\$ 124,368,947	\$ 133,178,124	\$ 8,809,177	7.08 %
State Appropriation				
Bill Pattern General Revenue	\$ 464,912,583	\$ 463,759,468	\$ (1,153,115)	(0.25)%
Benefits	\$ 99,037,724	\$ 108,051,426	\$ 9,013,702	9.10 %
Higher Education Fund	\$ 136,553,126	\$ 136,553,126	\$ —	— %
Hazlewood Reimbursement	\$ 17,177,461	\$ 17,471,292	\$ 293,831	1.71 %
Texas University Fund	\$ 60,532,272	\$ 48,847,260	\$ (11,685,012)	(19.30)%
Other	\$ 10,556,556	\$ 5,332,612	\$ (5,223,944)	(49.49)%
Total State Appropriations	\$ 788,769,722	\$ 780,015,184	\$ (8,754,538)	(1.11)%
Other Revenue	\$ 3,707,701	\$ 3,151,575	\$ (556,126)	(15.00)%
Total Revenues	\$ 916,846,370	\$ 916,344,883	\$ (501,487)	(0.05)%
Transfers In				
Designated Tuition	\$ 43,343,373	\$ 46,587,747	\$ 3,244,374	7.49 %
Technology Service Fee	\$ —	\$ —	\$ —	— %
Other	\$ 16,531,064	\$ 6,956,400	\$ (9,574,664)	(57.92)%
Total Transfers In	\$ 59,874,437	\$ 53,544,147	\$ (6,330,291)	(10.57)%
Budgeted Fund Balances	\$ —	\$ 65,196	\$ 65,196	100.00 %
Total Budgeted Funds	\$ 976,720,807	\$ 969,954,226	\$ (6,766,582)	(0.69)%

The Texas State University System

Table A2

Educational and General Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Expenditures				
Instruction Support	\$ 385,729,982	\$ 385,906,767	\$ 176,785	0.05 %
Research / Organized Research	\$ 115,252,283	\$ 110,107,929	\$ (5,144,354)	(4.46)%
Public Service	\$ 21,780,867	\$ 13,846,216	\$ (7,934,652)	(36.43)%
Academic Support	\$ 79,567,052	\$ 81,855,870	\$ 2,288,818	2.88 %
Student Service Support	\$ 28,351,611	\$ 29,495,248	\$ 1,143,637	4.03 %
Institutional Support	\$ 86,285,268	\$ 83,684,894	\$ (2,600,375)	(3.01)%
Plant Support	\$ 74,636,443	\$ 77,865,509	\$ 3,229,067	4.33 %
Scholarships & Fellowships	\$ 627,261	\$ 4,750,555	\$ 4,123,294	657.35 %
Total Expenditures	\$ 792,230,768	\$ 787,512,989	\$ (4,717,779)	(0.60)%
Transfers Out				
TPEG	\$ 15,689,864	\$ 16,908,877	\$ 1,219,013	7.77 %
CCAP Debt Service	\$ 64,528,279	\$ 64,531,528	\$ 3,249	0.01 %
HEF - Debt Service	\$ 16,853,505	\$ 24,527,642	\$ 7,674,137	45.53 %
HEF - Plant	\$ 79,345,414	\$ 71,200,071	\$ (8,145,343)	(10.27)%
Other	\$ 6,872,977	\$ 5,273,119	\$ (1,599,858)	(23.28)%
Total Transfers Out	\$ 183,290,039	\$ 182,441,237	\$ (848,802)	(0.46)%
Total Budgeted Expenditures & Transfers Out	\$ 975,520,807	\$ 969,954,226	\$ (5,566,582)	(0.57)%

The Texas State University System

Table B1
Designated Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Tuition and Fees				
Designated Tuition	\$ 467,210,518	\$ 492,665,889	\$ 25,455,371	5.45 %
Institutional Services Fee	\$ 123,013,170	\$ 126,383,378	\$ 3,370,208	2.74 %
Advising Fee	\$ —	\$ —	\$ —	— %
Technology Use / Computer Service Fee	\$ —	\$ —	\$ —	— %
Environmental Service Fee	\$ —	\$ —	\$ —	— %
ID / One-Card Fee	\$ —	\$ —	\$ —	— %
Library Fee	\$ 330,500	\$ 372,500	\$ 42,000	12.71 %
International Education Fee	\$ 35,000	\$ 33,500	\$ (1,500)	(4.29)%
Student Publication Fee	\$ —	\$ —	\$ —	— %
Academic Program Fees	\$ 12,260,873	\$ 18,714,361	\$ 6,453,488	52.63 %
Distance Learning Fee	\$ 40,219,798	\$ 40,941,993	\$ 722,195	1.80 %
Records Fee	\$ —	\$ 600,000	\$ 600,000	100.00 %
Recreation Fee	\$ 3,825,412	\$ 3,752,375	\$ (73,037)	(1.91)%
University Center Fee	\$ 1,900,869	\$ 1,903,845	\$ 2,976	0.16 %
International Study Fee	\$ 7,832,800	\$ 4,840,000	\$ (2,992,800)	(38.21)%
Repeat Fee	\$ 1,590,460	\$ 1,590,460	\$ —	— %
Other	\$ 10,861,578	\$ 10,906,350	\$ 44,772	0.41 %
Total Tuition and Fees	\$ 669,080,978	\$ 702,704,651	\$ 33,623,673	5.03 %
Investment Income	\$ 4,155,758	\$ 6,633,346	\$ 2,477,588	59.62 %
Other Revenue	\$ 47,613,287	\$ 60,029,659	\$ 12,416,372	26.08 %
Total Revenues	\$ 720,850,023	\$ 769,367,656	\$ 48,517,633	6.73 %
Transfers In				
TPEG	\$ 15,633,494	\$ 16,875,677	\$ 1,242,183	7.95 %
Auxiliary Funds	\$ 910,421	\$ 2,210,973	\$ 1,300,552	142.85 %
Other	\$ 8,600,456	\$ 26,723,327	\$ 18,122,871	210.72 %
Total Transfers In	\$ 25,144,371	\$ 45,809,977	\$ 20,665,606	82.19 %
Budgeted Fund Balances	\$ 3,746,764	\$ 6,020,462	\$ 2,273,698	60.68 %
Total Budgeted Funds	\$ 749,741,158	\$ 821,198,095	\$ 71,456,937	9.53 %

The Texas State University System

Table B2
Designated Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Expenditures				
Instruction Support	\$ 155,817,776	\$ 170,665,752	\$ 14,847,976	9.53 %
Research / Organized Research	\$ 19,563,633	\$ 23,011,039	\$ 3,447,406	17.62 %
Public Service	\$ 3,550,728	\$ 3,698,392	\$ 147,664	4.16 %
Academic Support	\$ 106,391,750	\$ 109,693,960	\$ 3,302,210	3.10 %
Student Support	\$ 48,545,496	\$ 48,533,621	\$ (11,875)	(0.02)%
Institutional Support	\$ 129,949,721	\$ 145,525,956	\$ 15,576,235	11.99 %
Plant Support	\$ 45,267,132	\$ 49,045,609	\$ 3,778,477	8.35 %
Scholarships & Fellowships	\$ 142,658,652	\$ 153,253,751	\$ 10,595,099	7.43 %
Total Expenditures	\$ 651,744,888	\$ 703,428,080	\$ 51,683,192	7.93 %
Transfers Out				
System Assessment	\$ 12,888,440	\$ 12,910,343	\$ 21,903	0.17 %
Debt Service	\$ 11,572,256	\$ 12,406,029	\$ 833,773	7.20 %
E&G	\$ 43,343,373	\$ 46,587,747	\$ 3,244,374	7.49 %
Auxiliary	\$ 26,678,043	\$ 28,505,738	\$ 1,827,695	6.85 %
Other	\$ 4,714,157	\$ 17,360,158	\$ 12,646,001	268.26 %
Total Transfers Out	\$ 99,196,269	\$ 117,770,015	\$ 18,573,746	18.72 %
Total Budgeted Expenditures & Transfers Out	\$ 750,941,157	\$ 821,198,095	\$ 70,256,938	9.36 %

The Texas State University System

Table C1
Auxiliary Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Fees				
Athletic Fee	\$ 37,891,291	\$ 39,247,065	\$ 1,355,774	3.58 %
Medical Service Fee	\$ 8,544,253	\$ 8,669,682	\$ 125,429	1.47 %
Student Service Fee	\$ 20,520,838	\$ 20,676,266	\$ 155,428	0.76 %
Recreational Sport Fee	\$ 9,352,080	\$ 9,504,100	\$ 152,020	1.63 %
Student Center Fee	\$ 13,809,341	\$ 13,787,962	\$ (21,379)	(0.15)%
Student Bus Fee	\$ 7,000,000	\$ 7,078,000	\$ 78,000	1.11 %
ID Card Fee	\$ 1,250	\$ 3,250	\$ 2,000	160.00 %
Other	\$ 200,500	\$ 200,500	\$ —	— %
Total Fees	\$ 97,319,553	\$ 99,166,825	\$ 1,847,272	1.90 %
Sales and Services				
Housing	\$ 122,740,213	\$ 126,680,968	\$ 3,940,755	3.21 %
Dining	\$ 52,135,000	\$ 60,177,000	\$ 8,042,000	15.43 %
Parking	\$ 11,987,323	\$ 12,434,552	\$ 447,229	3.73 %
Athletics	\$ 21,299,672	\$ 34,896,507	\$ 13,596,835	63.84 %
Bookstore	\$ 3,636,798	\$ 4,200,280	\$ 563,482	15.49 %
Hospital and Clinics	\$ 2,375,388	\$ 2,375,388	\$ —	— %
Other	\$ 7,189,518	\$ 7,599,200	\$ 409,682	5.70 %
Total Sales and Services	\$ 221,363,912	\$ 248,363,895	\$ 26,999,983	12.20 %
Investment Income	\$ 3,865,580	\$ 3,900,000	\$ 34,420	0.89 %
Other Income	\$ 9,101,440	\$ 8,931,834	\$ (169,606)	(1.86)%
Total Revenues	\$ 331,650,485	\$ 360,362,554	\$ 28,712,069	8.66 %
Transfers In				
Designated Tuition	\$ 23,938,732	\$ 26,913,038	\$ 2,974,306	12.42 %
Other	\$ 8,471,987	\$ 10,075,376	\$ 1,603,389	18.93 %
Total Transfers In	\$ 32,410,719	\$ 36,988,414	\$ 4,577,695	14.12 %
Budgeted Fund Balances	\$ 20,159,429	\$ 31,045,426	\$ 10,885,997	54.00 %
Total Budgeted Funds	\$ 384,220,633	\$ 428,396,394	\$ 44,175,761	11.50 %

The Texas State University System

Table C2
Auxiliary Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Athletic Fee	\$ 54,490,370	\$ 58,264,354	\$ 3,773,984	6.93 %
Medical Service Fee	\$ 8,937,283	\$ 8,989,116	\$ 51,833	0.58 %
Student Service Fee	\$ 17,883,160	\$ 18,098,191	\$ 215,031	1.20 %
Recreational Sport Fee	\$ 6,463,353	\$ 6,661,435	\$ 198,082	3.06 %
Student Center Fee	\$ 13,470,016	\$ 9,791,881	\$ (3,678,135)	(27.31)%
Student Bus Fee	\$ 7,000,000	\$ 7,078,000	\$ 78,000	1.11 %
ID Card Fee	\$ 33,865	\$ 8,414	\$ (25,451)	(75.15)%
Total Fee Based Expenditures	\$ 108,278,047	\$ 108,891,391	\$ 613,344	0.57 %
Housing	\$ 72,552,087	\$ 79,484,902	\$ 6,932,815	9.56 %
Dining	\$ 50,185,365	\$ 54,442,704	\$ 4,257,339	8.48 %
Parking	\$ 7,468,641	\$ 7,252,313	\$ (216,328)	(2.90)%
Athletics	\$ 32,705,165	\$ 48,680,760	\$ 15,975,595	48.85 %
Bookstore	\$ 3,238,427	\$ 3,780,457	\$ 542,030	16.74 %
Hospital and Clinics	\$ 2,375,388	\$ 2,375,388	\$ —	— %
Other	\$ 16,171,255	\$ 15,644,395	\$ (526,860)	(3.26)%
Total Sales & Services Based Expenditures	\$ 184,696,328	\$ 211,660,919	\$ 26,964,591	14.60 %
Transfers Out				
Debt Service				
Medical Service	\$ 553,350	\$ 553,350	\$ —	— %
Athletics	\$ 7,448,914	\$ 10,362,793	\$ 2,913,879	39.12 %
Student Center	\$ 5,707,887	\$ 5,743,851	\$ 35,964	0.63 %
Student Service	\$ 1,462,723	\$ 1,462,551	\$ (172)	(0.01)%
Housing	\$ 58,430,844	\$ 67,524,255	\$ 9,093,411	15.56 %
Dining	\$ 2,044,013	\$ 2,047,169	\$ 3,156	0.15 %
Parking and Public Safety	\$ 4,435,502	\$ 5,282,389	\$ 846,887	19.09 %
Recreational Sports	\$ 3,798,372	\$ 2,392,200	\$ (1,406,172)	(37.02)%
Other	\$ 229,891	\$ 229,543	\$ (348)	(0.15)%
Real Estate Rental	\$ 251,665	\$ 402,334	\$ 150,669	59.87 %
Vending	\$ 1,033,000	\$ 1,034,500	\$ 1,500	0.15 %
Designated Funds	\$ 902,421	\$ 2,201,473	\$ 1,299,052	143.95 %
Other	\$ 4,947,676	\$ 8,607,676	\$ 3,660,000	73.97 %
Total Transfers Out	\$ 91,246,258	\$ 107,844,084	\$ 16,597,826	18.19 %
Total Budgeted Expenditures & Transfers Out	\$ 384,220,633	\$ 428,396,394	\$ 44,175,761	11.50 %

The Texas State University System
Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2027

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 2,760,000	\$ 634,000	\$ 420,500	\$ —	\$ 500	\$ 48,500	\$ 53,500	\$ 97,500	\$ —	\$ 7,000
Game Guarantees	\$ 2,750,000	\$ 680,000	\$ —	\$ —	\$ —	\$ 175,000	\$ —	\$ —	\$ —	\$ 10,000
Concessions	\$ 75,000	\$ —	\$ 20,000	\$ —	\$ —	\$ —	\$ —	\$ 5,000	\$ —	\$ —
Other										
Advertising	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Camps	\$ —	\$ 15,000	\$ 45,000	\$ —	\$ —	\$ 5,000	\$ 20,000	\$ 15,000	\$ —	\$ 15,000
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Stadium Operations	\$ 1,479,000	\$ —	\$ 90,000	\$ —	\$ —	\$ —	\$ —	\$ 5,000	\$ —	\$ —
Other	\$ 1,230,500	\$ 555,000	\$ 150,000	\$ 50,000	\$ 24,000	\$ 150,000	\$ —	\$ 105,000	\$ 50,000	\$ —
Total Sales and Services	\$ 8,294,500	\$ 1,884,000	\$ 725,500	\$ 50,000	\$ 24,500	\$ 378,500	\$ 73,500	\$ 227,500	\$ 50,000	\$ 32,000
Designated Tuition	\$ 1,965,093	\$ 375,050	\$ 308,295	\$ 332,010	\$ 118,000	\$ 432,750	\$ 372,000	\$ 316,200	\$ 474,300	\$ 912,450
Athletic Fee	\$ 4,478,797	\$ 1,061,305	\$ 834,448	\$ 290,979	\$ 238,128	\$ 843,555	\$ 410,862	\$ 425,757	\$ 290,978	\$ 1,083,456
Total Tuition and Fees	\$ 6,443,890	\$ 1,436,355	\$ 1,142,743	\$ 622,989	\$ 356,128	\$ 1,276,305	\$ 782,862	\$ 741,957	\$ 765,278	\$ 1,995,906
Budgeted Fund Balances	\$ —	\$ 334,199	\$ —	\$ —	\$ 185,215	\$ —	\$ —	\$ 306,727	\$ —	\$ —
Total Budgeted Funds	\$ 14,738,390	\$ 3,654,554	\$ 1,868,243	\$ 672,989	\$ 565,843	\$ 1,654,805	\$ 856,362	\$ 1,276,184	\$ 815,278	\$ 2,027,906
Expenditures										
Salaries	\$ 9,001,909	\$ 2,537,405	\$ 1,416,549	\$ 454,645	\$ 611,506	\$ 1,709,926	\$ 860,389	\$ 820,403	\$ 454,645	\$ 1,573,342
Benefits	\$ 2,772,414	\$ 744,239	\$ 408,514	\$ 132,140	\$ 171,794	\$ 504,051	\$ 249,822	\$ 260,835	\$ 140,141	\$ 556,164
Travel	\$ 4,355,181	\$ 1,580,138	\$ 1,130,000	\$ 444,500	\$ 306,000	\$ 1,333,600	\$ 638,110	\$ 973,500	\$ 411,500	\$ 1,045,900
Scholarships	\$ 7,848,093	\$ 1,444,650	\$ 1,060,995	\$ 1,172,610	\$ 533,500	\$ 1,482,750	\$ 1,052,200	\$ 1,221,600	\$ 1,492,300	\$ 2,585,450
Other Maintenance & Operating	\$ 5,814,936	\$ 1,370,092	\$ 647,460	\$ 193,678	\$ 245,850	\$ 539,300	\$ 468,358	\$ 448,060	\$ 179,678	\$ 464,655
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 29,792,533	\$ 7,676,525	\$ 4,663,518	\$ 2,397,573	\$ 1,868,650	\$ 5,569,627	\$ 3,268,879	\$ 3,724,398	\$ 2,678,264	\$ 6,225,511
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales & Services										
Gate Receipts	\$ 3,815,000	\$ 206,500	\$ —	\$ —	\$ 4,021,500					
Games Guarantees	\$ 3,430,000	\$ 185,000	\$ —	\$ —	\$ 3,615,000					
Concessions	\$ 95,000	\$ 5,000	\$ —	\$ 450,000	\$ 550,000					
Other										
Advertising	\$ —	\$ —	\$ 435,000	\$ 6,170,035	\$ 6,605,035					
Licensing Fee	\$ —	\$ —	\$ —	\$ 1,500,000	\$ 1,500,000					
NCAA Revenue Sharing	\$ 60,000	\$ 55,000	\$ —	\$ 2,097,855	\$ 2,212,855					
Camps	\$ —	\$ —	\$ 680,000	\$ 3,540,000	\$ 4,220,000					
Stadium Operations	\$ 1,569,000	\$ 5,000	\$ 425,000	\$ 1,127,987	\$ 3,126,987					
Other	\$ 2,009,500	\$ 305,000	\$ 1,947,992	\$ 8,459,230	\$ 12,721,722					
Total Sales and Services	\$ 10,978,500	\$ 761,500	\$ 3,487,992	\$ 23,345,107	\$ 38,573,099					
Designated Tuition	\$ 3,098,448	\$ 2,507,700	\$ 17,534,006	\$ 13,847,701	\$ 36,987,855					
Auxiliary Transfer	\$ —	\$ —	\$ —	\$ 8,232,676	\$ 8,232,676					
Athletic Fee	\$ 6,903,657	\$ 3,054,608	\$ 4,373,000	\$ 24,915,800	\$ 39,247,065					
Total Tuition and Fees	\$ 10,002,105	\$ 5,562,308	\$ 21,907,006	\$ 46,996,177	\$ 84,467,596					
Budgeted Fund Balances	\$ 519,414	\$ 306,727	\$ —	\$ 7,995,746	\$ 8,821,887					
Total Budgeted Funds	\$ 21,500,019	\$ 6,630,535	\$ 25,394,998	\$ 78,337,030	\$ 131,862,582					
Expenditures										
Salaries	\$ 14,022,014	\$ 5,418,705	\$ 905,718	\$ 10,883,089	\$ 31,229,526					
Fringe Benefits	\$ 4,229,101	\$ 1,711,014	\$ 228,891	\$ 3,805,872	\$ 9,974,878					
Travel	\$ 7,815,819	\$ 4,402,610	\$ 23,000	\$ 895,999	\$ 13,137,428					
Scholarships	\$ 12,059,848	\$ 7,834,300	\$ —	\$ 450,000	\$ 20,344,148					
O&M	\$ 8,272,016	\$ 2,100,051	\$ 222,425	\$ 15,778,378	\$ 26,372,870					
Capital	\$ —	\$ —	\$ —	\$ 80,000	\$ 80,000					
Debt Service	\$ —	\$ —	\$ —	\$ 12,469,643	\$ 12,469,643					
Other	\$ —	\$ —	\$ —	\$ 3,460,190	\$ 3,460,190					
Total Budgeted Expenditures	\$ 46,398,798	\$ 21,466,679	\$ 1,380,034	\$ 47,823,171	\$ 117,068,682					

The Texas State University System

Table E

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

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance	
			DOLLAR	PERCENT
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 14,195,826	\$ 15,359,420	\$ 1,163,594	8.20 %
Forecasted Revenue:				
SSF Revenue	\$ 20,608,361	\$ 20,676,066	\$ 67,705	0.33 %
Revenue Earned from Activities	\$ 150,000	\$ 160,000	\$ 10,000	6.67 %
Interest Revenue	\$ 38,770	\$ 25,000	\$ (13,770)	(35.52)%
Transfer In	\$ 234,343	\$ 342,968	\$ 108,625	46.35 %
Total Forecasted Revenue:	\$ 21,031,474	\$ 21,204,034	\$ 172,560	0.82 %
Budgeted Student Service Fee Expenditures:				
Recreational Activities	\$ 824,211	\$ 351,015	\$ (473,196)	(57.41)%
Health and Medical Services	\$ 2,452,316	\$ 2,463,314	\$ 10,998	0.45 %
Intramural and Intercollegiate Athletics	\$ 1,339,724	\$ 1,757,716	\$ 417,992	31.20 %
Artists and Lecture Series	\$ 606,430	\$ 505,080	\$ (101,350)	(16.71)%
Cultural Entertainment Series	\$ 735,241	\$ 737,506	\$ 2,265	0.31 %
Student Programs and Organizations	\$ 1,620,610	\$ 1,524,798	\$ (95,812)	(5.91)%
Student Publications	\$ 336,904	\$ 314,961	\$ (21,943)	(6.51)%
Student Government and Committees	\$ 452,857	\$ 458,494	\$ 5,637	1.24 %
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 254,199	\$ 205,049	\$ (49,150)	(19.34)%
Other	\$ 5,536,408	\$ 2,664,383	\$ (2,872,025)	(51.88)%
Total Budgeted Expenditures	\$ 24,289,361	\$ 21,196,323	\$ (3,093,038)	(12.73)%
Estimated Student Services Fee Fund Balance at End of Year	\$ 10,937,939	\$ 15,367,131	\$ 4,429,192	40.49 %

The Texas State University System

Table F

Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Hospitals and Clinics	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 373,445,208	\$ 69,600,312	\$ 7,187,424	\$ 687,412	\$ 96,162,095	\$ 59,988,044	\$ 101,759,830	\$ 43,316,017	\$ 879,439	\$ 73,765,999	\$ 826,791,780
Benefits	\$ 90,463,966	\$ 28,242,193	\$ 1,938,612	\$ 264,566	\$ 17,458,578	\$ 14,252,504	\$ 50,021,690	\$ 12,005,100	\$ —	\$ 20,498,098	\$ 235,145,308
Travel	\$ 7,040,806	\$ 567,539	\$ 216,800	\$ —	\$ 2,389,876	\$ 1,645,889	\$ 1,715,176	\$ 107,069	\$ 46,500	\$ 13,934,829	\$ 27,664,484
O&M	\$ 73,417,778	\$ 32,510,744	\$ 7,311,162	\$ 1,423,410	\$ 52,557,919	\$ 20,069,619	\$ 62,387,222	\$ 34,886,637	\$ 111,598,326	\$ 150,277,539	\$ 546,440,357
Utilities	\$ 180,836	\$ 356,071	\$ 175,310	\$ —	\$ 66,438	\$ 343,417	\$ 640,475	\$ 34,535,392	\$ —	\$ 25,086,440	\$ 61,384,379
Capital	\$ 2,216,894	\$ 538,624	\$ 544,251	\$ —	\$ 21,329,480	\$ 837,920	\$ 6,715,913	\$ 5,753,722	\$ —	\$ 7,496,438	\$ 45,433,243
Other	\$ 9,807,030	\$ 1,303,485	\$ 171,049	\$ —	\$ 1,585,444	\$ 615,785	\$ 5,970,545	\$ 314,876	\$ 45,480,041	\$ 3,385,574	\$ 68,633,829
Total Budget	\$ 556,572,519	\$ 133,118,968	\$ 17,544,608	\$ 2,375,388	\$ 191,549,830	\$ 97,753,179	\$ 229,210,850	\$ 130,918,814	\$ 158,004,306	\$ 294,444,917	\$ 1,811,493,379

The Texas State University System

Table G1 Restricted Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 ADJUSTED BUDGET	Variance	
			DOLLAR	PERCENT
Pell Grant	\$ 53,459,212	\$ 60,000,000	\$ 6,540,788	12.24 %
Other Federal Grant	\$ 2,190,000	\$ 2,045,000	\$ (145,000)	(6.62)%
TEXAS Grant	\$ 25,405,000	\$ 24,430,000	\$ (975,000)	(3.84)%
Endowment Income Distributions	\$ 10,451,113	\$ 11,206,876	\$ 755,763	7.23 %
Charter School	\$ 4,367,722	\$ 4,474,601	\$ 106,879	2.45 %
Osteopathic Medicine	\$ —	\$ —	\$ —	— %
Other Grants/Research	\$ 37,821,741	\$ 54,475,744	\$ 16,654,003	44.03 %
Discounts & Allowances	\$ (60,000,000)	\$ (75,000,000)	\$ (15,000,000)	25.00 %
Total Revenues	\$ 73,694,788	\$ 81,632,221	\$ 7,937,433	10.77 %
Transfers In				
Other	\$ —	\$ —	\$ —	— %
Total Transfers In	\$ —	\$ —	\$ —	— %
Budgeted Use of Fund Balances	\$ —	\$ —	\$ —	— %
Total Budgeted Funds	\$ 73,694,788	\$ 81,632,221	\$ 7,937,433	10.77 %

The Texas State University System

Table G2 Restricted Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 ADJUSTED BUDGET	Variance	
			DOLLAR	PERCENT
Instruction Support	\$ 2,785,278	\$ 4,081,106	\$ 1,295,828	46.52 %
Research / Organized Research	\$ 13,341,658	\$ 25,058,943	\$ 11,717,285	87.82 %
Public Service	\$ 26,841,777	\$ 26,088,198	\$ (753,579)	(2.81)%
Academic Support	\$ 1,420,416	\$ 1,566,760	\$ 146,344	10.30 %
Student Support	\$ —	\$ —	\$ —	— %
Institutional Support	\$ 718,219	\$ 749,891	\$ 31,672	4.41 %
Plant Support	\$ —	\$ —	\$ —	— %
Scholarships & Fellowships	\$ 88,587,440	\$ 99,087,323	\$ 10,499,883	11.85 %
Discounts & Allowances	\$ (60,000,000)	\$ (75,000,000)	\$ (15,000,000)	25.00 %
Total Expenditures	<u>\$ 73,694,788</u>	<u>\$ 81,632,221</u>	<u>\$ 7,937,433</u>	<u>10.77 %</u>
Transfers Out				
Other	\$ —	\$ —	\$ —	— %
Total Transfers Out	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>— %</u>
Total Budgeted Expenditures & Transfers Out	<u><u>\$ 73,694,788</u></u>	<u><u>\$ 81,632,221</u></u>	<u><u>\$ 7,937,433</u></u>	<u><u>10.77 %</u></u>

The Texas State University System
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 916,344,883	\$ 53,544,147	\$ 65,196	\$ 969,954,226	\$ (787,512,989)	\$ (182,441,237)	\$ (969,954,226)	\$ (128,897,090)
Designated	\$ 769,367,656	\$ 45,809,977	\$ 6,020,462	\$ 821,198,095	\$ (703,428,080)	\$ (117,770,015)	\$ (821,198,095)	\$ (71,960,038)
Auxiliary Enterprises	\$ 360,362,554	\$ 36,988,414	\$ 31,045,426	\$ 428,396,394	\$ (320,552,310)	\$ (107,844,084)	\$ (428,396,394)	\$ (70,855,670)
Total	<u>\$ 2,046,075,093</u>	<u>\$ 136,342,538</u>	<u>\$ 37,131,084</u>	<u>\$ 2,219,548,715</u>	<u>\$ (1,811,493,379)</u>	<u>\$ (408,055,336)</u>	<u>\$ (2,219,548,715)</u>	<u>\$ (271,712,798)</u>



July 10, 2026

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, 2027. The proposed \$348M operating budget comprises all funding classified as Education and General, Designated, and Auxiliary Enterprises. Development of the FY 2027 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 align directly with the state's formula funding model, reinforcing the importance of sustained progress toward exceeding performance benchmarks in the years ahead.

In FY 2026, LU experienced a 1.7% increase in headcount compared to FY 2025, and enrollment has grown by 8.9% over the past five years. Instructional activity remained exceptionally strong: total semester credit hours held steady following marked growth the previous year, while online semester credit hours grew nearly 2% since FY 2025. These gains reflect ongoing efforts to increase both on-campus and online enrollment, as well as the university's continued success in expanding flexible, online learning pathways.

These outcomes underscore the effectiveness of our strategic enrollment management efforts. Looking ahead, the FY 2027 budget anticipates steady enrollment, holding at the 18,000-student mark.

Financial Overview

Lamar University has developed the FY 2027 operating budget using a conservative, structurally balanced approach that does not rely on the use of reserve fund balances, reflecting the dynamics associated with enrollment projections. Despite this budgeting posture, the university remains in a strong financial position while maintaining current undergraduate tuition and fee rates, reflecting our continued commitment to affordability for students and responsible fiscal stewardship. The university is committed to maintaining prudent reserve levels to support long-term fiscal sustainability, mitigate future financial risks, and preserve its capacity to invest in strategic priorities and student success.

The FY 2027 budget provides a 1% merit pool and a 2% one-time merit compensation payment for faculty and staff, demonstrating the university's continued commitment to investing in its workforce. These investments support employee recruitment and retention while reinforcing our reputation as one of the nation's top higher education employers, as recognized by *The Chronicle of Higher Education's* Great Colleges to Work For program.



In addition, the expansion of our shared services model is generating operational efficiencies through the strategic leveraging of resources across Sul Ross State University and the Lamar State Colleges. As a result of these efforts and continued fiscal discipline, we anticipate maintaining our healthy financial position throughout the FY 2027 operational year.

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.

Leveraging appropriations received through the prior Legislative Session, the College of Nursing & Health Professions is expanding its academic portfolio to meet the state's growing demand for healthcare professionals. New programs in nursing anesthesia, medical laboratory sciences, and occupational therapy are currently in development, with the first student cohorts enrolling in the Fall 2026 semester.

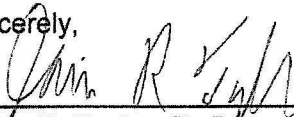
We also continue to invest in campus infrastructure to enhance the student experience and support academic excellence. Key initiatives include the completion of the library renovation in advance of the upcoming academic year, the development of a new \$8 million Construction Management Laboratory, and the planning of student housing improvements to meet student and campus needs.

Conclusion

Lamar University remains committed to advancing its strategic priorities through prudent fiscal stewardship and thoughtful investment. The FY 2027 budget reflects a balanced approach that supports innovation, enrollment growth, student success, and our continued ability to serve the evolving needs of Southeast Texas and the State of Texas. By maintaining financial strength while investing in the university's future, we are well positioned to sustain our momentum and capitalize on new opportunities.

On behalf of the Lamar University community, thank you for your continued leadership and support, which have been instrumental to our success and remain essential as we advance our mission.

Sincerely,



Jaime R. Taylor, Ph.D.

President



Mary S. Wickland, CPA

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

Lamar University

Budget Summary

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 152,980,874	\$	150,109,743	\$	(2,871,131)	(1.88)%
State Appropriations	\$ 125,468,559	\$	126,596,054	\$	1,127,495	0.90 %
Sales and Services	\$ 24,529,018	\$	26,340,500	\$	1,811,482	7.39 %
Other	\$ 2,611,026	\$	2,463,936	\$	(147,090)	(5.63)%
Operating Revenues	\$ 305,589,477	\$	305,510,233	\$	(79,244)	(0.03)%
Transfers In	\$ 41,548,986	\$	43,037,264	\$	1,488,278	3.58 %
Budgeted Use of Fund Balance	\$ —	\$	—	\$	—	— %
Total Revenues	\$ 347,138,463	\$	348,547,497	\$	1,409,034	0.41 %
Expenditures						
Instruction Support	\$ 103,989,121	\$	101,444,900	\$	(2,544,221)	(2.45)%
Research / Organized Research	\$ 7,461,551	\$	7,372,979	\$	(88,572)	(1.19)%
Public Service	\$ 1,367,051	\$	1,414,615	\$	47,564	3.48 %
Academic Support	\$ 25,785,033	\$	26,178,233	\$	393,200	1.52 %
Student Support	\$ 16,581,964	\$	16,323,678	\$	(258,286)	(1.56)%
Institutional Support	\$ 34,403,134	\$	36,648,468	\$	2,245,334	6.53 %
Plant Support	\$ 17,749,625	\$	18,576,773	\$	827,148	4.66 %
Scholarships & Fellowships	\$ 20,218,438	\$	18,494,438	\$	(1,724,000)	(8.53)%
Auxiliary Enterprises	\$ 41,338,395	\$	43,943,906	\$	2,605,511	6.30 %
Operating Expenditures	\$ 268,894,312	\$	270,397,990	\$	1,503,678	0.56 %
Transfers Out	\$ 78,244,151	\$	78,149,507	\$	(94,644)	(0.12)%
Total Expenditures	\$ 347,138,463	\$	348,547,497	\$	1,409,034	0.41 %

Operating Expenditures by Natural Classification

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 110,829,062	\$	116,603,788	\$	5,774,726	5.21 %
Payroll Related Costs	\$ 34,815,553	\$	35,150,967	\$	335,414	0.96 %
Travel	\$ 3,353,091	\$	4,074,406	\$	721,315	21.51 %
Operations & Maintenance	\$ 71,900,486	\$	69,485,961	\$	(2,414,525)	(3.36)%
Utilities	\$ 6,073,483	\$	6,195,989	\$	122,506	2.02 %
Capital	\$ 1,827,921	\$	1,762,337	\$	(65,584)	(3.59)%
Other	\$ 40,094,716	\$	37,124,542	\$	(2,970,174)	(7.41)%
Total Operating Expenditures	\$ 268,894,312	\$	270,397,990	\$	1,503,678	0.56 %

Lamar University
Table A1
Educational and General Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 21,245,874	\$ 20,519,893	\$ (725,981)	(3.42)%	
State Appropriation					
Bill Pattern General Revenue	\$ 83,289,197	\$ 83,516,692	\$ 227,495	0.27 %	
Benefits	\$ 20,552,021	\$ 21,552,021	\$ 1,000,000	4.87 %	
Higher Education Fund	\$ 20,427,341	\$ 20,427,341	\$ —	— %	
Hazlewood Reimbursement	\$ 1,200,000	\$ 1,100,000	\$ (100,000)	(8.33)%	
Other	\$ —	\$ —	\$ —	— %	
Total State Appropriations	\$ 125,468,559	\$ 126,596,054	\$ 1,127,495	0.90 %	
Other Revenue	\$ 875,000	\$ 775,000	\$ (100,000)	(11.43)%	
Total Revenues	\$ 147,589,433	\$ 147,890,947	\$ 301,514	0.20 %	
Transfers In					
Designated Tuition	\$ 21,981,100	\$ 21,640,863	\$ (340,237)	(1.55)%	
Technology Service Fee		\$ —	\$ —	— %	
Other		\$ —	\$ —	— %	
Total Transfers In	\$ 21,981,100	\$ 21,640,863	\$ (340,237)	(1.55)%	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 169,570,533	\$ 169,531,810	\$ (38,723)	(0.02)%	

Lamar University
Table A2
Educational and General Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 69,360,964	\$ 67,614,721	\$ (1,746,243)	(2.52)%	
Research / Organized Research	\$ 6,600,401	\$ 6,566,939	\$ (33,462)	(0.51)%	
Public Service	\$ 682,038	\$ 685,666	\$ 3,628	0.53 %	
Academic Support	\$ 15,727,875	\$ 16,616,225	\$ 888,350	5.65 %	1
Student Service Support	\$ 12,673,500	\$ 12,043,003	\$ (630,497)	(4.97)%	
Institutional Support	\$ 24,020,012	\$ 26,216,164	\$ 2,196,152	9.14 %	2
Plant Support	\$ 12,466,214	\$ 12,949,063	\$ 482,849	3.87 %	
Scholarships & Fellowships	\$ —	\$ —	\$ —	— %	
Total Expenditures	\$ 141,531,004	\$ 142,691,781	\$ 1,160,777	0.82 %	
Transfers Out					
TPEG	\$ 2,589,438	\$ 2,589,438	\$ —	— %	
CCAP Debt Service	\$ 8,872,750	\$ 8,873,250	\$ 500	0.01 %	
HEF - Debt Service	\$ —	\$ —	\$ —	— %	
HEF - Plant	\$ 15,377,341	\$ 15,377,341	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 26,839,529	\$ 26,840,029	\$ 500	— %	
Total Budgeted Expenditures & Transfers Out	\$ 168,370,533	\$ 169,531,810	\$ 1,161,277	0.69 %	

Lamar University
Table A2 Variance Explanations
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ 888,350	Expenditure reallocation to appropriate function.
2	Institutional Support	\$ 2,196,152	Expenditure reallocation to appropriate function.

Lamar University
Table B1
Designated Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 82,784,000	\$ 81,090,450	\$ (1,693,550)	(2.05)%	
Institutional Services Fee	\$ 20,050,000	\$ 19,637,000	\$ (413,000)	(2.06)%	
Advising Fee	\$ —	\$ —	\$ —	— %	
Technology Use / Computer Service Fee	\$ —	\$ —	\$ —	— %	
Environmental Service Fee	\$ —	\$ —	\$ —	— %	
ID / One-Card Fee	\$ —	\$ —	\$ —	— %	
Library Fee	\$ 330,000	\$ 370,000	\$ 40,000	12.12 %	
International Education Fee	\$ 35,000	\$ 33,500	\$ (1,500)	(4.29)%	
Student Publication Fee	\$ —	\$ —	\$ —	— %	
Academic Program Fees	\$ 10,000,000	\$ 10,600,000	\$ 600,000	6.00 %	1
Distance Learning Fee	\$ 3,620,000	\$ 3,450,000	\$ (170,000)	(4.70)%	
Records Fee	\$ —	\$ —	\$ —	— %	
Recreation Fee	\$ —	\$ —	\$ —	— %	
University Center Fee	\$ —	\$ —	\$ —	— %	
International Study Fee	\$ —	\$ —	\$ —	— %	
Repeat Fee	\$ —	\$ —	\$ —	— %	
Other	\$ 3,046,000	\$ 2,771,000	\$ (275,000)	(9.03)%	2
Total Tuition and Fees	\$ 119,865,000	\$ 117,951,950	\$ (1,913,050)	(1.60)%	
Investment Income	\$ 350,000	\$ 350,000	\$ —	— %	
Other Revenue	\$ 894,000	\$ 1,158,936	\$ 264,936	29.63 %	3
Total Revenues	\$ 121,109,000	\$ 119,460,886	\$ (1,648,114)	(1.36)%	
Transfers In					
TPEG	\$ 2,589,438	\$ 2,589,438	\$ —	— %	
Auxiliary Funds	\$ 910,421	\$ 2,210,973	\$ 1,300,552	142.85 %	4
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ 3,499,859	\$ 4,800,411	\$ 1,300,552	37.16 %	
Budgeted Fund Balances	\$ (468,798)	\$ —	\$ 468,798	(100.00)%	5
Total Budgeted Funds	\$ 124,140,061	\$ 124,261,297	\$ 121,236	0.10 %	

Lamar University
Table B1 Variance Explanations
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Program Fees	\$ 600,000	Updated to reflect projected enrollment and historical trends.
2	Other	\$ (275,000)	Impact from state college application initiative.
3	Other Revenue	\$ 264,936	Anticipated impact from component shared services revenue stream.
4	Auxiliary Funds	\$ 1,300,552	Increase overhead and scholarship support from auxiliary services.
5	Budgeted Fund Balances	\$ 468,798	Use of fund balance will not be planned for designated funds in FY27.

Lamar University
Table B2
Designated Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 34,628,157	\$ 33,830,179	\$ (797,978)	(2.30)%	
Research / Organized Research	\$ 861,150	\$ 806,040	\$ (55,110)	(6.40)%	
Public Service	\$ 685,013	\$ 728,949	\$ 43,936	6.41 %	
Academic Support	\$ 10,057,158	\$ 9,562,008	\$ (495,150)	(4.92)%	
Student Support	\$ 3,908,464	\$ 4,280,675	\$ 372,211	9.52 %	1
Institutional Support	\$ 10,383,122	\$ 10,432,304	\$ 49,182	0.47 %	
Plant Support	\$ 5,283,411	\$ 5,627,710	\$ 344,299	6.52 %	2
Scholarships & Fellowships	\$ 20,218,438	\$ 18,494,438	\$ (1,724,000)	(8.53)%	3
Total Expenditures	\$ 86,024,913	\$ 83,762,303	\$ (2,262,610)	(2.63)%	
Transfers Out					
System Assessment	\$ 2,069,031	\$ 2,069,031	\$ —	— %	
Debt Service	\$ 196,990	\$ 193,110	\$ (3,880)	(1.97)%	
E&G	\$ 21,981,100	\$ 21,640,863	\$ (340,237)	(1.55)%	
Auxiliary	\$ 15,068,027	\$ 16,595,990	\$ 1,527,963	10.14 %	4
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 39,315,148	\$ 40,498,994	\$ 1,183,846	3.01 %	
Total Budgeted Expenditures & Transfers Out	\$ 125,340,061	\$ 124,261,297	\$ (1,078,764)	(0.86)%	

Lamar University
Table B2 Variance Explanations
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Support	\$ 372,211	Increase support for ongoing operations.
2	Plant Support	\$ 344,299	Increase support for ongoing operations.
3	Scholarships & Fellowships	\$ (1,724,000)	Adjustments to institutional-funded scholarships.
4	Auxiliary	\$ 1,527,963	Increase support to Athletics, Health Center, and Student Center for continued operations.

Lamar University
Table C1
Auxiliary Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ 4,150,000	\$ 4,063,000	\$ (87,000)	(2.10)%	
Medical Service Fee	\$ 880,000	\$ 960,000	\$ 80,000	9.09 %	
Student Service Fee	\$ 3,800,000	\$ 3,605,000	\$ (195,000)	(5.13)%	
Recreational Sport Fee	\$ 1,420,000	\$ 1,471,000	\$ 51,000	3.59 %	
Student Center Fee	\$ 1,420,000	\$ 1,336,900	\$ (83,100)	(5.85)%	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ 2,000	\$ 2,000	100.00 %	
Other	\$ 200,000	\$ 200,000	\$ —	— %	
Total Fees	\$ 11,870,000	\$ 11,637,900	\$ (232,100)	(1.96)%	
Sales and Services					
Housing	\$ 13,557,000	\$ 13,550,000	\$ (7,000)	(0.05)%	
Dining	\$ 7,000,000	\$ 7,272,000	\$ 272,000	3.89 %	
Parking	\$ 377,000	\$ 415,000	\$ 38,000	10.08 %	
Athletics	\$ 2,586,500	\$ 3,691,500	\$ 1,105,000	42.72 %	1
Bookstore	\$ 206,518	\$ 600,000	\$ 393,482	190.53 %	2
Other	\$ 802,000	\$ 812,000	\$ 10,000	1.25 %	
Total Sales and Services	\$ 24,529,018	\$ 26,340,500	\$ 1,811,482	7.39 %	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Income	\$ 492,026	\$ 180,000	\$ (312,026)	(63.42)%	3
Total Revenues	\$ 36,891,044	\$ 38,158,400	\$ 1,267,356	3.44 %	
Transfers In					
Designated Tuition	\$ 15,068,027	\$ 16,595,990	\$ 1,527,963	10.14 %	4
Other	\$ 1,000,000	\$ —	\$ (1,000,000)	(100.00)%	5
Total Transfers In	\$ 16,068,027	\$ 16,595,990	\$ 527,963	3.29 %	
Budgeted Fund Balances	\$ 468,798	\$ —	\$ (468,798)	(100.00)%	6
Total Budgeted Funds	\$ 53,427,869	\$ 54,754,390	\$ 1,326,521	2.48 %	

Lamar University
Table C1 Variance Explanations
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletics	\$ 1,105,000	Reclassify athletic transfer to operational revenue.
2	Bookstore	\$ 393,482	Impact from textbook access program.
3	Other Income	\$ (312,026)	Adjustments to discretionary fund contributions.
4	Designated Tuition	\$ 1,527,963	Increase support to Athletics, Health Center, and Student Center for continued operations.
5	Other	\$ (1,000,000)	Reclassify athletic transfer to operational revenue.
6	Budgeted Fund Balances	\$ (468,798)	Use of fund balance will not be planned for auxiliary funds in FY27.

Lamar University
Table C2
Auxiliary Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Athletic Fee	\$ 20,028,720	\$ 22,277,569	\$ 2,248,849	11.23 %	1
Medical Service Fee	\$ 1,626,380	\$ 1,632,784	\$ 6,404	0.39 %	
Student Service Fee	\$ 2,100,000	\$ 2,087,008	\$ (12,992)	(0.62)%	
Recreational Sport Fee	\$ 810,585	\$ 905,119	\$ 94,534	11.66 %	
Student Center Fee	\$ 919,477	\$ 1,086,829	\$ 167,352	18.20 %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ 2,000	\$ 2,000	100.00 %	
Total Fee Based Expenditures	\$ 25,485,162	\$ 27,991,309	\$ 2,506,147	9.83 %	
Housing	\$ 7,138,646	\$ 7,212,290	\$ 73,644	1.03 %	
Dining	\$ 6,408,323	\$ 6,378,557	\$ (29,766)	(0.46)%	
Parking	\$ 291,920	\$ 294,250	\$ 2,330	0.80 %	
Athletics	\$ 622,026	\$ 295,000	\$ (327,026)	(52.57)%	2
Bookstore	\$ 198,318	\$ 570,000	\$ 371,682	187.42 %	3
Other	\$ 1,194,000	\$ 1,202,500	\$ 8,500	0.71 %	
Total Sales & Services Based Expenditures	\$ 15,853,233	\$ 15,952,597	\$ 99,364	0.63 %	
Transfers Out					
Debt Service					
Medical Service	\$ —	\$ —	\$ —	— %	
Athletics	\$ 1,580,000	\$ 1,585,000	\$ 5,000	0.32 %	
Student Center	\$ 1,719,950	\$ 1,760,531	\$ 40,581	2.36 %	
Student Service	\$ —	\$ —	\$ —	— %	
Housing	\$ 5,091,004	\$ 3,842,297	\$ (1,248,707)	(24.53)%	4
Dining	\$ 311,677	\$ 311,683	\$ 6	— %	
Parking and Public Safety	\$ —	\$ —	\$ —	— %	
Recreational Sports	\$ 1,406,422	\$ —	\$ (1,406,422)	(100.00)%	5
Other	\$ —	\$ —	\$ —	— %	
Real Estate Rental	\$ —	\$ —	\$ —	— %	
Vending	\$ 8,000	\$ 9,500	\$ 1,500	18.75 %	
Designated Funds	\$ 902,421	\$ 2,201,473	\$ 1,299,052	143.95 %	6
Other	\$ 1,070,000	\$ 1,100,000	\$ 30,000	2.80 %	
Total Transfers Out	\$ 12,089,474	\$ 10,810,484	\$ (1,278,990)	(10.58)%	
Total Budgeted Expenditures & Transfers Out	\$ 53,427,869	\$ 54,754,390	\$ 1,326,521	2.48 %	

Lamar University
Table C2 Variance Explanations
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 2,248,849	Increase support for scholarships, personnel, and ongoing operations.
2	Athletics	\$ (327,026)	Adjustments to discretionary expenditure authority.
3	Bookstore	\$ 371,682	Impact from textbook access program.
4	Housing	\$ (1,248,707)	Debt service obligations satisfied through amortization.
5	Recreational Sports	\$ (1,406,422)	Debt service obligations satisfied through amortization.
6	Designated Funds	\$ 1,299,052	Increase overhead and scholarship support from auxiliary services.

Lamar University
Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2027

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 145,000	\$ 82,000	\$ 55,000	\$ —	\$ —	\$ 20,000	\$ 3,000	\$ 12,500	\$ —	\$ 4,000
Game Guarantees	\$ 350,000	\$ 215,000	\$ —	\$ —	\$ —	\$ 75,000	\$ —	\$ —	\$ —	\$ —
Concessions	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other										
Advertising	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Camps	\$ —	\$ 15,000	\$ 45,000	\$ —	\$ —	\$ 5,000	\$ 20,000	\$ 15,000	\$ —	\$ 15,000
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Stadium Operations	\$ 100,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other	\$ 750,000	\$ 450,000	\$ 50,000	\$ —	\$ —	\$ 50,000	\$ —	\$ —	\$ —	\$ —
Total Sales and Services	\$ 1,345,000	\$ 762,000	\$ 150,000	\$ —	\$ —	\$ 150,000	\$ 23,000	\$ 27,500	\$ —	\$ 19,000
Designated Tuition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Athletic Fee	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Tuition and Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Budgeted Fund Balances	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Funds	\$ 1,345,000	\$ 762,000	\$ 150,000	\$ —	\$ —	\$ 150,000	\$ 23,000	\$ 27,500	\$ —	\$ 19,000
Expenditures										
Salaries	\$ 1,365,240	\$ 739,760	\$ 405,202	\$ 147,507	\$ 241,996	\$ 504,662	\$ 199,942	\$ 196,778	\$ 147,507	\$ 387,988
Benefits	\$ 341,310	\$ 184,940	\$ 101,301	\$ 36,877	\$ 60,499	\$ 126,166	\$ 49,986	\$ 49,195	\$ 36,877	\$ 96,997
Travel	\$ 555,500	\$ 265,500	\$ 275,000	\$ 150,000	\$ 136,000	\$ 210,000	\$ 92,500	\$ 148,000	\$ 125,000	\$ 206,500
Scholarships	\$ 2,400,000	\$ 410,000	\$ 390,000	\$ 450,000	\$ 270,000	\$ 460,000	\$ 350,000	\$ 340,000	\$ 460,000	\$ 820,000
Other Maintenance & Operating	\$ 1,300,000	\$ 605,000	\$ 255,000	\$ 60,000	\$ 73,000	\$ 180,000	\$ 75,000	\$ 125,000	\$ 50,000	\$ 150,000
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 5,962,050	\$ 2,205,200	\$ 1,426,503	\$ 844,384	\$ 781,495	\$ 1,480,828	\$ 767,428	\$ 858,973	\$ 819,384	\$ 1,661,485
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 282,000	\$ 39,500	\$ —	\$ —	\$ 321,500					
Game Guarantees	\$ 565,000	\$ 75,000	\$ —	\$ —	\$ 640,000					
Concessions	\$ —	\$ —	\$ —	\$ —	\$ —					
Other										
Advertising	\$ —	\$ —	\$ 435,000	\$ —	\$ 435,000					
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —					
Camps	\$ 60,000	\$ 55,000	\$ —	\$ —	\$ 115,000					
NCAA Revenue Sharing	\$ —	\$ —	\$ 680,000	\$ —	\$ 680,000					
Stadium Operations	\$ 100,000	\$ —	\$ 425,000	\$ —	\$ 525,000					
Other	\$ 1,250,000	\$ 50,000	\$ 1,947,992	\$ —	\$ 3,247,992					
Total Sales and Services	\$ 2,257,000	\$ 219,500	\$ 3,487,992	\$ —	\$ 5,964,492					
Designated Tuition	\$ —	\$ —	\$ 14,905,077	\$ —	\$ 14,905,077					
Athletic Fee	\$ —	\$ —	\$ 4,063,000	\$ —	\$ 4,063,000					
Total Tuition and Fees	\$ —	\$ —	\$ 18,968,077	\$ —	\$ 18,968,077					
Budgeted Fund Balances	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Budgeted Funds	\$ 2,257,000	\$ 219,500	\$ 22,456,069	\$ —	\$ 24,932,569					
Expenditures										
Salaries	\$ 2,899,705	\$ 1,436,877	\$ —	\$ 2,676,763	\$ 7,013,345					
Fringe Benefits	\$ 724,927	\$ 359,221	\$ —	\$ 669,191	\$ 1,753,339					
Travel	\$ 1,382,000	\$ 782,000	\$ —	\$ 136,000	\$ 2,300,000					
Scholarships	\$ 3,920,000	\$ 2,430,000	\$ —	\$ 150,000	\$ 6,500,000					
O&M	\$ 2,293,000	\$ 580,000	\$ —	\$ 2,907,885	\$ 5,780,885					
Capital	\$ —	\$ —	\$ —	\$ —	\$ —					
Debt Service	\$ 1,388,250	\$ 196,750	\$ —	\$ —	\$ 1,585,000					
Other	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Budgeted Expenditures	\$ 12,607,882	\$ 5,784,848	\$ —	\$ 6,539,839	\$ 24,932,569					

Lamar University
Table E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2026	FY 2027	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	\$ 3,800,000	\$ 3,605,000	\$ (195,000)	(5.13)%	
Revenue Earned from Activities	\$ 100,000	\$ 100,000	\$ —	— %	
Interest Revenue	\$ —	\$ —	\$ —	— %	
Transfer In	\$ —	\$ —	\$ —	— %	
Total Forecasted Revenue:	\$ 3,900,000	\$ 3,705,000	\$ (195,000)	(5.00)%	
Budgeted Student Service Fee Expenditures:					
Recreational Activities	\$ 673,000	\$ 70,000	\$ (603,000)	(89.60)%	1
Health and Medical Services	\$ 167,586	\$ 175,585	\$ 7,999	4.77 %	
Intramural and Intercollegiate Athletics	\$ 1,200,000	\$ 1,617,992	\$ 417,992	34.83 %	2
Artists and Lecture Series	\$ 568,500	\$ 468,150	\$ (100,350)	(17.65)%	
Cultural Entertainment Series	\$ 205,000	\$ 180,250	\$ (24,750)	(12.07)%	
Student Programs and Organizations	\$ 448,500	\$ 369,400	\$ (79,100)	(17.64)%	
Student Publications	\$ 30,000	\$ 25,000	\$ (5,000)	(16.67)%	
Student Government and Committees	\$ 274,613	\$ 242,250	\$ (32,363)	(11.78)%	
Student Support Services	\$ 74,000	\$ 60,250	\$ (13,750)	(18.58)%	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 56,400	\$ 46,250	\$ (10,150)	(18.00)%	
Other	\$ 202,401	\$ 449,873	\$ 247,472	122.27 %	3
Total Budgeted Expenditures	\$ 3,900,000	\$ 3,705,000	\$ (195,000)	(5.00)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ —	\$ —	\$ —	— %	
Student Services Advisory Committee Meeting:	05/19/2025	05/18/2026			

Lamar University
Table E Variance Explanations
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Recreational Activities	\$ (603,000)	Reduced contribution due to recreation center debt retirement.
2	Intramural and Intercollegiate Athletics	\$ 417,992	Increase support for scholarships, personnel, and ongoing operations.
3	Other	\$ 247,472	Increase contingency to support student programs and initiatives.

Lamar University
Table F
Matrix of Budgeted Operating Expenses

	Instruction		Research		Public Service		Academic Support		Student Services		Institutional Support		Operation & Maintenance of Plant		Scholarships/ Fellowships		Auxiliary		Total Expenses	
Salary	\$	54,952,003	\$	3,071,046	\$	661,226	\$	13,946,219	\$	9,822,042	\$	13,177,725	\$	9,110,218	\$	—	\$	11,863,309	\$	116,603,788
Benefits	\$	13,738,006	\$	767,763	\$	165,307	\$	3,486,558	\$	2,455,512	\$	9,294,434	\$	2,277,555	\$	—	\$	2,965,832	\$	35,150,967
Travel	\$	610,716	\$	123,690	\$	6,000	\$	173,000	\$	361,000	\$	288,000	\$	35,000	\$	—	\$	2,477,000	\$	4,074,406
O&M	\$	22,301,628	\$	1,712,743	\$	387,609	\$	7,134,855	\$	3,114,299	\$	9,556,545	\$	4,484,843	\$	—	\$	20,793,439	\$	69,485,961
Utilities	\$	135,006	\$	18,417	\$	27,474	\$	2,572	\$	5,896	\$	520,812	\$	2,289,280	\$	—	\$	3,196,532	\$	6,195,989
Capital	\$	270,011	\$	375,835	\$	—	\$	51,435	\$	8,844	\$	231,935	\$	65,101	\$	—	\$	759,176	\$	1,762,337
Other	\$	9,437,530	\$	1,303,485	\$	166,999	\$	1,383,594	\$	556,085	\$	3,579,017	\$	314,776	\$	18,494,438	\$	1,888,618	\$	37,124,542
Total Budget	\$	101,444,900	\$	7,372,979	\$	1,414,615	\$	26,178,233	\$	16,323,678	\$	36,648,468	\$	18,576,773	\$	18,494,438	\$	43,943,906	\$	270,397,990

Lamar University
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 147,890,947	\$ 21,640,863	\$ —	\$ 169,531,810	\$ (142,691,781)	\$ (26,840,029)	\$ (169,531,810)	\$ (5,199,166)
Designated	\$ 119,460,886	\$ 4,800,411	\$ —	\$ 124,261,297	\$ (83,762,303)	\$ (40,498,994)	\$ (124,261,297)	\$ (35,698,583)
Auxiliary Enterprises	\$ 38,158,400	\$ 16,595,990	\$ —	\$ 54,754,390	\$ (43,943,906)	\$ (10,810,484)	\$ (54,754,390)	\$ 5,785,506
Total	<u>\$ 305,510,233</u>	<u>\$ 43,037,264</u>	<u>\$ —</u>	<u>\$ 348,547,497</u>	<u>\$ (270,397,990)</u>	<u>\$ (78,149,507)</u>	<u>\$ (348,547,497)</u>	<u>\$ (35,112,243)</u>



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 2027 Annual Operating Budget totaling approximately \$519 million, including the SHSU College of Osteopathic Medicine (SHSU-COM). This balanced budget demonstrates the University's commitment to responsible fiscal management and strategic investments in the people, programs, and initiatives that advance its mission and serve the State of Texas.

As the second year of the biennium, the Fiscal Year 2027 budget demonstrates the University's ability to navigate changes in funding while maintaining financial stability and preserving momentum on key institutional priorities. Through disciplined financial planning, conservative budgeting practices, and thoughtful allocation of resources, SHSU remains well-positioned to support student success, enhance academic excellence, and address the evolving workforce needs of Texas.

This comprehensive budget includes Educational and General Funds, Designated Funds, and Auxiliary Enterprises. Although certain one-time appropriations received during the first year of the biennium are no longer available, the University has successfully aligned ongoing revenues with recurring expenditures, ensuring continued investment in strategic priorities while maintaining a balanced financial plan.

Enrollment Outlook:

SHSU experienced modest enrollment growth in Fiscal Year 2026, reporting a Fall 2025 enrollment of 21,264 students, an increase of 1.07% over the prior year.

Consistent with the University's prudent budgeting philosophy, the Fiscal Year 2027 budget is based on flat enrollment projections. This conservative approach provides financial stability while preserving the flexibility to respond to enrollment changes throughout the fiscal year.

Educational & General Appropriated Funds:

For Fiscal Year 2027, appropriated General Revenue will decrease by approximately \$3.58 million. The University's main campus will experience a reduction of approximately \$4.2 million, primarily reflecting the one-time appropriations received during the first year of the biennium. These changes include a \$2.75 million capital funding award and a \$5.3 million variance in LEMIT/CMIT funding attributable to prior-year unexpended balances that were budgeted in Fiscal Year 2026.

These reductions are partially offset by several targeted funding increases. SHSU will receive an additional \$2.4 million in fringe benefit funding while SHSU-COM will receive an additional \$447,231. Statutory tuition revenue is projected to increase by approximately \$550,000 for SHSU and \$78,000 for SHSU-COM. Additionally, SHSU will receive approximately \$382,000 in additional Hazlewood reimbursement revenue, and SHSU-COM will receive a \$161,000 increase in Tobacco funds.

Designated Funds:

The Designated Funds budget projects an overall revenue increase of approximately \$4.3 million.

Growth is primarily driven by a \$1.6 million increase in mandatory tuition and fee revenue associated with projected student semester credit hours, together with a \$239,000 increase in designated tuition revenue for SHSU-COM.

Several smaller revenue sources are projected to decline by approximately \$667,000, but those decreases are offset by a \$2.5 million increase in investment income and a \$316,000 increase in transfers resulting from higher Hazlewood reimbursement.

Auxiliary Funds:

Auxiliary revenues are projected to increase by approximately \$2.3 million.

The increase is largely attributable to a \$3.8 million increase in dining revenue resulting from improved alignment with actual operating performance and revised sales tax allocations. Housing-related revenues are also expected to increase by approximately \$486,000.

These gains are partially offset by a \$1.7 million decrease in athletic fee revenue due to the absence of significant game guarantee revenue budgeted in the prior fiscal year. In addition, the University has reduced its planned use of fund balance by approximately \$585,000, further strengthening its long-term financial position. The SHSU College of Osteopathic Medicine Clinic anticipates no material change in projected revenue.

Major Budgeted Initiatives:

The Fiscal Year 2027 budget continues SHSU's strategic investment in initiatives that strengthen academic excellence, expand workforce development, and improve student outcomes. Key priorities include:

- **Continued investment in the College of Health Sciences' Physician Assistant and Physical Therapy programs**, supporting the expansion of healthcare education and helping address critical workforce shortages across Texas.
- **Expansion of the School of Nursing** to nearly double enrollment capacity, increasing the University's ability to educate highly qualified nurses and respond to the growing healthcare needs of the state.
- **Continued growth and advancement of the College of Osteopathic Medicine**, including support for the Master of Applied Biomedical Sciences (MABS) program,

strengthening the educational pipeline for future physicians and reinforcing SHSU's commitment to serving rural and medically underserved communities throughout Texas.

- **Strategic compensation investments** that strengthen the University's ability to recruit, retain, and develop exceptional faculty and staff while remaining competitive in an evolving higher education workforce.
- **Continued investment in student success initiatives** focused on recruitment, retention, persistence, and graduation, ensuring students have the resources needed to achieve their academic and professional goals.
- **Ongoing investment in SamPoly**, expanding workforce-focused academic programs and industry partnerships that equip students with high-demand skills while supporting the workforce and economic development priorities of Texas.

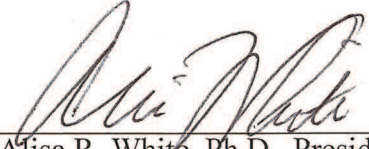
Conclusion:

The Fiscal Year 2027 budget reflects Sam Houston State University's commitment to balancing fiscal responsibility with strategic investment. As funding sources evolve, the University remains focused on maintaining financial stability while advancing the priorities that matter most to our students, communities, and the State of Texas.

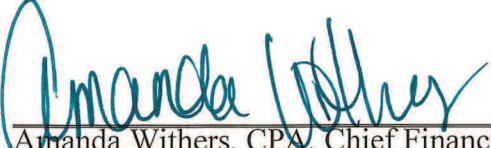
This budget positions SHSU to build upon its strengths, capitalize on emerging opportunities, and continue delivering exceptional value through teaching, research, service, and workforce development. Guided by sound financial management and a long-term perspective, the University remains well positioned to fulfill its mission and meet the educational needs of future generations of Texans.

This budget has been carefully prepared to the best of our knowledge and abilities. We respectfully request your approval.

Sincerely,


Alisa R. White, Ph.D., President

7-10-2026
Date


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

7-10-2026
Date

Sam Houston State University

Budget Summary

	FY 2026	FY 2027	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Revenues				
Tuition and Fees	\$ 220,549,762	\$ 222,773,370	\$ 2,223,608	1.01 %
State Appropriations	\$ 147,447,916	\$ 142,581,610	\$ (4,866,306)	(3.30)%
Sales and Services	\$ 60,148,556	\$ 62,775,320	\$ 2,626,764	4.37 %
Other	\$ 18,287,691	\$ 20,351,570	\$ 2,063,879	11.29 %
Operating Revenues	\$ 446,433,925	\$ 448,481,870	\$ 2,047,945	0.46 %
Transfers In	\$ 9,035,601	\$ 9,352,020	\$ 316,419	3.50 %
Budgeted Use of Fund Balance	\$ 3,771,060	\$ 3,650,836	\$ (120,224)	(3.19)%
Total Revenues	\$ 459,240,586	\$ 461,484,726	\$ 2,244,140	0.49 %
Expenditures				
Instruction Support	\$ 120,177,425	\$ 110,306,096	\$ (9,871,329)	(8.21)%
Research / Organized Research	\$ 7,198,326	\$ 21,894,252	\$ 14,695,926	204.16 %
Public Service	\$ 20,194,489	\$ 12,189,117	\$ (8,005,372)	(39.64)%
Hospitals and Clinics	\$ —	\$ —	\$ —	— %
Academic Support	\$ 72,065,702	\$ 73,277,706	\$ 1,212,004	1.68 %
Student Support	\$ 23,637,714	\$ 23,959,015	\$ 321,301	1.36 %
Institutional Support	\$ 34,264,663	\$ 34,662,285	\$ 397,622	1.16 %
Plant Support	\$ 23,056,048	\$ 23,194,026	\$ 137,978	0.60 %
Scholarships & Fellowships	\$ 23,891,963	\$ 23,848,463	\$ (43,500)	(0.18)%
Auxiliary Enterprises	\$ 77,581,895	\$ 80,686,070	\$ 3,104,175	4.00 %
Operating Expenditures	\$ 402,068,225	\$ 404,017,030	\$ 1,948,805	0.48 %
Transfers Out	\$ 57,172,361	\$ 57,467,696	\$ 295,335	0.52 %
Total Expenditures	\$ 459,240,586	\$ 461,484,726	\$ 2,244,140	0.49 %

Operating Expenditures by Natural Classification

	FY 2026	FY 2027	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Salary & Wages	\$ 198,332,926	\$ 202,209,556	\$ 3,876,630	1.95 %
Payroll Related Costs	\$ 53,736,050	\$ 57,461,774	\$ 3,725,724	6.93 %
Travel	\$ 6,920,818	\$ 7,440,841	\$ 520,023	7.51 %
Operations & Maintenance	\$ 109,391,429	\$ 80,063,414	\$ (29,328,015)	(26.81)%
Utilities	\$ 8,612,493	\$ 8,728,609	\$ 116,116	1.35 %
Capital	\$ 25,074,509	\$ 22,274,807	\$ (2,799,702)	(11.17)%
Other	\$ —	\$ 25,838,029	\$ 25,838,029	100.00 %
Total Operating Expenditures	\$ 402,068,225	\$ 404,017,030	\$ 1,948,805	0.48 %

Sam Houston State University

Table A1

Educational and General Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 30,509,901	\$ 31,060,144	\$ 550,243	1.80 %	
State Appropriation					
Bill Pattern General Revenue	\$ 87,008,528	\$ 84,639,904	\$ (2,368,624)	(2.72)%	
Benefits	\$ 23,399,421	\$ 25,876,223	\$ 2,476,802	10.58 %	1
Higher Education Fund	\$ 22,817,382	\$ 22,817,382	\$ —	— %	
Hazlewood Reimbursement	\$ 4,890,585	\$ 5,273,101	\$ 382,516	7.82 %	2
Other	\$ 9,332,000	\$ 3,975,000	\$ (5,357,000)	(57.40)%	3
Total State Appropriations	\$ 147,447,916	\$ 142,581,610	\$ (4,866,306)	(3.30)%	
Other Revenue	\$ 235,000	\$ 280,000	\$ 45,000	19.15 %	
Total Revenues	\$ 178,192,817	\$ 173,921,754	\$ (4,271,063)	(2.40)%	
Transfers In					
Designated Tuition			\$ —	— %	
Technology Service Fee			\$ —	— %	
Other			\$ —	— %	
Total Transfers In	\$ —	\$ —	\$ —	— %	
Budgeted Fund Balances		\$ 65,196	\$ 65,196	100.00 %	
Total Budgeted Funds	\$ 178,192,817	\$ 173,986,950	\$ (4,205,867)	(2.36)%	

Sam Houston State University

Table A1 Variance Explanations

Educational and General Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Benefits	\$ 2,476,802	Benefits increased according to the 89th GR Bill
2	Hazlewood Reimbursement	\$ 382,516	Hazlewood reimbursement increase from THECB
3	Other	\$ (5,357,000)	LEMIT/CMIT unexpended funds are reduced in the second year of biennium. \$2.75M of capital funds for Forensic Training Center were allocated on 89th GR Bill for one-time use in FY26 and taken off in FY27

Sam Houston State University

Table A2

Educational and General Funds

Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 75,685,531	\$ 64,828,060	\$ (10,857,471)	(14.35)%	1
Research / Organized Research	\$ 2,032,532	\$ 14,947,259	\$ 12,914,727	635.40 %	2
Public Service	\$ 19,066,990	\$ 11,190,998	\$ (7,875,992)	(41.31)%	3
Academic Support	\$ 26,044,720	\$ 26,114,970	\$ 70,250	0.27 %	
Student Service Support	\$ 5,017,000	\$ 5,158,147	\$ 141,147	2.81 %	
Institutional Support	\$ 10,300,928	\$ 10,318,371	\$ 17,443	0.17 %	
Plant Support	\$ 10,122,883	\$ 10,563,859	\$ 440,976	4.36 %	
Scholarships & Fellowships	\$ 3,000	\$ 3,000	\$ —	— %	
Total Expenditures	\$ 148,273,584	\$ 143,124,664	\$ (5,148,920)	(3.47)%	
Transfers Out					
TPEG	\$ 4,071,873	\$ 4,071,873	\$ —	— %	
CCAP Debt Service	\$ 13,251,309	\$ 13,251,289	\$ (20)	— %	
HEF - Debt Service	\$ 8,550,539	\$ 9,177,193	\$ 626,654	7.33 %	4
HEF - Plant			\$ —	— %	
Other	\$ 4,045,512	\$ 4,361,931	\$ 316,419	7.82 %	5
Total Transfers Out	\$ 29,919,233	\$ 30,862,286	\$ 943,053	3.15 %	
Total Budgeted Expenditures & Transfers Out	\$ 178,192,817	\$ 173,986,950	\$ (4,205,867)	(2.36)%	

Sam Houston State University**Table A2 Variance Explanations****Educational and General Funds****Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ (10,857,471)	Redistribution of funds by function according to faculty effort between instruction and research
2	Research / Organized Research	\$ 12,914,727	Redistribution of funds by function according to faculty effort between instruction and research
3	Public Service	\$ (7,875,992)	LEMIT/CMIT unexpended funds are reduced in the second year of biennium.
4	HEF - Debt Service	\$ 626,654	Increase of bond for the The Woodlands Campus renovation
5	Other	\$ 316,419	Increase of transfer of Hazlewood due to reimbursement increase from THECB

Sam Houston State University

Table B1
Designated Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 95,429,066	\$ 95,889,500	\$ 460,434	0.48 %	
Institutional Services Fee	\$ 40,688,554	\$ 40,917,811	\$ 229,257	0.56 %	
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	\$ 1,810,873	\$ 1,861,461	\$ 50,588	2.79 %	
Distance Learning Fee	\$ 21,152,410	\$ 22,032,649	\$ 880,239	4.16 %	
Records Fee	\$ —	\$ —	\$ —	— %	
Recreation Fee	\$ 3,825,412	\$ 3,752,375	\$ (73,037)	(1.91)%	
University Center Fee	\$ 1,900,869	\$ 1,903,845	\$ 2,976	0.16 %	
International Study Fee	\$ 40,000	\$ 40,000	\$ —	— %	
Repeat Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Tuition and Fees	\$ 164,847,184	\$ 166,397,641	\$ 1,550,457	0.94 %	
Investment Income	\$ 2,099,987	\$ 4,642,946	\$ 2,542,959	121.09 %	1
Other Revenue	\$ 7,343,290	\$ 6,676,790	\$ (666,500)	(9.08)%	2
Total Revenues	\$ 174,290,461	\$ 177,717,377	\$ 3,426,916	1.97 %	
Transfers In					
TPEG	\$ 4,071,873	\$ 4,071,873	\$ —	— %	
Auxiliary Funds	\$ —	\$ —	\$ —	— %	
Other	\$ 4,713,728	\$ 5,030,147	\$ 316,419	6.71 %	3
Total Transfers In	\$ 8,785,601	\$ 9,102,020	\$ 316,419	3.60 %	
Budgeted Fund Balances	\$ 2,523,330	\$ 2,922,960	\$ 399,630	15.84 %	4
Total Budgeted Funds	\$ 185,599,392	\$ 189,742,357	\$ 4,142,965	2.23 %	

Sam Houston State University

Table B1 Variance Explanations

Designated Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Investment Income	\$ 2,542,959	Increase in Investment Income to align with one-time expenditures
2	Other Revenue	\$ (666,500)	Reduction of expected revenue in Application Fee and Indirect Cost Recovery
3	Other	\$ 316,419	Increase of transfer of Hazlewood due to reimbursement increase from THECB
4	Budgeted Fund Balances	\$ 399,630	Increase of Fund Balance Budget Fund Balance Breakdown: SHSU Online Distance Learning Fee - \$1,200,000 Various College Distance Learning Fees - \$322,960 Distance Learning Innovation - \$250,000 ORA Overhead Allowance - \$400,000 IT Cost Recovery - \$250,000 IT Video Surveillance - \$250,000 Telephone - \$250,000

Sam Houston State University

Table B2
Designated Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 44,491,894	\$ 45,478,036	\$ 986,142	2.22 %	1
Research / Organized Research	\$ 5,165,794	\$ 6,946,993	\$ 1,781,199	34.48 %	
Public Service	\$ 1,127,499	\$ 998,119	\$ (129,380)	(11.47)%	
Academic Support	\$ 46,020,982	\$ 47,162,736	\$ 1,141,754	2.48 %	
Student Support	\$ 18,620,714	\$ 18,800,868	\$ 180,154	0.97 %	
Institutional Support	\$ 23,963,735	\$ 24,343,914	\$ 380,179	1.59 %	
Plant Support	\$ 12,933,165	\$ 12,630,167	\$ (302,998)	(2.34)%	
Scholarships & Fellowships	\$ 23,888,963	\$ 23,845,463	\$ (43,500)	(0.18)%	
Total Expenditures	\$ 176,212,746	\$ 180,206,296	\$ 3,993,550	2.27 %	
Transfers Out					
System Assessment	\$ 3,337,760	\$ 3,484,055	\$ 146,295	4.38 %	
Debt Service	\$ 6,048,886	\$ 6,052,006	\$ 3,120	0.05 %	
E&G	\$ —	\$ —	\$ —	— %	
Auxiliary	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 9,386,646	\$ 9,536,061	\$ 149,415	1.59 %	
Total Budgeted Expenditures & Transfers Out	\$ 185,599,392	\$ 189,742,357	\$ 4,142,965	2.23 %	

Sam Houston State University
Table B2 Variance Explanations
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	\$ 1,781,199	Redistribution of funds by function according to faculty effort between instruction and research

Sam Houston State University

Table C1
Auxiliary Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ 9,871,512	\$ 9,958,265	\$ 86,753	0.88 %	
Medical Service Fee	\$ 3,308,862	\$ 3,302,182	\$ (6,680)	(0.20)%	
Student Service Fee	\$ 8,302,977	\$ 8,373,566	\$ 70,589	0.85 %	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ 3,709,326	\$ 3,681,572	\$ (27,754)	(0.75)%	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Fees	\$ 25,192,677	\$ 25,315,585	\$ 122,908	0.49 %	
Sales and Services					
Housing	\$ 28,725,604	\$ 29,211,368	\$ 485,764	1.69 %	
Dining	\$ 16,894,000	\$ 20,700,000	\$ 3,806,000	22.53 %	1
Parking	\$ 4,318,952	\$ 4,318,952	\$ —	— %	
Athletics	\$ 8,510,000	\$ 6,745,000	\$ (1,765,000)	(20.74)%	2
Bookstore	\$ 1,700,000	\$ 1,800,000	\$ 100,000	5.88 %	
Hospital and Clinics	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Sales and Services	\$ 60,148,556	\$ 62,775,320	\$ 2,626,764	4.37 %	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Income	\$ 8,609,414	\$ 8,751,834	\$ 142,420	1.65 %	
Total Revenues	\$ 93,950,647	\$ 96,842,739	\$ 2,892,092	3.08 %	
Transfers In					
Designated Tuition	\$ —	\$ —	\$ —	— %	
Other	\$ 250,000	\$ 250,000	\$ —	— %	
Total Transfers In	\$ 250,000	\$ 250,000	\$ —	— %	
Budgeted Fund Balances	\$ 1,247,730	\$ 662,680	\$ (585,050)	(46.89)%	3
Total Budgeted Funds	\$ 95,448,377	\$ 97,755,419	\$ 2,307,042	2.42 %	

Sam Houston State University

Table C1 Variance Explanations

Auxiliary Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Dining	\$ 3,806,000	Improved alignment with actual revenues and revised sales tax allocations
2	Athletics	\$ (1,765,000)	Decrease in Gameday Guarantees in FY27 compared to FY26
3	Budgeted Fund Balances	\$ (585,050)	Decrease of Fund Balance Budget Fund Balance Breakdown: Student Service Fee - \$60,400 Orientation Fee - \$300,000 Smith Hutson Banking - \$202,280 Diplomas & Transcripts - \$100,000

Sam Houston State University

Table C2
Auxiliary Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Athletic Fee	\$ 9,746,512	\$ 9,833,265	\$ 86,753	0.89 %	
Medical Service Fee	\$ 2,955,512	\$ 2,948,832	\$ (6,680)	(0.23)%	
Student Service Fee	\$ 6,890,254	\$ 7,031,415	\$ 141,161	2.05 %	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ 2,160,476	\$ 2,234,052	\$ 73,576	3.41 %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Total Fee Based Expenditures	\$ 21,752,754	\$ 22,047,564	\$ 294,810	1.36 %	
Housing	\$ 16,938,060	\$ 18,373,274	\$ 1,435,214	8.47 %	1
Dining	\$ 16,306,650	\$ 20,309,500	\$ 4,002,850	24.55 %	2
Parking	\$ 3,268,952	\$ 3,268,952	\$ —	— %	
Athletics	\$ 8,510,000	\$ 6,745,000	\$ (1,765,000)	(20.74)%	3
Bookstore	\$ 1,700,000	\$ 1,800,000	\$ 100,000	5.88 %	
Hospital and Clinics	\$ —	\$ —	\$ —	— %	
Other	\$ 9,105,479	\$ 8,141,780	\$ (963,699)	(10.58)%	4
Total Sales & Services Based Expenditures	\$ 55,829,141	\$ 58,638,506	\$ 2,809,365	5.03 %	
Transfers Out					
Debt Service					
Medical Service	\$ 553,350	\$ 553,350	\$ —	— %	
Athletics	\$ 125,000	\$ 125,000	\$ —	— %	
Student Center	\$ 1,748,850	\$ 1,747,520	\$ (1,330)	(0.08)%	
Student Service	\$ 1,462,723	\$ 1,462,551	\$ (172)	(0.01)%	
Housing	\$ 11,787,544	\$ 10,838,094	\$ (949,450)	(8.05)%	5
Dining	\$ 587,350	\$ 590,500	\$ 3,150	0.54 %	
Parking and Public Safety	\$ 1,050,000	\$ 1,050,000	\$ —	— %	
Recreational Sports	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Real Estate Rental	\$ 251,665	\$ 402,334	\$ 150,669	59.87 %	
Vending	\$ 300,000	\$ 300,000	\$ —	— %	
Designated Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 17,866,482	\$ 17,069,349	\$ (797,133)	(4.46)%	
Total Budgeted Expenditures & Transfers Out	\$ 95,448,377	\$ 97,755,419	\$ 2,307,042	2.42 %	

Sam Houston State University**Table C2 Variance Explanations****Auxiliary Funds****Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ 1,435,214	Increased revenue due to housing rate increase
2	Dining	\$ 4,002,850	Improved alignment with actual revenues and revised sales tax allocations
3	Athletics	\$ (1,765,000)	Decrease in Gameday Guarantees in FY27 compared to FY26
4	Other	\$ (963,699)	Decrease in estimated expense for several funds including more significant variances in Orientation, University Hotel, and Diplomas and transcripts
5	Housing	\$ (949,450)	Decrease in Housing bond due to bond maturation

Sam Houston State University
Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2027

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 480,000	\$ 50,000	\$ 125,000	\$ —	\$ —	\$ 7,500	\$ 10,000	\$ 15,000	\$ —	\$ 2,500
Game Guarantees	\$ 1,000,000	\$ 375,000	\$ —	\$ —	\$ —	\$ 75,000	\$ —	\$ —	\$ —	\$ 10,000
Concessions	\$ 75,000	\$ —	\$ 20,000	\$ —	\$ —	\$ —	\$ —	\$ 5,000	\$ —	\$ —
Other										
Advertising	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Camps	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Stadium Operations	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other	\$ 480,500	\$ 100,000	\$ 100,000	\$ 50,000	\$ —	\$ 100,000	\$ —	\$ 100,000	\$ 50,000	\$ —
Total Sales and Services	\$ 2,035,500	\$ 525,000	\$ 245,000	\$ 50,000	\$ —	\$ 182,500	\$ 10,000	\$ 120,000	\$ 50,000	\$ 12,500
Designated Tuition	\$ 1,965,093	\$ 375,050	\$ 308,295	\$ 332,010	\$ 118,000	\$ 432,750	\$ 372,000	\$ 316,200	\$ 474,300	\$ 912,450
Athletic Fee	\$ 4,478,797	\$ 1,061,305	\$ 834,448	\$ 290,979	\$ 238,128	\$ 843,555	\$ 410,862	\$ 425,757	\$ 290,978	\$ 1,083,456
Total Tuition and Fees	\$ 6,443,890	\$ 1,436,355	\$ 1,142,743	\$ 622,989	\$ 356,128	\$ 1,276,305	\$ 782,862	\$ 741,957	\$ 765,278	\$ 1,995,906
Budgeted Fund Balances	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Funds	\$ 8,479,390	\$ 1,961,355	\$ 1,387,743	\$ 672,989	\$ 356,128	\$ 1,458,805	\$ 792,862	\$ 861,957	\$ 815,278	\$ 2,008,406
Expenditures										
Salaries	\$ 2,154,262	\$ 743,130	\$ 439,280	\$ 142,158	\$ 124,936	\$ 428,736	\$ 178,722	\$ 172,236	\$ 142,158	\$ 513,836
Benefits	\$ 617,652	\$ 219,675	\$ 129,168	\$ 40,820	\$ 40,292	\$ 124,319	\$ 42,970	\$ 48,521	\$ 40,821	\$ 152,589
Travel	\$ 1,350,000	\$ 428,000	\$ 275,000	\$ 112,500	\$ 40,000	\$ 328,000	\$ 159,000	\$ 234,000	\$ 112,500	\$ 318,000
Scholarships	\$ 2,458,093	\$ 425,050	\$ 308,295	\$ 332,010	\$ 118,000	\$ 432,750	\$ 310,200	\$ 316,200	\$ 474,300	\$ 897,450
Other Maintenance & Operating	\$ 501,000	\$ 120,500	\$ 91,000	\$ 45,500	\$ 32,900	\$ 62,500	\$ 51,800	\$ 71,000	\$ 45,500	\$ 149,200
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 7,081,007	\$ 1,936,355	\$ 1,242,743	\$ 672,988	\$ 356,128	\$ 1,376,305	\$ 742,692	\$ 841,957	\$ 815,279	\$ 2,031,075
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 655,000	\$ 35,000	\$ —	\$ —	\$ 690,000					
Game Guarantees	\$ 1,375,000	\$ 85,000	\$ —	\$ —	\$ 1,460,000					
Concessions	\$ 95,000	\$ 5,000	\$ —	\$ —	\$ 100,000					
Other										
Advertising	\$ —	\$ —	\$ —	\$ 500,000	\$ 500,000					
Licensing Fees	\$ —	\$ —	\$ —	\$ 500,000	\$ 500,000					
Camps	\$ —	\$ —	\$ —	\$ —	\$ —					
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ 3,450,000	\$ 3,450,000					
Stadium Operations	\$ —	\$ —	\$ —	\$ 45,000	\$ 45,000					
Other	\$ 730,500	\$ 250,000	\$ —	\$ 423,100	\$ 1,403,600					
Total Sales and Services	\$ 2,855,500	\$ 375,000	\$ —	\$ 4,918,100	\$ 8,148,600					
Designated Tuition	\$ 3,098,448	\$ 2,507,700	\$ —	\$ 3,481,250	\$ 9,087,398					
Athletic Fee	\$ 6,903,657	\$ 3,054,608	\$ —	\$ —	\$ 9,958,265					
Total Tuition and Fees	\$ 10,002,105	\$ 5,562,308	\$ —	\$ 3,481,250	\$ 19,045,663					
Budgeted Fund Balances	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Budgeted Funds	\$ 12,857,605	\$ 5,937,308	\$ —	\$ 8,399,350	\$ 27,194,263					
Expenditures										
Salaries	\$ 3,603,766	\$ 1,435,688	\$ 654,474	\$ 2,557,048	\$ 8,250,976					
Frinqe Benefits	\$ 1,047,607	\$ 409,220	\$ 172,196	\$ 774,611	\$ 2,403,634					
Travel	\$ 2,205,500	\$ 1,151,500	\$ 15,000	\$ 16,000	\$ 3,388,000					
Scholarships	\$ 3,641,448	\$ 2,430,900	\$ —	\$ 300,000	\$ 6,372,348					
O&M	\$ 790,900	\$ 380,000	\$ 192,425	\$ 1,549,130	\$ 2,912,455					
Capital	\$ —	\$ —	\$ —	\$ 50,000	\$ 50,000					
Debt Service	\$ —	\$ —	\$ —	\$ 3,816,850	\$ 3,816,850					
Other	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Budgeted Expenditures	\$ 11,289,221	\$ 5,807,308	\$ 1,034,095	\$ 9,063,639	\$ 27,194,263					

Sam Houston State University

Table E

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

	FY 2026	FY 2027	Variance		NOTE
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 17.00	\$ 17.00	\$ —	— %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 1,329,356	\$ 2,115,571	\$ 786,215	59.14 %	
Forecasted Revenue:					
SSF Revenue	\$ 8,302,977	\$ 8,373,566	\$ 70,589	0.85 %	
Revenue Earned from Activities	\$ 50,000	\$ 60,000	\$ 10,000	20.00 %	
Interest Revenue			\$ —	— %	
Transfer In		\$ 60,400	\$ 60,400	100.00 %	
Total Forecasted Revenue:	<u>\$ 8,352,977</u>	<u>\$ 8,493,966</u>	<u>\$ 140,989</u>	<u>1.69 %</u>	
Budgeted Student Service Fee Expenditures:					
Recreational Activities	\$ —	\$ —	\$ —	— %	
Health and Medical Services	\$ —	\$ —	\$ —	— %	
Intramural and Intercollegiate Athletics	\$ —	\$ —	\$ —	— %	
Artists and Lecture Series	\$ —	\$ —	\$ —	— %	
Cultural Entertainment Series	\$ 179,187	\$ 181,641	\$ 2,454	1.37 %	
Student Programs and Organizations	\$ 603,658	\$ 677,159	\$ 73,501	12.18 %	
Student Publications	\$ 634	\$ 634	\$ —	— %	
Student Government and Committees	\$ 78,661	\$ 78,661	\$ —	— %	
Student Support Services	\$ 6,004,327	\$ 6,069,361	\$ 65,034	1.08 %	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ —	\$ —	\$ —	— %	
Other	\$ 1,486,510	\$ 1,486,510	\$ —	— %	
Total Budgeted Expenditures	<u>\$ 8,352,977</u>	<u>\$ 8,493,966</u>	<u>\$ 140,989</u>	<u>1.69 %</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 1,329,356</u>	<u>\$ 2,115,571</u>	<u>\$ 786,215</u>	<u>59.14 %</u>	
Student Services Advisory Committee Meeting:	03/21/2025	03/23/2026			

Sam Houston State University
Table F
Matrix of Budgeted Operating Expenses

	Operation & Maintenance											Total
	Instruction	Research	Public Service	Hospitals and Clinics	Academic Support	Student Services	Institutional Support	Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Expenses	
Salary	\$ 81,083,605	\$ 16,430,779	\$ 4,729,959	\$ —	\$ 31,209,900	\$ 14,477,665	\$ 18,156,002	\$ 10,978,569	\$ 162,000	\$ 24,981,077	\$ 202,209,556	
Benefits	\$ 21,043,701	\$ 4,311,778	\$ 1,231,012	\$ —	\$ 8,152,296	\$ 4,556,825	\$ 7,149,245	\$ 3,537,109	\$ —	\$ 7,479,808	\$ 57,461,774	
Travel	\$ 1,814,921	\$ 71,099	\$ 146,500	\$ —	\$ 876,013	\$ 197,433	\$ 423,824	\$ 25,366	\$ 10,000	\$ 3,875,685	\$ 7,440,841	
O&M	\$ 5,098,320	\$ 966,707	\$ 5,434,559	\$ —	\$ 18,569,445	\$ 4,262,610	\$ 7,943,540	\$ 3,571,629	\$ 15,000	\$ 34,201,604	\$ 80,063,414	
Utilities	\$ 43,166	\$ 1,100	\$ 127,836	\$ —	\$ 60,978	\$ 326,632	\$ 21,583	\$ 4,546,232	\$ —	\$ 3,601,082	\$ 8,728,609	
Capital	\$ 951,883	\$ 112,789	\$ 519,251	\$ —	\$ 14,211,574	\$ 100,500	\$ 776,731	\$ 535,121	\$ —	\$ 5,066,958	\$ 22,274,807	
Other	\$ 270,500	\$ —	\$ —	\$ —	\$ 197,500	\$ 37,350	\$ 191,360	\$ —	\$ 23,661,463	\$ 1,479,856	\$ 25,838,029	
Total Budget	\$ 110,306,096	\$ 21,894,252	\$ 12,189,117	\$ —	\$ 73,277,706	\$ 23,959,015	\$ 34,662,285	\$ 23,194,026	\$ 23,848,463	\$ 80,686,070	\$ 404,017,030	

Sam Houston State University
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 173,921,754	\$ —	\$ 65,196	\$ 173,986,950	\$ (143,124,664)	\$ (30,862,286)	\$ (173,986,950)	\$ (30,862,286)
Designated	\$ 177,717,377	\$ 9,102,020	\$ 2,922,960	\$ 189,742,357	\$ (180,206,296)	\$ (9,536,061)	\$ (189,742,357)	\$ (434,041)
Auxiliary Enterprises	\$ 96,842,739	\$ 250,000	\$ 662,680	\$ 97,755,419	\$ (80,686,070)	\$ (17,069,349)	\$ (97,755,419)	\$ (16,819,349)
Total	<u>\$ 448,481,870</u>	<u>\$ 9,352,020</u>	<u>\$ 3,650,836</u>	<u>\$ 461,484,726</u>	<u>\$ (404,017,030)</u>	<u>\$ (57,467,696)</u>	<u>\$ (461,484,726)</u>	<u>\$ (48,115,676)</u>

Sam Houston State University College of Osteopathic Medicine

Budget Summary

	FY 2026	FY 2027	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Revenues				
Tuition and Fees	\$ 15,820,500	\$ 16,138,500	\$ 318,000	2.01 %
State Appropriations	\$ 39,084,717	\$ 39,701,772	\$ 617,055	1.58 %
Sales and Services	\$ 2,375,388	\$ 2,375,388	\$ —	— %
Other	\$ —	\$ —	\$ —	— %
Operating Revenues	\$ 57,280,605	\$ 58,215,660	\$ 935,055	1.63 %
Transfers In	\$ 586,553	\$ 598,343	\$ 11,790	2.01 %
Budgeted Use of Fund Balance	\$ —	\$ —	\$ —	— %
Total Revenues	\$ 57,867,158	\$ 58,814,003	\$ 946,845	1.64 %
Expenditures				
Instruction Support	\$ 27,331,184	\$ 24,785,224	\$ (2,545,960)	(9.32)%
Research / Organized Research	\$ 1,210,856	\$ 2,691,396	\$ 1,480,540	122.27 %
Public Service	\$ —	\$ —	\$ —	— %
Hospitals and Clinics	\$ 2,375,388	\$ 2,375,388	\$ —	— %
Academic Support	\$ 11,163,288	\$ 11,724,920	\$ 561,632	5.03 %
Student Support	\$ 2,630,474	\$ 2,644,774	\$ 14,300	0.54 %
Institutional Support	\$ 5,933,995	\$ 6,438,656	\$ 504,661	8.50 %
Plant Support	\$ 1,209,237	\$ 1,108,314	\$ (100,923)	(8.35)%
Scholarships & Fellowships	\$ 610,933	\$ 598,343	\$ (12,590)	(2.06)%
Auxiliary Enterprises	\$ —	\$ —	\$ —	— %
Operating Expenditures	\$ 52,465,355	\$ 52,367,015	\$ (98,340)	(0.19)%
Transfers Out	\$ 5,401,803	\$ 6,446,988	\$ 1,045,185	19.35 %
Total Expenditures	\$ 57,867,158	\$ 58,814,003	\$ 946,845	1.64 %

Operating Expenditures by Natural Classification

	FY 2026	FY 2027	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Salary & Wages	\$ 23,187,227	\$ 24,305,272	\$ 1,118,045	4.82 %
Payroll Related Costs	\$ 5,060,898	\$ 4,891,384	\$ (169,514)	(3.35)%
Travel	\$ 880,000	\$ 1,243,048	\$ 363,048	41.26 %
Operations & Maintenance	\$ 17,810,269	\$ 16,412,718	\$ (1,397,551)	(7.85)%
Utilities	\$ 353,306	\$ 353,528	\$ 222	0.06 %
Capital	\$ 4,562,722	\$ 4,562,722	\$ —	— %
Other	\$ 610,933	\$ 598,343	\$ (12,590)	(2.06)%
Total Operating Expenditures	\$ 52,465,355	\$ 52,367,015	\$ (98,340)	(0.19)%

Sam Houston State University College of Osteopathic Medicine

Table A1

Educational and General Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 3,910,350	\$ 3,988,950	\$ 78,600	2.01 %	
State Appropriation					
Bill Pattern General Revenue	\$ 28,070,855	\$ 28,079,930	\$ 9,075	0.03 %	
Benefits	\$ 2,268,973	\$ 2,716,204	\$ 447,231	19.71 %	1
Higher Education Fund	\$ 7,555,972	\$ 7,555,972	\$ —	— %	
Hazlewood Reimbursement	\$ —	\$ —	\$ —	— %	
Other	\$ 1,188,917	\$ 1,349,666	\$ 160,749	13.52 %	
Total State Appropriations	\$ 39,084,717	\$ 39,701,772	\$ 617,055	1.58 %	
Other Revenue	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 42,995,067	\$ 43,690,722	\$ 695,655	1.62 %	
Transfers In					
Designated Tuition	\$ —	\$ —	\$ —	— %	
Technology Service Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ —	\$ —	\$ —	— %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 42,995,067	\$ 43,690,722	\$ 695,655	1.62 %	

Sam Houston State University College of Osteopathic Medicine

Table A1 Variance Explanations

Educational and General Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Benefits	\$ 447,231	Benefits increased according to the 89th GR Bill

Sam Houston State University College of Osteopathic Medicine

Table A2

Educational and General Funds

Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 22,123,165	\$ 20,416,487	\$ (1,706,678)	(7.71)%	1
Research / Organized Research	\$ 905,056	\$ 2,372,096	\$ 1,467,040	162.09 %	2
Public Service	\$ —	\$ —	\$ —	— %	
Academic Support	\$ 7,963,873	\$ 8,467,692	\$ 503,819	6.33 %	3
Student Service Support	\$ 1,469,938	\$ 1,485,884	\$ 15,946	1.08 %	
Institutional Support	\$ 5,872,995	\$ 6,377,656	\$ 504,661	8.59 %	4
Plant Support	\$ 1,080,237	\$ 979,314	\$ (100,923)	(9.34)%	
Scholarships & Fellowships	\$ —	\$ —	\$ —	— %	
Total Expenditures	\$ 39,415,264	\$ 40,099,129	\$ 683,865	1.74 %	
Transfers Out					
TPEG	\$ 586,553	\$ 598,343	\$ 11,790	2.01 %	
CCAP Debt Service	\$ —	\$ —	\$ —	— %	
HEF - Debt Service	\$ 2,993,250	\$ 2,993,250	\$ —	— %	
HEF - Plant	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 3,579,803	\$ 3,591,593	\$ 11,790	0.33 %	
Total Budgeted Expenditures & Transfers Out	\$ 42,995,067	\$ 43,690,722	\$ 695,655	1.62 %	

Sam Houston State University College of Osteopathic Medicine

Table A2 Variance Explanations

Educational and General Funds

Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ (1,706,678)	Redistribution of funds by function according to faculty effort between instruction and research
2	Research / Organized Research	\$ 1,467,040	Redistribution of funds by function according to faculty effort between instruction and research
3	Academic Support	\$ 503,819	Increase in salaries and growth in GME
4	Institutional Support	\$ 504,661	Increase in salaries and type (activity) of positions covered by COM overhead

Sam Houston State University College of Osteopathic Medicine

Table B1
Designated Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 11,910,150	\$ 12,149,550	\$ 239,400	2.01 %	
Institutional Services Fee	\$ —	\$ —	\$ —	— %	
Advising Fee	\$ —	\$ —	\$ —	— %	
Technology Use / Computer Service Fee	\$ —	\$ —	\$ —	— %	
Environmental Service Fee	\$ —	\$ —	\$ —	— %	
ID / One-Card Fee	\$ —	\$ —	\$ —	— %	
Library Fee	\$ —	\$ —	\$ —	— %	
International Education Fee	\$ —	\$ —	\$ —	— %	
Student Publication Fee	\$ —	\$ —	\$ —	— %	
Academic Program Fees	\$ —	\$ —	\$ —	— %	
Distance Learning Fee	\$ —	\$ —	\$ —	— %	
Records Fee	\$ —	\$ —	\$ —	— %	
Recreation Fee	\$ —	\$ —	\$ —	— %	
University Center Fee	\$ —	\$ —	\$ —	— %	
International Study Fee	\$ —	\$ —	\$ —	— %	
Repeat Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Tuition and Fees	\$ 11,910,150	\$ 12,149,550	\$ 239,400	2.01 %	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Revenue	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 11,910,150	\$ 12,149,550	\$ 239,400	2.01 %	
Transfers In					
TPEG	\$ 586,553	\$ 598,343	\$ 11,790	2.01 %	
Auxiliary Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ 586,553	\$ 598,343	\$ 11,790	2.01 %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 12,496,703	\$ 12,747,893	\$ 251,190	2.01 %	

Sam Houston State University College of Osteopathic Medicine

Table B2
Designated Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 5,208,019	\$ 4,368,737	\$ (839,282)	(16.12)%	1
Research / Organized Research	\$ 305,800	\$ 319,300	\$ 13,500	4.41 %	
Public Service	\$ —	\$ —	\$ —	— %	
Academic Support	\$ 3,199,415	\$ 3,257,228	\$ 57,813	1.81 %	
Student Support	\$ 1,160,536	\$ 1,158,890	\$ (1,646)	(0.14)%	
Institutional Support	\$ 61,000	\$ 61,000	\$ —	— %	
Plant Support	\$ 129,000	\$ 129,000	\$ —	— %	
Scholarships & Fellowships	\$ 610,933	\$ 598,343	\$ (12,590)	(2.06)%	
Total Expenditures	\$ 10,674,703	\$ 9,892,498	\$ (782,205)	(7.33)%	
Transfers Out					
System Assessment	\$ —	\$ —	\$ —	— %	2
Debt Service	\$ 1,822,000	\$ 2,855,395	\$ 1,033,395	56.72 %	
E&G	\$ —	\$ —	\$ —	— %	
Auxiliary	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 1,822,000	\$ 2,855,395	\$ 1,033,395	56.72 %	
Total Budgeted Expenditures & Transfers Out	\$ 12,496,703	\$ 12,747,893	\$ 251,190	2.01 %	

Sam Houston State University College of Osteopathic Medicine

Table B2 Variance Explanations

Designated Funds

Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ (839,282)	Primarily related to moving allowable expenses to appropriated funds
2	Debt Service	\$ 1,033,395	Increased bond from property purchase

Sam Houston State University College of Osteopathic Medicine

Table C1
Auxiliary Funds
Revenues and Transfers

	FY 2026		FY 2027		Variance		NOTE
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Fees							
Athletic Fee	\$	—	\$	—	\$	— %	
Medical Service Fee	\$	—	\$	—	\$	— %	
Student Service Fee	\$	—	\$	—	\$	— %	
Recreational Sport Fee	\$	—	\$	—	\$	— %	
Student Center Fee	\$	—	\$	—	\$	— %	
Student Bus Fee	\$	—	\$	—	\$	— %	
ID Card Fee	\$	—	\$	—	\$	— %	
Other	\$	—	\$	—	\$	— %	
Total Fees	\$	—	\$	—	\$	— %	
Sales and Services							
Housing	\$	—	\$	—	\$	— %	
Dining	\$	—	\$	—	\$	— %	
Parking	\$	—	\$	—	\$	— %	
Athletics	\$	—	\$	—	\$	— %	
Bookstore	\$	—	\$	—	\$	— %	
Hospital and Clinics	\$	2,375,388	\$	2,375,388	\$	— %	
Other	\$	—	\$	—	\$	— %	
Total Sales and Services	\$	2,375,388	\$	2,375,388	\$	— %	
Investment Income	\$	—	\$	—	\$	— %	
Other Income	\$	—	\$	—	\$	— %	
Total Revenues	\$	2,375,388	\$	2,375,388	\$	— %	
Transfers In							
Designated Tuition	\$	—	\$	—	\$	— %	
Other	\$	—	\$	—	\$	— %	
Total Transfers In	\$	—	\$	—	\$	— %	
Budgeted Fund Balances	\$	—	\$	—	\$	— %	
Total Budgeted Funds	\$	2,375,388	\$	2,375,388	\$	— %	

Sam Houston State University College of Osteopathic Medicine

Table C2
Auxiliary Funds
Budgeted Expenditures

	FY 2026		FY 2027		Variance		NOTE
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Athletic Fee	\$	—	\$	—	\$	— %	
Medical Service Fee	\$	—	\$	—	\$	— %	
Student Service Fee	\$	—	\$	—	\$	— %	
Recreational Sport Fee	\$	—	\$	—	\$	— %	
Student Center Fee	\$	—	\$	—	\$	— %	
Student Bus Fee	\$	—	\$	—	\$	— %	
ID Card Fee	\$	—	\$	—	\$	— %	
Total Fee Based Expenditures	\$	—	\$	—	\$	— %	
Housing	\$	—	\$	—	\$	— %	
Dining	\$	—	\$	—	\$	— %	
Parking	\$	—	\$	—	\$	— %	
Athletics	\$	—	\$	—	\$	— %	
Bookstore	\$	—	\$	—	\$	— %	
Hospital and Clinics	\$	2,375,388	\$	2,375,388	\$	— %	
Other	\$	—	\$	—	\$	— %	
Total Sales & Services Based Expenditures	\$	2,375,388	\$	2,375,388	\$	— %	
Transfers Out							
Debt Service							
Medical Service	\$	—	\$	—	\$	— %	
Athletics	\$	—	\$	—	\$	— %	
Student Center	\$	—	\$	—	\$	— %	
Student Service	\$	—	\$	—	\$	— %	
Housing	\$	—	\$	—	\$	— %	
Dining	\$	—	\$	—	\$	— %	
Parking and Public Safety	\$	—	\$	—	\$	— %	
Recreational Sports	\$	—	\$	—	\$	— %	
Other	\$	—	\$	—	\$	— %	
Real Estate Rental	\$	—	\$	—	\$	— %	
Vending	\$	—	\$	—	\$	— %	
Designated Funds	\$	—	\$	—	\$	— %	
Other	\$	—	\$	—	\$	— %	
Total Transfers Out	\$	—	\$	—	\$	— %	
Total Budgeted Expenditures & Transfers Out	\$	2,375,388	\$	2,375,388	\$	— %	

Sam Houston State University College of Osteopathic Medicine

Table E

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

	FY 2026		FY 2027		Variance		NOTE
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$	—			\$	— %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$	—			\$	— %	
Forecasted Revenue:							
SSF Revenue	\$	—			\$	— %	
Revenue Earned from Activities	\$	—			\$	— %	
Interest Revenue	\$	—			\$	— %	
Transfer In	\$	—			\$	— %	
Total Forecasted Revenue:	\$	—	\$	—	\$	— %	
Budgeted Student Service Fee Expenditures:							
Recreational Activities	\$	—			\$	— %	
Health and Medical Services	\$	—			\$	— %	
Intramural and Intercollegiate Athletics	\$	—			\$	— %	
Artists and Lecture Series	\$	—			\$	— %	
Cultural Entertainment Series	\$	—			\$	— %	
Student Programs and Organizations	\$	—			\$	— %	
Student Publications	\$	—			\$	— %	
Student Government and Committees	\$	—			\$	— %	
Student Support Services	\$	—			\$	— %	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$	—			\$	— %	
Other	\$	—			\$	— %	
Total Budgeted Expenditures	\$	—	\$	—	\$	— %	
Estimated Student Services Fee Fund Balance at End of Year	\$	—	\$	—	\$	— %	

Student Services Advisory Committee Meeting:

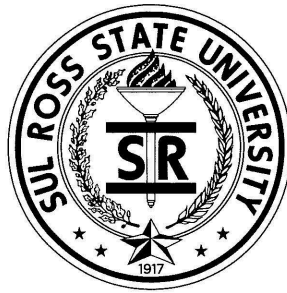
Sam Houston State University College of Osteopathic Medicine

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Hospitals and Clinics	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 14,215,930	\$ 1,729,832	\$ —	\$ 687,412	\$ 4,250,906	\$ 1,226,111	\$ 2,122,095	\$ 72,986	\$ —	\$ —	\$ 24,305,272
Benefits	\$ 2,177,798	\$ 496,031	\$ —	\$ 264,566	\$ 951,972	\$ 281,259	\$ 692,839	\$ 26,919	\$ —	\$ —	\$ 4,891,384
Travel	\$ 771,748	\$ 65,000	\$ —	\$ —	\$ 332,500	\$ 73,800	\$ —	\$ —	\$ —	\$ —	\$ 1,243,048
O&M	\$ 7,617,084	\$ 400,200	\$ —	\$ 1,423,410	\$ 5,436,654	\$ 1,062,715	\$ 61,000	\$ 411,655	\$ —	\$ —	\$ 16,412,718
Utilities	\$ 2,664	\$ 333	\$ —	\$ —	\$ 2,888	\$ 889	\$ —	\$ 346,754	\$ —	\$ —	\$ 353,528
Capital	\$ —	\$ —	\$ —	\$ —	\$ 750,000	\$ —	\$ 3,562,722	\$ 250,000	\$ —	\$ —	\$ 4,562,722
Other	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 598,343	\$ —	\$ 598,343
Total Budget	\$ 24,785,224	\$ 2,691,396	\$ —	\$ 2,375,388	\$ 11,724,920	\$ 2,644,774	\$ 6,438,656	\$ 1,108,314	\$ 598,343	\$ —	\$ 52,367,015

Sam Houston State University College of Osteopathic Medicine
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 43,690,722	\$ —	\$ —	\$ 43,690,722	\$ (40,099,129)	\$ (3,591,593)	\$ (43,690,722)	\$ (3,591,593)
Designated	\$ 12,149,550	\$ 598,343	\$ —	\$ 12,747,893	\$ (9,892,498)	\$ (2,855,395)	\$ (12,747,893)	\$ (2,257,052)
Auxiliary Enterprises	\$ 2,375,388	\$ —	\$ —	\$ 2,375,388	\$ (2,375,388)	\$ —	\$ (2,375,388)	\$ —
Total	<u>\$ 58,215,660</u>	<u>\$ 598,343</u>	<u>\$ —</u>	<u>\$ 58,814,003</u>	<u>\$ (52,367,015)</u>	<u>\$ (6,446,988)</u>	<u>\$ (58,814,003)</u>	<u>\$ (5,848,645)</u>



July 10, 2026

Members of the Board of Regents

The Texas State University System

The Honorable Regents:

We are pleased to present the proposed FY 2027 operating budget for Sul Ross State University and Sul Ross State International. The proposed budget reflects our continued commitment to fiscal responsibility while strategically investing in the university's mission of academic excellence, student success, research, and service to the diverse communities of West Texas and the Middle Rio Grande region.

The FY 2027 budget was developed within a disciplined financial framework that addresses current enrollment and revenue trends while preserving the university's long-term financial stability. Although tuition and fee rates have not been increased, stable state appropriations and strategic reallocations have positioned the university to continue investing in its core academic and student support priorities. The budget also reflects our commitment to directing resources where they will have the greatest impact on student outcomes and institutional effectiveness. The continued expansion of shared business services and collaborative administrative functions has enhanced operational efficiency while allowing the institution to focus resources on its educational mission and the success of our students.

SRSU continues FY 26 initiatives of campus improvements and expansion in Alpine, Eagle Pass and Del Rio. The Texas Legislature provided funding that facilitated the purchase of a 43-acre property in support of a 4-year campus in Eagle Pass. Preliminary fieldwork is underway on this project. Because of the success of our downward expansion at Sul Ross International, developing the campus in Eagle Pass is a priority. Work is also underway to transform the old Porter's in Alpine into a performing arts center to support theatre and music. Although the budget did not include a revenue projection for the upward expansion of the Alpine based ED.D. in Educational Leadership, enrollment looks promising for Fall 2026.

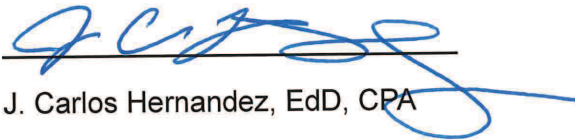
Our proposed budgets reflect a prudent and sustainable financial approach that aligns available resources with enrollment demand and institutional priorities. Through careful resource management and continued collaboration across Sul Ross State University – Alpine and Eagle Pass, the university remains well positioned to provide high-quality educational opportunities while supporting workforce and economic development throughout the region.

The proposed FY 2027 budget demonstrates our commitment to balancing responsible fiscal stewardship with strategic investments that position the university for continued success. On



behalf of the faculty, staff, and students of Sul Ross, I sincerely appreciate the Board's continued leadership, guidance, and support. Your commitment has been instrumental to our progress and provides the foundation for advancing our mission and serving the citizens of Texas.

Respectfully,



J. Carlos Hernandez, EdD, CPA

President



Mary S. Wickland, CPA

Interim Vice President for Finance and Operations

OFFICE OF THE PRESIDENT

Briscoe Administration Building 200
PO Box 100 • Alpine, TX 79832
432.837.8000

Sul Ross State University

Budget Summary

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 12,691,664	\$	10,900,687	\$	(1,790,977)	(14.11)%
State Appropriations	\$ 27,699,617	\$	27,712,545	\$	12,928	0.05 %
Sales and Services	\$ 6,204,000	\$	5,968,400	\$	(235,600)	(3.80)%
Other	\$ 294,590	\$	3,327,225	\$	3,032,635	1029.44 %
Operating Revenues	\$ 46,889,871	\$	47,908,857	\$	1,018,986	2.17 %
Transfers In	\$ 2,739,617	\$	3,603,577	\$	863,960	31.54 %
Budgeted Use of Fund Balance	\$ —	\$	—	\$	—	— %
Total Revenues	<u>\$ 49,629,488</u>	<u>\$</u>	<u>51,512,434</u>	<u>\$</u>	<u>1,882,946</u>	<u>3.79 %</u>
Expenditures						
Instruction Support	\$ 10,343,726	\$	11,603,973	\$	1,260,247	12.18 %
Research / Organized Research	\$ 4,391,752	\$	3,509,572	\$	(882,180)	(20.09)%
Public Service	\$ 250,925	\$	249,590	\$	(1,335)	(0.53)%
Academic Support	\$ 5,474,980	\$	4,916,761	\$	(558,219)	(10.20)%
Student Support	\$ 4,524,745	\$	4,640,791	\$	116,046	2.56 %
Institutional Support	\$ 9,581,755	\$	9,534,370	\$	(47,385)	(0.49)%
Plant Support	\$ 3,681,182	\$	3,324,640	\$	(356,542)	(9.69)%
Scholarships & Fellowships	\$ 240,472	\$	240,472	\$	—	— %
Auxiliary Enterprises	\$ 6,138,287	\$	6,000,000	\$	(138,287)	(2.25)%
Operating Expenditures	\$ 44,627,825	\$	44,020,169	\$	(607,656)	(1.36)%
Transfers Out	\$ 5,001,663	\$	7,492,265	\$	2,490,602	49.80 %
Total Expenditures	<u>\$ 49,629,488</u>	<u>\$</u>	<u>51,512,434</u>	<u>\$</u>	<u>1,882,946</u>	<u>3.79 %</u>

Operating Expenditures by Natural Classification

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 21,374,553	\$	20,451,418	\$	(923,135)	(4.32)%
Payroll Related Costs	\$ 6,004,742	\$	5,944,202	\$	(60,540)	(1.01)%
Travel	\$ 499,890	\$	728,340	\$	228,450	45.70 %
Operations & Maintenance	\$ 15,471,272	\$	16,655,737	\$	1,184,465	7.66 %
Utilities	\$ —	\$	—	\$	—	— %
Capital	\$ 1,277,370	\$	—	\$	(1,277,370)	(100.00)%
Other	\$ —	\$	240,472	\$	240,472	100.00 %
Total Operating Expenditures	<u>\$ 44,627,825</u>	<u>\$</u>	<u>44,020,169</u>	<u>\$</u>	<u>(607,656)</u>	<u>(1.36)%</u>

Sul Ross State University

Table A1

Educational and General Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 1,917,797	\$ 1,923,187	\$ 5,390	0.28 %	
State Appropriation					
Bill Pattern General Revenue	\$ 17,595,732	\$ 17,621,960	\$ 26,228	0.15 %	
Benefits	\$ 5,133,546	\$ 5,133,546	\$ —	— %	
Higher Education Fund	\$ 4,699,093	\$ 4,699,093	\$ —	— %	
Hazlewood Reimbursement	\$ 250,000	\$ 250,000	\$ —	— %	
Other	\$ 21,246	\$ 7,946	\$ (13,300)	(62.60)%	
Total State Appropriations	\$ 27,699,617	\$ 27,712,545	\$ 12,928	0.05 %	
Other Revenue	\$ 10,190	\$ 18,100	\$ 7,910	77.63 %	
Total Revenues	\$ 29,627,604	\$ 29,653,832	\$ 26,228	0.09 %	
Transfers In					
Designated Tuition		\$ 2,376,147	\$ 2,376,147	100.00 %	1
Technology Service Fee		\$ —	\$ —	— %	
Other	\$ 2,499,145	\$ —	\$ (2,499,145)	(100.00)%	2
Total Transfers In	\$ 2,499,145	\$ 2,376,147	\$ (122,998)	(4.92)%	
Budgeted Fund Balances			\$ —	— %	
Total Budgeted Funds	\$ 32,126,749	\$ 32,029,979	\$ (96,770)	(0.30)%	

Sul Ross State University
Table A1 Variance Explanations
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 2,376,147	To support ongoing operations and optimize FTE authority.
2	Other	\$ (2,499,145)	Reclassify transfer to operational revenue, and moved to Designated funds.

Sul Ross State University

Table A2

Educational and General Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 9,367,496	\$ 10,707,809	\$ 1,340,313	14.31 %	1
Research / Organized Research	\$ 4,390,252	\$ 3,508,072	\$ (882,180)	(20.09)%	2
Public Service	\$ 245,925	\$ 244,590	\$ (1,335)	(0.54)%	
Academic Support	\$ 4,044,733	\$ 3,876,246	\$ (168,487)	(4.17)%	
Student Service Support	\$ 1,943,899	\$ 1,883,337	\$ (60,562)	(3.12)%	
Institutional Support	\$ 5,845,191	\$ 5,649,214	\$ (195,977)	(3.35)%	
Plant Support	\$ 3,064,966	\$ 2,933,424	\$ (131,542)	(4.29)%	
Scholarships & Fellowships	\$ —	\$ —	\$ —	— %	
Total Expenditures	\$ 28,902,462	\$ 28,802,692	\$ (99,770)	(0.35)%	
Transfers Out					
TPEG	\$ 240,472	\$ 240,472	\$ —	— %	
CCAP Debt Service	\$ 2,779,500	\$ 2,782,500	\$ 3,000	0.11 %	
HEF - Debt Service	\$ 204,315	\$ 204,315	\$ —	— %	
HEF - Plant	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 3,224,287	\$ 3,227,287	\$ 3,000	0.09 %	
Total Budgeted Expenditures & Transfers Out	\$ 32,126,749	\$ 32,029,979	\$ (96,770)	(0.30)%	

Sul Ross State University
Table A2 Variance Explanations
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 1,340,313	Expenditure reallocation to appropriate function and fund type.
2	Research / Organized Research	\$ (882,180)	Expenditure reallocation to appropriate function.

Sul Ross State University

Table B1

Designated Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 6,534,161	\$ 5,555,200	\$ (978,961)	(14.98)%	1
Institutional Services Fee	\$ 1,462,568	\$ 1,280,000	\$ (182,568)	(12.48)%	
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	\$ —	\$ 1,300	\$ 1,300	100.00 %	
Distance Learning Fee	\$ 808,901	\$ 790,000	\$ (18,901)	(2.34)%	
Records Fee	\$ —	\$ —	\$ —	— %	
Recreation Fee	\$ —	\$ —	\$ —	— %	
University Center Fee	\$ —	\$ —	\$ —	— %	
International Study Fee	\$ —	\$ —	\$ —	— %	
Repeat Fee	\$ —	\$ —	\$ —	— %	
Other	\$ 554,928	\$ 71,000	\$ (483,928)	(87.21)%	2
Total Tuition and Fees	\$ 9,360,558	\$ 7,697,500	\$ (1,663,058)	(17.77)%	
Investment Income	\$ 59,400	\$ 59,400	\$ —	— %	
Other Revenue	\$ 225,000	\$ 3,249,725	\$ 3,024,725	1344.32 %	3
Total Revenues	\$ 9,644,958	\$ 11,006,625	\$ 1,361,667	14.12 %	
Transfers In					
TPEG	\$ 240,472	\$ 240,472	\$ —	— %	
Auxiliary Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ 829,534	\$ 829,534	100.00 %	4
Total Transfers In	\$ 240,472	\$ 1,070,006	\$ 829,534	344.96 %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 9,885,430	\$ 12,076,631	\$ 2,191,201	22.17 %	

Sul Ross State University
Table B1 Variance Explanations
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (978,961)	Correction to align with projected enrollment.
2	Other	\$ (483,928)	Assign sales and service revenue to 'Other Revenue'.
3	Other Revenue	\$ 3,024,725	Assign service revenue to 'Other Revenue, and reclassify transfer to operational revenue moving to Designated funds.
4	Other	\$ 829,534	Align budget authority from RGC campus.

Sul Ross State University

Table B2

Designated Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 976,230	\$ 896,164	\$ (80,066)	(8.20)%	
Research / Organized Research	\$ 1,500	\$ 1,500	\$ —	— %	
Public Service	\$ 5,000	\$ 5,000	\$ —	— %	
Academic Support	\$ 1,430,247	\$ 1,040,515	\$ (389,732)	(27.25)%	1
Student Support	\$ 2,580,846	\$ 2,757,454	\$ 176,608	6.84 %	
Institutional Support	\$ 3,736,564	\$ 3,885,156	\$ 148,592	3.98 %	
Plant Support	\$ 616,216	\$ 391,216	\$ (225,000)	(36.51)%	2
Scholarships & Fellowships	\$ 240,472	\$ 240,472	\$ —	— %	
Total Expenditures	\$ 9,587,076	\$ 9,217,477	\$ (369,599)	(3.86)%	
Transfers Out					
System Assessment	\$ 298,354	\$ 325,583	\$ 27,229	9.13 %	
Debt Service	\$ —	\$ —	\$ —	— %	
E&G	\$ —	\$ 2,376,147	\$ 2,376,147	100.00 %	3
Auxiliary	\$ —	\$ 157,424	\$ 157,424	100.00 %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 298,354	\$ 2,859,154	\$ 2,560,800	858.31 %	
Total Budgeted Expenditures & Transfers Out	\$ 9,885,430	\$ 12,076,631	\$ 2,191,201	22.17 %	

Sul Ross State University
Table B2 Variance Explanations
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ (389,732)	Expenditure reallocation to appropriate function.
2	Plant Support	\$ (225,000)	Expenditure reallocation to appropriate function.
3	E&G	\$ 2,376,147	To support ongoing operations and optimize FTE authority.

Sul Ross State University

Table C1

Auxiliary Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ 377,579	\$ 310,000	\$ (67,579)	(17.90)%	
Medical Service Fee	\$ 78,091	\$ 85,000	\$ 6,909	8.85 %	
Student Service Fee	\$ 635,354	\$ 550,000	\$ (85,354)	(13.43)%	
Recreational Sport Fee	\$ 229,680	\$ 250,000	\$ 20,320	8.85 %	
Student Center Fee	\$ 92,605	\$ 85,000	\$ (7,605)	(8.21)%	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Fees	\$ 1,413,309	\$ 1,280,000	\$ (133,309)	(9.43)%	
Sales and Services					
Housing	\$ 3,700,000	\$ 3,230,000	\$ (470,000)	(12.70)%	1
Dining	\$ 1,500,000	\$ 1,575,000	\$ 75,000	5.00 %	
Parking	\$ 15,000	\$ 12,000	\$ (3,000)	(20.00)%	
Athletics	\$ 10,000	\$ 10,000	\$ —	— %	
Bookstore	\$ 570,000	\$ 550,000	\$ (20,000)	(3.51)%	
Other	\$ 409,000	\$ 591,400	\$ 182,400	44.60 %	
Total Sales and Services	\$ 6,204,000	\$ 5,968,400	\$ (235,600)	(3.80)%	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Income	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 7,617,309	\$ 7,248,400	\$ (368,909)	(4.84)%	
Transfers In					
Designated Tuition	\$ —	\$ 157,424	\$ 157,424	100.00 %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ —	\$ 157,424	\$ 157,424	100.00 %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 7,617,309	\$ 7,405,824	\$ (211,485)	(2.78)%	

Sul Ross State University
Table C1 Variance Explanations
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ (470,000)	Correction to align with projected occupancy.

Sul Ross State University

Table C2

Auxiliary Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Athletic Fee	\$ 377,579	\$ 377,579	\$ —	— %	
Medical Service Fee	\$ 78,091	\$ 85,000	\$ 6,909	8.85 %	
Student Service Fee	\$ 635,354	\$ 639,845	\$ 4,491	0.71 %	
Recreational Sport Fee	\$ 229,680	\$ 250,000	\$ 20,320	8.85 %	
Student Center Fee	\$ 92,605	\$ 85,000	\$ (7,605)	(8.21)%	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Total Fee Based Expenditures	\$ 1,413,309	\$ 1,437,424	\$ 24,115	1.71 %	
Housing	\$ 2,220,978	\$ 1,824,176	\$ (396,802)	(17.87)%	1
Dining	\$ 1,500,000	\$ 1,575,000	\$ 75,000	5.00 %	
Parking	\$ 15,000	\$ 12,000	\$ (3,000)	(20.00)%	
Athletics	\$ 10,000	\$ 10,000	\$ —	— %	
Bookstore	\$ 570,000	\$ 550,000	\$ (20,000)	(3.51)%	
Other	\$ 409,000	\$ 591,400	\$ 182,400	44.60 %	
Total Sales & Services Based Expenditures	\$ 4,724,978	\$ 4,562,576	\$ (162,402)	(3.44)%	
Transfers Out					
Debt Service					
Medical Service	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Student Center	\$ —	\$ —	\$ —	— %	
Student Service	\$ —	\$ —	\$ —	— %	
Housing	\$ 1,479,022	\$ 1,405,824	\$ (73,198)	(4.95)%	
Dining	\$ —	\$ —	\$ —	— %	
Parking and Public Safety	\$ —	\$ —	\$ —	— %	
Recreational Sports	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Real Estate Rental	\$ —	\$ —	\$ —	— %	
Vending	\$ —	\$ —	\$ —	— %	
Designated Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 1,479,022	\$ 1,405,824	\$ (73,198)	(4.95)%	
Total Budgeted Expenditures & Transfers Out	\$ 7,617,309	\$ 7,405,824	\$ (211,485)	(2.78)%	

Sul Ross State University
Table C2 Variance Explanations
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Housing	\$ (396,802)	Reduced to align with historical expenditure trends.

Sul Ross State University
Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2027

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 5,000	\$ 2,000	\$ 500	\$ —	\$ 500	\$ 1,000	\$ 500	\$ —	\$ —	\$ 500
Game Guarantees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Concessions	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other										
Advertising	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Camps	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Stadium Operations	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Sales and Services	\$ 5,000	\$ 2,000	\$ 500	\$ —	\$ 500	\$ 1,000	\$ 500	\$ —	\$ —	\$ 500
Designated Tuition										
Athletic Fee	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Tuition and Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Budgeted Fund Balances										
	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Funds	\$ 5,000	\$ 2,000	\$ 500	\$ —	\$ 500	\$ 1,000	\$ 500	\$ —	\$ —	\$ 500
Expenditures										
Salaries	\$ 302,221	\$ 82,975	\$ 88,467	\$ —	\$ 52,636	\$ 84,364	\$ 199,077	\$ —	\$ —	\$ 51,436
Benefits	\$ 104,475	\$ 24,893	\$ 18,457	\$ —	\$ 14,531	\$ 25,152	\$ 59,592	\$ 525	\$ —	\$ 12,731
Travel	\$ 102,400	\$ 25,600	\$ 40,000	\$ 8,000	\$ 36,000	\$ 25,600	\$ 24,000	\$ 40,000	\$ —	\$ 25,600
Scholarships	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other Maintenance & Operating	\$ 42,000	\$ 12,800	\$ 20,000	\$ 4,000	\$ 18,400	\$ 12,800	\$ 256,743	\$ 20,000	\$ —	\$ 12,800
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 551,096	\$ 146,268	\$ 166,924	\$ 12,000	\$ 121,567	\$ 147,916	\$ 539,412	\$ 60,525	\$ —	\$ 102,567
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 8,000	\$ 2,000	\$ —	\$ —	\$ 10,000					
Game Guarantees	\$ —	\$ —	\$ —	\$ —	\$ —					
Concessions	\$ —	\$ —	\$ —	\$ —	\$ —					
Other										
Advertising	\$ —	\$ —	\$ —	\$ —	\$ —					
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —					
Camps	\$ —	\$ —	\$ —	\$ —	\$ —					
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ —	\$ —					
Stadium Operations	\$ —	\$ —	\$ —	\$ —	\$ —					
Other	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Sales and Services	\$ 8,000	\$ 2,000	\$ —	\$ —	\$ 10,000					
Designated Tuition										
Athletic Fee	\$ —	\$ —	\$ 2,628,929	\$ —	\$ 2,628,929					
Total Tuition and Fees	\$ —	\$ —	\$ 2,938,929	\$ —	\$ 2,938,929					
Budgeted Fund Balances										
	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Budgeted Funds	\$ 8,000	\$ 2,000	\$ 2,938,929	\$ —	\$ 2,948,929					
Expenditures										
Salaries	\$ 526,299	\$ 334,877	\$ 251,244	\$ 437,765	\$ 1,550,185					
Fringe Benefits	\$ 162,356	\$ 98,000	\$ 56,695	\$ 133,713	\$ 450,764					
Travel	\$ 212,000	\$ 115,200	\$ 8,000	\$ —	\$ 335,200					
Scholarships	\$ —	\$ —	\$ —	\$ —	\$ —					
O&M	\$ 97,200	\$ 302,343	\$ 30,000	\$ 183,237	\$ 612,780					
Capital	\$ —	\$ —	\$ —	\$ —	\$ —					
Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —					
Other	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Budgeted Expenditures	\$ 997,855	\$ 850,420	\$ 345,939	\$ 754,715	\$ 2,948,929					

Sul Ross State University
Table E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2026	FY 2027	Variance		NOTE
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT	
Student Services Fee per Semester Credit Hour	\$ 22.00	\$ 22.00	\$ —	— %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	\$ 108,513	\$ —	\$ (108,513)	(100.00)%	
Forecasted Revenue:					
SSF Revenue	\$ 635,354	\$ 550,000	\$ (85,354)	(13.43)%	
Revenue Earned from Activities		\$ —	\$ —	— %	
Interest Revenue		\$ —	\$ —	— %	
Transfer In		\$ 89,845	\$ 89,845	100.00 %	
Total Forecasted Revenue:	<u>\$ 635,354</u>	<u>\$ 639,845</u>	<u>\$ 4,491</u>	<u>0.71 %</u>	
Budgeted Student Service Fee Expenditures:					
Recreational Activities	\$ 112,111	\$ 217,015	\$ 104,904	93.57 %	
Health and Medical Services	\$ —	\$ —	\$ —	— %	
Intramural and Intercollegiate Athletics	\$ 139,724	\$ 139,724	\$ —	— %	
Artists and Lecture Series	\$ —	\$ —	\$ —	— %	
Cultural Entertainment Series	\$ 30,160	\$ 30,160	\$ —	— %	
Student Programs and Organizations	\$ 237,333	\$ 139,120	\$ (98,213)	(41.38)%	
Student Publications	\$ 15,178	\$ 14,178	\$ (1,000)	(6.59)%	
Student Government and Committees	\$ 21,270	\$ 21,270	\$ —	— %	
Student Support Services	\$ 79,578	\$ 78,378	\$ (1,200)	(1.51)%	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Budgeted Expenditures	<u>\$ 635,354</u>	<u>\$ 639,845</u>	<u>\$ 4,491</u>	<u>0.71 %</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 108,513</u>	<u>\$ —</u>	<u>\$ (108,513)</u>	<u>(100.00)%</u>	

Student Services Advisory Committee Meeting:

03/31/2025

05/07/2026

Sul Ross State University
Table F
Matrix of Budgeted Operating Expenses

												Operation &								
				Public	Academic	Student	Institutional	Maintenance	Scholarships/			Total								
Instruction		Research		Service	Support	Services	Support	of Plant	Fellowships	Auxiliary		Expenses								
Salary	\$	8,005,002	\$	1,397,351	\$	170,955	\$	2,575,173	\$	3,060,588	\$	3,072,290	\$	1,466,201	\$	—	\$	703,858	\$	20,451,418
Benefits	\$	2,380,781	\$	83,351	\$	73,635	\$	686,821	\$	1,027,735	\$	1,072,496	\$	420,791	\$	—	\$	198,592	\$	5,944,202
Travel	\$	70,100	\$	60,000	\$	5,000	\$	60,250	\$	248,000	\$	101,000	\$	3,500	\$	—	\$	180,490	\$	728,340
O&M	\$	1,148,090	\$	1,968,870	\$	—	\$	1,594,517	\$	304,468	\$	5,288,584	\$	1,434,148	\$	—	\$	4,917,060	\$	16,655,737
Utilities	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—
Capital	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—
Other	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	240,472	\$	—	\$	240,472
Total Budget	\$	11,603,973	\$	3,509,572	\$	249,590	\$	4,916,761	\$	4,640,791	\$	9,534,370	\$	3,324,640	\$	240,472	\$	6,000,000	\$	44,020,169

Sul Ross State University
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 29,653,832	\$ 2,376,147	\$ —	\$ 32,029,979	\$ (28,802,692)	\$ (3,227,287)	\$ (32,029,979)	\$ (851,140)
Designated	\$ 11,006,625	\$ 1,070,006	\$ —	\$ 12,076,631	\$ (9,217,477)	\$ (2,859,154)	\$ (12,076,631)	\$ (1,789,148)
Auxiliary Enterprises	\$ 7,248,400	\$ 157,424	\$ —	\$ 7,405,824	\$ (6,000,000)	\$ (1,405,824)	\$ (7,405,824)	\$ (1,248,400)
Total	<u>\$ 47,908,857</u>	<u>\$ 3,603,577</u>	<u>\$ —</u>	<u>\$ 51,512,434</u>	<u>\$ (44,020,169)</u>	<u>\$ (7,492,265)</u>	<u>\$ (51,512,434)</u>	<u>\$ (3,888,688)</u>

Sul Ross State University - Rio Grande College

Budget Summary

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 152,980,874	\$	150,109,743	\$	(2,871,131)	(1.88)%
State Appropriations	\$ 125,468,559	\$	126,596,054	\$	1,127,495	0.90 %
Sales and Services	\$ 24,529,018	\$	26,340,500	\$	1,811,482	7.39 %
Other	\$ 2,611,026	\$	2,463,936	\$	(147,090)	(5.63)%
Operating Revenues	\$ 305,589,477	\$	305,510,233	\$	(79,244)	(0.03)%
Transfers In	\$ 41,548,986	\$	43,037,264	\$	1,488,278	3.58 %
Budgeted Use of Fund Balance	\$ —	\$	—	\$	—	— %
Total Revenues	\$ 347,138,463	\$	348,547,497	\$	1,409,034	0.41 %
Expenditures						
Instruction Support	\$ 103,989,121	\$	101,444,900	\$	(2,544,221)	(2.45)%
Research / Organized Research	\$ 7,461,551	\$	7,372,979	\$	(88,572)	(1.19)%
Public Service	\$ 1,367,051	\$	1,414,615	\$	47,564	3.48 %
Academic Support	\$ 25,785,033	\$	26,178,233	\$	393,200	1.52 %
Student Support	\$ 16,581,964	\$	16,323,678	\$	(258,286)	(1.56)%
Institutional Support	\$ 34,403,134	\$	36,648,468	\$	2,245,334	6.53 %
Plant Support	\$ 17,749,625	\$	18,576,773	\$	827,148	4.66 %
Scholarships & Fellowships	\$ 20,218,438	\$	18,494,438	\$	(1,724,000)	(8.53)%
Auxiliary Enterprises	\$ 41,338,395	\$	43,943,906	\$	2,605,511	6.30 %
Operating Expenditures	\$ 268,894,312	\$	270,397,990	\$	1,503,678	0.56 %
Transfers Out	\$ 78,244,151	\$	78,149,507	\$	(94,644)	(0.12)%
Total Expenditures	\$ 347,138,463	\$	348,547,497	\$	1,409,034	0.41 %

Operating Expenditures by Natural Classification

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 110,829,062	\$	116,603,788	\$	5,774,726	5.21 %
Payroll Related Costs	\$ 34,815,553	\$	35,150,967	\$	335,414	0.96 %
Travel	\$ 3,353,091	\$	4,074,406	\$	721,315	21.51 %
Operations & Maintenance	\$ 71,900,486	\$	69,485,961	\$	(2,414,525)	(3.36)%
Utilities	\$ 6,073,483	\$	6,195,989	\$	122,506	2.02 %
Capital	\$ 1,827,921	\$	1,762,337	\$	(65,584)	(3.59)%
Other	\$ 40,094,716	\$	37,124,542	\$	(2,970,174)	(7.41)%
Total Operating Expenditures	\$ 268,894,312	\$	270,397,990	\$	1,503,678	0.56 %

Sul Ross State University - Rio Grande College

Table A1
Educational and General Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 598,445	\$ 579,000	\$ (19,445)	(3.25)%	
State Appropriation					
Bill Pattern General Revenue	\$ 10,408,661	\$ 10,411,230	\$ 2,569	0.02 %	
Benefits	\$ 1,457,748	\$ 1,456,000	\$ (1,748)	(0.12)%	
Higher Education Fund	\$ 2,886,904	\$ 2,886,904	\$ —	— %	
Hazlewood Reimbursement	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total State Appropriations	\$ 14,753,313	\$ 14,754,134	\$ 821	0.01 %	
Other Revenue	\$ 26,200	\$ 20,000	\$ (6,200)	(23.66)%	
Total Revenues	\$ 15,377,958	\$ 15,353,134	\$ (24,824)	(0.16)%	
Transfers In					
Designated Tuition	\$ —	\$ —	\$ —	— %	
Technology Service Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ —	\$ —	\$ —	— %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 15,377,958	\$ 15,353,134	\$ (24,824)	(0.16)%	

Sul Ross State University - Rio Grande College

Table A2
Educational and General Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 3,624,599	\$ 3,870,809	\$ 246,210	6.79 %	1
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ 393,749	\$ 275,254	\$ (118,495)	(30.09)%	
Academic Support	\$ 1,295,785	\$ 1,479,568	\$ 183,783	14.18 %	
Student Service Support	\$ 561,176	\$ 673,694	\$ 112,518	20.05 %	
Institutional Support	\$ 2,931,844	\$ 4,982,869	\$ 2,051,025	69.96 %	2
Plant Support	\$ 1,100,415	\$ 1,100,415	\$ —	— %	
Scholarships & Fellowships	\$ —	\$ —	\$ —	— %	
Total Expenditures	\$ 9,907,568	\$ 12,382,609	\$ 2,475,041	24.98 %	
Transfers Out					
TPEG	\$ 85,525	\$ 85,525	\$ —	— %	
CCAP Debt Service	\$ 2,885,000	\$ 2,885,000	\$ —	— %	
HEF - Debt Service	\$ —	\$ —	\$ —	— %	
HEF - Plant	\$ —	\$ —	\$ —	— %	
Other	\$ 2,499,865	\$ —	\$ (2,499,865)	(100.00)%	3
Total Transfers Out	\$ 5,470,390	\$ 2,970,525	\$ (2,499,865)	(45.70)%	
Total Budgeted Expenditures & Transfers Out	\$ 15,377,958	\$ 15,353,134	\$ (24,824)	(0.16)%	

Sul Ross State University - Rio Grande College

Table A2 Variance Explanations

Educational and General Funds

Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 246,210	Increase to support ongoing operations.
2	Institutional Support	\$ 2,051,025	Reclassify transfer to a budgeted operating expense.
3	Other	\$ (2,499,865)	Reclassify transfer to a budgeted operating expense.

Sul Ross State University - Rio Grande College

Table B1
Designated Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 2,000,356	\$ 1,600,000	\$ (400,356)	(20.01)%	1
Institutional Services Fee	\$ 397,550	\$ 455,000	\$ 57,450	14.45 %	
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	\$ 525,349	\$ 478,244	\$ (47,105)	(8.97)%	
Records Fee	\$ —	\$ —	\$ —	— %	
Recreation Fee	\$ —	\$ —	\$ —	— %	
University Center Fee	\$ —	\$ —	\$ —	— %	
International Study Fee	\$ —	\$ —	\$ —	— %	
Repeat Fee	\$ —	\$ —	\$ —	— %	
Other	\$ 8,200	\$ —	\$ (8,200)	(100.00)%	
Total Tuition and Fees	\$ 2,931,455	\$ 2,533,244	\$ (398,211)	(13.58)%	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Revenue	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 2,931,455	\$ 2,533,244	\$ (398,211)	(13.58)%	
Transfers In					
TPEG	\$ 85,525	\$ 85,525	\$ —	— %	
Auxiliary Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ 85,525	\$ 85,525	\$ —	— %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 3,016,980	\$ 2,618,769	\$ (398,211)	(13.20)%	

Sul Ross State University - Rio Grande College

Table B1 Variance Explanations

Designated Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (400,356)	Correction to align with projected enrollment.

Sul Ross State University - Rio Grande College

Table B2
Designated Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 964,238	\$ 325,196	\$ (639,042)	(66.27)%	1
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ —	\$ —	\$ —	— %	
Academic Support	\$ 656,902	\$ 136,852	\$ (520,050)	(79.17)%	2
Student Support	\$ 148,234	\$ 94,900	\$ (53,334)	(35.98)%	
Institutional Support	\$ 1,001,428	\$ 778,726	\$ (222,702)	(22.24)%	3
Plant Support	\$ —	\$ —	\$ —	— %	
Scholarships & Fellowships	\$ 85,525	\$ 85,525	\$ —	— %	
Total Expenditures	\$ 2,856,328	\$ 1,421,199	\$ (1,435,129)	(50.24)%	
Transfers Out					
System Assessment	\$ 160,652	\$ 175,313	\$ 14,661	9.13 %	
Debt Service	\$ —	\$ —	\$ —	— %	
E&G	\$ —	\$ —	\$ —	— %	
Auxiliary	\$ —	\$ 192,723	\$ 192,723	100.00 %	
Other	\$ —	\$ 829,534	\$ 829,534	100.00 %	4
Total Transfers Out	\$ 160,652	\$ 1,197,570	\$ 1,036,918	645.44 %	
Total Budgeted Expenditures & Transfers Out	\$ 3,016,980	\$ 2,618,769	\$ (398,211)	(13.20)%	

Sul Ross State University - Rio Grande College

Table B2 Variance Explanations

Designated Funds

Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ (639,042)	Decrease due to realignment of expenditures.
2	Academic Support	\$ (520,050)	Decrease due to realignment of expenditures.
3	Institutional Support	\$ (222,702)	Decrease due to realignment of expenditures.
4	Other	\$ 829,534	Align budget authority to main campus.

Sul Ross State University - Rio Grande College

Table C1
Auxiliary Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ —	\$ —	\$ —	— %	
Medical Service Fee	\$ —	\$ —	\$ —	— %	
Student Service Fee	\$ 148,595	\$ 140,000	\$ (8,595)	(5.78)%	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ —	\$ —	\$ —	— %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Fees	\$ 148,595	\$ 140,000	\$ (8,595)	(5.78)%	
Sales and Services					
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ —	\$ —	\$ —	— %	
Parking	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Bookstore	\$ —	\$ 90,000	\$ 90,000	100.00 %	
Other	\$ 10,100	\$ 10,100	\$ —	— %	
Total Sales and Services	\$ 10,100	\$ 100,100	\$ 90,000	891.09 %	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Income	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 158,695	\$ 240,100	\$ 81,405	51.30 %	
Transfers In					
Designated Tuition	\$ —	\$ 192,723	\$ 192,723	100.00 %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ —	\$ 192,723	\$ 192,723	100.00 %	
Budgeted Fund Balances	\$ 240,702	\$ —	\$ (240,702)	(100.00)%	1
Total Budgeted Funds	\$ 399,397	\$ 432,823	\$ 33,426	8.37 %	

Sul Ross State University - Rio Grande College

Table C1 Variance Explanations

Auxiliary Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Budgeted Fund Balances	\$ (240,702)	Use of fund balance will not be planned for auxiliary funds in FY27.

Sul Ross State University - Rio Grande College

Table C2
Auxiliary Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Athletic Fee	\$ —	\$ —	\$ —	— %	
Medical Service Fee	\$ —	\$ —	\$ —	— %	
Student Service Fee	\$ 389,297	\$ 332,723	\$ (56,574)	(14.53)%	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ —	\$ —	\$ —	— %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Total Fee Based Expenditures	\$ 389,297	\$ 332,723	\$ (56,574)	(14.53)%	
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ —	\$ —	\$ —	— %	
Parking	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Bookstore	\$ —	\$ 90,000	\$ 90,000	100.00 %	
Other	\$ 10,100	\$ 10,100	\$ —	— %	
Total Sales & Services Based Expenditures	\$ 10,100	\$ 100,100	\$ 90,000	891.09 %	
Transfers Out					
Debt Service					
Medical Service	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Student Center	\$ —	\$ —	\$ —	— %	
Student Service	\$ —	\$ —	\$ —	— %	
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ —	\$ —	\$ —	— %	
Parking and Public Safety	\$ —	\$ —	\$ —	— %	
Recreational Sports	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Real Estate Rental	\$ —	\$ —	\$ —	— %	
Vending	\$ —	\$ —	\$ —	— %	
Designated Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ —	\$ —	\$ —	— %	
Total Budgeted Expenditures & Transfers Out	\$ 399,397	\$ 432,823	\$ 33,426	8.37 %	

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 2026	FY 2027	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)	\$ 904,593	\$ 706,079	\$ (198,514)	(21.95)%	
Forecasted Revenue:					
SSF Revenue	\$ 231,118	\$ 140,000	\$ (91,118)	(39.42)%	
Revenue Earned from Activities		\$ —	\$ —	— %	
Interest Revenue		\$ —	\$ —	— %	
Transfer In		\$ 192,723	\$ 192,723	100.00 %	
Total Forecasted Revenue:	<u>\$ 231,118</u>	<u>\$ 332,723</u>	<u>\$ 101,605</u>	<u>43.96 %</u>	
Budgeted Student Service Fee Expenditures:					
Recreational Activities	\$ —	\$ —	\$ —	— %	
Health and Medical Services	\$ —	\$ —	\$ —	— %	
Intramural and Intercollegiate Athletics	\$ —	\$ —	\$ —	— %	
Artists and Lecture Series	\$ —	\$ —	\$ —	— %	
Cultural Entertainment Series	\$ —	\$ —	\$ —	— %	
Student Programs and Organizations	\$ 85,940	\$ 88,740	\$ 2,800	3.26 %	
Student Publications	\$ 3,900	\$ 6,400	\$ 2,500	64.10 %	
Student Government and Committees	\$ 14,000	\$ 14,000	\$ —	— %	
Student Support Services	\$ 285,457	\$ 223,583	\$ (61,874)	(21.68)%	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Budgeted Expenditures	<u>\$ 389,297</u>	<u>\$ 332,723</u>	<u>\$ (56,574)</u>	<u>(14.53)%</u>	
Estimated Student Services Fee Fund Balance at End of Year	<u>\$ 746,414</u>	<u>\$ 706,079</u>	<u>\$ (40,335)</u>	<u>(5.40)%</u>	

Student Services Advisory Committee Meeting:

05/20/2025

05/07/2026

Sul Ross State University - Rio Grande College

Table F

Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 1,844,173	\$ —	\$ 232,053	\$ 735,261	\$ 562,448	\$ 398,878	\$ —	\$ —	\$ 133,666	\$ 3,906,479
Benefits	\$ 807,769	\$ —	\$ 43,201	\$ 264,151	\$ 111,246	\$ 297,087	\$ —	\$ —	\$ 36,917	\$ 1,560,371
Travel	\$ 5,000	\$ —	\$ —	\$ 65,500	\$ 20,000	\$ 7,000	\$ —	\$ —	\$ 27,000	\$ 124,500
O&M	\$ 1,539,063	\$ —	\$ —	\$ 551,508	\$ 74,900	\$ 5,058,630	\$ 1,100,415	\$ —	\$ 235,240	\$ 8,559,756
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 85,525	\$ —	\$ 85,525
Total Budget	\$ 4,196,005	\$ —	\$ 275,254	\$ 1,616,420	\$ 768,594	\$ 5,761,595	\$ 1,100,415	\$ 85,525	\$ 432,823	\$ 14,236,631

Sul Ross State University - Rio Grande College
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 15,353,134	\$ —	\$ —	\$ 15,353,134	\$ (12,382,609)	\$ (2,970,525)	\$ (15,353,134)	\$ (2,970,525)
Designated	\$ 2,533,244	\$ 85,525	\$ —	\$ 2,618,769	\$ (1,421,199)	\$ (1,197,570)	\$ (2,618,769)	\$ (1,112,045)
Auxiliary Enterprises	\$ 240,100	\$ 192,723	\$ —	\$ 432,823	\$ (432,823)	\$ —	\$ (432,823)	\$ 192,723
Total	\$ 18,126,478	\$ 278,248	\$ —	\$ 18,404,726	\$ (14,236,631)	\$ (4,168,095)	\$ (18,404,726)	\$ (3,889,847)



July 16, 2026

Dear Chancellor McCall and Members of the Board of Regents:

Texas State University is entering a new era of impact, scale, and national reputation as we elevate everything we have historically been and done. We proudly present our Fiscal Year 2027 operating budget of \$1.1 billion, a 9.9 percent increase from last year, to fuel our efforts to capitalize on our unprecedented momentum. This budget reflects our steadfast commitment to academic excellence, research, and student success. Key highlights of the budget include:

Record Enrollment and Global Reach

The story of Texas State continues to be one of overwhelming demand, evidenced by a record-breaking 74,000 applications for the upcoming fall semester. While we anticipate that this demand will yield additional enrollment growth, our budgeting model remains intentionally conservative - assuming very minimal enrollment growth beyond last year's 9.6% increase. Simultaneously, our footprint is expanding far beyond San Marcos and Round Rock. We are delivering a Texas State degree to the world via more than 30 transfer and co-enrollment partnerships, expanded accelerated online programs, enhanced study abroad opportunities, and new regional and international collaborations.

Investment in Student Success

Our robust growth directly fuels our capacity to recruit top-tier talent and expand course offerings necessary to support our student body. These funds support planned new faculty and staff positions, along with instructional resources to maintain our high academic standards. We are also strengthening our commitment to affordability by expanding financial aid, including allocating over \$5 million in additional scholarship funding to help make a Texas State university education more affordable for all Texans.

Innovating at the Research Frontier

As a hub for research excellence, we are efficiently translating public investment into high-impact outcomes. While we adjusted our Texas University Fund (TUF) budget line by \$11.6 million to align with final state distribution calculations versus earlier estimates, our actual research expenditures and productivity continue to climb to record levels.

Driven by the tireless work of our faculty and scholars, we continue our focused drive toward Carnegie R1 classification by the end of 2027. The Graduate College and our doctoral programs are expanding rapidly, highlighted by a surge in new doctoral enrollment.

Kelly Damphousse
President

Athletics and National Visibility

On July 1, 2026, Texas State officially joined the Pac-12 Conference—a transformative milestone that signals our arrival on a premier national stage. This move has already elevated our brand equity and strengthened our recruitment pipeline nationwide.

To support this strategic transition, the FY 2027 budget reflects a significant scaling of operations, incorporating projected athletic revenue growth alongside investments to help cover conference transition and start-up costs. From launching the first NCAA Division I gymnastics program in Texas to expanding our reach on national television, our rise in athletics visibility and success enhances the long-term value of every Texas State degree.

Building a World-Class Infrastructure

Serving a university community of over 40,000 students requires a modern, safe, and welcoming physical infrastructure. This budget funds critical capital projects, including new buildings, outdoor spaces, extensive renovations to existing facilities, and utility infrastructure.

Furthermore, to advance our 12,500-bed residential housing goal, this budget accounts for a \$22 million use of reserves, primarily to fund pre-opening operational costs, for the \$250 million Hilltop II residential project. This is the largest construction project in university history in terms of size and dollars. When Juniper and Verbena Halls are complete, they will deliver 1,500 additional beds and a new 500-seat dining hall in time for Fall 2027.

Texas State University's rise is a quintessential Texas success story. Our FY 2027 budget is a purposeful roadmap that enables us to serve a record-setting student body while making the bold, disciplined investments required to achieve national prominence. We remain deeply grateful for your continued guidance and stewardship as we build a university that transforms lives and drives meaningful impact for the public good.

Sincerely,


[Kelly Damphousse \(Jul 16, 2026 19:35:46 EDT\)](#)

Kelly Damphousse
President


[Eric Algoe \(Jul 16, 2026 17:05:41 CDT\)](#)

Eric Algoe
Executive Vice President and Chief Operating Officer

Texas State University

Budget Summary

	FY 2026	FY 2027	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Revenues				
Tuition and Fees	\$ 461,820,713	\$ 506,191,556	\$ 44,370,843	9.61 %
State Appropriations	\$ 320,359,827	\$ 311,324,816	\$ (9,035,011)	(2.82)%
Sales and Services	\$ 127,442,825	\$ 149,973,707	\$ 22,530,882	17.68 %
Other	\$ 42,863,509	\$ 51,418,508	\$ 8,554,999	19.96 %
Operating Revenues	\$ 952,486,874	\$ 1,018,908,587	\$ 66,421,713	6.97 %
Transfers In	\$ 46,415,128	\$ 62,655,653	\$ 16,240,525	34.99 %
Budgeted Use of Fund Balance	\$ 14,795,635	\$ 32,373,646	\$ 17,578,011	118.81 %
Total Revenues	\$ 1,013,697,637	\$ 1,113,937,886	\$ 100,240,249	9.89 %
Expenditures				
Instruction Support	\$ 232,197,933	\$ 259,792,688	\$ 27,594,755	11.88 %
Research / Organized Research	\$ 114,553,432	\$ 97,650,769	\$ (16,902,663)	(14.76)%
Public Service	\$ 1,470,531	\$ 1,700,786	\$ 230,254	15.66 %
Academic Support	\$ 56,548,529	\$ 60,163,284	\$ 3,614,755	6.39 %
Student Support	\$ 22,356,365	\$ 22,187,652	\$ (168,713)	(0.75)%
Institutional Support	\$ 87,255,694	\$ 92,279,993	\$ 5,024,299	5.76 %
Plant Support	\$ 56,403,422	\$ 62,080,347	\$ 5,676,924	10.06 %
Scholarships & Fellowships	\$ 95,930,454	\$ 110,411,971	\$ 14,481,517	15.10 %
Auxiliary Enterprises	\$ 157,441,671	\$ 183,381,526	\$ 25,939,855	16.48 %
Operating Expenditures	\$ 824,158,031	\$ 889,649,016	\$ 65,490,984	7.95 %
Transfers Out	\$ 189,539,606	\$ 224,288,870	\$ 34,749,264	18.33 %
Total Expenditures	\$ 1,013,697,637	\$ 1,113,937,886	\$ 100,240,249	9.89 %

Operating Expenditures by Natural Classification

	FY 2026	FY 2027	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Salary & Wages	\$ 383,202,787	\$ 395,155,888	\$ 11,953,101	3.12 %
Payroll Related Costs	\$ 107,259,535	\$ 114,835,660	\$ 7,576,124	7.06 %
Travel	\$ 10,276,827	\$ 12,352,229	\$ 2,075,402	20.19 %
Operations & Maintenance	\$ 273,383,039	\$ 312,907,613	\$ 39,524,573	14.46 %
Utilities	\$ 38,567,443	\$ 43,140,775	\$ 4,573,332	11.86 %
Capital	\$ 11,468,399	\$ 11,256,852	\$ (211,547)	(1.84)%
Other	\$ —	\$ —	\$ —	— %
Total Operating Expenditures	\$ 824,158,031	\$ 889,649,016	\$ 65,490,984	7.95 %

Texas State University
Table A1
Educational and General Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 58,638,070	\$ 67,311,440	\$ 8,673,370	14.79 %	1
State Appropriation					
Bill Pattern General Revenue	\$ 157,939,954	\$ 158,880,173	\$ 940,219	0.60 %	
Benefits	\$ 33,439,194	\$ 35,148,976	\$ 1,709,782	5.11 %	2
Higher Education Fund	\$ 57,704,160	\$ 57,704,160	\$ —	— %	
Hazlewood Reimbursement	\$ 10,744,247	\$ 10,744,247	\$ —	— %	
Texas University Fund	\$ 60,532,272	\$ 48,847,260	\$ (11,685,012)	(19.30)%	3
Other	\$ —	\$ —	\$ —	— %	
Total State Appropriations	\$ 320,359,827	\$ 311,324,816	\$ (9,035,011)	(2.82)%	
Other Revenue	\$ 1,629,895	\$ 1,446,000	\$ (183,895)	(11.28)%	
Total Revenues	\$ 380,627,792	\$ 380,082,256	\$ (545,536)	(0.14)%	
Transfers In					
Designated Tuition	\$ 21,362,273	\$ 22,570,737	\$ 1,208,464	5.66 %	4
Technology Service Fee			\$ —	— %	
Other	\$ 755,413	\$ 756,000	\$ 587	0.08 %	
Total Transfers In	\$ 22,117,686	\$ 23,326,737	\$ 1,209,050	5.47 %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 402,745,478	\$ 403,408,993	\$ 663,514	0.16 %	

Texas State University
Table A1 Variance Explanations
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Total Statutory Tuition and Fees	\$ 8,673,370	Recognition of additional revenue expected from increases in enrollment.
2	Benefits	\$ 1,709,782	Legislature approved increase in benefits appropriation.
3	Texas University Fund	\$ (11,685,012)	Recognition of the unrealized expected TUF distribution after final distribution was calculated in FY26. A temporary budget reduction was completed during FY26 to recognize this difference.
4	Designated Tuition	\$ 1,208,464	Increase in E&G transfer pertaining to increases in faculty salaries related to E&G funds.

Texas State University
Table A2
Educational and General Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 166,391,330	\$ 178,943,149	\$ 12,551,819	7.54 %	1
Research / Organized Research	\$ 101,324,042	\$ 82,713,563	\$ (18,610,479)	(18.37)%	2
Public Service	\$ 163,031	\$ 164,786	\$ 1,754	1.08 %	
Academic Support	\$ 12,487,870	\$ 12,870,302	\$ 382,432	3.06 %	
Student Service Support	\$ 855,000	\$ 1,419,759	\$ 564,759	66.05 %	3
Institutional Support	\$ 2,535,985	\$ 1,099,838	\$ (1,436,148)	(56.63)%	4
Plant Support	\$ 31,513,626	\$ 33,530,170	\$ 2,016,545	6.40 %	5
Scholarships & Fellowships	\$ 624,261	\$ 4,721,761	\$ 4,097,500	656.38 %	6
Total Expenditures	<u>\$ 315,895,146</u>	<u>\$ 315,463,329</u>	<u>\$ (431,817)</u>	<u>(0.14)%</u>	
Transfers Out					
TPEG	\$ 7,152,303	\$ 8,266,726	\$ 1,114,423	15.58 %	7
CCAP Debt Service	\$ 24,105,879	\$ 24,101,098	\$ (4,781)	(0.02)%	
HEF - Debt Service	\$ 5,105,401	\$ 11,817,884	\$ 6,712,483	131.48 %	8
HEF - Plant	\$ 50,486,749	\$ 43,759,956	\$ (6,726,793)	(13.32)%	9
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	<u>\$ 86,850,332</u>	<u>\$ 87,945,664</u>	<u>\$ 1,095,332</u>	<u>1.26 %</u>	
Total Budgeted Expenditures & Transfers Out	<u><u>\$ 402,745,478</u></u>	<u><u>\$ 403,408,993</u></u>	<u><u>\$ 663,514</u></u>	<u><u>0.16 %</u></u>	

Texas State University
Table A2 Variance Explanations
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 12,551,819	Increase related to increased enrollment and the additional instructional support and planned new positions that is needed to accommodate the courses necessary.
2	Research / Organized Research	\$ (18,610,479)	Recognition of the unrealized expected TUF distribution after final distribution was calculated in FY26 which required a corresponding reduction in projected expenses in addition to approximately \$4M redirected from the research functional area to the scholarships functional area for new scholarship programs related to research.
3	Student Service Support	\$ 564,759	Realignment between academic and instructional support in support of the student success center.
4	Institutional Support	\$ (1,436,148)	Realignment of faculty promotional budget to instructional support and staff salaries and related budgets to plant support for new positions.
5	Plant Support	\$ 2,016,545	Recognition of the increase for the pedestrian overpass and increase in salaries and benefits related to UPD and facilities personnel from new positions.
6	Scholarships & Fellowships	\$ 4,097,500	Increase for new DRA tuition program and additional graduate scholarships that are funded from TUF.
7	TPEG	\$ 1,114,423	Recognition of the TPEG requirement due to increased enrollment.
8	HEF - Debt Service	\$ 6,712,483	Increase in expected debt service related to recently bonded STEM project.
9	HEF - Plant	\$ (6,726,793)	Decrease in expected transfer to plant for capital projects in order to accommodate the additional debt service expense.

Texas State University

Table B1

Designated Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 261,721,285	\$ 289,447,689	\$ 27,726,404	10.59 %	1
Institutional Services Fee	\$ 56,164,498	\$ 59,793,567	\$ 3,629,069	6.46 %	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	\$ —	\$ 5,886,600	\$ 5,886,600	100.00 %	3
Distance Learning Fee	\$ 12,755,100	\$ 12,755,100	\$ —	— %	
Records Fee	\$ —	\$ 600,000	\$ 600,000	100.00 %	4
Recreation Fee	\$ —	\$ —	\$ —	— %	
University Center Fee	\$ —	\$ —	\$ —	— %	
International Study Fee	\$ 7,792,800	\$ 4,800,000	\$ (2,992,800)	(38.40)%	5
Repeat Fee	\$ 1,590,460	\$ 1,590,460	\$ —	— %	
Other	\$ 5,388,000	\$ 4,195,000	\$ (1,193,000)	(22.14)%	6
Total Tuition and Fees	\$ 345,412,143	\$ 379,068,416	\$ 33,656,273	9.74 %	
Investment Income	\$ 700,000	\$ 700,000	\$ —	— %	
Other Revenue	\$ 36,668,034	\$ 45,372,508	\$ 8,704,474	23.74 %	7
Total Revenues	\$ 382,780,177	\$ 425,140,924	\$ 42,360,747	11.07 %	
Transfers In					
TPEG	\$ 7,152,303	\$ 8,266,726	\$ 1,114,423	15.58 %	8
Auxiliary Funds	\$ —	\$ —	\$ —	— %	
Other	\$ 3,886,728	\$ 13,190,390	\$ 9,303,662	239.37 %	9
Total Transfers In	\$ 11,039,031	\$ 21,457,116	\$ 10,418,085	94.37 %	
Budgeted Fund Balances	\$ —	\$ 1,990,900	\$ 1,990,900	100.00 %	10
Total Budgeted Funds	\$ 393,819,208	\$ 448,588,940	\$ 54,769,732	13.91 %	

Texas State University
Table B1 Variance Explanations
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 27,726,404	Recognition of additional revenue expected from increases in enrollment.
2	Institutional Services Fee	\$ 3,629,069	Recognition of additional revenue expected from increases in enrollment.
3	Academic Program Fees	\$ 5,886,600	Realignment of previously categorized international study fee and other for academic program fees.
4	Records Fee	\$ 600,000	Realignment of previously categorized other revenue for transcript fees.
5	International Study Fee	\$ (2,992,800)	Realignment to academic program fees that were previously categorized as international study fee.
6	Other	\$ (1,193,000)	Realignment to academic program fees that were previously categorized as other.
7	Other Revenue	\$ 8,704,474	Expected increases in sponsored programs revenue from increased grant activity, administrative overhead, and expected income from enrollment growth in TXST Global initiatives.
8	TPEG	\$ 1,114,423	Recognition of the TPEG requirement due to increased enrollment.
9	Other	\$ 9,303,662	Recognition of increase in transferred income from enrollment growth in TXST Global Initiatives.
10	Budgeted Fund Balances	\$ 1,990,900	Use of reserves to support program initiation and start up for TXST Global initiatives related to international programs and partner programs.

Texas State University

Table B2

Designated Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 65,806,603	\$ 80,849,539	\$ 15,042,936	22.86 %	1
Research / Organized Research	\$ 13,229,389	\$ 14,937,206	\$ 1,707,817	12.91 %	2
Public Service	\$ 1,307,500	\$ 1,536,000	\$ 228,500	17.48 %	3
Academic Support	\$ 44,060,659	\$ 47,292,982	\$ 3,232,322	7.34 %	4
Student Support	\$ 21,501,365	\$ 20,767,893	\$ (733,472)	(3.41)%	
Institutional Support	\$ 84,719,708	\$ 91,180,155	\$ 6,460,447	7.63 %	5
Plant Support	\$ 24,889,797	\$ 28,550,176	\$ 3,660,379	14.71 %	6
Scholarships & Fellowships	\$ 95,306,193	\$ 105,690,210	\$ 10,384,017	10.90 %	7
Total Expenditures	<u>\$ 350,821,215</u>	<u>\$ 390,804,161</u>	<u>\$ 39,982,947</u>	<u>11.40 %</u>	
Transfers Out					
System Assessment	\$ 6,086,568	\$ 6,856,361	\$ 769,793	12.65 %	8
Debt Service	\$ 3,028,217	\$ 2,929,467	\$ (98,750)	(3.26)%	
E&G	\$ 21,362,273	\$ 22,570,737	\$ 1,208,464	5.66 %	9
Auxiliary	\$ 8,775,735	\$ 9,639,124	\$ 863,389	9.84 %	10
Other	\$ 3,745,200	\$ 15,789,090	\$ 12,043,890	321.58 %	11
Total Transfers Out	<u>\$ 42,997,993</u>	<u>\$ 57,784,779</u>	<u>\$ 14,786,786</u>	<u>34.39 %</u>	
Total Budgeted Expenditures & Transfers Out	<u><u>\$ 393,819,208</u></u>	<u><u>\$ 448,588,940</u></u>	<u><u>\$ 54,769,732</u></u>	<u><u>13.91 %</u></u>	

Texas State University
Table B2 Variance Explanations
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 15,042,936	Increase related to increased enrollment and the additional instructional support and planned new positions that is needed to accommodate the courses necessary.
2	Research / Organized Research	\$ 1,707,817	Increase for research activity due to available sponsored programs funding from increased grant activity.
3	Public Service	\$ 228,500	Increase for expenses related to ALERRT conference activity.
4	Academic Support	\$ 3,232,322	Primarily related to increases in expected costs for existing and new academic hardware and software expenses.
5	Institutional Support	\$ 6,460,447	Increases in fringe benefits, new positions, and expected costs for existing and new institutional hardware and software expenses.
6	Plant Support	\$ 3,660,379	Primarily related to increases in expected costs for purchased utilities and campus construction.
7	Scholarships & Fellowships	\$ 10,384,017	Increases in the merit scholarship program and the TPEG and financial aid set-aside programs related to increased enrollment.
8	System Assessment	\$ 769,793	Recognition of the increase for our TSUS assessment based on increased revenues recognized in the FY25 annual financial report.
9	E&G	\$ 1,208,464	Increase in E&G transfer pertaining to increases in faculty salaries related to E&G funds.
10	Auxiliary	\$ 863,389	Increase in support of athletics initiatives.
11	Other	\$ 12,043,890	Recognition of increase in transfers related to growth in TXST Global Initiatives.

Texas State University

Table C1

Auxiliary Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ 23,492,200	\$ 24,915,800	\$ 1,423,600	6.06 %	1
Medical Service Fee	\$ 4,277,300	\$ 4,322,500	\$ 45,200	1.06 %	
Student Service Fee	\$ 6,971,200	\$ 7,299,100	\$ 327,900	4.70 %	
Recreational Sport Fee	\$ 7,702,400	\$ 7,783,100	\$ 80,700	1.05 %	
Student Center Fee	\$ 8,327,400	\$ 8,413,200	\$ 85,800	1.03 %	
Student Bus Fee	\$ 7,000,000	\$ 7,078,000	\$ 78,000	1.11 %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Fees	\$ 57,770,500	\$ 59,811,700	\$ 2,041,200	3.53 %	
Sales and Services					
Housing	\$ 76,616,753	\$ 80,389,600	\$ 3,772,847	4.92 %	
Dining	\$ 26,500,000	\$ 30,404,000	\$ 3,904,000	14.73 %	2
Parking	\$ 7,200,000	\$ 7,600,000	\$ 400,000	5.56 %	3
Athletics	\$ 10,168,672	\$ 24,416,007	\$ 14,247,335	140.11 %	4
Bookstore	\$ 1,000,000	\$ 1,000,000	\$ —	— %	
Other	\$ 5,957,400	\$ 6,164,100	\$ 206,700	3.47 %	
Total Sales and Services	\$ 127,442,825	\$ 149,973,707	\$ 22,530,882	17.68 %	
Investment Income	\$ 3,865,580	\$ 3,900,000	\$ 34,420	0.89 %	
Other Income	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 189,078,905	\$ 213,685,407	\$ 24,606,502	13.01 %	
Transfers In					
Designated Tuition	\$ 8,036,424	\$ 8,046,424	\$ 10,000	0.12 %	
Other	\$ 5,221,987	\$ 9,825,376	\$ 4,603,389	88.15 %	5
Total Transfers In	\$ 13,258,411	\$ 17,871,800	\$ 4,613,389	34.80 %	
Budgeted Fund Balances	\$ 14,795,635	\$ 30,382,746	\$ 15,587,111	105.35 %	6
Total Budgeted Funds	\$ 217,132,951	\$ 261,939,953	\$ 44,807,002	20.64 %	

Texas State University
Table C1 Variance Explanations
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 1,423,600	Recognition of additional revenue expected from increases in enrollment.
2	Dining	\$ 3,904,000	Increase in expected revenues as a result of recent RFP for new dining vendor and the terms of the new agreement.
3	Parking	\$ 400,000	Increase in expected revenues based on rate changes and previously realized revenue amounts.
4	Athletics	\$ 14,247,335	Increased revenue expectations from multiple sources due to transition to PAC-12 and additional revenue transfers to support athletic initiatives.
5	Other	\$ 4,603,389	Recognition of additional revenue from increased enrollment from TXST Global initiatives.
6	Budgeted Fund Balances	\$ 15,587,111	Primarily housing use of reserves due to conservative budget practice and athletics to support new initiatives related to transitioning to the PAC-12.

Texas State University

Table C2

Auxiliary Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Athletic Fee	\$ 23,492,200	\$ 24,915,800	\$ 1,423,600	6.06 %	1
Medical Service Fee	\$ 4,277,300	\$ 4,322,500	\$ 45,200	1.06 %	
Student Service Fee	\$ 7,205,543	\$ 7,299,100	\$ 93,557	1.30 %	
Recreational Sport Fee	\$ 5,310,450	\$ 5,390,900	\$ 80,450	1.51 %	
Student Center Fee	\$ 6,088,313	\$ 6,177,400	\$ 89,087	1.46 %	
Student Bus Fee	\$ 7,000,000	\$ 7,078,000	\$ 78,000	1.11 %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Total Fee Based Expenditures	\$ 53,373,806	\$ 55,183,700	\$ 1,809,894	3.39 %	
Housing	\$ 45,224,801	\$ 51,126,560	\$ 5,901,759	13.05 %	2
Dining	\$ 25,355,014	\$ 25,509,014	\$ 154,000	0.61 %	
Parking	\$ 3,814,498	\$ 3,579,611	\$ (234,887)	(6.16)%	3
Athletics	\$ 23,563,139	\$ 41,630,760	\$ 18,067,621	76.68 %	4
Bookstore	\$ 770,109	\$ 770,457	\$ 348	0.05 %	
Other	\$ 5,340,304	\$ 5,581,424	\$ 241,120	4.52 %	
Total Sales & Services Based Expenditures	\$ 104,067,865	\$ 128,197,826	\$ 24,129,961	23.19 %	
Transfers Out					
Debt Service					
Medical Service	\$ —	\$ —	\$ —	— %	
Athletics	\$ 5,743,914	\$ 8,652,793	\$ 2,908,879	50.64 %	5
Student Center	\$ 2,239,087	\$ 2,235,800	\$ (3,287)	(0.15)%	
Student Service	\$ —	\$ —	\$ —	— %	
Housing	\$ 40,073,274	\$ 51,438,040	\$ 11,364,766	28.36 %	6
Dining	\$ 1,144,986	\$ 1,144,986	\$ —	— %	
Parking and Public Safety	\$ 3,385,502	\$ 4,232,389	\$ 846,887	25.02 %	7
Recreational Sports	\$ 2,391,950	\$ 2,392,200	\$ 250	0.01 %	
Other	\$ 229,891	\$ 229,543	\$ (348)	(0.15)%	
Real Estate Rental	\$ —	\$ —	\$ —	— %	
Vending	\$ 725,000	\$ 725,000	\$ —	— %	
Designated Funds	\$ —	\$ —	\$ —	— %	
Other	\$ 3,757,676	\$ 7,507,676	\$ 3,750,000	99.80 %	8
Total Transfers Out	\$ 59,691,280	\$ 78,558,427	\$ 18,867,147	31.61 %	
Total Budgeted Expenditures & Transfers Out	\$ 217,132,951	\$ 261,939,953	\$ 44,807,002	20.64 %	

Texas State University
Table C2 Variance Explanations
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Athletic Fee	\$ 1,423,600	Increase to cover planned expenditures from increased revenue and reserves.
2	Housing	\$ 5,901,759	Increase to cover planned expenditures from increased revenue and reserves.
3	Parking	\$ (234,887)	Recognition of the decrease in other operating expenses to accommodate increase in debt service obligation.
4	Athletics	\$ 18,067,621	Increased expenses due to transition to PAC-12 and additional needs to support athletic initiatives.
5	Athletics	\$ 2,908,879	Increase in expected debt service related to recently bonded South Endzone project.
6	Housing	\$ 11,364,766	Increase in expected debt service related to recently bonded Castro Hall and Hilltop II projects.
7	Parking and Public Safety	\$ 846,887	Increase in expected debt service related to share of acquisitions debt service related to parking.
8	Other	\$ 3,750,000	Recognition of the support for athletic initiatives from auxiliary funding.

Texas State University
Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2027

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 2,130,000	\$ 500,000	\$ 240,000	\$ —	\$ —	\$ 20,000	\$ 40,000	\$ 70,000	\$ —	\$ —
Game Guarantees	\$ 1,400,000	\$ 90,000		\$ —	\$ —	\$ 25,000	\$ —	\$ —	\$ —	\$ —
Concessions	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other										
Advertising	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Camps	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Stadium Operations	\$ 1,379,000	\$ —	\$ 90,000	\$ —	\$ —	\$ —	\$ —	\$ 5,000	\$ —	\$ —
Other	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Sales and Services	\$ 4,909,000	\$ 590,000	\$ 330,000	\$ —	\$ —	\$ 45,000	\$ 40,000	\$ 75,000	\$ —	\$ —
Designated Tuition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Athletic Fee	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Tuition and Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Budgeted Fund Balances										
\$	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Funds										
\$	4,909,000	\$ 590,000	\$ 330,000	\$ —	\$ —	\$ 45,000	\$ 40,000	\$ 75,000	\$ —	\$ —
Expenditures										
Salaries	\$ 5,180,186	\$ 880,124	\$ 483,600	\$ 164,980	\$ 99,996	\$ 692,164	\$ 282,648	\$ 364,388	\$ 164,980	\$ 620,082
Benefits	\$ 1,708,977	\$ 290,441	\$ 159,588	\$ 54,443	\$ 32,999	\$ 228,414	\$ 97,274	\$ 136,248	\$ 62,443	\$ 293,847
Travel	\$ 2,347,281	\$ 828,000	\$ 540,000	\$ 174,000	\$ 80,000	\$ 770,000	\$ 362,610	\$ 516,500	\$ 174,000	\$ 495,800
Scholarships	\$ 2,990,000	\$ 524,000	\$ 362,700	\$ 390,600	\$ 139,500	\$ 590,000	\$ 392,000	\$ 447,000	\$ 558,000	\$ 868,000
Other Maintenance & Operating	\$ 3,971,936	\$ 526,937	\$ 281,460	\$ 84,178	\$ 47,750	\$ 284,000	\$ 84,815	\$ 187,080	\$ 84,178	\$ 152,655
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ 16,198,380	\$ 3,049,503	\$ 1,827,348	\$ 868,201	\$ 400,245	\$ 2,564,578	\$ 1,219,347	\$ 1,651,216	\$ 1,043,601	\$ 2,430,384
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ 2,870,000	\$ 130,000	\$ —	\$ —	\$ 3,000,000					
Game Guarantees	\$ 1,490,000	\$ 25,000	\$ —	\$ —	\$ 1,515,000					
Concessions	\$ —	\$ —	\$ —	\$ 450,000	\$ 450,000					
Other										
Advertising	\$ —	\$ —	\$ —	\$ 5,670,035	\$ 5,670,035					
Licensing Fees	\$ —	\$ —	\$ —	\$ 1,000,000	\$ 1,000,000					
Camps	\$ —	\$ —	\$ —	\$ 2,097,855	\$ 2,097,855					
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ 90,000	\$ 90,000					
Stadium Operations	\$ 1,469,000	\$ 5,000	\$ —	\$ 1,082,987	\$ 2,556,987					
Other	\$ —	\$ —	\$ —	\$ 8,036,130	\$ 8,036,130					
Total Sales and Services	\$ 5,829,000	\$ 160,000	\$ —	\$ 18,427,007	\$ 24,416,007					
Designated Tuition	\$ —	\$ —	\$ —	\$ 10,366,451	\$ 10,366,451					
Auxiliary Transfer	\$ —	\$ —	\$ —	\$ 8,232,676	\$ 8,232,676					
Athletic Fee	\$ —	\$ —	\$ —	\$ 24,915,800	\$ 24,915,800					
Total Tuition and Fees	\$ —	\$ —	\$ —	\$ 43,514,927	\$ 43,514,927					
Budgeted Fund Balances										
\$	—	\$ —			\$ 7,995,746					
Total Budgeted Funds										
\$	5,829,000	\$ 160,000	\$ —	\$ 69,937,680	\$ 75,926,680					
Expenditures										
Salaries	\$ 6,808,886	\$ 2,124,262	\$ —	\$ 5,211,513	\$ 14,144,661					
Fringe Benefits	\$ 2,246,448	\$ 818,227	\$ —	\$ 2,228,357	\$ 5,293,032					
Travel	\$ 3,969,281	\$ 2,318,910	\$ —	\$ 743,999	\$ 7,032,190					
Scholarships	\$ 4,406,800	\$ 2,855,000	\$ —	\$ —	\$ 7,261,800					
O&M	\$ 4,912,261	\$ 792,728	\$ —	\$ 11,138,126	\$ 16,843,115					
Capital	\$ —	\$ —	\$ —	\$ 30,000	\$ 30,000					
Debt Service	\$ —	\$ —	\$ —	\$ 8,652,793	\$ 8,652,793					
Other	\$ 10,447,500	\$ 2,761,399	\$ —	\$ 3,460,190	\$ 16,669,089					
Total Budgeted Expenditures	\$ 32,791,176	\$ 11,670,525	\$ —	\$ 31,464,978	\$ 75,926,679					

Texas State University
Table E
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2026	FY 2027	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)	\$ 5,902,938	\$ 6,543,428	\$ 640,490	10.85 %	
Forecasted Revenue:					
SSF Revenue	\$ 6,971,200	\$ 7,299,100	\$ 327,900	4.70 %	
Revenue Earned from Activities	\$ —	\$ —	\$ —	— %	
Interest Revenue	\$ —	\$ —	\$ —	— %	
Transfer In	\$ 234,343	\$ —	\$ (234,343)	(100.00)%	1
Total Forecasted Revenue:	\$ 7,205,543	\$ 7,299,100	\$ 93,557	1.30 %	
Budgeted Student Service Fee Expenditures:					
Recreational Activities	\$ —	\$ —	\$ —	— %	
Health and Medical Services	\$ 2,016,940	\$ 2,024,939	\$ 7,999	0.40 %	
Intramural and Intercollegiate Athletics	\$ —	\$ —	\$ —	— %	
Artists and Lecture Series	\$ 33,930	\$ 33,930	\$ —	— %	
Cultural Entertainment Series	\$ 320,894	\$ 323,455	\$ 2,561	0.80 %	
Student Programs and Organizations	\$ 181,179	\$ 190,379	\$ 9,200	5.08 %	
Student Publications	\$ 237,392	\$ 238,949	\$ 1,557	0.66 %	
Student Government and Committees	\$ 34,313	\$ 34,313	\$ —	— %	
Student Support Services	\$ 3,637,099	\$ 3,717,935	\$ 80,836	2.22 %	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 158,799	\$ 158,799	\$ —	— %	
Other	\$ 584,997	\$ 576,400	\$ (8,597)	(1.47)%	
Total Budgeted Expenditures	\$ 7,205,543	\$ 7,299,099	\$ 93,556	1.30 %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 5,902,938	\$ 6,543,429	\$ 640,491	10.85 %	
Student Services Advisory Committee Meeting:	03/21/2025	03/26/2026			

Texas State University
Table E Variance Explanations
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Transfer In	\$ (234,343)	Recognition of the reduction to zero in the use of reserves required.

Texas State University
Table F
Matrix of Budgeted Operating Expenses

	Instruction		Research		Public Service		Academic Support		Student Services		Institutional Support		Operation & Maintenance of Plant		Scholarships/ Fellowships		Auxiliary		Total Expenses	
Salary	\$	184,248,382	\$	46,971,304	\$	347,475	\$	38,259,209	\$	26,074,843	\$	43,551,447	\$	19,792,480	\$	691,645	\$	35,219,103	\$	395,155,888
Benefits	\$	43,191,357	\$	22,583,270	\$	130,482	\$	2,573,964	\$	4,505,464	\$	27,017,295	\$	5,243,027	\$	—	\$	9,590,800	\$	114,835,660
Travel	\$	3,444,571	\$	247,750	\$	50,000	\$	491,813	\$	589,581	\$	245,121	\$	27,703	\$	36,500	\$	7,219,190	\$	12,352,229
O&M	\$	28,908,377	\$	27,462,224	\$	1,172,829	\$	12,540,327	\$	10,007,497	\$	21,451,631	\$	13,994,603	\$	109,683,826	\$	87,686,298	\$	312,907,613
Utilities	\$	—	\$	336,221	\$	—	\$	—	\$	6,000	\$	14,500	\$	24,520,228	\$	—	\$	18,263,826	\$	43,140,775
Capital	\$	—	\$	50,000	\$	—	\$	6,297,971	\$	728,576	\$	—	\$	2,510,000	\$	—	\$	1,670,304	\$	11,256,852
Other	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—	\$	—
Total Budget	\$	259,792,688	\$	97,650,769	\$	1,700,786	\$	60,163,284	\$	41,911,962	\$	92,279,993	\$	66,088,042	\$	110,411,971	\$	159,649,521	\$	889,649,016

Texas State University
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 380,082,256	\$ 23,326,737	\$ —	\$ 403,408,993	\$ (315,463,329)	\$ (87,945,664)	\$ (403,408,993)	\$ (64,618,927)
Designated	\$ 425,140,924	\$ 21,457,116	\$ 1,990,900	\$ 448,588,940	\$ (390,804,161)	\$ (57,784,779)	\$ (448,588,940)	\$ (36,327,663)
Auxiliary Enterprises	\$ 213,685,407	\$ 17,871,800	\$ 30,382,746	\$ 261,939,953	\$ (183,381,526)	\$ (78,558,427)	\$ (261,939,953)	\$ (60,686,627)
Total	<u>\$ 1,018,908,587</u>	<u>\$ 62,655,653</u>	<u>\$ 32,373,646</u>	<u>\$ 1,113,937,886</u>	<u>\$ (889,649,016)</u>	<u>\$ (224,288,870)</u>	<u>\$ (1,113,937,886)</u>	<u>\$ (161,633,217)</u>

July 8, 2026

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, 2026. The proposed budget includes all educational and general, designated, and auxiliary enterprise activities.

Overview

As we reflect upon FY 2026 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 2027, we utilized FY 2026 actual revenue as a conservative approach; as a result, the budget remains flat for statutory and designated funds for FY 2027 with a few deviations from this approach attributing to increases.

LIT has remained committed to expanding access to educational opportunities that can transform the lives of students and their families. These positive trends reflect the institution's meaningful contributions to the diverse communities it serves throughout the region. These accomplishments have been achieved despite inflationary pressures and other challenges that have created barriers to higher education. Through resilience, innovation, and strong community partnerships, LIT continues to advance its mission and looks forward to FY 2027 with optimism and anticipation.

Education and General Funds

LIT's General Revenue Appropriation remained consistent with prior year as did our HEF allocation. HEF will be used for deferred maintenance and needed renovations of facilities to allow for new programs as well as the purchase of a new building in Hardin County, which will meet community needs.

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 \$133,000 are collected from LIT students and transferred to Lamar University for use of their facilities. Student Service Fees of \$370,000 are collected and expended at LIT. On April 24, 2026, 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 providing an excellent education to our students, and be a quality place to work for our faculty and staff.

Respectfully,

A handwritten signature in blue ink, appearing to read "Sidney Valentine", followed by a stylized flourish.

Dr. Sidney E. Valentine
President

A handwritten signature in blue ink, appearing to read "Jason Baldwin", followed by a stylized flourish.

Jason Baldwin
Vice President for Finance and Operations

Cc:
Dr. Brian McCall
Chancellor

Daniel Harper
Vice Chancellor and Chief Financial Officer

Lamar Institute of Technology

Budget Summary

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 10,844,870	\$	12,468,000	\$	1,623,130	14.97 %
State Appropriations	\$ 42,245,800	\$	42,675,844	\$	430,044	1.02 %
Sales and Services	\$ 52,389	\$	71,200	\$	18,811	35.91 %
Other	\$ 950,387	\$	1,198,083	\$	247,696	26.06 %
Operating Revenues	\$ 54,093,446	\$	56,413,127	\$	2,319,681	4.29 %
Transfers In	\$ 400,000	\$	400,000	\$	—	— %
Budgeted Use of Fund Balance	\$ —	\$	—	\$	—	— %
Total Revenues	<u>\$ 54,493,446</u>	<u>\$</u>	<u>56,813,127</u>	<u>\$</u>	<u>2,319,681</u>	<u>4.26 %</u>
Expenditures						
Instruction Support	\$ 22,884,371	\$	23,152,183	\$	267,812	1.17 %
Research / Organized Research	\$ —	\$	—	\$	—	— %
Public Service	\$ 252,516	\$	248,490	\$	(4,026)	(1.59)%
Academic Support	\$ 1,506,535	\$	1,962,688	\$	456,153	30.28 %
Student Support	\$ 2,383,902	\$	2,400,966	\$	17,064	0.72 %
Institutional Support	\$ 11,022,230	\$	11,286,372	\$	264,142	2.40 %
Plant Support	\$ 3,362,482	\$	3,725,414	\$	362,932	10.79 %
Scholarships & Fellowships	\$ —	\$	1,100,000	\$	1,100,000	100.00 %
Auxiliary Enterprises	\$ 533,221	\$	574,200	\$	40,979	7.69 %
Operating Expenditures	\$ 41,945,257	\$	44,450,313	\$	2,505,056	5.97 %
Transfers Out	\$ 12,548,189	\$	12,362,814	\$	(185,375)	(1.48)%
Total Expenditures	<u>\$ 54,493,446</u>	<u>\$</u>	<u>56,813,127</u>	<u>\$</u>	<u>2,319,681</u>	<u>4.26 %</u>

Operating Expenditures by Natural Classification

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 19,411,262	\$	22,050,856	\$	2,639,594	13.60 %
Payroll Related Costs	\$ 5,285,879	\$	4,823,520	\$	(462,359)	(8.75)%
Travel	\$ 318,100	\$	418,100	\$	100,000	31.44 %
Operations & Maintenance	\$ 15,630,016	\$	14,907,837	\$	(722,179)	(4.62)%
Utilities	\$ 800,000	\$	650,000	\$	(150,000)	(18.75)%
Capital	\$ 500,000	\$	500,000	\$	—	— %
Other	\$ —	\$	1,100,000	\$	1,100,000	100.00 %
Total Operating Expenditures	<u>\$ 41,945,257</u>	<u>\$</u>	<u>44,450,313</u>	<u>\$</u>	<u>2,505,056</u>	<u>5.97 %</u>

Lamar Institute of Technology

Table A1

Educational and General Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 3,900,000	\$ 3,900,000	\$ —	— %	
State Appropriation					
Bill Pattern General Revenue	\$ 29,221,320	\$ 29,223,395	\$ 2,075	0.01 %	
Benefits	\$ 4,975,546	\$ 5,392,200	\$ 416,654	8.37 %	1
Higher Education Fund	\$ 7,956,305	\$ 7,956,305	\$ —	— %	
Hazlewood Reimbursement	\$ 92,629	\$ 103,944	\$ 11,315	12.22 %	
Other			\$ —	— %	
Total State Appropriations	\$ 42,245,800	\$ 42,675,844	\$ 430,044	1.02 %	
Other Revenue	\$ 227,853	\$ 238,083	\$ 10,230	4.49 %	
Total Revenues	\$ 46,373,653	\$ 46,813,927	\$ 440,274	0.95 %	
Transfers In					
Designated Tuition			\$ —	— %	
Technology Service Fee			\$ —	— %	
Other			\$ —	— %	
Total Transfers In	\$ —	\$ —	\$ —	— %	
Budgeted Fund Balances			\$ —	— %	
Total Budgeted Funds	\$ 46,373,653	\$ 46,813,927	\$ 440,274	0.95 %	

Lamar Institute of Technology

Table A1 Variance Explanations

Educational and General Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Benefits	\$ 416,654	Agy 789 had an increase of \$400K related to increased benefits on GAA.

Lamar Institute of Technology

Table A2

Educational and General Funds

Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 20,403,701	\$ 19,724,703	\$ (678,998)	(3.33)%	
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ 192,516	\$ 188,490	\$ (4,026)	(2.09)%	
Academic Support	\$ 996,535	\$ 1,361,688	\$ 365,153	36.64 %	1
Student Service Support	\$ 2,207,002	\$ 2,205,966	\$ (1,036)	(0.05)%	
Institutional Support	\$ 7,981,230	\$ 8,324,852	\$ 343,622	4.31 %	
Plant Support	\$ 2,601,594	\$ 2,645,414	\$ 43,820	1.68 %	
Scholarships & Fellowships	\$ —	\$ —	\$ —	— %	
Total Expenditures	\$ 34,382,578	\$ 34,451,113	\$ 68,535	0.20 %	
Transfers Out					
TPEG	\$ 400,000	\$ 400,000	\$ —	— %	
CCAP Debt Service	\$ 3,634,770	\$ 3,634,764	\$ (6)	— %	
HEF - Debt Service	\$ —	\$ —	\$ —	— %	
HEF - Plant	\$ 7,956,305	\$ 7,956,305	\$ —	— %	
Other	\$ —	\$ 371,745	\$ 371,745	100.00 %	2
Total Transfers Out	\$ 11,991,075	\$ 12,362,814	\$ 371,739	3.10 %	
Total Budgeted Expenditures & Transfers Out	\$ 46,373,653	\$ 46,813,927	\$ 440,274	0.95 %	

Lamar Institute of Technology
Table A2 Variance Explanations
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	\$ 365,153	Agy 789 had an increase of \$365K related to salary increases and new positions added to support growing departments.
2	Other	\$ 371,745	Agy 789 had an increase of \$346K related to paying system assessment using GR funds instead of designated.

Lamar Institute of Technology

Table B1
Designated Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 3,100,000	\$ 3,100,000	\$ —	— %	
Institutional Services Fee	\$ 2,200,000	\$ 2,200,000	\$ —	— %	
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	\$ 450,000	\$ 365,000	\$ (85,000)	(18.89)%	
Distance Learning Fee	\$ 714,038	\$ 700,000	\$ (14,038)	(1.97)%	
Records Fee	\$ —	\$ —	\$ —	— %	
Recreation Fee	\$ —	\$ —	\$ —	— %	
University Center Fee	\$ —	\$ —	\$ —	— %	
International Study Fee	\$ —	\$ —	\$ —	— %	
Repeat Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ 1,700,000	\$ 1,700,000	100.00 %	1
Total Tuition and Fees	\$ 6,464,038	\$ 8,065,000	\$ 1,600,962	24.77 %	
Investment Income	\$ 196,371	\$ 275,000	\$ 78,629	40.04 %	
Other Revenue	\$ 526,163	\$ 685,000	\$ 158,837	30.19 %	
Total Revenues	\$ 7,186,572	\$ 9,025,000	\$ 1,838,428	25.58 %	
Transfers In					
TPEG	\$ 400,000	\$ 400,000	\$ —	— %	
Auxiliary Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ 400,000	\$ 400,000	\$ —	— %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 7,586,572	\$ 9,425,000	\$ 1,838,428	24.23 %	

Lamar Institute of Technology

Table B1 Variance Explanations

Designated Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other	\$ 1,700,000	Agy 789 had an increase of \$1.7M related to a change in recording the book bundle revenue. In FY 2026, it was netted. In FY 2027, it has been grossed up with both revenue and expense being recorded.

Lamar Institute of Technology

Table B2
Designated Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 2,480,670	\$ 3,427,480	\$ 946,810	38.17 %	1
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ 60,000	\$ 60,000	\$ —	— %	
Academic Support	\$ 510,000	\$ 601,000	\$ 91,000	17.84 %	
Student Support	\$ 176,900	\$ 195,000	\$ 18,100	10.23 %	
Institutional Support	\$ 3,041,000	\$ 2,961,520	\$ (79,480)	(2.61)%	
Plant Support	\$ 760,888	\$ 1,080,000	\$ 319,112	41.94 %	2
Scholarships & Fellowships	\$ —	\$ 1,100,000	\$ 1,100,000	100.00 %	3
Total Expenditures	\$ 7,029,458	\$ 9,425,000	\$ 2,395,542	34.08 %	
Transfers Out					
System Assessment	\$ 350,000	\$ —	\$ (350,000)	(100.00)%	4
Debt Service	\$ —	\$ —	\$ —	— %	
E&G	\$ —	\$ —	\$ —	— %	
Auxiliary	\$ —	\$ —	\$ —	— %	
Other	\$ 207,114	\$ —	\$ (207,114)	(100.00)%	5
Total Transfers Out	\$ 557,114	\$ —	\$ (557,114)	(100.00)%	
Total Budgeted Expenditures & Transfers Out	\$ 7,586,572	\$ 9,425,000	\$ 1,838,428	24.23 %	

Lamar Institute of Technology**Table B2 Variance Explanations****Designated Funds****Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 946,810	Agy 789 had an Increase of \$946K related to a change in recording book bundle expense. The increase of \$1 per credit hour for FY 27 from \$24 to \$25 also contributed to the increase.
2	Plant Support	\$ 319,112	Agy 789 had an increase of \$319K related to utilities and grounds support due to adding automotive building and silsbee location.
3	Scholarships & Fellowships	\$ 1,100,000	Agy 789 had an increase of 1.1M related to book bundle institutionally funded portion. Prior year was built into the net expense.
4	System Assessment	\$ (350,000)	Agy 789 had a decrease of \$350K related to paying our system assessment with GR funds instead of designated.
5	Other	\$ (207,114)	Agy 789 had a decrease of \$207K related to paying off the repayment amount due to HEF.

Lamar Institute of Technology

Table C1
Auxiliary Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ —	\$ —	\$ —	— %	
Medical Service Fee	\$ —	\$ —	\$ —	— %	
Student Service Fee	\$ 349,112	\$ 370,000	\$ 20,888	5.98 %	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ 131,720	\$ 133,000	\$ 1,280	0.97 %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Fees	\$ 480,832	\$ 503,000	\$ 22,168	4.61 %	
Sales and Services					
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ —	\$ —	\$ —	— %	
Parking	\$ 51,371	\$ 70,600	\$ 19,229	37.43 %	
Athletics	\$ —	\$ —	\$ —	— %	
Bookstore	\$ —	\$ —	\$ —	— %	
Other	\$ 1,018	\$ 600	\$ (418)	(41)%	
Total Sales and Services	\$ 52,389	\$ 71,200	\$ 18,811	35.91 %	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Income	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 533,221	\$ 574,200	\$ 40,979	7.69 %	
Transfers In					
Designated Tuition	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ —	\$ —	\$ —	— %	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 533,221	\$ 574,200	\$ 40,979	7.69 %	

Lamar Institute of Technology

Table C2 Auxiliary Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Athletic Fee	\$ —	\$ —	\$ —	— %	
Medical Service Fee	\$ —	\$ —	\$ —	— %	
Student Service Fee	\$ 349,112	\$ 370,000	\$ 20,888	5.98 %	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ 131,720	\$ 133,000	\$ 1,280	0.97 %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Total Fee Based Expenditures	\$ 480,832	\$ 503,000	\$ 22,168	4.61 %	
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ —	\$ —	\$ —	— %	
Parking	\$ 51,371	\$ 70,600	\$ 19,229	37.43 %	
Athletics	\$ —	\$ —	\$ —	— %	
Bookstore	\$ —	\$ —	\$ —	— %	
Other	\$ 1,018	\$ 600	\$ (418)	(41.06) %	
Total Sales & Services Based Expenditures	\$ 52,389	\$ 71,200	\$ 18,811	35.91 %	
Transfers Out					
Debt Service					
Medical Service	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Student Center	\$ —	\$ —	\$ —	— %	
Student Service	\$ —	\$ —	\$ —	— %	
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ —	\$ —	\$ —	— %	
Parking and Public Safety	\$ —	\$ —	\$ —	— %	
Recreational Sports	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Real Estate Rental	\$ —	\$ —	\$ —	— %	
Vending	\$ —	\$ —	\$ —	— %	
Designated Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ —	\$ —	\$ —	— %	
Total Budgeted Expenditures & Transfers Out	\$ 533,221	\$ 574,200	\$ 40,979	7.69 %	

Lamar Institute of Technology

Table E

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

	FY 2026	FY 2027	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)	\$ 2,176,589	\$ 2,067,155	\$ (109,434)	(5.03)%	
Forecasted Revenue:					
SSF Revenue	\$ 349,112	\$ 370,000	\$ 20,888	5.98 %	
Revenue Earned from Activities	\$ —	\$ —	\$ —	— %	
Interest Revenue	\$ 38,770	\$ 25,000	\$ (13,770)	(35.52)%	
Transfer In	\$ —	\$ —	\$ —	— %	
Total Forecasted Revenue:	\$ 387,882	\$ 395,000	\$ 7,118	1.84 %	
Budgeted Student Service Fee Expenditures:					
Recreational Activities	\$ —	\$ —	\$ —	— %	
Health and Medical Services	\$ 247,790	\$ 247,790	\$ —	— %	
Intramural and Intercollegiate Athletics	\$ —	\$ —	\$ —	— %	
Artists and Lecture Series	\$ —	\$ —	\$ —	— %	
Cultural Entertainment Series	\$ —	\$ —	\$ —	— %	
Student Programs and Organizations	\$ 60,000	\$ 60,000	\$ —	— %	
Student Publications	\$ 29,800	\$ 29,800	\$ —	— %	
Student Government and Committees	\$ —	\$ —	\$ —	— %	
Student Support Services	\$ 50,000	\$ 50,000	\$ —	— %	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Budgeted Expenditures	\$ 387,590	\$ 387,590	\$ —	— %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 2,176,881	\$ 2,074,565	\$ (102,316)	(4.70)%	
Student Services Advisory Committee Meeting:	03/26/2025	04/24/2026			

Lamar Institute of Technology
Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 14,803,503	\$ —	\$ 154,500	\$ 1,116,138	\$ 1,314,726	\$ 4,317,387	\$ 344,602	\$ —	\$ —	\$ 22,050,856
Benefits	\$ 3,256,771	\$ —	\$ 33,990	\$ 245,550	\$ 289,240	\$ 922,157	\$ 75,812	\$ —	\$ —	\$ 4,823,520
Travel	\$ —	\$ —	\$ —	\$ 200,000	\$ 18,100	\$ 150,000	\$ —	\$ —	\$ 50,000	\$ 418,100
O&M	\$ 4,591,909	\$ —	\$ 60,000	\$ 401,000	\$ 778,900	\$ 5,896,828	\$ 2,655,000	\$ —	\$ 524,200	\$ 14,907,837
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 650,000	\$ —	\$ —	\$ 650,000
Capital	\$ 500,000	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 500,000
Other	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,100,000	\$ —	\$ 1,100,000
Total Budget	\$ 23,152,183	\$ —	\$ 248,490	\$ 1,962,688	\$ 2,400,966	\$ 11,286,372	\$ 3,725,414	\$ 1,100,000	\$ 574,200	\$ 44,450,313

Lamar Institute of Technology
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 46,813,927	\$ —	\$ —	\$ 46,813,927	\$ (34,451,113)	\$ (12,362,814)	\$ (46,813,927)	\$ (12,362,814)
Designated	\$ 9,025,000	\$ 400,000	\$ —	\$ 9,425,000	\$ (9,425,000)	\$ —	\$ (9,425,000)	\$ 400,000
Auxiliary Enterprises	\$ 574,200	\$ —	\$ —	\$ 574,200	\$ (574,200)	\$ —	\$ (574,200)	\$ —
Total	\$ 56,413,127	\$ 400,000	\$ —	\$ 56,813,127	\$ (44,450,313)	\$ (12,362,814)	\$ (56,813,127)	\$ (11,962,814)



Office of the President

July 8, 2026

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, 2026. The proposed budget encompasses the educational and general (E&G), designated, and auxiliary funds of the College.

Assumptions

Enrollment for FY 2026 increased from Fall 2025 to Summer 2026. Accordingly, we used FY 2026 actual revenue recorded to date as the basis for predicting the revenue we expect to earn in FY 2027. 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 2027, the budget has been increased when compared to FY 2026 for most departments. Some of these increases include travel for departments, utilities for our growing campus, budget for new programs, and increased budget for growth in established programs.

E&G Funds

Due to the support of the 89th Legislature and System Office leadership along with the diligent efforts of our faculty and staff, we reflected 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, fund several new programs, and create several new positions to begin new programs. State funds remain 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 \$2.12M. The balance of our HEF appropriation, \$1.16M, is reserved for ongoing capital projects. The budget is reflective of the additional appropriation of \$2,120,501 for non-formula support for new Allied Health programs, the Maritime Training program, and Institutional Enhancement.



Designated Funds

Office of the President

For FY 2027, 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 June, and the student organizations were able to request FY 2027 budgetary needs. The students decided to keep most budgets flat. 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.

Sincerely,


Wendy Elmore (Jul 9, 2026 09:51:08 CDT)

Dr. Wendy Elmore
President


Jason Baldwin (Jul 9, 2026 09:38:17 CDT)

Jason Baldwin
Vice President for Finance and Operations & Chief Financial Officer

Lamar State College Orange

Budget Summary

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 7,108,450	\$	7,923,850	\$	815,400	11.47 %
State Appropriations	\$ 30,825,264	\$	31,487,131	\$	661,867	2.15 %
Sales and Services	\$ 161,280	\$	177,280	\$	16,000	9.92 %
Other	\$ 982,600	\$	1,086,800	\$	104,200	10.60 %
Operating Revenues	\$ 39,077,594	\$	40,675,061	\$	1,597,467	4.09 %
Transfers In	\$ 937,877	\$	368,407	\$	(569,470)	(60.72)%
Budgeted Use of Fund Balance	\$ 4,091,000	\$	81,000	\$	(4,010,000)	(98.02)%
Total Revenues	\$ 44,106,471	\$	41,124,468	\$	(2,982,003)	(6.76)%
Expenditures						
Instruction Support	\$ 9,209,610	\$	10,192,243	\$	982,633	10.67 %
Research / Organized Research	\$ —	\$	—	\$	—	— %
Public Service	\$ 1,216,552	\$	1,286,886	\$	70,334	5.78 %
Academic Support	\$ 5,368,378	\$	5,321,743	\$	(46,635)	(0.87)%
Student Support	\$ 2,307,252	\$	3,215,594	\$	908,342	39.37 %
Institutional Support	\$ 6,596,299	\$	5,983,319	\$	(612,980)	(9.29)%
Plant Support	\$ 5,636,641	\$	5,543,259	\$	(93,382)	(1.66)%
Scholarships & Fellowships	\$ 1,795,050	\$	2,599,800	\$	804,750	44.83 %
Auxiliary Enterprises	\$ 4,448,247	\$	500,027	\$	(3,948,220)	(88.76)%
Operating Expenditures	\$ 36,578,029	\$	34,642,871	\$	(1,935,158)	(5.29)%
Transfers Out	\$ 7,528,442	\$	6,481,597	\$	(1,046,845)	(13.91)%
Total Expenditures	\$ 44,106,471	\$	41,124,468	\$	(2,982,003)	(6.76)%

Operating Expenditures by Natural Classification

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 13,778,171	\$	15,002,772	\$	1,224,601	8.89 %
Payroll Related Costs	\$ 4,103,305	\$	4,495,604	\$	392,299	9.56 %
Travel	\$ 315,027	\$	484,850	\$	169,823	53.91 %
Operations & Maintenance	\$ 9,170,651	\$	9,302,418	\$	131,767	1.44 %
Utilities	\$ 1,231,825	\$	912,427	\$	(319,398)	(25.93)%
Capital	\$ 7,062,000	\$	3,077,000	\$	(3,985,000)	(56.43)%
Other	\$ 917,050	\$	1,367,800	\$	450,750	49.15 %
Total Operating Expenditures	\$ 36,578,029	\$	34,642,871	\$	(1,935,158)	(5.29)%

Lamar State College Orange

Table A1

Educational and General Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 1,920,510	\$ 2,110,510	\$ 190,000	9.89 %	
State Appropriation					
Bill Pattern General Revenue	\$ 21,590,746	\$ 21,594,410	\$ 3,664	0.02 %	
Benefits	\$ 3,678,074	\$ 4,336,277	\$ 658,203	17.90 %	1
Higher Education Fund	\$ 5,556,444	\$ 5,556,444	\$ —	— %	
Hazlewood Reimbursement			\$ —	— %	
Other			\$ —	— %	
Total State Appropriations	\$ 30,825,264	\$ 31,487,131	\$ 661,867	2.15 %	
Other Revenue	\$ 150,000	\$ 195,000	\$ 45,000	30.00 %	
Total Revenues	\$ 32,895,774	\$ 33,792,641	\$ 896,867	2.73 %	
Transfers In					
Designated Tuition			\$ —	— %	
Technology Service Fee			\$ —	— %	
Other			\$ —	— %	
Total Transfers In	\$ —	\$ —	\$ —	— %	
Budgeted Fund Balances			\$ —	— %	
Total Budgeted Funds	\$ 32,895,774	\$ 33,792,641	\$ 896,867	2.73 %	

Lamar State College Orange
Table A1 Variance Explanations
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Benefits	\$ 658,203	Benefit budgets in FY26 did not balance to the GAA benefit appropriations. FY27 benefit budgets are from the GAA, so this is causing the increase.

Lamar State College Orange

Table A2

Educational and General Funds

Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 8,416,679	\$ 9,287,743	\$ 871,064	10.35 %	1
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ 850,836	\$ 916,562	\$ 65,726	7.72 %	
Academic Support	\$ 5,167,427	\$ 5,073,243	\$ (94,184)	(1.82)%	
Student Service Support	\$ 2,069,402	\$ 2,969,144	\$ 899,742	43.48 %	2
Institutional Support	\$ 5,309,805	\$ 4,418,324	\$ (891,481)	(16.79)%	3
Plant Support	\$ 5,583,891	\$ 5,457,169	\$ (126,722)	(2.27)%	
Scholarships & Fellowships		\$ —	\$ —	— %	
Total Expenditures	<u>\$ 27,398,040</u>	<u>\$ 28,122,185</u>	<u>\$ 724,145</u>	<u>2.64 %</u>	
Transfers Out					
TPEG	\$ 304,500	\$ 332,000	\$ 27,500	9.03 %	
CCAP Debt Service	\$ 3,598,790	\$ 3,601,046	\$ 2,256	0.06 %	
HEF - Debt Service	\$ —	\$ 335,000	\$ 335,000	100.00 %	4
HEF - Plant	\$ 1,594,444	\$ 1,156,944	\$ (437,500)	(27.44)%	5
Other	\$ —	\$ 245,466	\$ 245,466	100.00 %	6
Total Transfers Out	<u>\$ 5,497,734</u>	<u>\$ 5,670,456</u>	<u>\$ 172,722</u>	<u>3.14 %</u>	
Total Budgeted Expenditures & Transfers Out	<u>\$ 32,895,774</u>	<u>\$ 33,792,641</u>	<u>\$ 896,867</u>	<u>2.73 %</u>	

Lamar State College Orange
Table A2 Variance Explanations
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	\$ 871,064	Eleven new faculty positions and new pooled positons were added in the FY27 budget causing this increase.
2	Student Service Support	\$ 899,742	Livingston Budget was moved from designated to state in FY27 and several of the departments operating budgets were moved to state in FY27 from designated.
3	Institutional Support	\$ (891,481)	The contingency that was budgeted in FY26 for new positions and new programs was decreased due to the increase in new positions added in the other areas of the campus. The contingency is budgeted in Institutional Support where the new positions are budgeted in Instruction, Academic Support, and Student Services.
4	HEF - Debt Service	\$ 335,000	Debt Service payments were budgeted in Designated in FY26 and moved to E&G in FY27.
5	HEF - Plant	\$ (437,500)	There is an increase in the department budgets for HEF from FY26 to FY27 causing a decrease in the HEF- Plant transfer for FY27.
6	Other	\$ 245,466	System Office Quarterly Assessment moved from Designated in FY26 to E&G in FY27.

Lamar State College Orange

Table B1
Designated Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 1,978,000	\$ 1,910,000	\$ (68,000)	(3.44)%	
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	\$ 305,000	\$ 27,000	9.71 %	
Records Fee	\$ —	\$ —	\$ —	— %	
Recreation Fee	\$ —	\$ —	\$ —	— %	
University Center Fee	\$ —	\$ —	\$ —	— %	
International Study Fee	\$ —	\$ —	\$ —	— %	
Repeat Fee	\$ —	\$ —	\$ —	— %	
Other	\$ 69,650	\$ 66,150	\$ (3,500)	(5.03)%	1
Total Tuition and Fees	\$ 3,325,650	\$ 3,281,150	\$ (44,500)	(1.34)%	
Investment Income	\$ 350,000	\$ 200,000	\$ (150,000)	(42.86)%	
Other Revenue	\$ 1,524,200	\$ 2,028,900	\$ 504,700	33.11 %	
Total Revenues	\$ 5,199,850	\$ 5,510,050	\$ 310,200	5.97 %	
Transfers In					
TPEG	\$ 233,280	\$ 324,500	\$ 91,220	39.10 %	
Auxiliary Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ 233,280	\$ 324,500	\$ 91,220	39.10 %	
Budgeted Fund Balances	\$ 1,001,232	\$ 1,025,602	\$ 24,370	2.43 %	2
Total Budgeted Funds	\$ 6,434,362	\$ 6,860,152	\$ 425,790	6.62 %	

Lamar State College Orange
Table B1 Variance Explanations
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other	\$ 308,400	Book bundle revenue was increased in FY27 to properly reflect actual revenue and opt outs being applied on students accounts.
2	Budgeted Fund Balances	\$ (610,000)	Designated Tuition fund balance was budgeted for the repair to the Student Center Facade in FY26, but not in FY27.

Lamar State College Orange

Table B2

Designated Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 792,931	\$ 904,500	\$ 111,569	14.07 %	
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ 365,716	\$ 370,324	\$ 4,608	1.26 %	
Academic Support	\$ 200,951	\$ 248,500	\$ 47,549	23.66 %	
Student Support	\$ 237,850	\$ 246,450	\$ 8,600	3.62 %	
Institutional Support	\$ 1,286,494	\$ 1,564,995	\$ 278,501	21.65 %	1
Plant Support	\$ 52,750	\$ 86,090	\$ 33,340	63.20 %	
Scholarships & Fellowships	\$ 1,795,050	\$ 2,599,800	\$ 804,750	44.83 %	2
Total Expenditures	\$ 4,731,742	\$ 6,020,659	\$ 1,288,917	27.24 %	
Transfers Out					
System Assessment	\$ 263,075	\$ —	\$ (263,075)	(100.00)%	3
Debt Service	\$ 341,963	\$ —	\$ (341,963)	(100.00)%	4
E&G	\$ —	\$ —	\$ —	— %	
Auxiliary	\$ 663,827	\$ 69,607	\$ (594,220)	(89.51)%	5
Other	\$ 761,843	\$ 741,534	\$ (20,309)	(2.67)%	
Total Transfers Out	\$ 2,030,708	\$ 811,141	\$ (1,219,567)	(60.06)%	
Total Budgeted Expenditures & Transfers Out	\$ 6,762,450	\$ 6,831,800	\$ 69,350	1.03 %	

Lamar State College Orange
Table B2 Variance Explanations
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 278,501	Increase in Marketing for a new position, a new Shared Business Services budget was added, and Institutional Membership budget was moved from state to designated,
2	Scholarships & Fellowships	\$ 804,750	Book bundle payment budget to Barnes & Noble increased to properly reflect what is being paid to Barnes & Noble annually.
3	System Assessment	\$ (263,075)	Budget for System Assessment was moved from designated to state in FY27.
4	Debt Service	\$ (341,963)	Debt Service budget was moved from designated to state in FY27.
5	Auxiliary	\$ (594,220)	Designated transfer out to Auxiliary was budgeted for the repair to the Student Center Facade in FY26, but not in FY27.

Lamar State College Orange

Table C1

Auxiliary Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ —	\$ —	\$ —	— %	
Medical Service Fee	\$ —	\$ —	\$ —	— %	
Student Service Fee	\$ 158,600	\$ 178,600	\$ 20,000	12.61 %	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ 63,290	\$ 73,290	\$ 10,000	15.80 %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ 1,250	\$ 1,250	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Fees	\$ 223,140	\$ 253,140	\$ 30,000	13.44 %	
Sales and Services					
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ 71,000	\$ 76,000	\$ 5,000	7.04 %	
Parking	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Bookstore	\$ 80,280	\$ 80,280	\$ —	— %	
Other	\$ 10,000	\$ 21,000	\$ 11,000	110.00 %	
Total Sales and Services	\$ 161,280	\$ 177,280	\$ 16,000	9.92 %	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Income	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 384,420	\$ 430,420	\$ 46,000	11.97 %	
Transfers In					
Designated Tuition	\$ 663,827	\$ 69,607	\$ (594,220)	(89.51)%	1
Other		\$ —	\$ —	— %	
Total Transfers In	\$ 663,827	\$ 69,607	\$ (594,220)	(89.51)%	
Budgeted Fund Balances	\$ 3,400,000	\$ —	\$ (3,400,000)	(100.00)%	2
Total Budgeted Funds	\$ 4,448,247	\$ 500,027	\$ (3,948,220)	(88.76)%	

Lamar State College Orange
Table C1 Variance Explanations
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ (594,220)	Transfer from designated to auxiliary was budgeted in FY26 but not in FY27.
2	Budgeted Fund Balances	\$ (3,400,000)	Student Service Fee and Student Center Fee fund balances were budgeted for repairs to Student Center Facade in FY26, but not FY27.

Lamar State College Orange

Table C2

Auxiliary Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Athletic Fee	\$ —	\$ —	\$ —	— %	
Medical Service Fee	\$ —	\$ —	\$ —	— %	
Student Service Fee	\$ 158,600	\$ 178,100	\$ 19,500	12.30 %	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ 4,052,425	\$ 50,600	\$ (4,001,825)	(98.75)%	1
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ 1,250	\$ 1,250	\$ —	— %	
Total Fee Based Expenditures	\$ 4,212,275	\$ 229,950	\$ (3,982,325)	(94.54)%	
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ 161,632	\$ 180,937	\$ 19,305	11.94 %	
Parking	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Bookstore	\$ —	\$ —	\$ —	— %	
Other	\$ 74,340	\$ 89,140	\$ 14,800	19.91 %	
Total Sales & Services Based Expenditures	\$ 235,972	\$ 270,077	\$ 34,105	14.45 %	
Transfers Out					
Debt Service					
Medical Service	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Student Center	\$ —	\$ —	\$ —	— %	
Student Service	\$ —	\$ —	\$ —	— %	
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ —	\$ —	\$ —	— %	
Parking and Public Safety	\$ —	\$ —	\$ —	— %	
Recreational Sports	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Real Estate Rental	\$ —	\$ —	\$ —	— %	
Vending	\$ —	\$ —	\$ —	— %	
Designated Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ —	\$ —	\$ —	— %	
Total Budgeted Expenditures & Transfers Out	\$ 4,448,247	\$ 500,027	\$ (3,948,220)	(88.76)%	

Lamar State College Orange
Table C2 Variance Explanations
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Student Center Fee	\$ (4,001,825)	Student Center Fee transfer to Student Center was budgeted in FY26, but not FY27.

Lamar State College Orange

Table E

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

	FY 2026	FY 2027	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)	\$ 3,633,837	\$ 3,704,804	\$ 70,967	1.95 %	
Forecasted Revenue:					
SSF Revenue	\$ 158,600	\$ 178,400	\$ 19,800	12.48 %	
Revenue Earned from Activities	\$ —	\$ —	\$ —	— %	
Interest Revenue	\$ —	\$ —	\$ —	— %	
Transfer In	\$ —	\$ —	\$ —	— %	
Total Forecasted Revenue:	\$ 158,600	\$ 178,400	\$ 19,800	12.48 %	
Budgeted Student Service Fee Expenditures:					
Recreational Activities	\$ 39,100	\$ 42,000	\$ 2,900	7.42 %	
Health and Medical Services	\$ —	\$ 15,000	\$ 15,000	100.00 %	
Intramural and Intercollegiate Athletics	\$ —	\$ —	\$ —	— %	
Artists and Lecture Series	\$ 4,000	\$ 3,000	\$ (1,000)	(25.00)%	
Cultural Entertainment Series	\$ —	\$ —	\$ —	— %	
Student Programs and Organizations	\$ 4,000	\$ —	\$ (4,000)	(100.00)%	
Student Publications	\$ —	\$ —	\$ —	— %	
Student Government and Committees	\$ 30,000	\$ 28,000	\$ (2,000)	(6.67)%	
Student Support Services	\$ —	\$ —	\$ —	— %	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ —	\$ —	\$ —	— %	
Other	\$ 3,181,500	\$ 90,100	\$ (3,091,400)	(97.17)%	1
Total Budgeted Expenditures	\$ 3,258,600	\$ 178,100	\$ (3,080,500)	(94.53)%	
Estimated Student Services Fee Fund Balance at End of Year	\$ 533,837	\$ 3,705,104	\$ 3,171,267	594.05 %	

Student Services Advisory Committee Meeting:

04/25/2025

06/01/2026

Lamar State College Orange
Table E Variance Explanations
Student Services and Activities Financed by Student Services Fees
Estimated Revenue, Fund Balances and Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other	\$ (3,091,400)	Student Service Fee fund balance was budgeted in FY26, but not in FY27.

Lamar State College Orange
Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 6,483,985	\$ —	\$ 747,978	\$ 1,703,948	\$ 2,172,408	\$ 3,098,737	\$ 627,580	\$ —	\$ 168,136	\$ 15,002,772
Benefits	\$ 1,944,296	\$ —	\$ 224,393	\$ 511,184	\$ 639,722	\$ 938,394	\$ 188,274	\$ —	\$ 49,341	\$ 4,495,604
Travel	\$ 165,550	\$ —	\$ 9,300	\$ 50,700	\$ 78,500	\$ 168,800	\$ 10,000	\$ —	\$ 2,000	\$ 484,850
O&M	\$ 1,004,412	\$ —	\$ 256,165	\$ 3,033,061	\$ 298,614	\$ 1,711,338	\$ 1,460,378	\$ 1,300,000	\$ 238,450	\$ 9,302,418
Utilities	\$ —	\$ —	\$ 20,000	\$ —	\$ 4,000	\$ —	\$ 863,427	\$ —	\$ 25,000	\$ 912,427
Capital	\$ 495,000	\$ —	\$ 25,000	\$ 18,500	\$ —	\$ 145,000	\$ 2,393,500	\$ —	\$ —	\$ 3,077,000
Other	\$ 99,000	\$ —	\$ 4,050	\$ 4,350	\$ 22,350	\$ (78,950)	\$ 100	\$ 1,299,800	\$ 17,100	\$ 1,367,800
Total Budget	\$ 10,192,243	\$ —	\$ 1,286,886	\$ 5,321,743	\$ 3,215,594	\$ 5,983,319	\$ 5,543,259	\$ 2,599,800	\$ 500,027	\$ 34,642,871

Lamar State College Orange
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 33,792,641	\$ —	\$ —	\$ 33,792,641	\$ (28,122,185)	\$ (5,670,456)	\$ (33,792,641)	\$ (5,670,456)
Designated	\$ 6,452,000	\$ 298,800	\$ 81,000	\$ 6,831,800	\$ (6,020,659)	\$ (811,141)	\$ (6,831,800)	\$ (512,341)
Auxiliary Enterprises	\$ 430,420	\$ 69,607	\$ —	\$ 500,027	\$ (500,027)	\$ —	\$ (500,027)	\$ 69,607
Total	\$ 40,675,061	\$ 368,407	\$ 81,000	\$ 41,124,468	\$ (34,642,871)	\$ (6,481,597)	\$ (41,124,468)	\$ (6,113,190)



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

July 8, 2026

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, 2026.

As FY 2026 comes to a close, LSCPA has continued seeing remarkable growth in student enrollment. A year-over-year comparison of fall-to-spring credit enrollment reveals a 5% increase in headcount. The FAST Program for qualifying students in our region is continuing to contribute to this increase in enrollment. LSCPA is continuing to strengthen its collaboration with independent school districts, which is another contributor to the increase 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 2027 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, remain increased in FY 2027. 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 89th Legislature.

LSCPA has funded a three percent merit increase, with a minimum of \$2,000, for qualified faculty and staff. In addition, LSCPA evaluated faculty and staff salaries for equity and increased several positions to remain competitive and retain qualified faculty to educate our students.

The HEF allocation for FY 2027 is \$6,949,525. Of the total HEF allocation, \$2,500,000 is budgeted to address deferred maintenance needs, including roof repairs and HVAC system upgrades. There is \$1,500,000 budgeted for needs of the academic programs and other institutional support departments. The remaining \$2,949,525 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 remained flat in FY 2027, with the exception of a few small increases in Workforce. Continued growth within the Department of Workforce Development and Continuing Education has contributed to increased other designated revenue.

Additionally, a \$24,370 increase is budgeted in the fund balance transfer account for FY 2027. This adjustment accounts for the operations of Seahawk Landing and Sports Programs. The total fund balance transfer for FY 2027 is projected at \$1,025,602.

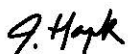
Auxiliary Funds

Auxiliary revenues remain consistent from FY 2026 to FY 2027. An overall decrease of \$319,584 in transfers-in is budgeted to address the auxiliary fund deficit. Budgeted revenue for Seahawk Landing was increased to reflect a full fiscal year instead of partial. This transfer is primarily supported by 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 2027 budget is balanced and fully addresses the operational and strategic needs of the campus.

Sincerely,



John C Hayek (Jul 9, 2026 12:54:52 CDT)

John Hayek, President



Jason Baldwin (Jul 9, 2026 13:41:59 CDT)

Jason Baldwin, Vice President for
Finance and Operations/Chief
Financial Officer

Lamar State College Port Arthur

Budget Summary

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Revenues						
Tuition and Fees	\$ 5,274,150	\$	5,291,650	\$	17,500	0.33 %
State Appropriations	\$ 38,098,548	\$	39,530,038	\$	1,431,490	3.76 %
Sales and Services	\$ 440,356	\$	582,000	\$	141,644	32.17 %
Other	\$ 2,059,200	\$	2,408,292	\$	349,092	16.95 %
Operating Revenues	\$ 45,872,254	\$	47,811,980	\$	1,939,726	4.23 %
Transfers In	\$ 2,403,734	\$	2,175,370	\$	(228,364)	(9.50)%
Budgeted Use of Fund Balance	\$ 1,007,796	\$	1,025,602	\$	17,806	1.77 %
Total Revenues	\$ 49,283,784	\$	51,012,952	\$	1,729,168	3.51 %
Expenditures						
Instruction Support	\$ 10,825,551	\$	11,099,207	\$	273,656	2.53 %
Research / Organized Research	\$ —	\$	—	\$	—	— %
Public Service	\$ 185,782	\$	179,870	\$	(5,912)	(3.18)%
Academic Support	\$ 6,093,669	\$	6,388,075	\$	294,406	4.83 %
Student Support	\$ 1,765,280	\$	1,887,805	\$	122,525	6.94 %
Institutional Support	\$ 8,120,318	\$	9,698,896	\$	1,578,578	19.44 %
Plant Support	\$ 7,704,522	\$	8,257,931	\$	553,409	7.18 %
Scholarships & Fellowships	\$ 513,078	\$	625,294	\$	112,216	21.87 %
Auxiliary Enterprises	\$ 2,717,874	\$	2,658,370	\$	(59,504)	(2.19)%
Operating Expenditures	\$ 37,926,074	\$	40,795,448	\$	2,869,374	7.57 %
Transfers Out	\$ 11,357,710	\$	10,217,504	\$	(1,140,206)	(10.04)%
Total Expenditures	\$ 49,283,784	\$	51,012,952	\$	1,729,168	3.51 %

Operating Expenditures by Natural Classification

	FY 2026		FY 2027		Variance	
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT
Salary & Wages	\$ 15,727,296	\$	16,399,752	\$	672,456	4.28 %
Payroll Related Costs	\$ 4,502,392	\$	4,163,094	\$	(339,298)	(7.54)%
Travel	\$ 655,438	\$	591,160	\$	(64,278)	(9.81)%
Operations & Maintenance	\$ 2,878,814	\$	16,322,446	\$	13,443,632	466.99 %
Utilities	\$ 797,000	\$	1,319,471	\$	522,471	65.55 %
Capital	\$ 3,052,050	\$	1,999,525	\$	(1,052,525)	(34.49)%
Other	\$ 10,313,084	\$	—	\$	(10,313,084)	(100.00)%
Total Operating Expenditures	\$ 37,926,074	\$	40,795,448	\$	2,869,374	7.57 %

Lamar State College Port Arthur

Table A1

Educational and General Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ 1,728,000	\$ 1,785,000	\$ 57,000	3.30 %	
State Appropriation					
Bill Pattern General Revenue	\$ 27,507,990	\$ 27,512,174	\$ 4,184	0.02 %	
Benefits	\$ 3,626,640	\$ 5,068,339	\$ 1,441,699	39.75 %	1
Higher Education Fund	\$ 6,949,525	\$ 6,949,525	\$ —	— %	
Hazlewood Reimbursement			\$ —	— %	
Other	\$ 14,393		\$ (14,393)	(100.00)%	
Total State Appropriations	\$ 38,098,548	\$ 39,530,038	\$ 1,431,490	3.76 %	
Other Revenue	\$ 185,000	\$ 179,392	\$ (5,608)	(3.03)%	
Total Revenues	\$ 40,011,548	\$ 41,494,430	\$ 1,482,882	3.71 %	
Transfers In					
Designated Tuition	\$ —		\$ —	— %	
Technology Service Fee	\$ —		\$ —	— %	
Other	\$ —		\$ —	— %	
Total Transfers In	\$ —	\$ —	\$ —	— %	
Budgeted Fund Balances			\$ —	— %	
Total Budgeted Funds	\$ 40,011,548	\$ 41,494,430	\$ 1,482,882	3.71 %	

Lamar State College Port Arthur

Table A1 Variance Explanations

Educational and General Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Benefits	\$ 1,441,699	The appropriated amounts from the GAA were used in FY 27 budget and were not appropriately budgeted in FY 26.

Lamar State College Port Arthur

Table A2

Educational and General Funds

Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ 10,356,517	\$ 10,513,286	\$ 156,769	1.51 %	
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ 185,782	\$ 179,870	\$ (5,912)	(3.18)%	
Academic Support	\$ 5,838,234	\$ 5,995,936	\$ 157,702	2.70 %	
Student Service Support	\$ 1,554,694	\$ 1,656,314	\$ 101,620	6.54 %	
Institutional Support	\$ 6,363,648	\$ 7,425,966	\$ 1,062,318	16.69 %	1
Plant Support	\$ 7,102,617	\$ 7,706,681	\$ 604,064	8.50 %	2
Scholarships & Fellowships	\$ —	\$ 25,794	\$ 25,794	100.00 %	
Total Expenditures	\$ 31,401,492	\$ 33,503,847	\$ 2,102,355	6.70 %	
Transfers Out					
TPEG	\$ 259,200	\$ 324,500	\$ 65,300	25.19 %	
CCAP Debt Service	\$ 4,420,281	\$ 4,422,581	\$ 2,300	0.05 %	
HEF - Debt Service	\$ —	\$ —	\$ —	— %	
HEF - Plant	\$ 3,930,575	\$ 2,949,525	\$ (981,050)	(24.96)%	3
Other	\$ —	\$ 293,977	\$ 293,977	100.00 %	4
Total Transfers Out	\$ 8,610,056	\$ 7,990,583	\$ (619,473)	(7.19)%	
Total Budgeted Expenditures & Transfers Out	\$ 40,011,548	\$ 41,494,430	\$ 1,482,882	3.71 %	

Lamar State College Port Arthur**Table A2 Variance Explanations****Educational and General Funds****Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 1,062,318	The contingency for new programs and new positions in FY 27 was increased. There was a 3% merit increase provided to qualified employees.
2	Plant Support	\$ 604,064	There was a 3% merit increase provided in FY 27 and several of the Plant indexes were increased to account for increased utility costs.
3	HEF - Plant	\$ (981,050)	Plant reserves were decreased from FY 26 to 27 due to increased HEF budget provided to departments in FY 27.
4	Other	\$ 293,977	Increase is due to paying System Assessment out of GR in FY 2027 and designated in FY 2026.

Lamar State College Port Arthur

Table B1

Designated Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Tuition and Fees					
Designated Tuition	\$ 1,978,000	\$ 1,910,000	\$ (68,000)	(3.44)%	
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	\$ 305,000	\$ 27,000	9.71 %	
Records Fee	\$ —	\$ —	\$ —	— %	
Recreation Fee	\$ —	\$ —	\$ —	— %	
University Center Fee	\$ —	\$ —	\$ —	— %	
International Study Fee	\$ —	\$ —	\$ —	— %	
Repeat Fee	\$ —	\$ —	\$ —	— %	
Other	\$ 69,650	\$ 66,150	\$ (3,500)	(5.03)%	
Total Tuition and Fees	\$ 3,325,650	\$ 3,281,150	\$ (44,500)	(1.34)%	
Investment Income	\$ 350,000	\$ 200,000	\$ (150,000)	(42.86)%	
Other Revenue	\$ 1,524,200	\$ 2,028,900	\$ 504,700	33.11 %	1
Total Revenues	\$ 5,199,850	\$ 5,510,050	\$ 310,200	5.97 %	
Transfers In					
TPEG	\$ 233,280	\$ 324,500	\$ 91,220	39.10 %	
Auxiliary Funds	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Transfers In	\$ 233,280	\$ 324,500	\$ 91,220	39.10 %	
Budgeted Fund Balances	\$ 1,001,232	\$ 1,025,602	\$ 24,370	2.43 %	
Total Budgeted Funds	\$ 6,434,362	\$ 6,860,152	\$ 425,790	6.62 %	

Lamar State College Port Arthur**Table B1 Variance Explanations****Designated Funds****Revenues and Transfers**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other Revenue	\$ 504,700	FY 27 budget includes increases in miscellaneous revenue, change in unrealized gain on investments, and Workforce revenue.

Lamar State College Port Arthur

Table B2

Designated Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		Note
			DOLLAR	PERCENT	
Instruction Support	\$ 469,034	\$ 585,921	\$ 116,887	24.92 %	
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ —		\$ —	— %	
Academic Support	\$ 255,435	\$ 392,139	\$ 136,704	53.52 %	
Student Support	\$ 210,586	\$ 231,491	\$ 20,905	9.93 %	
Institutional Support	\$ 1,756,670	\$ 2,272,930	\$ 516,260	29.39 %	1
Plant Support	\$ 601,905	\$ 551,250	\$ (50,655)	(8.42)%	
Scholarships & Fellowships	\$ 513,078	\$ 599,500	\$ 86,422	16.84 %	
Total Expenditures	\$ 3,806,708	\$ 4,633,231	\$ 826,523	21.71 %	
Transfers Out					
System Assessment	\$ 323,000		\$ (323,000)	(100.00)%	2
Debt Service	\$ 134,200	\$ 376,051	\$ 241,851	180.22 %	3
E&G	\$ —	\$ —	\$ —	— %	
Auxiliary	\$ 2,170,454	\$ 1,850,870	\$ (319,584)	(14.72)%	4
Other	\$ —	\$ —	\$ —	— %	
Total Transfers Out	\$ 2,627,654	\$ 2,226,921	\$ (400,733)	(15.25)%	
Total Budgeted Expenditures & Transfers Out	\$ 6,434,362	\$ 6,860,152	\$ 425,790	6.62 %	

Lamar State College Port Arthur**Table B2 Variance Explanations****Designated Funds****Budgeted Expenditures**

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 516,260	Increase in FY 27 due to changes in a few salaries, benefits, operating budgets, and travel budgets.
2	System Assessment	\$ (323,000)	FY27 system assessment moved from Designated Expense to E&G Expense.
3	Debt Service	\$ 241,851	FY27 increase in debt service due to added projects funded by debt.
4	Auxiliary	\$ (319,584)	Transfer to auxiliary decreased due to estimated revenue in Seahawk Landing increasing. There are less funds needed in designated tuition to fund the auxiliary services.

Lamar State College Port Arthur

Table C1

Auxiliary Funds Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Fees					
Athletic Fee	\$ —	\$ —	\$ —	— %	
Medical Service Fee	\$ —	\$ —	\$ —	— %	
Student Service Fee	\$ 155,000	\$ 160,000	\$ 5,000	3.23 %	
Recreational Sport Fee	\$ —	\$ —	\$ —	— %	
Student Center Fee	\$ 65,000	\$ 65,000	\$ —	— %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ —	\$ —	\$ —	— %	
Other	\$ 500	\$ 500	\$ —	— %	
Total Fees	\$ 220,500	\$ 225,500	\$ 5,000	2.27 %	
Sales and Services					
Housing	\$ 140,856	\$ 300,000	\$ 159,144	112.98 %	
Dining	\$ 170,000	\$ 150,000	\$ (20,000)	(11.76)%	
Parking	\$ 25,000	\$ 18,000	\$ (7,000)	(28.00)%	
Athletics	\$ 24,500	\$ 34,000	\$ 9,500	38.78 %	
Bookstore	\$ 80,000	\$ 80,000	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total Sales and Services	\$ 440,356	\$ 582,000	\$ 141,644	32.17 %	
Investment Income	\$ —	\$ —	\$ —	— %	
Other Income	\$ —	\$ —	\$ —	— %	
Total Revenues	\$ 660,856	\$ 807,500	\$ 146,644	22.19 %	
Transfers In					
Designated Tuition	\$ 170,454	\$ 1,850,870	\$ 1,680,416	985.85 %	1
Other	\$ 2,000,000	\$ —	\$ (2,000,000)	(100.00)%	2
Total Transfers In	\$ 2,170,454	\$ 1,850,870	\$ (319,584)	(14.72)%	
Budgeted Fund Balances	\$ 6,564		\$ (6,564)	(100.00)%	
Total Budgeted Funds	\$ 2,837,874	\$ 2,658,370	\$ (179,504)	(6.33)%	

Lamar State College Port Arthur

Table C1 Variance Explanations

Auxiliary Funds

Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	\$ 1,680,416	Increase in Designated Tuition transfer to Auxiliary for Seahawk Landing and Athletics.
2	Other	\$ (2,000,000)	Transfer from Designated Tuition in FY 27 and Other in FY26 to fund Seahawk Landing and sports.

Lamar State College Port Arthur

Table C2

Auxiliary Funds Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Athletic Fee	\$ 845,359	\$ 860,141	\$ 14,782	1.75 %	
Medical Service Fee	\$ —	\$ —	\$ —	— %	
Student Service Fee	\$ 155,000	\$ 160,000	\$ 5,000	3.23 %	
Recreational Sport Fee	\$ 112,638	\$ 115,416	\$ 2,778	2.47 %	
Student Center Fee	\$ 25,000	\$ 25,000	\$ —	— %	
Student Bus Fee	\$ —	\$ —	\$ —	— %	
ID Card Fee	\$ 32,615	\$ 5,164	\$ (27,451)	(84.17)%	
Total Fee Based Expenditures	\$ 1,170,612	\$ 1,165,721	\$ (4,891)	(0.42)%	
Housing	\$ 1,029,602	\$ 948,602	\$ (81,000)	(7.87)%	
Dining	\$ 453,746	\$ 489,696	\$ 35,950	7.92 %	
Parking	\$ 26,900	\$ 26,900	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Bookstore	\$ —	\$ —	\$ —	— %	
Other	\$ 37,014	\$ 27,451	\$ (9,563)	(25.84)%	
Total Sales & Services Based Expenditures	\$ 1,547,262	\$ 1,492,649	\$ (54,613)	(3.53)%	
Transfers Out					
Debt Service					
Medical Service	\$ —	\$ —	\$ —	— %	
Athletics	\$ —	\$ —	\$ —	— %	
Student Center	\$ —	\$ —	\$ —	— %	
Student Service	\$ —	\$ —	\$ —	— %	
Housing	\$ —	\$ —	\$ —	— %	
Dining	\$ —	\$ —	\$ —	— %	
Parking and Public Safety	\$ —	\$ —	\$ —	— %	
Recreational Sports	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Real Estate Rental	\$ —	\$ —	\$ —	— %	
Vending	\$ —	\$ —	\$ —	— %	
Designated Funds	\$ —	\$ —	\$ —	— %	
Other	\$ 120,000	\$ —	\$ (120,000)	(100.00)%	
Total Transfers Out	\$ 120,000	\$ —	\$ (120,000)	(100.00)%	
Total Budgeted Expenditures & Transfers Out	\$ 2,837,874	\$ 2,658,370	\$ (179,504)	(6.33)%	

Lamar State College Port Arthur
Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2027

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Game Guarantees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Concessions	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other										
Advertising	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Camps	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Stadium Operations	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Other	\$ —	\$ 5,000	\$ —	\$ —	\$ 24,000	\$ —	\$ —	\$ 5,000	\$ —	\$ —
Total Sales and Services	\$ —	\$ 5,000	\$ —	\$ —	\$ 24,000	\$ —	\$ —	\$ 5,000	\$ —	\$ —
Designated Tuition	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Athletic Fee	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Tuition and Fees	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Budgeted Fund Balances	\$ —	\$ 334,199	\$ —	\$ —	\$ 185,215	\$ —	\$ —	\$ 306,727	\$ —	\$ —
Total Budgeted Funds	\$ —	\$ 339,199	\$ —	\$ —	\$ 209,215	\$ —	\$ —	\$ 311,727	\$ —	\$ —
Expenditures										
Salaries	\$ —	\$ 91,416	\$ —	\$ —	\$ 91,942	\$ —	\$ —	\$ 87,001	\$ —	\$ —
Benefits	\$ —	\$ 24,290	\$ —	\$ —	\$ 23,473	\$ —	\$ —	\$ 26,346	\$ —	\$ —
Travel	\$ —	\$ 33,038	\$ —	\$ —	\$ 14,000	\$ —	\$ —	\$ 35,000	\$ —	\$ —
Scholarships	\$ —	\$ 85,600	\$ —	\$ —	\$ 6,000	\$ —	\$ —	\$ 118,400	\$ —	\$ —
Other Maintenance & Operating	\$ —	\$ 104,855	\$ —	\$ —	\$ 73,800	\$ —	\$ —	\$ 44,980	\$ —	\$ —
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budgeted Expenditures	\$ —	\$ 339,199	\$ —	\$ —	\$ 209,215	\$ —	\$ —	\$ 311,727	\$ —	\$ —
	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL					
Revenues										
Sales and Service										
Gate Receipts/Parking	\$ —	\$ —	\$ —	\$ —	\$ —					
Game Guarantees	\$ —	\$ —	\$ —	\$ —	\$ —					
Concessions	\$ —	\$ —	\$ —	\$ —	\$ —					
Other										
Advertising	\$ —	\$ —	\$ —	\$ —	\$ —					
Licensing Fees	\$ —	\$ —	\$ —	\$ —	\$ —					
Camps	\$ —	\$ —	\$ —	\$ —	\$ —					
NCAA Revenue Sharing	\$ —	\$ —	\$ —	\$ —	\$ —					
Stadium Operations	\$ —	\$ —	\$ —	\$ —	\$ —					
Other	\$ 29,000	\$ 5,000	\$ —	\$ —	\$ 34,000					
Total Sales and Services	\$ 29,000	\$ 5,000	\$ —	\$ —	\$ 34,000					
Designated Tuition	\$ —	\$ —	\$ —	\$ —	\$ —					
Athletic Fee	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Tuition and Fees	\$ —	\$ —	\$ —	\$ —	\$ —					
Budgeted Fund Balances	\$ 519,414	\$ 306,727	\$ —		\$ 826,141					
Total Budgeted Funds	\$ 548,414	\$ 311,727	\$ —	\$ —	\$ 860,141					
Expenditures										
Salaries	\$ 183,358	\$ 87,001	\$ —	\$ —	\$ 270,359					
Fringe Benefits	\$ 47,763	\$ 26,346	\$ —	\$ —	\$ 74,109					
Travel	\$ 47,038	\$ 35,000	\$ —	\$ —	\$ 82,038					
Scholarships	\$ 91,600	\$ 118,400	\$ —	\$ —	\$ 210,000					
O&M	\$ 178,655	\$ 44,980	\$ —	\$ —	\$ 223,635					
Capital	\$ —	\$ —	\$ —	\$ —	\$ —					
Debt Service	\$ —	\$ —	\$ —	\$ —	\$ —					
Other	\$ —	\$ —	\$ —	\$ —	\$ —					
Total Budgeted Expenditures	\$ 548,414	\$ 311,727	\$ —	\$ —	\$ 860,141					

Lamar State College Port Arthur

Table E

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

	FY 2026	FY 2027	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	\$ 222,383	\$ 82,383	58.85 %	
Forecasted Revenue:					
SSF Revenue	\$ 160,000	\$ 160,000	\$ —	— %	
Revenue Earned from Activities			\$ —	— %	
Interest Revenue			\$ —	— %	
Transfer In			\$ —	— %	
Total Forecasted Revenue:	\$ 160,000	\$ 160,000	\$ —	— %	
Budgeted Student Service Fee Expenditures:					
Recreational Activities	\$ —	\$ 22,000	\$ 22,000	100.00 %	
Health and Medical Services	\$ 20,000	\$ —	\$ (20,000)	(100.00)%	
Intramural and Intercollegiate Athletics	\$ —	\$ —	\$ —	— %	
Artists and Lecture Series	\$ —	\$ —	\$ —	— %	
Cultural Entertainment Series	\$ —	\$ 22,000	\$ 22,000	100.00 %	
Student Programs and Organizations	\$ —	\$ —	\$ —	— %	
Student Publications	\$ 20,000	\$ —	\$ (20,000)	(100.00)%	
Student Government and Committees	\$ —	\$ 40,000	\$ 40,000	100.00 %	
Student Support Services	\$ —	\$ 14,500	\$ 14,500	100.00 %	
Student Transportation and Travel Services Other Than Those in TEC 54.504, 511, 512, 513	\$ 39,000	\$ —	\$ (39,000)	(100.00)%	
Other	\$ 81,000	\$ 61,500	\$ (19,500)	(24.07)%	
Total Budgeted Expenditures	\$ 160,000	\$ 160,000	\$ —	— %	
Estimated Student Services Fee Fund Balance at End of Year	\$ 140,000	\$ 222,383	\$ 82,383	58.85 %	

Student Services Advisory Committee Meeting:

04/29/2025

06/10/2026

Lamar State College Port Arthur
Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ 7,808,625	\$ —	\$ 143,278	\$ 2,365,341	\$ 1,277,213	\$ 3,159,270	\$ 923,381	\$ 25,794	\$ 696,850	\$ 16,399,752
Benefits	\$ 1,923,487	\$ —	\$ 36,592	\$ 586,082	\$ 385,501	\$ 819,011	\$ 235,613	\$ —	\$ 176,808	\$ 4,163,094
Travel	\$ 158,200	\$ —	\$ —	\$ 140,100	\$ 59,475	\$ 124,421	\$ 5,500	\$ —	\$ 103,464	\$ 591,160
O&M	\$ 1,208,895	\$ —	\$ —	\$ 3,296,552	\$ 165,616	\$ 3,596,669	\$ 5,773,966	\$ 599,500	\$ 1,681,248	\$ 16,322,446
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,319,471	\$ —	\$ —	\$ 1,319,471
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,999,525	\$ —	\$ —	\$ —	\$ 1,999,525
Other	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total Budget	\$ 11,099,207	\$ —	\$ 179,870	\$ 6,388,075	\$ 1,887,805	\$ 9,698,896	\$ 8,257,931	\$ 625,294	\$ 2,658,370	\$ 40,795,448

Lamar State College Port Arthur
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 41,494,430	\$ —	\$ —	\$ 41,494,430	\$ (33,503,847)	\$ (7,990,583)	\$ (41,494,430)	\$ (7,990,583)
Designated	\$ 5,510,050	\$ 324,500	\$ 1,025,602	\$ 6,860,152	\$ (4,633,231)	\$ (2,226,921)	\$ (6,860,152)	\$ (1,902,421)
Auxiliary Enterprises	\$ 807,500	\$ 1,850,870	\$ —	\$ 2,658,370	\$ (2,658,370)	\$ —	\$ (2,658,370)	\$ 1,850,870
Total	\$ 47,811,980	\$ 2,175,370	\$ 1,025,602	\$ 51,012,952	\$ (40,795,448)	\$ (10,217,504)	\$ (51,012,952)	\$ (8,042,134)



July 15, 2026

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 2027 Operating Budget for your consideration. Fiscal Year 2027 total budgeted expenditures and transfers are \$17.9 million, up approximately \$1.5 million (8.92%).

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.
- Operation of the TSUS Field Research Station in Terlingua, Texas.

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 2026	FY 2027	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Revenues				
Tuition and Fees	\$ —	\$ —	\$ —	— %
State Appropriations	\$ 2,786,161	\$ 3,651,240	\$ 865,079	31.05 %
Sales and Services	\$ —	\$ —	\$ —	— %
Other	\$ 368,563	\$ 372,000	\$ 3,437	0.93 %
Operating Revenues	\$ 3,154,724	\$ 4,023,240	\$ 868,516	27.53 %
Transfers In	\$ 13,276,506	\$ 13,873,656	\$ 597,150	4.50 %
Budgeted Use of Fund Balance	\$ —	\$ —	\$ —	— %
Total Revenues	\$ 16,431,230	\$ 17,896,896	\$ 1,465,666	8.92 %
Expenditures				
Instruction Support	\$ —	\$ —	\$ —	— %
Research / Organized Research	\$ —	\$ —	\$ —	— %
Public Service	\$ —	\$ —	\$ —	— %
Academic Support	\$ —	\$ —	\$ —	— %
Student Support	\$ —	\$ —	\$ —	— %
Institutional Support	\$ 15,123,630	\$ 16,916,896	\$ 1,793,266	11.86 %
Plant Support	\$ —	\$ —	\$ —	— %
Scholarships & Fellowships	\$ —	\$ —	\$ —	— %
Auxiliary Enterprises	\$ —	\$ —	\$ —	— %
Operating Expenditures	\$ 15,123,630	\$ 16,916,896	\$ 1,793,266	11.86 %
Transfers Out	\$ 1,307,600	\$ 980,000	\$ (327,600)	(25.05)%
Total Expenditures	\$ 16,431,230	\$ 17,896,896	\$ 1,465,666	8.92 %

Operating Expenditures by Natural Classification

	FY 2026	FY 2027	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Salary & Wages	\$ 9,996,244	\$ 10,705,999	\$ 709,755	7.10 %
Payroll Related Costs	\$ 1,841,564	\$ 1,818,732	\$ (22,832)	(1.24)%
Travel	\$ 207,010	\$ 207,010	\$ —	— %
Operations & Maintenance	\$ 1,753,457	\$ 1,822,457	\$ 69,000	3.94 %
Utilities	\$ —	\$ 83,580	\$ 83,580	100.00 %
Capital	\$ —	\$ —	\$ —	— %
Other	\$ 1,325,355	\$ 2,279,118	\$ 953,763	71.96 %
Total Operating Expenditures	\$ 15,123,630	\$ 16,916,896	\$ 1,793,266	11.86 %

System Administration
Table A1
Educational and General Funds
Revenues and Transfers

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Total Statutory Tuition and Fees	\$ —	\$ —	\$ —	— %	
State Appropriation					
Bill Pattern General Revenue	\$ 2,279,600	\$ 2,279,600	\$ —	— %	
Benefits	\$ 506,561	\$ 1,371,640	\$ 865,079	170.77 %	1
Higher Education Fund	\$ —	\$ —	\$ —	— %	
Hazlewood Reimbursement	\$ —	\$ —	\$ —	— %	
Other	\$ —	\$ —	\$ —	— %	
Total State Appropriations	\$ 2,786,161	\$ 3,651,240	\$ 865,079	31.05 %	
Other Revenue	\$ 368,563	\$ —	\$ (368,563)	(100.00)%	2
Total Revenues	\$ 3,154,724	\$ 3,651,240	\$ 496,516	15.74 %	
Transfers In					
Designated Tuition	\$ —	\$ —	\$ —	— %	
Technology Service Fee	\$ —	\$ —	\$ —	— %	
Other	\$ 13,276,506	\$ 6,200,400	\$ (7,076,106)	(53.30)%	3
Total Transfers In	\$ 13,276,506	\$ 6,200,400	\$ (7,076,106)	(53.30)%	
Budgeted Fund Balances	\$ —	\$ —	\$ —	— %	
Total Budgeted Funds	\$ 16,431,230	\$ 9,851,640	\$ (6,579,590)	(40.04)%	

System Administration
Table A1 Variance Explanations
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Benefits	\$ 865,079	Increased appropriated revenues used for salaries in FY 27 resulting in increased appropriated benefits.
2	Other Revenue	\$ (368,563)	Change in budget methodology from FY 26 to FY 27.
3	Other	\$ (7,076,106)	Change in budget methodology from FY 26 to FY 27.

System Administration
Table A2
Educational and General Funds
Budgeted Expenditures

	FY 2026 APPROVED BUDGET	FY 2027 PROPOSED BUDGET	Variance		NOTE
			DOLLAR	PERCENT	
Instruction Support	\$ —	\$ —	\$ —	— %	
Research / Organized Research	\$ —	\$ —	\$ —	— %	
Public Service	\$ —	\$ —	\$ —	— %	
Academic Support	\$ —	\$ —	\$ —	— %	
Student Service Support	\$ —	\$ —	\$ —	— %	
Institutional Support	\$ 15,123,630	\$ 8,871,640	\$ (6,251,990)	(41.34)%	1
Plant Support	\$ —	\$ —	\$ —	— %	
Scholarships & Fellowships	\$ —	\$ —	\$ —	— %	
Total Expenditures	\$ 15,123,630	\$ 8,871,640	\$ (6,251,990)	(41.34)%	
Transfers Out					
TPEG	\$ —	\$ —	\$ —	— %	
CCAP Debt Service	\$ 980,000	\$ 980,000	\$ —	— %	
HEF - Debt Service	\$ —	\$ —	\$ —	— %	
HEF - Plant	\$ —	\$ —	\$ —	— %	
Other	\$ 327,600	\$ —	\$ (327,600)	(100.00)%	2
Total Transfers Out	\$ 1,307,600	\$ 980,000	\$ (327,600)	(25.05)%	
Total Budgeted Expenditures & Transfers Out	\$ 16,431,230	\$ 9,851,640	\$ (6,579,590)	(40.04)%	

System Administration
Table A2 Variance Explanations
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ (6,251,990)	Change in budget methodology from FY 26 to FY 27.
2	Other	\$ (327,600)	Change in budget methodology from FY 26 to FY 27.

System Administration

Table B1

Designated Funds Revenues and Transfers

	FY 2026		FY 2027		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Tuition and Fees							
Designated Tuition	\$ —	\$ —	\$ —	\$ —	— %		
Institutional Services Fee	\$ —	\$ —	\$ —	\$ —	— %		
Advising Fee	\$ —	\$ —	\$ —	\$ —	— %		
Technology Use / Computer Service Fee	\$ —	\$ —	\$ —	\$ —	— %		
Environmental Service Fee	\$ —	\$ —	\$ —	\$ —	— %		
ID / One-Card Fee	\$ —	\$ —	\$ —	\$ —	— %		
Library Fee	\$ —	\$ —	\$ —	\$ —	— %		
International Education Fee	\$ —	\$ —	\$ —	\$ —	— %		
Student Publication Fee	\$ —	\$ —	\$ —	\$ —	— %		
Academic Program Fees	\$ —	\$ —	\$ —	\$ —	— %		
Distance Learning Fee	\$ —	\$ —	\$ —	\$ —	— %		
Records Fee	\$ —	\$ —	\$ —	\$ —	— %		
Recreation Fee	\$ —	\$ —	\$ —	\$ —	— %		
University Center Fee	\$ —	\$ —	\$ —	\$ —	— %		
International Study Fee	\$ —	\$ —	\$ —	\$ —	— %		
Repeat Fee	\$ —	\$ —	\$ —	\$ —	— %		
Other	\$ —	\$ —	\$ —	\$ —	— %		
Total Tuition and Fees	\$ —	\$ —	\$ —	\$ —	— %		
Investment Income	\$ —	\$ 50,000	\$ 50,000	\$ 50,000	100.00 %		
Other Revenue	\$ —	\$ 322,000	\$ 322,000	\$ 322,000	100.00 %		1
Total Revenues	\$ —	\$ 372,000	\$ 372,000	\$ 372,000	100.00 %		
Transfers In							
TPEG	\$ —	\$ —	\$ —	\$ —	— %		
Auxiliary Funds	\$ —	\$ —	\$ —	\$ —	— %		
Other	\$ —	\$ 7,673,256	\$ 7,673,256	\$ 7,673,256	100.00 %		2
Total Transfers In	\$ —	\$ 7,673,256	\$ 7,673,256	\$ 7,673,256	100.00 %		
Budgeted Fund Balances	\$ —	\$ —	\$ —	\$ —	— %		
Total Budgeted Funds	\$ —	\$ 8,045,256	\$ 8,045,256	\$ 8,045,256	100.00 %		

System Administration
Table B1 Variance Explanations
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other Revenue	\$ 322,000	Change in budget methodology from FY 26 to FY 27.
2	Other	\$ 7,673,256	Change in budget methodology from FY 26 to FY 27.

System Administration

Table B2

Designated Funds Budgeted Expenditures

	FY 2026		FY 2027		Variance		Note
	APPROVED BUDGET		PROPOSED BUDGET		DOLLAR	PERCENT	
Instruction Support	\$	—	\$	—	\$	— %	
Research / Organized Research	\$	—	\$	—	\$	— %	
Public Service	\$	—	\$	—	\$	— %	
Academic Support	\$	—	\$	—	\$	— %	
Student Support	\$	—	\$	—	\$	— %	
Institutional Support	\$	—	\$	8,045,256	\$	8,045,256 100.00 %	1
Plant Support	\$	—	\$	—	\$	— %	
Scholarships & Fellowships	\$	—	\$	—	\$	— %	
Total Expenditures	\$	—	\$	8,045,256	\$	8,045,256 100.00 %	
Transfers Out							
System Assessment	\$	—	\$	—	\$	— %	
Debt Service	\$	—	\$	—	\$	— %	
E&G	\$	—	\$	—	\$	— %	
Auxiliary	\$	—	\$	—	\$	— %	
Other	\$	—	\$	—	\$	— %	
Total Transfers Out	\$	—	\$	—	\$	— %	
Total Budgeted Expenditures & Transfers Out	\$	—	\$	8,045,256	\$	8,045,256 100.00 %	

System Administration
Table B2 Variance Explanations
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	\$ 8,045,256	Change in budget methodology from FY 26 to FY 27.

System Administration
Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	\$ —	\$ —	\$ —	\$ —	\$ —	10,705,999	\$ —	\$ —	\$ —	10,705,999
Benefits	\$ —	\$ —	\$ —	\$ —	\$ —	1,818,732	\$ —	\$ —	\$ —	1,818,732
Travel	\$ —	\$ —	\$ —	\$ —	\$ —	207,010	\$ —	\$ —	\$ —	207,010
O&M	\$ —	\$ —	\$ —	\$ —	\$ —	1,822,457	\$ —	\$ —	\$ —	1,822,457
Utilities	\$ —	\$ —	\$ —	\$ —	\$ —	83,580	\$ —	\$ —	\$ —	83,580
Capital	\$ —	\$ —	\$ —	\$ —	\$ —	—	\$ —	\$ —	\$ —	—
Other	\$ —	\$ —	\$ —	\$ —	\$ —	2,279,118	\$ —	\$ —	\$ —	2,279,118
Total Budget	\$ —	\$ —	\$ —	\$ —	\$ —	16,916,896	\$ —	\$ —	\$ —	16,916,896

System Administration
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2027

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	\$ 3,651,240	\$ 6,200,400	\$ —	\$ 9,851,640	\$ (8,871,640)	\$ (980,000)	\$ (9,851,640)	\$ 5,220,400
Designated	\$ 372,000	\$ 7,673,256	\$ —	\$ 8,045,256	\$ (8,045,256)	\$ —	\$ (8,045,256)	\$ 7,673,256
Auxiliary Enterprises	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Total	\$ 4,023,240	\$ 13,873,656	\$ —	\$ 17,896,896	\$ (16,916,896)	\$ (980,000)	\$ (17,896,896)	\$ 12,893,656

Budget Standards Fiscal Year 2027

Components of the Texas State University System submit Annual Operating Budget summaries, *Budget Summary for the Fiscal Year 2027*. Each component's budget tables provided herein and the consolidated Budget Summary are subject to the following budgetary standards for Fiscal Year 2027:

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 2027, 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.

Glossary of Terms

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.

Glossary of Terms

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.