Operating Budget Summary
Fiscal Year 2023

Lamar University

Sam Houston State University

Sul Ross State University

Sul Ross State Univeristy Rio Grande College

Texas State University

Lamar Institute of Technology

Lamar State College - Orange

Lamar State College - Port Arthur

Texas State University System Administration

601 Colorado Street ★ Austin, TX ★ 512-463-1801 ★ tsus.edu

TABLE OF CONTENTS

The Texas State University System

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET		FY 2023 PROPOSED BUDGET		Variance DOLLAR	Variance PERCENT
Total Statutory Tuition and Fees	$	113,839,841	$	113,801,141	$ (38,700)	(0.03)%
State Appropriation						
Bill Pattern General Revenue	$	312,992,241	$	305,473,914	$ (7,518,327)	(2.40)%
Benefits	$	78,396,516	$	79,198,365	$ 801,849	1.02 %
Higher Education Fund	$	77,867,711	$	77,867,711	$ -	- %
Hazlewood Reimbursement	$	1,023,566	$	1,019,659	$ (3,907)	(0.38)%
Other	$	8,588,091	$	7,385,568	$ (1,202,523)	(14.00)%
Total State Appropriations	$	478,868,125	$	470,945,217	$ (7,922,908)	(1.65)%
Other Revenue	$	2,478,614	$	2,671,816	$ 193,202	7.79 %
Total Revenues	$	595,186,580	$	587,418,174	$ (7,768,406)	(1.31)%
Transfers In						
Designated Tuition	$	56,225,967	$	61,759,581	$ 5,533,614	9.84 %
Technology Service Fee	$	-	$	-	$ -	- %
Other	$	11,849,099	$	12,619,151	$ 770,052	6.50 %
Total Transfers In	$	68,075,066	$	74,378,732	$ 6,303,666	9.26 %
Budgeted Fund Balances	$	-	$	1,856,870	$ 1,856,870	100.00 %
Total Budgeted Funds	$	663,261,646	$	663,653,776	$ 392,130	0.06 %

The Texas State University System

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Instruction Support	$ 339,164,046	$ 344,202,725	$ 5,038,679	1.49 %
Research / Organized Research	$ 28,722,376	$ 29,427,507	$ 705,131	2.45 %
Public Service	$ 13,135,423	$ 10,324,336	$ (2,811,087)	(21.40)%
Academic Support	$ 49,891,013	$ 52,447,406	$ 2,556,393	5.12 %
Student Service Support	$ 26,624,074	$ 25,655,978	$ (968,096)	(3.64)%
Institutional Support	$ 60,636,517	$ 61,604,719	$ 968,202	1.60 %
Plant Support	$ 39,428,912	$ 40,518,483	$ 1,089,571	2.76 %
Scholarships & Fellowships	$ 457,261	$ 457,261	$ -	- %
Total Expenditures	$ 558,059,623	$ 564,638,415	$ 6,578,792	1.18 %
Transfers Out				
TPEG	$ 15,399,803	$ 15,193,545	$ (206,258)	(1.34)%
TRB Debt Service	$ 34,286,863	$ 27,706,612	$ (6,580,251)	(19.19)%
HEF - Debt Service	$ 10,267,021	$ 10,155,720	$ (111,301)	(1.08)%
HEF - Plant	$ 43,609,990	$ 44,398,339	$ 788,349	1.81 %
Other	$ 1,616,745	$ 1,561,145	$ (55,600)	(3.44)%
Total Transfers Out	$ 105,180,422	$ 99,015,361	$ (6,165,061)	(5.86)%
Total Budgeted Expenditures & Transfers Out	$ 663,240,045	$ 663,653,776	$ 413,731	0.06 %

The Texas State University System

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET		FY 2023 PROPOSED BUDGET		Variance DOLLAR		Variance PERCENT
Tuition and Fees							
Designated Tuition	$	422,721,706	$	415,524,918	$	(7,196,788)	(1.70)%
Institutional Services Fee	$	40,946,196	$	39,732,349	$	(1,213,847)	(2.96)%
Advising Fee	$	7,993,993	$	7,941,057	$	(52,936)	(0.66)%
Technology Use / Computer Service Fee	$	20,717,045	$	20,624,402	$	(92,643)	(0.45)%
Environmental Service Fee	$	79,600	$	79,000	$	(600)	(0.75)%
ID / One-Card Fee	$	298,000	$	298,000	$	-	- %
Library Fee	$	14,350,095	$	14,635,534	$	285,439	1.99 %
International Education Fee	$	273,902	$	278,917	$	5,015	1.83 %
Student Publication Fee	$	636,700	$	634,500	$	(2,200)	(0.35)%
Academic Program Fees	$	10,878,286	$	10,357,196	$	(521,090)	(4.79)%
Distance Learning Fee	$	34,882,860	$	39,798,790	$	4,915,930	14.09 %
Records Fee	$	268,381	$	266,000	$	(2,381)	(0.89)%
Recreation Fee	$	4,538,354	$	4,311,352	$	(227,002)	(5.00)%
University Center Fee	$	1,896,564	$	1,897,266	$	702	0.04 %
International Study Fee	$	3,856,500	$	3,782,000	$	(74,500)	(1.93)%
Repeat Fee	$	1,690,460	$	1,690,460	$	-	- %
Other	$	7,510,224	$	8,974,734	$	1,464,510	19.50 %
Total Tuition and Fees	$	573,538,866	$	570,826,475	$	(2,712,391)	(0.47)%
Investment Income	$	2,455,123	$	4,220,214	$	1,765,091	71.89 %
Other Revenue	$	39,565,977	$	48,965,079	$	9,399,102	23.76 %
Total Revenues	$	615,559,966	$	624,011,768	$	8,451,802	1.37 %
Transfers In							
TPEG	$	15,328,234	$	15,120,870	$	(207,364)	(1.35)%
Auxiliary Funds	$	898,571	$	1,024,958	$	126,387	14.07 %
Other	$	675,000	$	950,000	$	275,000	40.74 %
Total Transfers In	$	16,901,805	$	17,095,828	$	194,023	1.15 %
Budgeted Fund Balances	$	16,305,967	$	26,437,766	$	10,131,799	62.14 %
Total Budgeted Funds	$	648,767,738	$	667,545,362	$	18,777,624	2.89 %

The Texas State University System

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Instruction Support	$ 131,536,338	$ 132,089,934	$ 553,596	0.42 %
Research / Organized Research	$ 13,939,371	$ 15,610,065	$ 1,670,694	11.99 %
Public Service	$ 2,887,076	$ 2,809,105	$ (77,971)	(2.70)%
Academic Support	$ 106,548,810	$ 108,253,187	$ 1,704,377	1.60 %
Student Support	$ 33,257,689	$ 37,437,054	$ 4,179,365	12.57 %
Institutional Support	$ 110,214,337	$ 103,752,500	$ (6,461,837)	(5.86)%
Plant Support	$ 56,861,418	$ 57,510,932	$ 649,514	1.14 %
Scholarships & Fellowships	$ 95,469,181	$ 106,820,558	$ 11,351,377	11.89 %
Total Expenditures	$ 550,714,221	$ 564,283,335	$ 13,569,114	2.46 %
Transfers Out				
System Assessment	$ 10,301,948	$ 10,736,284	$ 434,336	4.22 %
Debt Service	$ 13,792,413	$ 13,167,054	$ (625,359)	(4.53)%
E&G	$ 56,225,967	$ 61,759,581	$ 5,533,614	9.84 %
Auxiliary	$ 17,051,074	$ 16,841,994	$ (209,080)	(1.23)%
Other	$ 682,114	$ 757,114	$ 75,000	11.00 %
Total Transfers Out	$ 98,053,517	$ 103,262,027	$ 5,208,511	5.31 %
Total Budgeted Expenditures & Transfers Out	$ 648,767,738	$ 667,545,362	$ 18,777,624	2.89 %

The Texas State University System

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET		FY 2023 PROPOSED BUDGET		Variance DOLLAR	Variance PERCENT
Fees						
Athletic Fee	$	31,170,412 $		31,060,698 $	(109,714)	(0.35)%
Medical Service Fee	$	7,691,325 $		7,221,681 $	(469,644)	(6.11)%
Student Service Fee	$	20,769,590 $		20,472,169 $	(297,421)	(1.43)%
Recreational Sport Fee	$	8,147,318 $		7,585,063 $	(562,255)	(6.90)%
Student Center Fee	$	12,963,535 $		12,252,160 $	(711,375)	(5.49)%
Student Bus Fee	$	6,462,630 $		5,762,400 $	(700,230)	(10.84)%
ID Card Fee	$	399,200 $		404,700 $	5,500	1.38 %
Other	$	234,603 $		240,332 $	5,729	2.44 %
Total Fees	$	87,838,613 $		84,999,203 $	(2,839,410)	(3.23)%
Sales and Services						
Housing	$	79,758,049 $		90,450,245 $	10,692,196	13.41 %
Dining	$	36,931,977 $		40,578,212 $	3,646,235	9.87 %
Parking	$	11,178,630 $		10,761,389 $	(417,241)	(3.73)%
Athletics	$	12,674,055 $		15,921,691 $	3,247,636	25.62 %
Bookstore	$	4,730,940 $		3,306,745 $	(1,424,195)	(30.10)%
Hospital and Clinics	$	750,000 $		786,178 $	36,178	4.82 %
Other	$	5,619,885 $		5,906,178 $	286,293	5.09 %
Total Sales and Services	$	151,643,536 $		167,710,638 $	16,067,102	10.60 %
Investment Income	$	315,430 $		1,306,921 $	991,491	314.33 %
Other Income	$	7,733,865 $		8,961,867 $	1,228,002	15.88 %
Total Revenues	$	247,531,444 $		262,978,629 $	15,447,185	6.24 %
Transfers In						
Designated Tuition	$	16,806,782 $		16,649,998 $	(156,784)	(0.93)%
Other	$	1,096,722 $		1,932,668 $	835,946	76.22 %
Total Transfers In	$	17,903,504 $		18,582,666 $	679,162	3.79 %
Budgeted Fund Balances	$	3,528,431 $		6,155,092 $	2,626,661	74.44 %
Total Budgeted Funds	$	268,963,379 $		287,716,387 $	18,753,008	6.97 %

The Texas State University System

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Athletic Fee	$ 30,099,704	$ 30,309,293	$ 209,589	0.70 %
Medical Service Fee	$ 8,177,048	$ 8,110,850	$ (66,198)	(0.81)%
Student Service Fee	$ 18,103,354	$ 17,728,430	$ (374,924)	(2.07)%
Recreational Sport Fee	$ 5,523,888	$ 5,373,923	$ (149,965)	(2.71)%
Student Center Fee	$ 8,477,012	$ 7,767,634	$ (709,378)	(8.37)%
Student Bus Fee	$ 6,462,630	$ 6,950,992	$ 488,362	7.56 %
ID Card Fee	$ 413,700	$ 410,100	$ (3,600)	(0.87)%
Total Fee Based Expenditures	$ 77,257,336	$ 76,651,222	$ (606,114)	(0.78)%
Housing	$ 48,772,429	$ 57,364,214	$ 8,591,785	17.62 %
Dining	$ 34,537,126	$ 38,171,278	$ 3,634,152	10.52 %
Parking	$ 5,831,129	$ 5,771,809	$ (59,320)	(1.02)%
Athletics	$ 25,261,169	$ 30,171,745	$ 4,910,576	19.44 %
Bookstore	$ 4,489,694	$ 2,998,357	$ (1,491,337)	(33.22)%
Hospital and Clinics	$ 1,105,107	$ 1,401,128	$ 296,021	26.79 %
Other	$ 12,905,537	$ 13,170,071	$ 264,534	2.05 %
Total Sales & Services Based Expenditures	$ 132,902,191	$ 149,048,602	$ 16,146,411	12.15 %
Transfers Out				
Debt Service				
Medical Service	$ 693,891	$ 550,100	$ (143,791)	(20.72)%
Athletics	$ 7,521,392	$ 7,465,905	$ (55,487)	(0.74)%
Student Center	$ 5,540,455	$ 5,589,593	$ 49,138	0.89 %
Student Service	$ 1,464,894	$ 1,461,092	$ (3,802)	(0.26)%
Housing	$ 29,774,336	$ 32,178,061	$ 2,403,725	8.07 %
Dining	$ 2,039,401	$ 2,041,722	$ 2,321	0.11 %
Parking and Public Safety	$ 5,147,601	$ 4,815,783	$ (331,818)	(6.45)%
Recreational Sports	$ 3,850,970	$ 3,852,425	$ 1,455	0.04 %
Other	$ 231,246	$ 223,388	$ (7,858)	(3.40)%
Real Estate Rental	$ 251,665	$ 504,067	$ 252,402	100.29 %
Vending	$ 300,000	$ 300,000	$ -	- %
Designated Funds	$ 898,571	$ 913,200	$ 14,629	1.63 %
Other	$ 1,089,430	$ 2,121,227	$ 1,031,797	94.71 %
Total Transfers Out	$ 58,803,852	$ 62,016,563	$ 3,212,711	5.46 %
Total Budgeted Expenditures & Transfers Out	$ 268,963,379	$ 287,716,387	$ 18,753,008	6.97 %

The Texas State University System

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	$ 1,790,600	$ 277,500	$ 355,400	$ -	$ 250	$ 40,900	$ 25,400	$ 59,300	$ 2,500	$ 2,650
Game Guarantees	$ 1,950,000	$ 768,500	$ 2,000	$ -	$ -	$ 143,000	$ 2,000	$ 2,000	$ -	$ 3,500
Concessions	$ 60,900	$ 900	$ 25,700	$ -	$ 350	$ 800	$ 600	$ 5,500	$ -	$ 250
Other										
Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licensing Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Camps	$ 20,000	$ 15,000	$ 45,000	$ -	$ 15,000	$ 5,000	$ 20,000	$ 15,000	$ 15,000	$ -
NCAA Revenue Sharing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stadium Operations	$ 830,000	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 5,625	$ -	$ -
Other	$ 843,000	$ 156,000	$ 140,000	$ 47,000	$ 45,000	$ 70,000	$ 51,000	$ 199,000	$ 78,000	$ 75,000
Total Sales and Services	$ 5,494,500	$ 1,217,900	$ 643,100	$ 47,000	$ 60,600	$ 259,700	$ 99,000	$ 286,425	$ 95,500	$ 81,400
Designated Tuition	$ 2,061,619	$ 160,031	$ 452,732	$ -	$ 194,830	$ 551,768	$ 436,776	$ 357,711	$ -	$ 511,311
Athletic Fee	$ 2,673,773	$ 1,259,700	$ 721,656	$ 589,962	$ 151,070	$ 689,988	$ 309,132	$ 397,324	$ 722,262	$ 1,191,134
Total Tuition and Fees	$ 4,735,392	$ 1,419,731	$ 1,174,388	$ 589,962	$ 345,900	$ 1,241,756	$ 745,908	$ 755,035	$ 722,262	$ 1,702,445
Budgeted Fund Balances	$ -	$ 77,830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Funds	$ 10,229,892	$ 2,715,461	$ 1,817,488	$ 636,962	$ 406,500	$ 1,501,456	$ 844,908	$ 1,041,460	$ 817,762	$ 1,783,845
Expenditures										
Salaries	$ 5,225,960	$ 1,996,865	$ 1,172,772	$ 711,539	$ 507,061	$ 1,279,771	$ 529,964	$ 678,060	$ 279,262	$ 1,159,359
Benefits	$ 1,579,156	$ 581,628	$ 344,867	$ 221,103	$ 165,117	$ 374,281	$ 165,260	$ 221,109	$ 88,163	$ 373,212
Travel	$ 2,324,580	$ 744,967	$ 609,681	$ 435,681	$ 201,732	$ 635,099	$ 292,753	$ 463,360	$ 227,800	$ 624,792
Scholarships	$ 6,682,990	$ 1,314,373	$ 1,102,496	$ 1,384,364	$ 502,133	$ 1,407,948	$ 1,013,228	$ 1,142,095	$ 1,051,700	$ 2,459,061
Other Maintenance & Operating	$ 2,356,827	$ 298,979	$ 299,320	$ 141,375	$ 194,410	$ 194,100	$ 125,221	$ 251,666	$ 81,200	$ 275,511
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Expenditures	$ 18,169,513	$ 4,936,812	$ 3,529,136	$ 2,894,062	$ 1,570,453	$ 3,891,198	$ 2,126,426	$ 2,756,289	$ 1,728,125	$ 4,891,935

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales & Services					
Gate Receipts	$ 2,423,750	$ 130,750	$ -	$ -	$ 2,554,500
Games Guarantees	$ 2,720,500	$ 150,500	$ -	$ -	$ 2,871,000
Concessions	$ 87,850	$ 7,150	$ -	$ 240,000	$ 335,000
Other					
Advertising	$ -	$ -	$ 440,000	$ 1,230,000	$ 1,670,000
Licensing Fee	$ -	$ -	$ -	$ 815,000	$ 815,000
NCAA Revenue Sharing	$ 95,000	$ 55,000	$ -	$ 2,328,791	$ 2,478,791
Camps	$ -	$ -	$ 1,230,000	$ 1,015,000	$ 2,245,000
Stadium Operations	$ 905,000	$ 5,625	$ -	$ 490,075	$ 1,400,700
Other	$ 1,231,000	$ 473,000	$ 285,000	$ 1,792,000	$ 3,781,000
Total Sales and Services	$ 7,463,100	$ 822,025	$ 1,955,000	$ 7,910,866	$ 18,150,991
Designated Tuition	$ 2,869,212	$ 1,857,566	$ 10,324,154	$ 5,519,506	$ 20,570,438
Auxiliary Transfer	$ -	$ -	$ -	$ 1,852,430	$ 1,852,430
Athletic Fee	$ 5,396,161	$ 3,309,840	$ 3,144,000	$ 21,060,697	$ 32,910,698
Total Tuition and Fees	$ 8,265,373	$ 5,167,406	$ 13,468,154	$ 28,432,633	$ 55,333,566
Budgeted Fund Balances	$ 77,830	$ -	$ -	$ 606,618	$ 684,448
Total Budgeted Funds	$ 15,806,303	$ 5,989,431	$ 15,423,154	$ 36,950,117	$ 74,169,005
Expenditures					
Salaries	$ 9,614,197	$ 3,926,416	$ 45,750	$ 7,941,943	$ 21,528,306
Fringe Benefits	$ 2,891,872	$ 1,222,024	$ 16,013	$ 2,401,819	$ 6,531,728
Travel	$ 4,316,641	$ 2,243,804	$ 6,500	$ 517,500	$ 7,084,445
Scholarships	$ 10,986,356	$ 7,074,032	$ -	$ 657,602	$ 18,717,990
O&M	$ 3,290,912	$ 927,698	$ 2,500	$ 6,770,561	$ 10,991,670
Capital	$ -	$ -	$ -	$ 70,000	$ 70,000
Debt Service	$ -	$ -	$ -	$ 5,893,905	$ 5,893,905
Other	$ -	$ -	$ -	$ 2,251,604	$ 2,251,604
Total Budgeted Expenditures	$ 31,099,977	$ 15,393,973	$ 70,763	$ 26,504,934	$ 73,069,647

The Texas State University System

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

	FY 2022	FY 2023	Variance	
	APPROVED BUDGET	PROPOSED BUDGET	DOLLAR	PERCENT
Student Services Fee per Semester Credit Hour	$ 98	$ 98	$ -	- %
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ 8,079,811	$ 7,412,339	$ (667,472)	(8.26)%
Forecasted Revenue:				
SSF Revenue	$ 20,513,310	$ 20,087,613	$ (425,697)	(2.08)%
Revenue Earned from Activities	$ 218,000	$ 215,000	$ (3,000)	(1.38)%
Interest Revenue	$ 1,000	$ 1,000	$ -	- %
Transfer In	$ 169,254	$ 129,724	$ (39,530)	(23.36)%
Total Forecasted Revenue:	$ 20,901,564	$ 20,433,337	$ (468,227)	(2.24)%
Budgeted Student Service Fee Expenditures:				
1. Textbook Rentals	$ -	$ -	$ -	- %
2. Recreational Activities	$ 924,132	$ 952,668	$ 28,536	3.09 %
3. Health and Hospital Services	$ -	$ -	$ -	- %
4. Medical Services	$ -	$ -	$ -	- %
5. Intramural and Intercollegiate Athletics	$ 1,852,800	$ 1,850,500	$ (2,300)	(0.12)%
6. Artists and Lecture Series	$ 402,496	$ 389,996	$ (12,500)	(3.11)%
7. Cultural Entertainment Series	$ 858,927	$ 453,521	$ (405,406)	(47.20)%
8. Debating and Oratorical Activities	$ 60,433	$ 48,933	$ (11,500)	(19.03)%
9. Student Publications	$ 336,732	$ 348,109	$ 11,378	3.38 %
10. Student Government	$ 167,170	$ 171,300	$ 4,130	2.47 %
11. Student Fee Advisory Committee	$ 5,000	$ 4,100	$ (900)	(18.00)%
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ 15,000	$ 25,000	$ 10,000	66.67 %
13. Other (See Detail Below)	$ 16,989,087	$ 16,810,648	$ (178,439)	(1.05)%
Total Budgeted Expenditures	$ 21,611,777	$ 21,054,775	$ (557,002)	(2.58)%
Estimated Student Services Fee Fund Balance at End of Year	$ 7,369,598	$ 6,790,901	$ (578,697)	(7.85)%

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	$ 331,718,770	$ 20,857,048	$ 6,259,941	$ 473,324	$ 72,800,979	$ 45,967,860	$ 78,318,786	$ 34,723,132	$ 738,885	$ 55,345,657	$ 647,204,382
Benefits	$ 89,811,943	$ 5,773,915	$ 2,004,964	$ 156,161	$ 20,462,228	$ 12,965,228	$ 34,211,529	$ 9,409,172	$ -	$ 15,874,167	$ 190,669,307
Travel	$ 3,968,791	$ 817,935	$ 181,700	$ -	$ 1,713,437	$ 838,909	$ 1,813,059	$ 123,568	$ -	$ 7,806,368	$ 17,263,767
O&M	$ 39,870,905	$ 15,098,937	$ 4,372,506	$ 771,643	$ 39,166,802	$ 17,476,015	$ 43,312,102	$ 23,334,568	$ 88,698,928	$ 101,147,996	$ 373,250,401
Utilities	$ 164,861	$ 125,449	$ 164,040	$ -	$ 81,351	$ 316,512	$ 974,253	$ 30,887,642	$ -	$ 18,632,155	$ 51,346,263
Capital	$ 1,943,790	$ 1,024,183	$ 62,435	$ -	$ 24,051,587	$ 511,783	$ 638,398	$ 1,228,569	$ -	$ 2,653,932	$ 32,114,677
Other	$ 8,813,982	$ 1,340,107	$ 87,855	$ -	$ 2,633,194	$ 607,580	$ 5,928,916	$ 271,062	$ 17,773,027	$ 5,317,059	$ 42,772,782
Total Budget	$ 476,293,042	$ 45,037,574	$ 13,133,441	$ 1,401,128	$ 160,909,578	$ 78,683,887	$ 165,197,043	$ 99,977,713	$ 107,210,840	$ 206,777,334	$ 1,354,621,579

The Texas State University System

Table G 1
Restricted Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 ADJUSTED BUDGET	Variance DOLLAR	Variance PERCENT
Pell Grant	$ 43,000,000	$ 41,000,000	$ (2,000,000)	(4.65)%
Other Federal Grant	$ 1,819,641	$ 1,809,082	$ (10,559)	(0.58)%
TEXAS Grant	$ 15,930,000	$ 15,705,000	$ (225,000)	(1.41)%
Endowment Income Distributions	$ 4,404,000	$ 4,734,909	$ 330,909	7.51 %
Charter School	$ 3,817,304	$ 4,463,805	$ 646,501	16.94 %
Osteopathic Medicine	$ -	$ -	$ -	- %
Other Grants/Research	$ 17,497,423	$ 25,979,837	$ 8,482,414	48.48 %
Discounts & Allowances	$ (59,000,000)	$ (57,000,000)	$ 2,000,000	(3.39)%
Total Revenues	$ 27,468,368	$ 36,692,633	$ 9,224,265	33.58 %
Transfers In				
Other	$ -	$ -	$ -	- %
Total Transfers In	$ -	$ -	$ -	- %
Budgeted Use of Fund Balances	$ -	$ -	$ -	- %
Total Budgeted Funds	$ 27,468,368	$ 36,692,633	$ 9,224,265	33.58 %

The Texas State University System

Table G 2
Restricted Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 ADJUSTED BUDGET	Variance DOLLAR	Variance PERCENT
Instruction Support	$ 463,328	$ 520,611	$ 57,283	12.36 %
Research / Organized Research	$ 9,006,215	$ 9,551,770	$ 545,555	6.06 %
Public Service	$ 12,222,750	$ 15,276,958	$ 3,054,208	24.99 %
Academic Support	$ 609,726	$ 874,966	$ 265,240	43.50 %
Student Support	$ 9,069	$ -	$ (9,069)	(100.00)%
Institutional Support	$ 300,000	$ 390,713	$ 90,713	30.24 %
Plant Support	$ -	$ -	$ -	- %
Scholarships & Fellowships	$ 63,857,280	$ 67,077,615	$ 3,220,335	5.04 %
Discounts & Allowances	$ (59,000,000)	$ (57,000,000)	$ 2,000,000	(3.39)%
Total Expenditures	$ 27,468,368	$ 36,692,633	$ 9,224,265	33.58 %
Transfers Out				
Other	$ -	$ -	$ -	- %
Total Transfers Out	$ -	$ -	$ -	- %
Total Budgeted Expenditures & Transfers Out	$ 27,468,368	$ 36,692,633	$ 9,224,265	33.58 %

The Texas State University System

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending August 31, 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 587,418,174	$ 74,378,732	$ 1,856,870	$ 663,653,776	$ (564,638,415)	$ (99,015,361)	$ (663,653,776)	$ (24,636,629)
Designated	$ 624,011,768	$ 17,095,828	$ 26,437,766	$ 667,545,362	$ (564,283,335)	$ (103,262,027)	$ (667,545,362)	$ (86,166,199)
Auxiliary Enterprises	$ 262,978,629	$ 18,582,666	$ 6,155,092	$ 287,716,387	$ (225,699,824)	$ (62,016,563)	$ (287,716,387)	$ (43,433,897)
Total	$ 1,474,408,571	$ 110,057,226	$ 34,449,728	$ 1,618,915,525	$ (1,354,621,573)	$ (264,293,951)	$ (1,618,915,525)	$ (154,236,726)

LAMAR UNIVERSITY

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM™

July 8, 2022

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, 2023. This operating budget comprises all funding classified as Education and General, Designated, and Auxiliary Enterprises. Development of the FY 2023 budget was guided by the principles of unbiased forecasts of enrollment, revenue and expenditures, full disclosure, balance and compatibility with funding, and compliance with Texas State University System (TSUS) and Board of Regents rules and regulations.

FINANCIAL HEALTH AND COST CONTAINMENT

During the past three years, LU has undertaken a significant number of steps to reduce the operating costs of the University. The need for these cost reductions stems from both long-term concerns, such as the impact of successive natural disasters on our region and enrollment, general trends in higher education and population demographics, the switch from on-campus to online enrollment and associated financial impacts, and more short-term concerns, such as the financial impacts and return to normal operations from COVID-19.

Overall, the financial situation at LU has stabilized and is on a positive trajectory, and the proposed budget is an illustration of this. Like other universities of our size, LU still faces many challenges both in how to best allocate scarce resources while maintaining quality, and in how to best support new, innovative programs while maintaining legacy programs and offering competitive salaries and benefits to faculty and staff. All this must be balanced while limiting tuition and fee increases on students and families, managing the ongoing maintenance of aging facilities and infrastructure, and planning for increasing costs in utilities and insurance.

The impact on our on-campus enrollment has put pressure on fee-based auxiliary units such as student health center, recreation center, athletics, student union, and student services/activities fees. Most online students do not consume these services and, as such, do not support the costs of these operations. Cost-containment measures have been undertaken in these units; however, debt service remains a significant portion of the expenditures in some units and cannot be reduced in the short term. Food Services and housing revenues are budgeted to include a 4.5% and 2.25% increase respectively. Housing expenditure budgets include capital enhancement and physical plant maintenance to begin addressing a significant backlog of deferred maintenance.

OFFICE OF THE PRESIDENT
P.O. BOX 10001 BEAUMONT, TEXAS 77710 (409) 880-8405 FAX (409) 880-8404 LAMAR.EDU

ENROLLMENT OUTLOOK

Lamar University has remained resilient in the past five years as we navigated the challenges of a plant explosion, multiple natural disasters, and the COVID-19 pandemic. Each of these unprecedented events has affected the number of student credit hours per term, and ultimately subsequent enrollment and full-time student status in future terms. As the University began to fully open after the pandemic, headcount stabilized with relatively flat enrollment for FY22. LU saw a decrease in online enrollment of about 5% while on-campus international enrollment increased by 66% for FY22. Based on admissions data, LU is projected to see another increase of about 15% in international enrollment for Fall 2022. Despite these previous challenges to enrollment, we are optimistic that on-campus enrollment will fully recover to levels considered normal. While there continue to be positive factors at play, the proposed budget for FY23 has been prepared recognizing that the planned 8% increase in online enrollment projection for FY22 did not materialize, resulting in a FY23 10% decrease in the online enrollment projection. The FY23 budget reflects continued increase of international non-resident enrollment due to larger FY22 demand. Additionally, we expect a stable residential enrollment. No tuition and fee increase except for room and board were considered for FY23.

STRATEGIC INVESTMENT FUNDS

Consisting of both E&G and Designated funds, the proposed budget allocates approximately $6.4M in annual funding to support future growth, priorities, and other university initiatives. Deployment of these funds will also need to account for LU's overall financial health after successive natural disasters and COVID-19 and will require additional input from the broader campus community including faculty, staff, students, and other stakeholders.

Lamar University will continue to pursue strategic initiatives designed to move the University forward into its second century. We will continue to take action to manage our finances prudently, balancing the need for adequate reserves with investing in efforts to innovate, grow enrollment and improve student success, and enhance our research, scholarship, and artistic profile while navigating our recovery from devastating natural disasters and trends in higher education.

Thank you for your review and consideration of the Fiscal Year 2023 operating budget proposal for Lamar University. As always, we are available to respond to any questions and to provide any additional information that you may need.

Sincerely,

Jaime R. Taylor

Jaime R. Taylor, Ph.D.
President

Jamie Larson

Jamie Larson, CPA, MBA
Interim Chief Financial Officer, Associate Vice President of Financial Services

Lamar University

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ 135,219,976	$ 132,890,892	$ (2,329,084)	(1.72)%
State Appropriations	$ 93,689,623	$ 92,494,106	$ (1,195,517)	(1.28)%
Sales and Services	$ 23,427,672	$ 24,418,087	$ 990,415	4.23 %
Other	$ 1,976,910	$ 2,264,000	$ 287,090	14.52 %
Operating Revenues	$ 254,314,181	$ 252,067,085	$ (2,247,096)	(0.88)%
Transfers In	$ 19,730,121	$ 21,609,355	$ 1,879,234	9.52 %
Budgeted Use of Fund Balance	$ (1,767,903)	$ (310,710)	$ 1,457,193	(82.42)%
Total Revenues	$ 272,276,399	$ 273,365,730	$ 1,089,331	0.40 %
Expenditures				
Instruction Support	$ 92,122,660	$ 90,179,791	$ (1,942,869)	(2.11)%
Research / Organized Research	$ 6,178,509	$ 6,526,746	$ 348,237	5.64 %
Public Service	$ 800,905	$ 707,826	$ (93,079)	(11.62)%
Academic Support	$ 21,762,544	$ 22,295,624	$ 533,080	2.45 %
Student Support	$ 11,416,859	$ 11,348,091	$ (68,768)	(0.60)%
Institutional Support	$ 32,130,041	$ 31,349,975	$ (780,066)	(2.43)%
Plant Support	$ 14,729,501	$ 14,771,286	$ 41,785	0.28 %
Scholarships & Fellowships	$ 14,486,000	$ 14,761,000	$ 275,000	1.90 %
Auxiliary Enterprises	$ 32,527,659	$ 34,853,307	$ 2,325,648	7.15 %
Operating Expenditures	$ 226,154,678	$ 226,793,646	$ 638,968	0.28 %
Transfers Out	$ 46,121,721	$ 46,572,084	$ 450,363	0.98 %
Total Expenditures	$ 272,276,399	$ 273,365,730	$ 1,089,331	0.40 %

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 92,620,686	$ 92,301,785	$ (318,901)	(0.34)%
Payroll Related Costs	$ 31,367,345	$ 31,375,261	$ 7,916	0.03 %
Travel	$ 3,073,878	$ 3,070,943	$ (2,935)	(0.10)%
Operations & Maintenance	$ 60,986,614	$ 61,608,513	$ 621,899	1.02 %
Utilities	$ 5,083,307	$ 5,423,611	$ 340,304	6.69 %
Capital	$ 1,585,760	$ 1,619,228	$ 33,468	2.11 %
Other	$ 31,437,088	$ 31,394,305	$ (42,783)	(0.14)%
Total Operating Expenditures	$ 226,154,678	$ 226,793,646	$ 638,968	0.28 %

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ 18,560,646	$ 18,515,700	$ (44,946)	(0.24)%	
State Appropriation					
Bill Pattern General Revenue	$ 65,317,536	$ 63,948,912	$ (1,368,624)	(2.10)%	
Benefits	$ 15,230,906	$ 15,404,013	$ 173,107	1.14 %	
Higher Education Fund	$ 13,141,181	$ 13,141,181	$ -	- %	
Hazlewood Reimbursement	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total State Appropriations	$ 93,689,623	$ 92,494,106	$ (1,195,517)	(1.28)%	
Other Revenue	$ 410,000	$ 310,000	$ (100,000)	(24.39)%	
Total Revenues	$ 112,660,269	$ 111,319,806	$ (1,340,463)	(1.19)%	
Transfers In					
Designated Tuition	$ 5,716,817	$ 6,911,155	$ 1,194,338	20.89 %	1
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 5,716,817	$ 6,911,155	$ 1,194,338	20.89 %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 118,377,086	$ 118,230,961	$ (146,125)	(0.12)%	

Lamar University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	$ 1,194,338	Increase support due to utilities costs and realignment of Designated labor expenditures to E&G.

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 55,791,823	$ 57,084,490	$ 1,292,667	2.32 %	
Research / Organized Research	$ 5,678,791	$ 5,743,884	$ 65,093	1.15 %	
Public Service	$ 207,575	$ 205,305	$ (2,270)	(1.09)%	
Academic Support	$ 5,876,890	$ 6,297,724	$ 420,834	7.16 %	1
Student Service Support	$ 6,594,175	$ 6,433,236	$ (160,939)	(2.44)%	
Institutional Support	$ 18,098,627	$ 17,707,307	$ (391,320)	(2.16)%	
Plant Support	$ 8,458,424	$ 8,686,584	$ 228,160	2.70 %	
Scholarships & Fellowships	$ -	$ -	$ -	- %	
Total Expenditures	$ 100,706,305	$ 102,158,530	$ 1,452,225	1.44 %	
Transfers Out					
TPEG	$ 3,050,000	$ 2,875,000	$ (175,000)	(5.74)%	
TRB Debt Service	$ 6,324,000	$ 4,956,250	$ (1,367,750)	(21.63)%	2
HEF - Debt Service	$ -	$ -	$ -	- %	
HEF - Plant	$ 8,241,181	$ 8,241,181	$ -	- %	
Other	$ 55,600	$ -	$ (55,600)	(100.00)%	
Total Transfers Out	$ 17,670,781	$ 16,072,431	$ (1,598,350)	(9.05)%	
Total Budgeted Expenditures & Transfers Out	$ 118,377,086	$ 118,230,961	$ (146,125)	(0.12)%	

Lamar University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	$ 420,834	Realigned expense classification from Institutional Support to Academic Support.
2	TRB Debt Service	$ (1,367,750)	Campus Renovation TRB fully amortized 2022.

Lamar University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Tuition and Fees					
Designated Tuition	$ 83,634,907	$ 80,950,300	$ (2,684,607)	(3.21)%	
Institutional Services Fee	$ -	$ -	$ -	- %	
Advising Fee	$ 627,493	$ 624,757	$ (2,736)	(0.44)%	
Technology Use / Computer Service Fee	$ 5,607,029	$ 5,607,000	$ (29)	(0.00)%	
Environmental Service Fee	$ -	$ -	$ -	- %	
ID / One-Card Fee	$ 298,000	$ 298,000	$ -	- %	
Library Fee	$ 2,981,806	$ 3,287,000	$ 305,194	10.24 %	1
International Education Fee	$ 30,000	$ 35,000	$ 5,000	16.67 %	
Student Publication Fee	$ -	$ -	$ -	- %	
Academic Program Fees	$ 8,882,072	$ 8,394,000	$ (488,072)	(5.50)%	2
Distance Learning Fee	$ 3,610,625	$ 4,100,000	$ 489,375	13.55 %	3
Records Fee	$ 268,381	$ 266,000	$ (2,381)	(0.89)%	
Recreation Fee	$ -	$ -	$ -	- %	
University Center Fee	$ -	$ -	$ -	- %	
International Study Fee	$ -	$ -	$ -	- %	
Repeat Fee	$ -	$ -	$ -	- %	
Other	$ 1,628,125	$ 1,892,135	$ 264,010	16.22 %	4
Total Tuition and Fees	$ 107,568,438	$ 105,454,192	$ (2,114,246)	(1.97)%	
Investment Income	$ 90,000	$ 45,000	$ (45,000)	(50.00)%	
Other Revenue	$ 1,476,910	$ 973,000	$ (503,910)	(34.12)%	5
Total Revenues	$ 109,135,348	$ 106,472,192	$ (2,663,156)	(2.44)%	
Transfers In					
TPEG	$ 3,050,000	$ 2,875,000	$ (175,000)	(5.74)%	
Auxiliary Funds	$ 898,571	$ 913,200	$ 14,629	1.63 %	
Other	$ 200,000	$ 400,000	$ 200,000	100.00 %	6
Total Transfers In	$ 4,148,571	$ 4,188,200	$ 39,629	0.96 %	
Budgeted Fund Balances	$ (2,964,378)	$ (1,461,669)	$ 1,502,709	(50.69)%	7
Total Budgeted Funds	$ 110,319,541	$ 109,198,723	$ (1,120,818)	(1.02)%	

Lamar University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Library Fee	$	305,194	Reclassification of existing revenue sources.
2	Academic Program Fees	$	(488,072)	Reduction based on enrollment forecast.
3	Distance Learning Fee	$	489,375	Increase in student-selected online course delivery.
4	Other Tuition & Fees	$	264,010	Increase due to inclusion of IDC budgets.
5	Other Revenue	$	(503,910)	Reduced income from component services.
6	Other Transfers In	$	200,000	Increase support for scholarships.
7	Budgeted Fund Balances	$	1,502,709	Increase support for cost realignment and continuing operations.

Lamar University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 36,330,837	$ 33,095,301	$ (3,235,536)	(8.91)%	1
Research / Organized Research	$ 499,718	$ 782,862	$ 283,144	56.66 %	2
Public Service	$ 593,330	$ 502,521	$ (90,809)	(15.30)%	
Academic Support	$ 15,885,654	$ 15,997,900	$ 112,246	0.71 %	
Student Support	$ 4,822,684	$ 4,914,855	$ 92,171	1.91 %	
Institutional Support	$ 14,031,414	$ 13,642,668	$ (388,746)	(2.77)%	
Plant Support	$ 6,271,077	$ 6,084,702	$ (186,375)	(2.97)%	
Scholarships & Fellowships	$ 14,486,000	$ 14,761,000	$ 275,000	1.90 %	
Total Expenditures	$ 92,920,714	$ 89,781,809	$ (3,138,905)	(3.38)%	
Transfers Out					
System Assessment	$ 1,609,400	$ 1,800,000	$ 190,600	11.84 %	
Debt Service	$ 207,877	$ 195,759	$ (12,118)	(5.83)%	
E&G	$ 5,716,817	$ 6,911,155	$ 1,194,338	20.89 %	3
Auxiliary	$ 9,864,733	$ 10,510,000	$ 645,267	6.54 %	4
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 17,398,827	$ 19,416,914	$ 2,018,087	11.60 %	
Total Budgeted Expenditures & Transfers Out	$ 110,319,541	$ 109,198,723	$ (1,120,818)	(1.02)%	

Lamar University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Instruction Support	$	(3,235,536)	Reduction of online program-related costs consistent with online-program enrollment forecast. Realigned labor expenditures from Designated to E&G.
2	Research / Organized Research	$	283,144	Increase due to inclusion of IDC budgets.
3	E&G Transfers Out	$	1,194,338	Increase support due to utilities costs and realignment of Designated labor expenditures to E&G.
4	Auxiliary Transfers Out	$	645,267	Increase to support Athletic scholarship inflation, travel, & continuing operations.

Lamar University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Fees					
Athletic Fee	$ 1,321,763	$ 1,280,000	$ (41,763)	(3.16)%	
Medical Service Fee	$ 819,705	$ 800,000	$ (19,705)	(2.40)%	
Student Service Fee	$ 3,896,827	$ 3,900,000	$ 3,173	0.08 %	
Recreational Sport Fee	$ 1,344,827	$ 1,311,000	$ (33,827)	(2.52)%	
Student Center Fee	$ 1,508,167	$ 1,425,000	$ (83,167)	(5.51)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ 5,000	$ 5,000	100.00 %	
Other	$ 199,603	$ 200,000	$ 397	0.20 %	
Total Fees	$ 9,090,892	$ 8,921,000	$ (169,892)	(1.87)%	
Sales and Services					
Housing	$ 13,522,628	$ 13,700,000	$ 177,372	1.31 %	
Dining	$ 6,429,748	$ 6,740,000	$ 310,252	4.83 %	
Parking	$ 457,103	$ 427,000	$ (30,103)	(6.59)%	
Athletics	$ 2,597,000	$ 2,997,500	$ 400,500	15.42 %	1
Bookstore	$ 200,940	$ 201,745	$ 805	0.40 %	
Other	$ 220,253	$ 351,842	$ 131,589	59.74 %	
Total Sales and Services	$ 23,427,672	$ 24,418,087	$ 990,415	4.23 %	
Investment Income	$ -	$ -	$ -	- %	
Other Income	$ -	$ 936,000	$ 936,000	100.00 %	2
Total Revenues	$ 32,518,564	$ 34,275,087	$ 1,756,523	5.40 %	
Transfers In					
Designated Tuition	$ 9,864,733	$ 10,510,000	$ 645,267	6.54 %	3
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 9,864,733	$ 10,510,000	$ 645,267	6.54 %	
Budgeted Fund Balances	$ 1,196,475	$ 1,150,959	$ (45,516)	(3.80)%	
Total Budgeted Funds	$ 43,579,772	$ 45,936,046	$ 2,356,274	5.41 %	

Lamar University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED		EXPLANATION
1	Athletics Sales & Services	$	400,500	Increase due to inclusion of Athletic camp accounts.
2	Other Income	$	936,000	Increase due to inclusion of Athletic discretionary accounts.
3	Designated Tuition Transfers In	$	645,267	Increase to support Athletics scholarship inflation, travel, & continuing operations.

Lamar University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Athletic Fee	$ -	$ -	$ -	- %	
Medical Service Fee	$ 1,283,318	$ 1,147,252	$ (136,066)	(10.60)%	
Student Service Fee	$ 1,498,377	$ 1,548,794	$ 50,417	3.36 %	
Recreational Sport Fee	$ 1,027,114	$ 1,010,399	$ (16,715)	(1.63)%	
Student Center Fee	$ 790,936	$ 781,024	$ (9,912)	(1.25)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ 5,000	$ 5,000	100.00 %	
Total Fee Based Expenditures	$ 4,599,745	$ 4,492,469	$ (107,276)	(2.33)%	
Housing	$ 7,193,571	$ 7,325,068	$ 131,497	1.83 %	
Dining	$ 5,557,740	$ 5,857,000	$ 299,260	5.38 %	1
Parking	$ 257,103	$ 257,103	$ -	- %	
Athletics	$ 13,832,172	$ 15,719,330	$ 1,887,158	13.64 %	2
Bookstore	$ 200,940	$ 201,745	$ 805	0.40 %	
Other	$ 886,388	$ 1,000,592	$ 114,204	12.88 %	
Total Sales & Services Based Expenditures	$ 27,927,914	$ 30,360,838	$ 2,432,924	8.71 %	
Transfers Out					
Debt Service					
Medical Service	$ -	$ -	$ -	- %	
Athletics	$ 1,580,500	$ 1,572,000	$ (8,500)	(0.54)%	
Student Center	$ 1,563,158	$ 1,603,043	$ 39,885	2.55 %	
Student Service	$ -	$ -	$ -	- %	
Housing	$ 5,117,773	$ 5,127,904	$ 10,131	0.20 %	
Dining	$ 312,111	$ 311,945	$ (166)	(0.05)%	
Parking and Public Safety	$ -	$ -	$ -	- %	
Recreational Sports	$ 1,380,000	$ 1,384,750	$ 4,750	0.34 %	
Other	$ -	$ -	$ -	- %	
Real Estate Rental	$ -	$ -	$ -	- %	
Vending	$ -	$ -	$ -	- %	
Designated Funds	$ 898,571	$ 913,200	$ 14,629	1.63 %	
Other	$ 200,000	$ 169,897	$ (30,103)	(15.05)%	
Total Transfers Out	$ 11,052,113	$ 11,082,739	$ 30,626	0.28 %	
Total Budgeted Expenditures & Transfers Out	$ 43,579,772	$ 45,936,046	$ 2,356,274	5.41 %	

Lamar University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Dining	$	299,260	Increase in vendor contracted rate.
2	Athletics	$	1,887,158	Increase due to inclusion of Athletic camp and discretionary accounts, scholarship inflation, travel, and continuing operations.

Lamar University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2023

	MEN FOOTBALL	MEN BASKETBALL	MEN BASEBALL	MEN TRACK	MEN OTHER	WOMEN BASKETBALL	WOMEN VOLLEYBALL	WOMEN SOFTBALL	WOMEN TRACK	WOMEN OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	$ 195,000	$ 82,000	$ 60,000	$ -	$ -	$ 20,000	$ 2,500	$ 12,500	$ 2,500	$ -
Game Guarantees	$ 700,000	$ 233,000	$ -	$ -	$ -	$ 65,000	$ -	$ -	$ -	$ -
Concessions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other										
Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licensing Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Camps	$ 20,000	$ 15,000	$ 45,000	$ -	$ 15,000	$ 5,000	$ 20,000	$ 15,000	$ 15,000	$ -
NCAA Revenue Sharing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stadium Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ 170,000	$ 40,000	$ 50,000	$ 2,000	$ 35,000	$ 30,000	$ 1,000	$ 20,000	$ 33,000	$ -
Total Sales and Services	$ 1,085,000	$ 370,000	$ 155,000	$ 2,000	$ 50,000	$ 120,000	$ 23,500	$ 47,500	$ 50,500	$ -
Designated Tuition	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Athletic Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Tuition and Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Budgeted Fund Balances	$ -	$ 77,830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Funds	$ 1,085,000	$ 447,830	$ 155,000	$ 2,000	$ 50,000	$ 120,000	$ 23,500	$ 47,500	$ 50,500	$ -
Expenditures										
Salaries	$ 1,024,235	$ 571,500	$ 276,224	$ 177,635	$ 141,536	$ 366,606	$ 124,348	$ 141,139	$ -	$ 283,452
Benefits	$ 289,346	$ 161,449	$ 78,033	$ 50,182	$ 39,984	$ 103,567	$ 35,128	$ 39,872	$ -	$ 80,075
Travel	$ 405,000	$ 208,592	$ 159,000	$ 124,500	$ 74,500	$ 170,000	$ 66,500	$ 94,500	$ -	$ 151,000
Scholarships	$ 1,812,197	$ 336,273	$ 305,486	$ 565,304	$ 212,513	$ 378,048	$ 253,408	$ 241,665	$ -	$ 653,131
Other Maintenance & Operating	$ 279,250	$ 56,700	$ 158,320	$ 35,875	$ 105,575	$ 62,600	$ 42,022	$ 85,437	$ -	$ 119,011
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Expenditures	$ 3,810,028	$ 1,334,514	$ 977,063	$ 953,496	$ 574,108	$ 1,080,821	$ 521,406	$ 602,613	$ -	$ 1,286,669

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales and Service					
Gate Receipts/Parking	$ 337,000	$ 37,500	$ -	$ -	$ 374,500
Game Guarantees	$ 933,000	$ 65,000	$ -	$ -	$ 998,000
Concessions	$ -	$ -	$ -	$ -	$ -
Other					
Advertising	$ -	$ -	$ 440,000	$ -	$ 440,000
Licensing Fees	$ -	$ -	$ -	$ -	$ -
Camps	$ 95,000	$ 55,000	$ -	$ -	$ 150,000
NCAA Revenue Sharing	$ -	$ -	$ 1,230,000	$ -	$ 1,230,000
Stadium Operations	$ -	$ -	$ -	$ -	$ -
Other	$ 297,000	$ 84,000	$ 285,000	$ 75,000	$ 741,000
Total Sales and Services	$ 1,662,000	$ 241,500	$ 1,955,000	$ 75,000	$ 3,933,500
Designated Tuition	$ -	$ -	$ 10,150,000	$ -	$ 10,150,000
Athletic Fee	$ -	$ -	$ 3,130,000	$ -	$ 3,130,000
Total Tuition and Fees	$ -	$ -	$ 13,280,000	$ -	$ 13,280,000
Budgeted Fund Balances	$ 77,830	$ -	$ -	$ -	$ 77,830
Total Budgeted Funds	$ 1,739,830	$ 241,500	$ 15,235,000	$ 75,000	$ 17,291,330
Expenditures					
Salaries	$ 2,191,130	$ 915,545	$ -	$ 1,579,386	$ 4,686,061
Fringe Benefits	$ 618,994	$ 258,642	$ -	$ 446,177	$ 1,323,813
Travel	$ 971,592	$ 482,000	$ -	$ 104,500	$ 1,558,092
Scholarships	$ 3,231,773	$ 1,526,252	$ -	$ 432,000	$ 5,190,025
O&M	$ 635,720	$ 309,070	$ -	$ 2,016,549	$ 2,961,339
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ 1,375,000	$ 197,000	$ -	$ -	$ 1,572,000
Other	$ -	$ -	$ -	$ -	$ -
Total Budgeted Expenditures	$ 9,024,209	$ 3,688,509	$ -	$ 4,578,612	$ 17,291,330

Lamar University

TABLE E

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

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Student Services Fee per Semester Credit Hour	$ 23.75	$ 23.75	$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ (2,143,541)	$ (2,400,000)	$ (256,459)	11.96 %	
Forecasted Revenue:					
SSF Revenue	$ 3,896,827	$ 3,900,000	$ 3,173	0.08 %	
Revenue Earned from Activities	$ 103,000	$ 100,000	$ (3,000)	(2.91)%	
Interest Revenue	$ -	$ -	$ -	- %	
Transfer In	$ -	$ -	$ -	- %	
Total Forecasted Revenue:	$ 3,999,827	$ 4,000,000	$ 173	0.00 %	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	$ -	$ -	$ -	- %	
2. Recreational Activities	$ 800,000	$ 750,000	$ (50,000)	(6.25)%	
3. Health and Hospital Services	$ -	$ -	$ -	- %	
4. Medical Services	$ -	$ -	$ -	- %	
5. Intramural and Intercollegiate Athletics	$ 1,850,000	$ 1,850,000	$ -	- %	
6. Artists and Lecture Series	$ 352,066	$ 351,066	$ (1,000)	(0.28)%	
7. Cultural Entertainment Series	$ 14,000	$ 9,000	$ (5,000)	(35.71)%	
8. Debating and Oratorical Activities	$ -	$ -	$ -	- %	
9. Student Publications	$ 97,156	$ 90,000	$ (7,156)	(7.37)%	
10. Student Government	$ 24,600	$ 25,000	$ 400	1.63 %	
11. Student Fee Advisory Committee	$ -	$ -	$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ 15,000	$ 25,000	$ 10,000	66.67 %	
13. Other (See Detail Below)	$ 995,555	$ 1,048,728	$ 53,173	5.34 %	
Total Budgeted Expenditures	$ 4,148,377	$ 4,148,794	$ 417	0.01 %	
Estimated Student Services Fee Fund Balance at End of Year	$ (2,292,091)	$ (2,548,794)	$ (256,703)	11.20 %	

Student Services Advisory Committee Meeting: 04/07/2022

Detail of Other:	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Title IX -Sexual Violence Education	$ 12,000	$ 69,300	$ 57,300	477.50 %
Contingency for unanticipated expenditures or unplanned variances	$ -	$ 30,000	$ 30,000	100.00 %
International Student Council	$ 5,000	$ 10,000	$ 5,000	100.00 %
Retention (Orientation, Week of Welcome, Parents)	$ 190,000	$ 197,000	$ 7,000	3.68 %
Leadership (Leadership Development, Kemble Shaw Gentry Recognition)	$ 62,000	$ 60,000	$ (2,000)	(3.23)%
Homecoming	$ -	$ 30,000	$ 30,000	100.00 %
Greek Life	$ 39,000	$ 41,000	$ 2,000	5.13 %
Ambassadors	$ -	$ -	$ -	- %
Co-sponsorship for Student Organizations	$ 33,000	$ 40,000	$ 7,000	21.21 %
Civic Engagement	$ 20,000	$ 20,000	$ -	- %
Major Events	$ 58,000	$ 70,000	$ 12,000	20.69 %
Cheer and Dance Operations	$ 70,900	$ 71,900	$ 1,000	1.41 %
Student Service Fee Administration	$ 203,410	$ 109,528	$ (93,882)	(46.15)%
Marching Band	$ 302,245	$ 300,000	$ (2,245)	(0.74)%
	$ -	$ -	$ -	- %
Total Other	$ 995,555	$ 1,048,728	$ 53,173	5.34 %

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	$ 48,433,223	$ 2,171,344	$ 374,400	$ 10,600,107	$ 6,628,530	$ 9,783,060	$ 6,690,282	$ -	$ 7,620,839	$ 92,301,785
Benefits	$ 13,682,383	$ 613,405	$ 105,769	$ 2,994,534	$ 1,872,561	$ 8,063,717	$ 1,890,004	$ -	$ 2,152,888	$ 31,375,261
Travel	$ 470,850	$ 235,700	$ 9,400	$ 195,950	$ 203,500	$ 187,000	$ 30,500	$ -	$ 1,738,043	$ 3,070,943
O&M	$ 19,144,256	$ 1,760,862	$ 145,337	$ 7,078,739	$ 2,234,022	$ 9,162,876	$ 3,862,017	$ -	$ 18,220,404	$ 61,608,513
Utilities	$ 115,892	$ 18,934	$ 10,302	$ 2,552	$ 4,230	$ 499,357	$ 1,971,360	$ -	$ 2,800,984	$ 5,423,611
Capital	$ 231,784	$ 386,394	$ -	$ 51,030	$ 6,344	$ 222,381	$ 56,061	$ -	$ 665,234	$ 1,619,228
Other	$ 8,101,403	$ 1,340,107	$ 62,618	$ 1,372,712	$ 398,904	$ 3,431,584	$ 271,062	$ 14,761,000	$ 1,654,915	$ 31,394,305
Total Budget	$ 90,179,791	$ 6,526,746	$ 707,826	$ 22,295,624	$ 11,348,091	$ 31,349,975	$ 14,771,286	$ 14,761,000	$ 34,853,307	$ 226,793,646

Lamar University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 111,319,806	$ 6,911,155	$ -	$ 118,230,961	$ (102,158,530)	$ (16,072,431)	$ (118,230,961)	$ (9,161,276)
Designated	$ 106,472,192	$ 4,188,200	$ (1,461,669)	$ 109,198,723	$ (89,781,809)	$ (19,416,914)	$ (109,198,723)	$ (15,228,714)
Auxiliary Enterprises	$ 34,275,087	$ 10,510,000	$ 1,150,959	$ 45,936,046	$ (34,853,307)	$ (11,082,739)	$ (45,936,046)	$ (572,739)
Total	$ 252,067,085	$ 21,609,355	$ (310,710)	$ 273,365,730	$ (226,793,646)	$ (46,572,084)	$ (273,365,730)	$ (24,962,729)

SH

Alisa White

Sam Houston State University

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

OFFICE OF THE PRESIDENT

Board of Regents
The Texas State University System

Dear Honorable Regents:

Sam Houston State University (SHSU) submits its $426 million fiscal year 2023 Annual Operating Budget reflecting stable enrollment and state appropriations approved by the 87th Legislature. The budget, balanced between revenue and expenses with supplements from fund balance reserves, includes educational and general, designated, and auxiliary enterprises. The following is a summary of new initiatives and highlights included in the 2023 budget.

Enrollment Outlook:
During fiscal year 2022, SHSU enrollment decreased at a rate of one-point four percent (1.4%) for the Fall 2021 semester to 21,612 students. This total enrollment number includes the 185 SHSU Osteopathic Medical School students. The proposed SHSU budget is based on a slight decrease in enrollment growth, which continues a conservative estimate trend recognizing the unpredictability of economic impacts on student attrition and new student enrollment. However, current indicators, though preliminary, point to a healthy increase in student enrollment for the Fall 2022 semester. If such indicators develop, the university will be in a strong position to react positively to the growth in alignment with the university's strategic priorities.

Educational & General Appropriated Funds:
The university's appropriated general revenue for 2023 has an overall decrease of approximately $0.75 million. This includes a decrease of $1.1 million in tuition revenue bonds and an increase of $0.35 million in state fringe benefits.

Designated Funds:
The designated funds budget includes a projected revenue increase of $4 million driven by the College of Osteopathic Medicine's largest cohort of 150 students ($8 million), and the THECB performance funding ($1.5 million). This offsets other designated fund decreases based on enrollment.

Auxiliary Funds:
The auxiliary funds budget reflects an increase of $4 million. The increase is primarily related to the new San Jacinto residence hall opening in fall 2022 ($4 million).

Major Budgeted Initiatives:
The budget includes:

- Support of Athletics as the program joins Conference USA in July 2023.
- Reallocation and reserve support for increased operational costs, such as property insurance, utilities, and continued investment in the retention and development of

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

Box 2026 • Huntsville, Texas 77341-2026 • 936.294.1013 • Fax 936.294.1465 • arwhite@shsu.edu

faculty and staff.

- Support for the continued successful growth of the College of Osteopathic Medicine.

Conclusion:

Sam Houston State University's financial health and enrollment, even though semester credit decreased slightly in fiscal year 2022, continues to demonstrate stable patterns, and we will end fiscal year 2022 in sound financial condition. Fall 2022 operational indicators are still developing but are trending in a positive direction. The budget for fiscal year 2023 provides a foundation to support our continued growth and the success of our students.

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

Sincerely,

Alisa R. White, PhD, President

7-6-22
Date

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

7-6-22
Date

Sam Houston State University

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ 224,233,269	$ 215,981,181	$ (8,252,088)	(3.68)%
State Appropriations	$ 109,449,200	$ 107,115,291	$ (2,333,909)	(2.13)%
Sales and Services	$ 41,279,733	$ 46,698,991	$ 5,419,258	13.13 %
Other	$ 25,979,838	$ 37,080,886	$ 11,101,048	42.73 %
Operating Revenues	$ 400,942,040	$ 406,876,349	$ 5,934,309	1.48 %
Transfers In	$ 4,255,067	$ 4,255,067	$ -	- %
Budgeted Use of Fund Balance	$ 17,039,399	$ 15,221,010	$ (1,818,390)	(10.67)%
Total Revenues	$ 422,236,506	$ 426,352,426	$ 4,115,920	0.97 %
Expenditures				
Instruction Support	$ 125,818,305	$ 123,597,926	$ (2,220,379)	(1.76)%
Research / Organized Research	$ 5,937,979	$ 6,573,452	$ 635,473	10.70 %
Public Service	$ 12,391,361	$ 9,404,555	$ (2,986,806)	(24.10)%
Hospitals and Clinics	$ 1,105,107	$ 1,401,128	$ 296,021	26.79 %
Academic Support	$ 75,844,831	$ 76,225,259	$ 380,428	0.50 %
Student Support	$ 23,575,216	$ 26,528,347	$ 2,953,131	12.53 %
Institutional Support	$ 29,343,552	$ 32,356,026	$ 3,012,474	10.27 %
Plant Support	$ 21,825,439	$ 22,645,964	$ 820,525	3.76 %
Scholarships & Fellowships	$ 24,090,584	$ 22,389,957	$ (1,700,627)	(7.06)%
Auxiliary Enterprises	$ 61,335,490	$ 63,349,085	$ 2,013,595	3.28 %
Operating Expenditures	$ 381,267,864	$ 384,471,698	$ 3,203,833	0.84 %
Transfers Out	$ 40,968,642	$ 41,880,728	$ 912,086	2.23 %
Total Expenditures	$ 422,236,506	$ 426,352,426	$ 4,115,919	0.97 %

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 193,069,154	$ 194,218,836	$ 1,149,682	0.60 %
Payroll Related Costs	$ 52,417,227	$ 53,800,178	$ 1,382,951	2.64 %
Travel	$ 6,027,913	$ 6,652,648	$ 624,735	10.36 %
Operations & Maintenance	$ 100,157,893	$ 98,410,794	$ (1,747,099)	(1.74)%
Utilities	$ 8,099,665	$ 8,792,342	$ 692,677	8.55 %
Capital	$ 21,496,012	$ 19,779,978	$ (1,716,034)	(7.98)%
Other	$ -	$ 2,816,922	$ 2,816,922	100.00 %
Total Operating Expenditures	$ 381,267,864	$ 384,471,698	$ 3,203,834	0.84 %

Sam Houston State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ 31,609,687	$ 30,341,717	$ (1,267,970)	(4.01)%	
State Appropriation					
Bill Pattern General Revenue	$ 60,879,324	$ 59,748,336	$ (1,130,988)	(1.86)%	
Benefits	$ 21,760,232	$ 22,080,158	$ 319,926	1.47 %	
Higher Education Fund	$ 18,236,811	$ 18,236,811	$ -	- %	
Hazlewood Reimbursement	$ -	$ -	$ -	- %	
Other	$ 8,572,833	$ 7,049,986	$ (1,522,847)	(17.76)%	1
Total State Appropriations	$ 109,449,200	$ 107,115,291	$ (2,333,909)	(2.13)%	
Other Revenue	$ 186,000	$ 385,009	$ 199,009	106.99 %	
Total Revenues	$ 141,244,887	$ 137,842,017	$ (3,402,870)	(2.41)%	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ -	$ -	$ -	- %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 141,244,887	$ 137,842,017	$ (3,402,870)	(2.41)%	

Sam Houston State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other	$ (1,522,847)	Decrease in Appropations for Law Enforcement Management Institute of Texas and Correctional Management Institute of Texas and add the Appropriation for Performance

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 66,850,536	$ 67,674,986	$ 824,450	1.23 %	
Research / Organized Research	$ 1,091,744	$ 1,172,065	$ 80,321	7.36 %	
Public Service	$ 11,310,366	$ 8,295,660	$ (3,014,706)	(26.65)%	1
Academic Support	$ 24,142,795	$ 23,925,500	$ (217,295)	(0.90)%	
Student Service Support	$ 5,829,130	$ 4,842,612	$ (986,518)	(16.92)%	2
Institutional Support	$ 9,113,249	$ 10,128,814	$ 1,015,565	11.14 %	3
Plant Support	$ 8,886,549	$ 8,912,764	$ 26,215	0.29 %	
Scholarships & Fellowships	$ 3,000	$ 3,000	$ -	- %	
Total Expenditures	$ 127,227,369	$ 124,955,400	$ (2,271,969)	(1.79)%	
Transfers Out					
TPEG	$ 4,255,067	$ 4,255,067	$ -	- %	
TRB Debt Service	$ 5,531,650	$ 4,403,150	$ (1,128,500)	(20.40)%	4
HEF - Debt Service	$ 4,230,801	$ 4,228,400	$ (2,401)	(0.06)%	
HEF - Plant	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 14,017,518	$ 12,886,617	$ (1,130,901)	(8.07)%	
Total Budgeted Expenditures & Transfers Out	$ 141,244,887	$ 137,842,017	$ (3,402,870)	(2.41)%	

Sam Houston State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Public Service	$	(3,014,706)	Decrease in Appropations for Law Enforcement Management Institute of Texas and Correctional Management Institute of Texas resulted in a decrease of a LEMIT/CMIT reserve budget
2	Student Service Support	$	(986,518)	Decrease in HEF funding and swap of salaries to designated funds
3	Institutional Support	$	1,015,565	THECB Performance funding awarded
4	TRB Debt Service	$	(1,128,500)	TRB reduced by matured bond

Sam Houston State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Tuition and Fees					
Designated Tuition	$ 100,235,596	$ 96,145,142	$ (4,090,454)	(4.08)%	
Institutional Services Fee	$ 36,764,245	$ 35,304,824	$ (1,459,421)	(3.97)%	
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	$ 1,741,220	$ 1,710,334	$ (30,886)	(1.77)%	
Distance Learning Fee	$ 21,209,931	$ 21,106,708	$ (103,223)	(0.49)%	
Records Fee	$ -	$ -	$ -	- %	
Recreation Fee	$ 4,538,354	$ 4,311,352	$ (227,002)	(5.00)%	1
University Center Fee	$ 1,896,564	$ 1,897,266	$ 702	0.04 %	
International Study Fee	$ 37,500	$ 39,000	$ 1,500	4.00 %	
Repeat Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Tuition and Fees	$ 166,423,410	$ 160,514,626	$ (5,908,784)	(3.55)%	
Investment Income	$ 1,600,000	$ 3,600,000	$ 2,000,000	125.00 %	2
Other Revenue	$ 16,464,473	$ 25,074,510	$ 8,610,037	52.29 %	3
Total Revenues	$ 184,487,883	$ 189,189,136	$ 4,701,253	2.55 %	
Transfers In					
TPEG	$ 4,255,067	$ 4,255,067	$ -	- %	
Auxiliary Funds	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 4,255,067	$ 4,255,067	$ -	- %	
Budgeted Fund Balances	$ 15,690,919	$ 13,714,854	$ (1,976,066)	(12.59)%	4
Total Budgeted Funds	$ 204,433,869	$ 207,159,057	$ 2,725,188	1.33 %	

Sam Houston State University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Recreation Fee	$	(227,002)	Decreased due to decrease in revenue
2	Investment Income	$	2,000,000	Revenue estimates increased to fall in line with historical actuals
3	Other Revenue	$	8,610,037	Increased tuition in College of Osteopathic Medicine with additional cohorts
4	Budgeted Fund Balances	$	(1,976,066)	Reduction in debt spending from FY 2022

Sam Houston State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 58,967,769	$ 55,922,940	$ (3,044,829)	(5.16)%	1
Research / Organized Research	$ 4,846,235	$ 5,401,387	$ 555,152	11.46 %	2
Public Service	$ 1,080,995	$ 1,108,895	$ 27,900	2.58 %	
Academic Support	$ 51,702,036	$ 52,299,759	$ 597,723	1.16 %	
Student Support	$ 17,746,086	$ 21,685,735	$ 3,939,649	22.20 %	3
Institutional Support	$ 20,230,303	$ 22,227,212	$ 1,996,909	9.87 %	4
Plant Support	$ 12,938,890	$ 13,733,200	$ 794,310	6.14 %	5
Scholarships & Fellowships	$ 24,087,584	$ 22,386,957	$ (1,700,627)	(7.06)%	6
Total Expenditures	$ 191,599,898	$ 194,766,085	$ 3,166,187	1.65 %	
Transfers Out					
System Assessment	$ 2,668,267	$ 2,850,000	$ 181,733	6.81 %	
Debt Service	$ 10,165,704	$ 9,542,972	$ (622,732)	(6.13)%	7
E&G	$ -	$ -	$ -	- %	
Auxiliary	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 12,833,971	$ 12,392,972	$ (440,999)	(3.44)%	
Total Budgeted Expenditures & Transfers Out	$ 204,433,869	$ 207,159,057	$ 2,725,188	1.33 %	

Sam Houston State University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Institutional	$	(3,044,829	Moved salaries to state funding along with reduction in designated revenue
2	Research/Organized Research	$	555,152	Increased in expense to match increased revenue estimates
3	Student Support	$	3,939,649	Moved scholarship grant funding which released funding & Increased in investment income expense to match revenue estimates
4	Institutional Support	$	1,996,909	Increase in insurance premiums and expense
5	Plant Support	$	794,310	Increased in budget to cover utilities expense increases
6	Scholarships & Fellowships	$	(1,700,627	Moved scholarship grants funding off of designated tuition
7	Debt Service	$	(622,732	Payoff of bonds covered by designated tuition and reacreation sports fee

Sam Houston State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Fees					
Athletic Fee	$ 10,331,813	$ 9,924,660	$ (407,153)	(3.94)%	
Medical Service Fee	$ 3,064,014	$ 2,913,939	$ (150,075)	(4.90)%	
Student Service Fee	$ 8,718,992	$ 8,400,987	$ (318,005)	(3.65)%	
Recreational Sport Fee	$ -	$ -	$ -	- %	
Student Center Fee	$ 4,085,353	$ 3,885,252	$ (200,101)	(4.90)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Fees	$ 26,200,172	$ 25,124,838	$ (1,075,334)	(4.10)%	
Sales and Services					
Housing	$ 19,912,233	$ 23,860,456	$ 3,948,223	19.83 %	1
Dining	$ 12,600,000	$ 13,342,857	$ 742,857	5.90 %	2
Parking	$ 3,640,000	$ 3,640,000	$ -	- %	
Athletics	$ 2,877,500	$ 3,569,500	$ 692,000	24.05 %	3
Bookstore	$ 1,500,000	$ 1,500,000	$ -	- %	
Hospital and Clinics	$ 750,000	$ 786,178	$ 36,178	4.82 %	
Other	$ -	$ -	$ -	- %	
Total Sales and Services	$ 41,279,733	$ 46,698,991	$ 5,419,258	13.13 %	
Investment Income	$ -	$ -	$ -	- %	
Other Income	$ 7,729,365	$ 8,021,367	$ 292,002	3.78 %	
Total Revenues	$ 75,209,270	$ 79,845,196	$ 4,635,926	6.16 %	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ -	$ -	$ -	- %	
Budgeted Fund Balances	$ 1,348,480	$ 1,506,156	$ 157,676	11.69 %	
Total Budgeted Funds	$ 76,557,750	$ 81,351,352	$ 4,793,602	6.26 %	

Sam Houston State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Housing	$	3,948,223	Increased revenue from new residence hall
2	Dining	$	742,857	Increase in dining sales related to new residence hall
3	Sales and Service - Athletics	$	692,000	Increase in ticket sales and football gameday guarantee

Sam Houston State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Athletic Fee	$ 10,206,813	$ 9,799,660	$ (407,153)	(3.99)%	
Medical Service Fee	$ 3,230,165	$ 3,246,175	$ 16,010	0.50 %	
Student Service Fee	$ 7,881,470	$ 7,277,265	$ (604,205)	(7.67)%	1
Recreational Sport Fee	$ -	$ -	$ -	- %	
Student Center Fee	$ 2,549,866	$ 2,338,982	$ (210,884)	(8.27)%	2
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Total Fee Based Expenditures	$ 23,868,314	$ 22,662,082	$ (1,206,232)	(5.05)%	
Housing	$ 12,011,062	$ 13,580,695	$ 1,569,633	13.07 %	3
Dining	$ 12,013,772	$ 12,755,508	$ 741,736	6.17 %	4
Parking	$ 2,437,142	$ 2,592,500	$ 155,358	6.37 %	
Athletics	$ 2,877,500	$ 3,569,500	$ 692,000	24.05 %	5
Bookstore	$ 1,500,000	$ 1,500,000	$ -	- %	
Hospital and Clinics	$ 1,105,107	$ 1,401,128	$ 296,021	26.79 %	6
Other	$ 6,627,700	$ 6,688,800	$ 61,100	0.92 %	
Total Sales & Services Based Expenditures	$ 38,572,283	$ 42,088,131	$ 3,515,848	9.11 %	
Transfers Out					
Debt Service					
Medical Service	$ 549,850	$ 550,100	$ 250	0.05 %	
Athletics	$ 125,000	$ 125,000	$ -	- %	
Student Center	$ 1,735,487	$ 1,746,270	$ 10,783	0.62 %	
Student Service	$ 1,464,894	$ 1,461,092	$ (3,802)	(0.26)%	
Housing	$ 7,901,171	$ 10,279,761	$ 2,378,590	30.10 %	7
Dining	$ 586,228	$ 587,349	$ 1,121	0.19 %	
Parking and Public Safety	$ 1,202,858	$ 1,047,500	$ (155,358)	(12.92)%	
Recreational Sports	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Real Estate Rental	$ 251,665	$ 504,067	$ 252,402	100.29 %	8
Vending	$ 300,000	$ 300,000	$ -	- %	
Designated Funds	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 14,117,153	$ 16,601,139	$ 2,483,986	17.60 %	
Total Budgeted Expenditures & Transfers Out	$ 76,557,750	$ 81,351,352	$ 4,793,602	6.26 %	

Sam Houston State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Student Service Fee	$	(604,205)	Expense decreased due to decrease in revenue
2	Student Center Fee	$	(210,884)	Expense decreased due to decrease in revenue
3	Housing	$	1,569,633	Expense increased due to increase in revenue from new residence hall
4	Athletics	$	692,000	Expense budget to match revenue affected by increased ticket sales and football gameday guarantee
6	Hospitals and Clinicis	$	296,021	Expense increased due to reallocation of expenditures
7	Debt Service - Housing	$	2,378,590	Debt Service increased due to new residence hall build
8	Real Estate Rental	$	252,402	Expense increased due to purchase of building with current leased renters

Sam Houston State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2023

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	$ 555,000	$ 55,000	$ 100,000	$ -	$ -	$ 7,500	$ 5,000	$ 10,000	$ -	$ 2,500
Game Guarantees	$ 500,000	$ 375,000	$ 2,000	$ -	$ -	$ 75,000	$ 2,000	$ 2,000	$ -	$ 3,500
Concessions	$ 60,000	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ 5,000	$ -	$ -
Other										
Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licensing Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Camps	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NCAA Revenue Sharing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stadium Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ 673,000	$ 40,000	$ 90,000	$ 45,000	$ 10,000	$ 40,000	$ 50,000	$ 75,000	$ 45,000	$ 75,000
Total Sales and Services	$ 1,788,000	$ 470,000	$ 217,000	$ 45,000	$ 10,000	$ 122,500	$ 57,000	$ 92,000	$ 45,000	$ 81,000
Designated Tuition	$ 1,678,598	$ 25,000	$ 286,650	$ -	$ 99,000	$ 405,000	$ 294,000	$ 294,000	$ -	$ 454,600
Athletic Fee	$ 2,588,000	$ 1,234,700	$ 696,656	$ 589,962	$ 139,820	$ 669,988	$ 289,132	$ 377,324	$ 722,262	$ 1,179,884
Total Tuition and Fees	$ 4,266,598	$ 1,259,700	$ 983,306	$ 589,962	$ 238,820	$ 1,074,988	$ 583,132	$ 671,324	$ 722,262	$ 1,634,484
Budgeted Fund Balances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Funds	$ 6,054,598	$ 1,729,700	$ 1,200,306	$ 634,962	$ 248,820	$ 1,197,488	$ 640,132	$ 763,324	$ 767,262	$ 1,715,484
Expenditures										
Salaries	$ 1,319,098	$ 456,200	$ 404,656	$ 138,762	$ 74,820	$ 374,988	$ 148,132	$ 167,324	$ 138,762	$ 411,884
Benefits	$ 350,000	$ 110,000	$ 107,000	$ 42,500	$ 25,000	$ 95,000	$ 46,000	$ 60,000	$ 42,500	$ 135,000
Travel	$ 539,000	$ 279,500	$ 224,000	$ 109,500	$ 32,100	$ 197,500	$ 113,200	$ 174,500	$ 109,500	$ 273,800
Scholarships	$ 1,912,500	$ 353,500	$ 286,650	$ 308,700	$ 99,000	$ 405,000	$ 294,000	$ 294,000	$ 441,000	$ 797,600
Other Maintenance & Operating	$ 401,000	$ 100,500	$ 51,000	$ 35,500	$ 17,900	$ 42,500	$ 31,800	$ 50,500	$ 35,500	$ 91,200
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Expenditures	$ 4,521,598	$ 1,299,700	$ 1,073,306	$ 634,962	$ 248,820	$ 1,114,988	$ 633,132	$ 746,324	$ 767,262	$ 1,709,484

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales and Service					
Gate Receipts/Parking	$ 710,000	$ 25,000	$ -	$ -	$ 735,000
Game Guarantees	$ 877,000	$ 82,500	$ -	$ -	$ 959,500
Concessions	$ 85,000	$ 5,000	$ -	$ -	$ 90,000
Other					
Advertising	$ -	$ -	$ -	$ 500,000	$ 500,000
Licensing Fees	$ -	$ -	$ -	$ 285,000	$ 285,000
Camps	$ -	$ -	$ -		$ -
NCAA Revenue Sharing	$ -	$ -	$ -	$ 925,000	$ 925,000
Stadium Operations	$ -	$ -	$ -	$ 75,000	$ 75,000
Other	$ 858,000	$ 285,000	$ -	$ -	$ 1,143,000
Total Sales and Services	$ 2,530,000	$ 397,500	$ -	$ 1,785,000	$ 4,712,500
Designated Tuition	$ 2,089,248	$ 1,447,600	$ -	$ -	$ 3,536,848
Athletic Fee	$ 5,249,138	$ 3,238,590	$ -	$ 1,436,932	$ 9,924,660
Total Tuition and Fees	$ 7,338,386	$ 4,686,190	$ -	$ 1,436,932	$ 13,461,508
Budgeted Fund Balances	$ -	$ -	$ -	$ -	$ -
Total Budgeted Funds	$ 9,868,386	$ 5,083,690	$ -	$ 3,221,932	$ 18,174,008
Expenditures					
Salaries	$ 2,393,536	$ 1,241,090	$ -	$ 2,718,776	$ 6,353,402
Fringe Benefits	$ 634,500	$ 378,500	$ -	$ 768,024	$ 1,781,024
Travel	$ 1,184,100	$ 868,500	$ -	$ 21,000	$ 2,073,600
Scholarships	$ 2,960,350	$ 2,231,600	$ -	$ 100,000	$ 5,291,950
O&M	$ 605,900	$ 251,500	$ -	$ 1,641,632	$ 2,499,032
Capital	$ -	$ -	$ -	$ 50,000	$ 50,000
Debt Service	$ -	$ -	$ -	$ 125,000	$ 125,000
Other	$ -	$ -	$ -	$ -	$ -
Total Budgeted Expenditures	$ 7,778,386	$ 4,971,190	$ -	$ 5,424,432	$ 18,174,008

Sam Houston State University

TABLE E

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

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Student Services Fee per Semester Credit Hour	$ 17	$ 17	$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ 870,000	$ 840,000	$ (30,000)	(3.45)%	
Forecasted Revenue:					
SSF Revenue	$ 8,718,992	$ 8,400,987	$ (318,005)	(3.65)%	
Revenue Earned from Activities	$ 115,000	$ 115,000	$ -	- %	
Interest Revenue	$ -	$ -	$ -	- %	
Transfer In	$ -	$ -	$ -	- %	
Total Forecasted Revenue:	$ 8,833,992	$ 8,515,987	$ (318,005)	(3.60)%	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	$ -	$ -	$ -	- %	
2. Recreational Activities	$ -	$ -	$ -	- %	
3. Health and Hospital Services	$ -	$ -	$ -	- %	
4. Medical Services	$ -	$ -	$ -	- %	
5. Intramural and Intercollegiate Athletics	$ -	$ -	$ -	- %	
6. Artists and Lecture Series	$ -	$ -	$ -	- %	
7. Cultural Entertainment Series	$ 684,700	$ 263,430	$ (421,270)	(61.53)%	1
8. Debating and Oratorical Activities	$ -	$ -	$ -	- %	
9. Student Publications	$ 750	$ 750	$ -	- %	
10. Student Government	$ 77,650	$ 75,650	$ (2,000)	(2.58)%	
11. Student Fee Advisory Committee	$ -	$ -	$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ -	$ -	$ -	- %	
13. Other (See Detail Below)	$ 8,583,264	$ 8,398,527	$ (184,737)	(2.15)%	
Total Budgeted Expenditures	$ 9,346,364	$ 8,738,357	$ (608,007)	(6.51)%	
Estimated Student Services Fee Fund Balance at End of Year	$ 357,628	$ 617,630	$ 260,002	72.70 %	

Student Services Advisory Committee Meeting: 03/22/2022

Detail of Other:	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Counseling Center	$ 1,401,031	$ 1,508,433	$ 107,402	7.67 %	
Special Population	$ 463,536	$ 468,995	$ 5,459	1.18 %	
Legal Services for Students	$ 367,206	$ 302,640	$ (64,566)	(17.58)%	
Student Travel	$ 467,400	$ 360,969	$ (106,431)	(22.77)%	
Scholarship	$ 389,200	$ 551,470	$ 162,270	41.69 %	
Program	$ 1,284,852	$ 1,075,878	$ (208,974)	(16.26)%	2
Dean of Student Life Salary Personnel	$ 538,164	$ 284,240	$ (253,924)	(47.18)%	3
Student Activities Salaries	$ 699,308	$ 715,768	$ 16,460	2.35 %	
Student Support Service	$ 1,482,567	$ 1,640,134	$ 157,567	10.63 %	
University Camp Phase II	$ 290,000	$ 290,000	$ -	- %	
Student Service Construction	$ 1,200,000	$ 1,200,000	$ -	- %	
Provide Description	$ -	$ -	$ -	- %	
Provide Description	$ -	$ -	$ -	- %	
Provide Description	$ -	$ -	$ -	- %	
Provide Description	$ -	$ -	$ -	- %	
Total Other	$ 8,583,264	$ 8,398,527	$ (184,737)	(2.15)%	

Sam Houston State University

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

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Cultural Entertainment Series	$	(421,270)	Consolidation of on-campus entertainment events
2	Program	$	(208,974)	Reduction in program budgets due to FY22 SSF budget reduction
3	Dean of Student Life Salary Personnel	$	(253,924)	Reorganization of other personnel within Student Life

Sam Houston State University

Table F

Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Hospitals and Clinics	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	$ 91,941,911	$ 3,679,465	$ 4,242,505	$ 473,324	$ 29,875,625	$ 14,774,301	$ 17,132,598	$ 10,101,169	$ 162,000	$ 21,835,938	$ 194,218,836
Benefits	$ 22,902,566	$ 839,390	$ 1,448,594	$ 156,161	$ 7,858,620	$ 4,099,403	$ 6,979,936	$ 3,210,744	$ -	$ 6,304,764	$ 53,800,178
Travel	$ 2,112,129	$ 62,967	$ 138,500	$	$ 1,024,752	$ 280,003	$ 421,602	$ 46,807	$ -	$ 2,565,888	$ 6,652,648
O&M	$ 5,680,765	$ 1,737,141	$ 3,389,833	$ 771,643	$ 21,102,606	$ 6,589,469	$ 7,465,363	$ 3,937,259	$ 22,160,978	$ 25,575,738	$ 98,410,794
Utilities	$ 48,969	$ 1,700	$ 122,688	$ -	$ 78,799	$ 306,282	$ 21,540	$ 4,853,877	$ -	$ 3,358,487	$ 8,792,342
Capital	$ 911,586	$ 252,789	$ 62,435	$ -	$ 16,423,841	$ 471,539	$ 192,982	$ 496,108	$ -	$ 968,698	$ 19,779,978
Other	$ -	$	$	$	$ 70,000	$ 7,350	$ -	$	$	$ 2,739,572	$ 2,816,922
Total Budget	$ 123,597,926	$ 6,573,452	$ 9,404,555	$ 1,401,128	$ 76,434,243	$ 26,528,347	$ 32,214,021	$ 22,645,964	$ 22,322,978	$ 63,349,085	$ 384,471,698

Sam Houston State University

Table G 1
Restricted Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET		FY 2023 ADJUSTED BUDGET		Variance DOLLAR		Variance PERCENT	Note
Pell Grant	$	43,000,000	$	41,000,000	$	(2,000,000)	(4.65)%	
Other Federal Grant	$	1,819,641	$	1,809,082	$	(10,559)	(0.58)%	
TEXAS Grant	$	15,930,000	$	15,705,000	$	(225,000)	(1.41)%	
Endowment Income Distributions	$	4,404,000	$	4,734,909	$	330,909	7.51 %	1
Charter School	$	3,817,304	$	4,463,805	$	646,501	16.94 %	2
Osteopathic Medicine	$	-	$	-	$	-	- %	
Other Grants/Research	$	17,497,423	$	25,979,837	$	8,482,414	48.48 %	3
Discounts & Allowances	$	(59,000,000)	$	(57,000,000)	$	2,000,000	(3.39)%	
Total Revenues	$	27,468,368	$	36,692,633	$	9,224,265	33.58 %	
Transfers In								
Other	$	-	$	-	$	-	- %	
Total Transfers In	$	-	$	-	$	-	- %	
Budgeted Use of Fund Balances	$	-	$	-	$	-	- %	
Total Budgeted Funds	$	27,468,368	$	36,692,633	$	9,224,265	33.58 %	

Sam Houston State University

Table G 1
Restricted Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Endowment Income Distributions	$	330,909	Endowment Income adjusted by market growth
2	Charter School	$	646,501	Revenue increase as a result of increased tuition and campus addition
3	Other Grants/Research	$	8,482,414	Increase in number of grants and grant awards

Sam Houston State University

Table G 2
Restricted Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 ADJUSTED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 463,328	$ 520,611	$ 57,283	12.36 %	
Research / Organized Research	$ 9,006,215	$ 9,551,770	$ 545,555	6.06 %	1
Public Service	$ 12,222,750	$ 15,276,958	$ 3,054,208	24.99 %	2
Academic Support	$ 609,726	$ 874,966	$ 265,240	43.50 %	3
Student Support	$ 9,069	$ -	$ (9,069)	(100.00)%	
Institutional Support	$ 300,000	$ 390,713	$ 90,713	30.24 %	
Plant Support	$ -	$ -	$ -	- %	
Scholarships & Fellowships	$ 63,857,280	$ 67,077,615	$ 3,220,335	5.04 %	4
Discounts & Allowances	$ (59,000,000)	$ (57,000,000)	$ 2,000,000	(3.39)%	
Total Expenditures	$ 27,468,368	$ 36,692,633	$ 9,224,265	33.58 %	
Transfers Out					
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ -	$ -	$ -	- %	
Total Budgeted Expenditures & Transfers Out	$ 27,468,368	$ 36,692,633	$ 9,224,265	33.58 %	

Sam Houston State University

Table G 2
Restricted Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Research / Organized Research	$	545,555	Expense increase as a result of increased endowment income and awarded grants
2	Public Service	$	3,054,208	Expense increase as a result of charter school income and awarded grants
3	Academic Support	$	265,240	Expense increase as a result of increase in awarded grants
4	Scholarships & Fellowships	$	3,220,335	Expense increase as a result of increase in awarded grants

Sam Houston State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 137,842,017	$ -	$ -	$ 137,842,017	$ (124,955,400)	$ (12,886,617)	$ (137,842,017)	$ (12,886,617)
Designated	$ 189,189,136	$ 4,255,067	$ 13,714,854	$ 207,159,057	$ (194,766,085)	$ (12,392,972)	$ (207,159,057)	$ (8,137,905)
Auxiliary Enterprises	$ 79,845,196	$ -	$ 1,506,156	$ 81,351,352	$ (64,750,213)	$ (16,601,139)	$ (81,351,352)	$ (16,601,139)
Total	$ 406,876,349	$ 4,255,067	$ 15,221,010	$ 426,352,426	$ (384,471,698)	$ (41,880,728)	$ (426,352,426)	$ (37,625,661)

July 12, 2022

Board of Regents
Texas State University System
Austin, Texas

The Honorable Regents:

The following initiatives and highlights are included in the proposed fiscal year 2023 Operating Budget for Sul Ross State University – Alpine and Sul Ross State University – Rio Grande College.

Educational and General Funds

Sul Ross State University is using a conservative approach to estimate revenue for Alpine and Rio Grande College (RGC) of 2% decline in enrollment. Currently Sul Ross is showing an increase in summer enrollment and the outlook for fall shows an increase as well. Alpine has an 8.77% decline in General Revenue funding and no change for RGC. These funds represent formula, debt service, research and non-formula support. The decrease was due to the reduction of TRB Debt Service. Statutory tuition and fees for Alpine decreased by 5.09% and RGC by 3.89%. These funds are used to support faculty, staff and administrators' salaries. The Performance-Based Funding for At-Risk Students at Comprehensive Regional Universities is being utilized to support the estimated decline in revenue. Appropriations increased 1% for Alpine and 1.30% for RGC to fund benefits for employees. The Higher Education Fund (HEF) remains at $2,624,613 in total for both campuses to support the library, information technology and campus renovations.

To remain conservative, only a few initiatives are being put in place as the focus is to increase enrollment but also noting the importance of taking care of students, faculty and staff. Sul Ross State University is providing an increase in adjunct and overload pay. These rates have not been adjusted in many years and the increases are a first step towards aligning SRSU per course rates with regional and state-wide market trends. Security is important for our students, faculty and staff, as such, a replacement door locking system will be procured and install during this fiscal period.

Designated Funds

Sul Ross has recently experienced a prolonged period of decline in enrollment, Designated tuition and fees reflect an additional estimated decline in enrollment of 2% for Alpine and RGC. This additional decline resulted in overall decrease of 21.46% budgeted for designated tuition and fee revenue for Alpine and an 11.29% decrease for RGC when combined with actual declines experienced in FY 22. Reserves budgeted last year to help fund support provided by an outsourced vendor to cover key unoccupied positions is no longer needed.

OFFICE OF THE PRESIDENT
Briscoe Administration Building 200
PO Box 100 • Alpine, TX 79832
432.837.8000

Auxiliary Funds
Auxiliary fee revenue was decreased by 2% for Alpine and RBC based on the same aforementioned conservative enrollment estimates. Estimates include Board approved increases of 9.55% for Alpine and no change for RGC overall. Housing reflects a conservative estimate and decreased by 26.35% based on current predictions from the department. Dining increased by 24.66% to align with current revenue collections. Budgeted fund balances for Alpine are utilized for housing to cover the decline, student service fees to help fund additional student support for Alpine and for RGC, and adding additional support for athletics.

Conclusion
Sul Ross is pursuing retention and recruitment initiatives in an effort to stabilize enrollment trends including increasing brand recognition, reinstating regional recruitment efforts, post-COVID restoration of student engagement activities, new marketing plans and new program development. Finally, we are engaging in a university-wide culture initiative to create a frictionless experience for students, faculty and staff, and developing a strategic plan that embraces a student-centered culture/experience.

Respectfully,

J. Carlos Hernandez, EdD, CPA
Interim President

Jim Goodman
Vice President for Finance and Operations

Sul Ross State University

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ 10,685,753	$ 10,004,506	$ (681,247)	(6.38)%
State Appropriations	$ 17,384,766	$ 16,796,989	$ (587,777)	(3.38)%
Sales and Services	$ 3,104,263	$ 2,822,872	$ (281,391)	(9.06)%
Other	$ 513,900	$ 513,900	$ -	- %
Operating Revenues	$ 31,688,682	$ 30,138,267	$ (1,550,415)	(4.89)%
Transfers In	$ 1,500,617	$ 1,471,848	$ (28,769)	(1.92)%
Budgeted Use of Fund Balance	$ 1,500,000	$ 748,266	$ (751,734)	(50.12)%
Total Revenues	$ 34,689,299	$ 32,358,381	$ (2,330,918)	(6.72)%
Expenditures				
Instruction Support	$ 8,082,279	$ 8,177,239	$ 94,960	1.17 %
Research / Organized Research	$ 571,876	$ 571,876	$ -	- %
Public Service	$ 340,945	$ 411,442	$ 70,497	20.68 %
Academic Support	$ 2,739,841	$ 2,721,534	$ (18,307)	(0.67)%
Student Support	$ 2,424,364	$ 2,521,588	$ 97,224	4.01 %
Institutional Support	$ 9,033,642	$ 7,724,174	$ (1,309,468)	(14.50)%
Plant Support	$ 4,136,015	$ 3,412,493	$ (723,522)	(17.49)%
Scholarships & Fellowships	$ 959,800	$ 931,031	$ (28,769)	(3.00)%
Auxiliary Enterprises	$ 2,776,239	$ 3,211,179	$ 434,940	15.67 %
Operating Expenditures	$ 31,065,001	$ 29,682,556	$ (1,382,445)	(4.45)%
Transfers Out	$ 3,624,298	$ 2,675,825	$ (948,473)	(26.17)%
Total Expenditures	$ 34,689,299	$ 32,358,381	$ (2,330,918)	(6.72)%

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 16,407,302	$ 14,542,262	$ (1,865,040)	(11.37)%
Payroll Related Costs	$ 5,108,345	$ 4,101,177	$ (1,007,168)	(19.72)%
Travel	$ 540,093	$ 540,093	$ -	- %
Operations & Maintenance	$ 6,115,718	$ 7,634,250	$ 1,518,532	24.83 %
Utilities	$ 1,933,743	$ 1,933,743	$ -	- %
Capital	$ -	$ -	$ -	- %
Other	$ 959,800	$ 931,031	$ (28,769)	(3.00)%
Total Operating Expenditures	$ 31,065,001	$ 29,682,556	$ (1,382,445)	(4.45)%

Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ 1,731,979	$ 1,643,855	$ (88,124)	(5.09)%	
State Appropriation					
Bill Pattern General Revenue	$ 10,824,397	$ 9,875,113	$ (949,284)	(8.77)%	1
Benefits	$ 4,400,700	$ 4,444,794	$ 44,094	1.00 %	
Higher Education Fund	$ 2,151,723	$ 2,151,723	$ -	- %	
Hazlewood Reimbursement	$ -	$ -	$ -	- %	
Other	$ 7,946	$ 325,359	$ 317,413	3994.63 %	2
Total State Appropriations	$ 17,384,766	$ 16,796,989	$ (587,777)	(3.38)%	
Other Revenue	$ 114,400	$ 114,400	$ -	- %	
Total Revenues	$ 19,231,145	$ 18,555,244	$ (675,901)	(3.51)%	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ 1,249,145	$ 1,249,145	$ -	- %	
Total Transfers In	$ 1,249,145	$ 1,249,145	$ -	- %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 20,480,290	$ 19,804,389	$ (675,901)	(3.30)%	

Sul Ross State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Bill Pattern General Revenue	$	(949,284)	TRB debt reduction.
2	Other	$	317,413	Performance-based funding for at-risk students at comprehensive regional universities.

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 7,446,279	$ 7,541,239	$ 94,960	1.28 %	
Research / Organized Research	$ 359,650	$ 359,650	$ -	- %	
Public Service	$ 329,445	$ 399,942	$ 70,497	21.40 %	
Academic Support	$ 2,412,453	$ 2,412,453	$ -	- %	
Student Service Support	$ 1,798,886	$ 1,798,886	$ -	- %	
Institutional Support	$ 4,630,265	$ 4,630,265	$ -	- %	
Plant Support	$ 1,822,090	$ 1,958,751	$ 136,661	7.50 %	
Scholarships & Fellowships	$ -	$ -	$ -	- %	
Total Expenditures	$ 18,799,068	$ 19,101,186	$ 302,118	1.61 %	
Transfers Out					
TPEG	$ 251,472	$ 222,703	$ (28,769)	(11.44)%	
TRB Debt Service	$ 1,429,750	$ 480,500	$ (949,250)	(66.39)%	3
HEF - Debt Service	$ -	$ -	$ -	- %	
HEF - Plant	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 1,681,222	$ 703,203	$ (978,019)	(58.17)%	
Total Budgeted Expenditures & Transfers Out	$ 20,480,290	$ 19,804,389	$ (675,901)	(3.30)%	

Sul Ross State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
3	TRB Debt Service	$ (949,250)	TRB debt reduction.

Sul Ross State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Tuition and Fees					
Designated Tuition	$ 5,338,018	$ 4,991,167	$ (346,851)	(6.50)%	4
Institutional Services Fee	$ -	$ -	$ -	- %	
Advising Fee	$ -	$ -	$ -	- %	
Technology Use / Computer Service Fee	$ 774,496	$ 724,491	$ (50,005)	(6.46)%	
Environmental Service Fee	$ -	$ -	$ -	- %	
ID / One-Card Fee	$ -	$ -	$ -	- %	
Library Fee	$ 238,307	$ 222,920	$ (15,387)	(6.46)%	
International Education Fee	$ 3,253	$ 3,346	$ 93	2.86 %	
Student Publication Fee	$ -	$ -	$ -	- %	
Academic Program Fees	$ -	$ -	$ -	- %	
Distance Learning Fee	$ 777,718	$ 634,387	$ (143,331)	(18.43)%	
Records Fee	$ -	$ -	$ -	- %	
Recreation Fee	$ -	$ -	$ -	- %	
University Center Fee	$ -	$ -	$ -	- %	
International Study Fee	$ -	$ -	$ -	- %	
Repeat Fee	$ -	$ -	$ -	- %	
Other	$ 454,999	$ 454,999	$ -	- %	
Total Tuition and Fees	$ 7,586,791	$ 7,031,310	$ (555,481)	(7.32)%	
Investment Income	$ 150,000	$ 150,000	$ -	- %	
Other Revenue	$ 225,000	$ 225,000	$ -	- %	
Total Revenues	$ 7,961,791	$ 7,406,310	$ (555,481)	(6.98)%	
Transfers In					
TPEG	$ 251,472	$ 222,703	$ (28,769)	(11.44)%	
Auxiliary Funds	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 251,472	$ 222,703	$ (28,769)	(11.44)%	
Budgeted Fund Balances	$ 1,500,000	$ -	$ (1,500,000)	(100.00)%	5
Total Budgeted Funds	$ 9,713,263	$ 7,629,013	$ (2,084,250)	(21.46)%	

Sul Ross State University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
4	Designated Tuition	$	(346,851)	Estimated decline in enrollment.
5	Budgeted Fund Balance	$	(1,500,000)	Budgeted in FY22 to provide support from outside vendor for covering key vacant positions. This support is no longer needed.

Sul Ross State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 636,000	$ 636,000	$ -	- %	
Research / Organized Research	$ 212,226	$ 212,226	$ -	- %	
Public Service	$ 11,500	$ 11,500	$ -	- %	
Academic Support	$ 327,388	$ 309,081	$ (18,307)	(5.59)%	
Student Support	$ 625,478	$ 722,702	$ 97,224	15.54 %	
Institutional Support	$ 4,403,377	$ 3,093,909	$ (1,309,468)	(29.74)%	6
Plant Support	$ 2,313,925	$ 1,453,742	$ (860,183)	(37.17)%	7
Scholarships & Fellowships	$ 959,800	$ 931,031	$ (28,769)	(3.00)%	
Total Expenditures	$ 9,489,694	$ 7,370,191	$ (2,119,503)	(22.33)%	
Transfers Out					
System Assessment	$ 223,569	$ 258,822	$ 35,253	15.77 %	
Debt Service	$ -	$ -	$ -	- %	
E&G	$ -	$ -	$ -	- %	
Auxiliary	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 223,569	$ 258,822	$ 35,253	15.77 %	
Total Budgeted Expenditures & Transfers Out	$ 9,713,263	$ 7,629,013	$ (2,084,250)	(21.46)%	

Sul Ross State University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
6	Institutional Support	$	(1,309,468)	Reduction in support from vendor covering positions and initiating system processes. Also other inefficiencies were cut.
7	Plant Support	$	(860,183)	Reduced increase provided in FY22 to cover decline in enrollment.

Sul Ross State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Fees					
Athletic Fee	$ 355,436	$ 331,038	$ (24,398)	(6.86)%	
Medical Service Fee	$ 80,876	$ 81,742	$ 866	1.07 %	
Student Service Fee	$ 543,142	$ 524,960	$ (18,182)	(3.35)%	
Recreational Sport Fee	$ 230,541	$ 233,063	$ 2,522	1.09 %	
Student Center Fee	$ 121,988	$ 118,381	$ (3,607)	(2.96)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Other	$ 35,000	$ 40,157	$ 5,157	14.73 %	
Total Fees	$ 1,366,983	$ 1,329,341	$ (37,642)	(2.75)%	
Sales and Services					
Housing	$ 1,991,482	$ 1,466,672	$ (524,810)	(26.35)%	8
Dining	$ 962,656	$ 1,200,000	$ 237,344	24.66 %	9
Parking	$ 55,000	$ 55,000	$ -	- %	
Athletics	$ 15,125	$ 21,200	$ 6,075	40.17 %	
Bookstore	$ 20,000	$ 20,000	$ -	- %	
Other	$ 60,000	$ 60,000	$ -	- %	
Total Sales and Services	$ 3,104,263	$ 2,822,872	$ (281,391)	(9.06)%	
Investment Income	$ 20,000	$ 20,000	$ -	- %	
Other Income	$ 4,500	$ 4,500	$ -	- %	
Total Revenues	$ 4,495,746	$ 4,176,713	$ (319,033)	(7.10)%	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ -	$ -	$ -	- %	
Budgeted Fund Balances	$ -	$ 748,266	$ 748,266	100.00 %	10
Total Budgeted Funds	$ 4,495,746	$ 4,924,979	$ 429,233	9.55 %	

Sul Ross State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
8	Housing	$	(524,810)	Reduction in estimate of revenue for housing.
9	Dining	$	237,344	Increase in estimate of revenue for dining based on actual for year to date.
10	Budgeted Fund Balances	$	748,266	Use of fund balance for housing with a decrease in estimated revenue and to fund additional requests with student service fee and athletics.

Sul Ross State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Athletic Fee	$ 89,456	$ 331,038	$ 241,582	270.06 %	11
Medical Service Fee	$ 80,876	$ 81,742	$ 866	1.07 %	
Student Service Fee	$ 543,142	$ 677,050	$ 133,908	24.65 %	
Recreational Sport Fee	$ 155,521	$ 159,088	$ 3,567	2.29 %	
Student Center Fee	$ 121,988	$ 118,381	$ (3,607)	(2.96)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Total Fee Based Expenditures	$ 990,983	$ 1,367,299	$ 376,316	37.97 %	
Housing	$ 612,975	$ 428,180	$ (184,795)	(30.15)%	
Dining	$ 962,656	$ 1,200,000	$ 237,344	24.66 %	12
Parking	$ 55,000	$ 55,000	$ -	- %	
Athletics	$ 15,125	$ 21,200	$ 6,075	40.17 %	
Bookstore	$ 20,000	$ 20,000	$ -	- %	
Other	$ 119,500	$ 119,500	$ -	- %	
Total Sales & Services Based Expenditures	$ 1,785,256	$ 1,843,880	$ 58,624	3.28 %	
Transfers Out					
Debt Service					
Medical Service	$ -	$ -	$ -	- %	
Athletics	$ 265,980	$ 262,275	$ (3,705)	(1.39)%	
Student Center	$ -	$ -	$ -	- %	
Student Service	$ -	$ -	$ -	- %	
Housing	$ 1,378,507	$ 1,377,550	$ (957)	(0.07)%	
Dining	$ -	$ -	$ -	- %	
Parking and Public Safety	$ -	$ -	$ -	- %	
Recreational Sports	$ 75,020	$ 73,975	$ (1,045)	(1.39)%	
Other	$ -	$ -	$ -	- %	
Real Estate Rental	$ -	$ -	$ -	- %	
Vending	$ -	$ -	$ -	- %	
Designated Funds	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 1,719,507	$ 1,713,800	$ (5,707)	(0.33)%	
Total Budgeted Expenditures & Transfers Out	$ 4,495,746	$ 4,924,979	$ 429,233	9.55 %	

Sul Ross State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED		EXPLANATION
11	Dining	$	241,582	Increase in expenditures for athletics.
12	Dining	$	234,344	Increase in expenditures for dining.

Sul Ross State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2023

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	600	500	400	-	250	400	400	300	-	150
Game Guarantees	-	10,500	-	-	-	3,000	-	-	-	-
Concessions	900	900	700	-	350	800	600	500	-	250
Other										
Advertising	-	-	-	-	-	-	-	-	-	-
Licensing Fees	-	-	-	-	-	-	-	-	-	-
Camps	-	-	-	-	-	-	-	-	-	-
NCAA Revenue Sharing	-	-	-	-	-	-	-	-	-	-
Stadium Operations	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Sales and Services	1,500	11,900	1,100	-	600	4,200	1,000	800	-	400
Designated Tuition	383,021	135,031	166,082	-	95,830	146,768	142,776	63,711	-	56,711
Athletic Fee	85,773	25,000	25,000	-	11,250	20,000	20,000	20,000	-	11,250
Total Tuition and Fees	468,794	160,031	191,082	-	107,080	166,768	162,776	83,711	-	67,961
Budgeted Fund Balances	-	-	-	-	-	-	-	-	-	-
Total Budgeted Funds	470,294	171,931	192,182	-	107,680	170,968	163,776	84,511	-	68,361
Expenditures										
Salaries	258,225	73,750	96,750	-	123,550	79,500	54,000	54,000	-	106,520
Benefits	86,879	23,363	31,413	-	50,834	26,644	18,000	18,000	-	41,948
Travel	35,000	25,000	25,000	-	29,000	20,000	16,000	16,000	-	27,500
Scholarships	-	-	-	-	-	-	-	-	-	-
Other Maintenance & Operating	30,000	20,000	20,000	-	15,000	15,000	10,000	10,000	-	10,038
Capital	-	-	-	-	-	-	-	-	-	-
Total Budgeted Expenditures	410,104	142,113	173,163	-	218,384	141,144	98,000	98,000	-	186,006

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales and Service					
Gate Receipts/Parking	1,750	1,250	-	-	3,000
Game Guarantees	10,500	3,000	-	-	13,500
Concessions	2,850	2,150	-	-	5,000
Other					
Advertising	-	-	-	-	-
Licensing Fees	-	-	-	-	-
Camps	-	-	-	-	-
NCAA Revenue Sharing	-	-	-	-	-
Stadium Operations	-	-	-	-	-
Other	-	-	-	-	-
Total Sales and Services	15,100	6,400	-	-	21,500
Designated Tuition	779,964	409,966	174,154	275,082	1,639,166
Athletic Fee	147,023	71,250	14,000	98,765	331,038
Total Tuition and Fees	926,987	481,216	188,154	373,847	1,970,204
Budgeted Fund Balances	-	-	-	169,523	169,523
Total Budgeted Funds	942,087	487,616	188,154	543,370	2,161,227
Expenditures					
Salaries	552,275	294,020	45,750	265,574	1,157,619
Fringe Benefits	192,489	104,592	16,013	89,701	402,795
Travel	114,000	79,500	6,500	3,500	203,500
Scholarships	-	-	-	-	-
O&M	85,000	45,038	2,500	2,500	135,038
Capital	-	-		-	-
Debt Service	-	-	-	262,275	262,275
Other	-	-	-	-	-
Total Budgeted Expenditures	943,764	523,150	70,763	623,550	2,161,227

Sul Ross State University

TABLE E

Student Services and Activities Financed by Student Services Fees

Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Student Services Fee per Semester Credit Hour	$ 22.00	$ 22.00	$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ 877,138	$ 452,374	$ (424,764)	(48.43)%	
Forecasted Revenue:					
SSF Revenue	$ 543,142	$ 524,960	$ (18,182)	(3.35)%	
Revenue Earned from Activities	$ -	$ -	$ -	- %	
Interest Revenue	$ -	$ -	$ -	- %	
Transfer In	$ -	$ -	$ -	- %	
Total Forecasted Revenue:	$ 543,142	$ 524,960	$ (18,182)	(3.35)%	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	$ -	$ -	$ -	- %	
2. Recreational Activities	$ 47,751	$ 131,168	$ 83,417	174.69 %	
3. Health and Hospital Services	$ -	$ -	$ -	- %	
4. Medical Services	$ -	$ -	$ -	- %	
5. Intramural and Intercollegiate Athletics	$ -	$ -	$ -	- %	
6. Artists and Lecture Series	$ -	$ -	$ -	- %	
7. Cultural Entertainment Series	$ 4,000	$ 25,000	$ 21,000	525.00 %	
8. Debating and Oratorical Activities	$ -	$ -	$ -	- %	
9. Student Publications	$ 24,042	$ 41,939	$ 17,897	74.44 %	
10. Student Government	$ 8,725	$ 10,900	$ 2,175	24.93 %	
11. Student Fee Advisory Committee	$ 4,000	$ 3,100	$ (900)	(22.50)%	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ -	$ -	$ -	- %	
13. Other (See Detail Below)	$ 454,624	$ 464,943	$ 10,319	2.27 %	
Total Budgeted Expenditures	$ 543,142	$ 677,050	$ 133,908	24.65 %	
Estimated Student Services Fee Fund Balance at End of Year	$ 877,138	$ 300,284	$ (576,854)	(65.77)%	

Student Services Advisory Committee Meeting: 05/11/2022

Detail of Other:	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Advising and Orientation	$ 141,443	$ 119,886	$ (21,557)	(15.24)%
Ambassadors	$ 7,500	$ -	$ (7,500)	(100.00)%
Bank Service Charges	$ -	$ -	$ -	- %
Counseling Center	$ 111,275	$ 162,777	$ 51,502	46.28 %
Excet Review Course	$ -	$ -	$ -	- %
Freshman Leadership	$ 15,000	$ -	$ (15,000)	(100.00)%
Homecoming	$ 2,500	$ 4,000	$ 1,500	60.00 %
Lobo Comic Con	$ 500	$ -	$ (500)	(100.00)%
Intercollegiate Rodeo	$ 77,236	$ 95,880	$ 18,644	24.14 %
Intercollegiate Rodeo NIRA Event	$ 18,000	$ 53,200	$ 35,200	195.56 %
Student Advisory Board	$ -	$ -	$ -	- %
Student Development	$ 75,670	$ 29,200	$ (46,470)	(61.41)%
Student Support Services	$ 500	$ -	$ (500)	(100.00)%
Student Service Fee Contingency	$ -	$ -	$ -	- %
Undergraduate Travel and Funds for Organizations	$ 5,000	$ -	$ (5,000)	(100.00)%
Total Other	$ 454,624	$ 464,943	$ 10,319	2.27 %

Sul Ross State University

Table F

Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	$ 6,408,919	$ 308,251	$ 287,906	$ 1,586,675	$ 1,410,909	$ 2,691,578	$ 1,026,961	$ -	$ 821,063	$ 14,542,262
Benefits	$ 1,470,505	$ 81,805	$ 74,039	$ 554,773	$ 369,169	$ 942,052	$ 359,436	$ -	$ 249,398	$ 4,101,177
Travel	$ 71,750	$ 500	$ 1,500	$ 62,887	$ 27,250	$ 316,323	$ 20,308	$ -	$ 39,575	$ 540,093
O&M	$ 226,065	$ 181,320	$ 47,997	$ 517,199	$ 714,260	$ 3,400,205	$ 997,909	$ -	$ 1,549,295	$ 7,634,250
Utilities	$ -	$ -	$ -	$ -	$ -	$ 374,016	$ 1,007,879	$ -	$ 551,848	$ 1,933,743
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 931,031	$ -	$ 931,031
Total Budget	$ 8,177,239	$ 571,876	$ 411,442	$ 2,721,534	$ 2,521,588	$ 7,724,174	$ 3,412,493	$ 931,031	$ 3,211,179	$ 29,682,556

Sul Ross State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 18,555,244	$ 1,249,145	$ -	$ 19,804,389	$ (19,101,186)	$ (703,203)	$ (19,804,389)	$ 545,942
Designated	$ 7,406,310	$ 222,703	$ -	$ 7,629,013	$ (7,370,191)	$ (258,822)	$ (7,629,013)	$ (36,119)
Auxiliary Enterprises	$ 4,176,713	$ -	$ 748,266	$ 4,924,979	$ (3,211,179)	$ (1,713,800)	$ (4,924,979)	$ (1,713,800)
Total	$ 30,138,267	$ 1,471,848	$ 748,266	$ 32,358,381	$ (29,682,556)	$ (2,675,825)	$ (32,358,381)	$ (1,203,977)

Sul Ross State University - Rio Grande College

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ 3,766,127	$ 3,403,037	$ (363,090)	(9.64)%
State Appropriations	$ 6,011,273	$ 6,020,126	$ 8,853	0.15 %
Sales and Services	$ -	$ -	$ -	- %
Other	$ 61,500	$ 61,500	$ -	- %
Operating Revenues	$ 9,838,900	$ 9,484,663	$ (354,237)	(3.60)%
Transfers In	$ 119,568	$ 106,921	$ (12,647)	(10.58)%
Budgeted Use of Fund Balance	$ 326,970	$ 343,948	$ 16,978	5.19 %
Total Revenues	$ 10,285,438	$ 9,935,532	$ (349,906)	(3.40)%
Expenditures				
Instruction Support	$ 3,341,950	$ 3,380,543	$ 38,593	1.15 %
Research / Organized Research	$ -	$ -	$ -	- %
Public Service	$ 272,207	$ 272,207	$ -	- %
Academic Support	$ 713,426	$ 688,426	$ (25,000)	(3.50)%
Student Support	$ 666,146	$ 666,146	$ -	- %
Institutional Support	$ 2,425,575	$ 2,064,954	$ (360,621)	(14.87)%
Plant Support	$ 736,767	$ 736,767	$ -	- %
Scholarships & Fellowships	$ 119,468	$ 106,921	$ (12,547)	(10.50)%
Auxiliary Enterprises	$ 517,914	$ 517,914	$ -	- %
Operating Expenditures	$ 8,793,453	$ 8,433,878	$ (359,575)	(4.09)%
Transfers Out	$ 1,491,985	$ 1,501,654	$ 9,669	0.65 %
Total Expenditures	$ 10,285,438	$ 9,935,532	$ (349,906)	(3.40)%

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 3,399,381	$ 3,524,745	$ 125,364	3.69 %
Payroll Related Costs	$ 733,635	$ 735,305	$ 1,670	0.23 %
Travel	$ 135,350	$ 119,000	$ (16,350)	(12.08)%
Operations & Maintenance	$ 4,318,619	$ 3,860,907	$ (457,712)	(10.60)%
Utilities	$ -	$ -	$ -	- %
Capital	$ -	$ -	$ -	- %
Other	$ 206,468	$ 193,921	$ (12,547)	(6.08)%
Total Operating Expenditures	$ 8,793,453	$ 8,433,878	$ (359,575)	(4.09)%

Sul Ross State University - Rio Grande College

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ 788,476	$ 757,821	$ (30,655)	(3.89)%	
State Appropriation					
Bill Pattern General Revenue	$ 4,857,914	$ 4,857,900	$ (14)	(0.00)%	
Benefits	$ 680,469	$ 689,336	$ 8,867	1.30 %	
Higher Education Fund	$ 472,890	$ 472,890	$ -	- %	
Hazlewood Reimbursement	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total State Appropriations	$ 6,011,273	$ 6,020,126	$ 8,853	0.15 %	
Other Revenue	$ 60,500	$ 60,500	$ -	- %	
Total Revenues	$ 6,860,249	$ 6,838,447	$ (21,802)	(0.32)%	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ -	$ -	$ -	- %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 6,860,249	$ 6,838,447	$ (21,802)	(0.32)%	

Sul Ross State University - Rio Grande College

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 3,075,207	$ 3,118,727	$ 43,520	1.42 %	
Research / Organized Research	$ -	$ -	$ -	- %	
Public Service	$ 272,207	$ 272,207	$ -	- %	
Academic Support	$ 294,002	$ 269,002	$ (25,000)	(8.50)%	
Student Service Support	$ 249,107	$ 249,107	$ -	- %	
Institutional Support	$ 864,346	$ 836,571	$ (27,775)	(3.21)%	
Plant Support	$ 736,767	$ 736,767	$ -	- %	
Scholarships & Fellowships	$ -	$ -	$ -	- %	
Total Expenditures	$ 5,491,636	$ 5,482,381	$ (9,255)	(0.17)%	
Transfers Out					
TPEG	$ 119,468	$ 106,921	$ (12,547)	(10.50)%	
TRB Debt Service	$ -	$ -	$ -	- %	
HEF - Debt Service	$ -	$ -	$ -	- %	
HEF - Plant	$ -	$ -	$ -	- %	
Other	$ 1,249,145	$ 1,249,145	$ -	- %	
Total Transfers Out	$ 1,368,613	$ 1,356,066	$ (12,547)	(0.92)%	
Total Budgeted Expenditures & Transfers Out	$ 6,860,249	$ 6,838,447	$ (21,802)	(0.32)%	

Sul Ross State University - Rio Grande College

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Tuition and Fees					
Designated Tuition	$ 1,716,626	$ 1,518,204	$ (198,422)	(11.56)%	
Institutional Services Fee	$ -	$ -	$ -	- %	
Advising Fee	$ -	$ -	$ -	- %	
Technology Use / Computer Service Fee	$ 398,230	$ 352,321	$ (45,909)	(11.53)%	
Environmental Service Fee	$ -	$ -	$ -	- %	
ID / One-Card Fee	$ -	$ -	$ -	- %	
Library Fee	$ 30,982	$ 27,414	$ (3,568)	(11.52)%	
International Education Fee	$ 1,849	$ 1,771	$ (78)	(4.22)%	
Student Publication Fee	$ -	$ -	$ -	- %	
Academic Program Fees	$ -	$ -	$ -	- %	
Distance Learning Fee	$ 581,020	$ 513,540	$ (67,480)	(11.61)%	
Records Fee	$ -	$ -	$ -	- %	
Recreation Fee	$ -	$ -	$ -	- %	
University Center Fee	$ -	$ -	$ -	- %	
International Study Fee	$ -	$ -	$ -	- %	
Repeat Fee	$ -	$ -	$ -	- %	
Other	$ 59,000	$ 59,000	$ -	- %	
Total Tuition and Fees	$ 2,787,707	$ 2,472,250	$ (315,457)	(11.32)%	
Investment Income	$ -	$ -	$ -	- %	
Other Revenue	$ -	$ -	$ -	- %	
Total Revenues	$ 2,787,707	$ 2,472,250	$ (315,457)	(11.32)%	
Transfers In					
TPEG	$ 119,568	$ 106,921	$ (12,647)	(10.58)%	
Auxiliary Funds	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 119,568	$ 106,921	$ (12,647)	(10.58)%	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 2,907,275	$ 2,579,171	$ (328,104)	(11.29)%	

Sul Ross State University - Rio Grande College

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 266,743	$ 261,816	$ (4,927)	(1.85)%	
Research / Organized Research	$ -	$ -	$ -	- %	
Public Service	$ -	$ -	$ -	- %	
Academic Support	$ 419,424	$ 419,424	$ -	- %	
Student Support	$ 417,039	$ 417,039	$ -	- %	
Institutional Support	$ 1,561,229	$ 1,228,383	$ (332,846)	(21.32)%	1
Plant Support	$ -	$ -	$ -	- %	
Scholarships & Fellowships	$ 119,468	$ 106,921	$ (12,547)	(10.50)%	
Total Expenditures	$ 2,783,903	$ 2,433,583	$ (350,320)	(12.58)%	
Transfers Out					
System Assessment	$ 123,372	$ 145,588	$ 22,216	18.01 %	
Debt Service	$ -	$ -	$ -	- %	
E&G	$ -	$ -	$ -	- %	
Auxiliary	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 123,372	$ 145,588	$ 22,216	18.01 %	
Total Budgeted Expenditures & Transfers Out	$ 2,907,275	$ 2,579,171	$ (328,104)	(11.29)%	

Sul Ross State University - Rio Grande College

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Institutional Support	$ (332,846)	Align institutional support expenditures to estimated decline in enrollment.

Sul Ross State University - Rio Grande College

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Fees					
Athletic Fee	$ -	$ -	$ -	- %	
Medical Service Fee	$ -	$ -	$ -	- %	
Student Service Fee	$ 189,944	$ 172,966	$ (16,978)	(8.94)%	
Recreational Sport Fee	$ -	$ -	$ -	- %	
Student Center Fee	$ -	$ -	$ -	- %	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Fees	$ 189,944	$ 172,966	$ (16,978)	(8.94)%	
Sales and Services	$ -	$ -	$ -	- %	
Housing	$ -	$ -	$ -	- %	
Dining	$ -	$ -	$ -	- %	
Parking	$ -	$ -	$ -	- %	
Athletics	$ -	$ -	$ -	- %	
Bookstore	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Sales and Services	$ -	$ -	$ -	- %	
Investment Income	$ 1,000	$ 1,000	$ -	- %	
Other Income	$ -	$ -	$ -	- %	
Total Revenues	$ 190,944	$ 173,966	$ (16,978)	(8.89)%	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ -	$ -	$ -	- %	
Budgeted Fund Balances	$ 326,970	$ 343,948	$ 16,978	5.19 %	
Total Budgeted Funds	$ 517,914	$ 517,914	$ -	- %	

Sul Ross State University - Rio Grande College

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Athletic Fee	$ -	$ -	$ -	- %	
Medical Service Fee	$ -	$ -	$ -	- %	
Student Service Fee	$ 517,914	$ 517,914	$ -	- %	
Recreational Sport Fee	$ -	$ -	$ -	- %	
Student Center Fee	$ -	$ -	$ -	- %	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Total Fee Based Expenditures	$ 517,914	$ 517,914	$ -	- %	
Housing	$ -	$ -	$ -	- %	
Dining	$ -	$ -	$ -	- %	
Parking	$ -	$ -	$ -	- %	
Athletics	$ -	$ -	$ -	- %	
Bookstore	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Sales & Services Based Expenditures	$ -	$ -	$ -	- %	
Transfers Out					
Debt Service					
Medical Service	$ -	$ -	$ -	- %	
Athletics	$ -	$ -	$ -	- %	
Student Center	$ -	$ -	$ -	- %	
Student Service	$ -	$ -	$ -	- %	
Housing	$ -	$ -	$ -	- %	
Dining	$ -	$ -	$ -	- %	
Parking and Public Safety	$ -	$ -	$ -	- %	
Recreational Sports	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Real Estate Rental	$ -	$ -	$ -	- %	
Vending	$ -	$ -	$ -	- %	
Designated Funds	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ -	$ -	$ -	- %	
Total Budgeted Expenditures & Transfers Out	$ 517,914	$ 517,914	$ -	- %	

Sul Ross State University - Rio Grande College

TABLE E

Student Services and Activities Financed by Student Services Fees

Estimated Revenue, Fund Balances and Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Student Services Fee per Semester Credit Hour	$ 15.00	$ 15.00	$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ 991,517	$ 875,279	$ (116,238)	(11.72)%	
Forecasted Revenue:					
SSF Revenue	$ 189,944	$ 172,966	$ (16,978)	(8.94)%	
Revenue Earned from Activities	$ -	$ -	$ -	- %	
Interest Revenue	$ 1,000	$ 1,000	$ -	- %	
Transfer In	$ -	$ -	$ -	- %	
Total Forecasted Revenue:	$ 190,944	$ 173,966	$ (16,978)	(8.89)%	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	$ -	$ -	$ -	- %	
2. Recreational Activities	$ -	$ -	$ -	- %	
3. Health and Hospital Services	$ -	$ -	$ -	- %	
4. Medical Services	$ -	$ -	$ -	- %	
5. Intramural and Intercollegiate Athletics	$ -	$ -	$ -	- %	
6. Artists and Lecture Series	$ -	$ -	$ -	- %	
7. Cultural Entertainment Series	$ -	$ -	$ -	- %	
8. Debating and Oratorical Activities	$ -	$ -	$ -	- %	
9. Student Publications	$ -	$ -	$ -	- %	
10. Student Government	$ -	$ -	$ -	- %	
11. Student Fee Advisory Committee	$ -	$ -	$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ -	$ -	$ -	- %	
13. Other (See Detail Below)	$ 517,914	$ 517,914	$ -	- %	
Total Budgeted Expenditures	$ 517,914	$ 517,914	$ -	- %	
Estimated Student Services Fee Fund Balance at End of Year	$ 664,547	$ 531,331	$ (133,216)	(20.05)%	

Student Services Advisory Committee Meeting: 01/02/1900

Detail of Other:				
Bank Service Charges	$ 500	$ 500	$ -	- %
Leadership Retreat	$ -	$ -	$ -	- %
Advertising	$ 6,400	$ 6,400	$ -	- %
Student Academic Tools	$ 35,000	$ 35,000	$ -	- %
Student Development	$ 17,800	$ 17,800	$ -	- %
Student Mentors	$ -	$ -	$ -	- %
Student Organization Travel	$ -	$ -	$ -	- %
Student Services	$ 380,039	$ 380,039	$ -	- %
Student Copy Service	$ 10,000	$ 10,000	$ -	- %
Student Service Fee Contingency	$ -	$ -	$ -	- %
University Funds for Organizations	$ 12,000	$ 12,000	$ -	- %
Program Development	$ 24,800	$ 24,800	$ -	- %
Student Growth	$ 11,140	$ 11,140	$ -	- %
Student Government	$ 20,235	$ 20,235	$ -	- %
Provide Description	$ -	$ -	$ -	- %
Total Other	$ 517,914	$ 517,914	$ -	- %

Sul Ross State University - Rio Grande College

Table F

Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	$ 1,925,656	$ -	$ 272,207	$ 292,002	$ 323,107	$ 397,468	$ -	$ -	$ 314,305	$ 3,524,745
Benefits	$ -	$ -	$ -	$ 6,000	$ -	$ 689,336	$ -	$ -	$ 39,969	$ 735,305
Travel	$ 36,500	$ -	$ -	$ 26,000	$ 18,500	$ 10,000	$ -	$ -	$ 28,000	$ 119,000
O&M	$ 1,418,387	$ -	$ -	$ 364,424	$ 272,539	$ 968,150	$ 736,767	$ -	$ 100,640	$ 3,860,907
Utilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ 52,000	$ -	$ -	$ 106,921	$ 35,000	$ 193,921
Total Budget	$ 3,380,543	$ -	$ 272,207	$ 688,426	$ 666,146	$ 2,064,954	$ 736,767	$ 106,921	$ 517,914	$ 8,433,878

Sul Ross State University - Rio Grande College

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 6,838,447	$ -	$ -	$ 6,838,447	$ (5,482,381)	$ (1,356,066)	$ (6,838,447)	$ (1,356,066)
Designated	$ 2,472,250	$ 106,921	$ -	$ 2,579,171	$ (2,433,583)	$ (145,588)	$ (2,579,171)	$ (38,667)
Auxiliary Enterprises	$ 173,966	$ -	$ 343,948	$ 517,914	$ (517,914)	$ -	$ (517,914)	$ -
Total	$ 9,484,663	$ 106,921	$ 343,948	$ 9,935,532	$ (8,433,878)	$ (1,501,654)	$ (9,935,532)	$ (1,394,733)

TEXAS STATE UNIVERSITY
1899

Kelly Damphousse
President

Office of the President
phone 512.245.2121
fax 512.245.8088
601 University Drive
San Marcos, Texas 78666-4684
www.txst.edu

July 18, 2022

Members of the Board of Regents
The Texas State University System

Dear Members of the Board of Regents:

The fiscal year 2023 Texas State University budget reflects an all-funds increase of approximately $31 million, or four percent. This is mainly attributable to increased funding for student financial aid and previously approved increases to housing and dining income. The proposed budget includes no increase to tuition and fee rates.

We continue to invest in our future even during tight budget times. This budget includes additional funding for the continued implementation of new academic programs. Those include a Ph.D. in Applied Anthropology, a Bachelor of Science in Civil Engineering, a Bachelor of Science in Mechanical Engineering, and several Master programs at a combined cost of over $1.5 million.

Texas State remains third in the state in terms of the number of applications for admission from high school students. That continued popularity with soon-to-be freshmen, in conjunction with new enrollment initiatives, makes us optimistic that we will be back to overall enrollment growth next year. However, as has been our longstanding practice, the university conservatively budgets without any planned enrollment growth. As part of our plan for growth, the merit scholarship program was boldly increased by more than 300 percent this fiscal year. This financial aid increase necessitates the use of approximately $11 million in reserves to balance the proposed budget, but our future budget projections show the need to use reserves will steadily decrease each year, and, if our projections hold true, we will be back to a surplus budget position within 4 years.

These are uncertain times, but, even now, Texas State has a bright future. With all the challenges over the past couple of years and those that will inevitably arise in the future, we are particularly thankful to you, our Board members, for your ongoing support. Your leadership has been instrumental in allowing us to make tremendous progress in moving the university forward, progressing toward National Research University status, and ensuring a world class education for our students.

Sincerely,

Kelly Damphousse
President

Eric Algoe
Vice President for Finance and Support Services

Enclosure

xc: Chancellor Brian McCall

Texas State University

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ 382,488,384	$ 386,024,934	$ 3,536,550	0.92 %
State Appropriations	$ 189,432,176	$ 187,232,540	$ (2,199,636)	(1.16)%
Sales and Services	$ 83,318,524	$ 93,238,048	$ 9,919,524	11.91 %
Other	$ 22,074,676	$ 24,425,481	$ 2,350,805	10.65 %
Operating Revenues	$ 677,313,760	$ 690,921,003	$ 13,607,243	2.01 %
Transfers In	$ 64,608,133	$ 68,821,783	$ 4,213,650	6.52 %
Budgeted Use of Fund Balance	$ 1,258,102	$ 13,964,027	$ 12,705,926	1009.93 %
Total Revenues	$ 743,179,995	$ 773,706,813	$ 30,526,819	4.11 %
Expenditures				
Instruction Support	$ 210,911,582	$ 218,737,642	$ 7,826,060	3.71 %
Research / Organized Research	$ 29,973,383	$ 31,365,499	$ 1,392,116	4.64 %
Public Service	$ 1,002,560	$ 984,173	$ (18,387)	(1.83)%
Academic Support	$ 47,980,850	$ 50,417,747	$ 2,436,898	5.08 %
Student Support	$ 16,691,112	$ 16,906,813	$ 215,701	1.29 %
Institutional Support	$ 68,146,402	$ 61,430,368	$ (6,716,034)	(9.86)%
Plant Support	$ 47,031,367	$ 48,697,157	$ 1,665,790	3.54 %
Scholarships & Fellowships	$ 55,428,130	$ 67,061,428	$ 11,633,298	20.99 %
Auxiliary Enterprises	$ 109,380,340	$ 119,811,613	$ 10,431,272	9.54 %
Operating Expenditures	$ 586,545,725	$ 615,412,439	$ 28,866,714	4.92 %
Transfers Out	$ 156,634,270	$ 158,294,374	$ 1,660,104	1.06 %
Total Expenditures	$ 743,179,995	$ 773,706,813	$ 30,526,819	4.11 %

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 281,892,612	$ 295,525,395	$ 13,632,783	4.84 %
Payroll Related Costs	$ 85,659,160	$ 87,830,914	$ 2,171,754	2.54 %
Travel	$ 5,744,176	$ 5,900,500	$ 156,324	2.72 %
Operations & Maintenance	$ 172,187,892	$ 184,036,641	$ 11,848,749	6.88 %
Utilities	$ 32,357,068	$ 33,344,177	$ 987,109	3.05 %
Capital	$ 8,704,816	$ 8,774,816	$ 70,000	0.80 %
Other	$ -	$ -	$ -	- %
Total Operating Expenditures	$ 586,545,725	$ 615,412,443	$ 28,866,718	4.92 %

Texas State University

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ 53,727,045	$ 53,727,045	$ -	- %	
State Appropriation					
Bill Pattern General Revenue	$ 122,882,938	$ 120,683,302	$ (2,199,636)	(1.79)%	
Benefits	$ 27,942,760	$ 27,942,760	$ -	- %	
Higher Education Fund	$ 37,606,478	$ 37,606,478	$ -	- %	
Hazlewood Reimbursement	$ 1,000,000	$ 1,000,000	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total State Appropriations	$ 189,432,176	$ 187,232,540	$ (2,199,636)	(1.16)%	
Other Revenue	$ 1,316,869	$ 1,414,460	$ 97,591	7.41 %	
Total Revenues	$ 244,476,090	$ 242,374,045	$ (2,102,045)	(0.86)%	
Transfers In					
Designated Tuition	$ 50,429,175	$ 54,567,825	$ 4,138,650	8.21 %	(1)
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 50,429,175	$ 54,567,825	$ 4,138,650	8.21 %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 294,905,265	$ 296,941,870	$ 2,036,605	0.69 %	

Texas State University

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Designated Tuition-Transfers In	$ 4,138,650	$4.1M increase in anticipated transfer to offset PFG expenditures

Texas State University

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 177,660,232	$ 179,814,347	$ 2,154,115	1.21 %	
Research / Organized Research	$ 21,592,191	$ 22,151,909	$ 559,718	2.59 %	
Public Service	$ 168,683	$ 170,173	$ 1,490	0.88 %	
Academic Support	$ 11,794,689	$ 13,380,722	$ 1,586,033	13.45 %	(1)
Student Service Support	$ 7,394,610	$ 7,639,640	$ 245,030	3.31 %	
Institutional Support	$ 3,765,556	$ 2,851,540	$ (914,016)	(24.27)%	(2)
Plant Support	$ 12,716,841	$ 13,320,077	$ 603,236	4.74 %	
Scholarships & Fellowships	$ 454,261	$ 454,261	$ -	- %	
Total Expenditures	$ 235,547,063	$ 239,782,669	$ 4,235,606	1.80 %	
Transfers Out					
TPEG	$ 6,607,104	$ 6,607,104	$ -	- %	
TRB Debt Service	$ 17,363,463	$ 15,164,462	$ (2,199,001)	(12.66)%	(3)
HEF - Debt Service	$ 5,696,320	$ 5,696,320	$ -	- %	
HEF - Plant	$ 29,691,315	$ 29,691,315	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 59,358,202	$ 57,159,201	$ (2,199,001)	(3.70)%	
Total Budgeted Expenditures & Transfers Out	$ 294,905,265	$ 296,941,870	$ 2,036,605	0.69 %	

Texas State University

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
(1)	Academic Support	$	1,586,033	$1.5M due to the transition of several positions from Instruction to Academic Support plus associated fringe
(2)	Institutional Support	$	(914,016)	$900K reallocation of expenses to other functional areas
(3)	TRB Debt Service	$	(2,199,001)	$2.1M scheduled decrease to TRB Debt Service

Texas State University

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Tuition and Fees					
Designated Tuition	$ 227,659,689	$ 227,659,689	$ -	- %	
Institutional Services Fee	$ -	$ -	$ -	- %	
Advising Fee	$ 7,366,500	$ 7,316,300	$ (50,200)	(0.68)%	
Technology Use / Computer Service Fee	$ 13,937,290	$ 13,940,590	$ 3,300	0.02 %	
Environmental Service Fee	$ 79,600	$ 79,000	$ (600)	(0.75)%	
ID / One-Card Fee	$ -	$ -	$ -	- %	
Library Fee	$ 11,097,800	$ 11,097,000	$ (800)	(0.01)%	
International Education Fee	$ 238,800	$ 238,800	$ -	- %	
Student Publication Fee	$ 636,700	$ 634,500	$ (2,200)	(0.35)%	
Academic Program Fees	$ -	$ -	$ -	- %	
Distance Learning Fee	$ 7,333,650	$ 12,250,000	$ 4,916,350	67.04 %	(1)
Records Fee	$ -	$ -	$ -	- %	
Recreation Fee	$ -	$ -	$ -	- %	
University Center Fee	$ -	$ -	$ -	- %	
International Study Fee	$ 3,819,000	$ 3,743,000	$ (76,000)	(1.99)%	
Repeat Fee	$ 1,690,460	$ 1,690,460	$ -	- %	
Other	$ 4,981,000	$ 5,229,000	$ 248,000	4.98 %	
Total Tuition and Fees	$ 278,840,489	$ 283,878,339	$ 5,037,850	1.81 %	
Investment Income	$ 400,000	$ 400,000	$ -	- %	
Other Revenue	$ 20,063,377	$ 21,325,100	$ 1,261,723	6.29 %	(2)
Total Revenues	$ 299,303,866	$ 305,603,439	$ 6,299,573	2.10 %	
Transfers In					
TPEG	$ 6,607,104	$ 6,607,104	$ -	- %	
Auxiliary Funds	$ -	$ -	$ -	- %	
Other	$ 475,000	$ 550,000	$ 75,000	15.79 %	
Total Transfers In	$ 7,082,104	$ 7,157,104	$ 75,000	1.06 %	
Budgeted Fund Balances	$ 630,340	$ 11,672,802	$ 11,042,463	1751.83 %	(3)
Total Budgeted Funds	$ 307,016,310	$ 324,433,345	$ 17,417,036	5.67 %	

Texas State University

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	Distance Learning Fee	$ 4,916,350	$4.9M Increase in expected revenue from Electronic Course Fee
(2)	Other Revenue	$ 1,261,723	$700K increase in IDC; $345k increase in Miscellaneous Revenue and Admin OH; $200K increase in other Income Generating funds
(3)	Budgeted Fund Balance	$ 11,042,463	$10M budgeted use of reserves in Designated Method; $836K increase in budgeted use of reserves in Student Success Fee

Texas State University

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 33,251,350	$ 38,923,295	$ 5,671,945	17.06 %	(1)
Research / Organized Research	$ 8,381,192	$ 9,213,590	$ 832,398	9.93 %	(2)
Public Service	$ 833,877	$ 814,000	$ (19,877)	(2.38)%	
Academic Support	$ 36,186,161	$ 37,037,025	$ 850,864	2.35 %	
Student Support	$ 9,296,502	$ 9,267,173	$ (29,329)	(0.32)%	
Institutional Support	$ 64,380,846	$ 58,578,828	$ (5,802,018)	(9.01)%	(3)
Plant Support	$ 34,314,526	$ 35,377,079	$ 1,062,553	3.10 %	
Scholarships & Fellowships	$ 54,973,869	$ 66,607,167	$ 11,633,298	21.16 %	(4)
Total Expenditures	$ 241,618,321	$ 255,818,157	$ 14,199,836	5.88 %	
Transfers Out					
System Assessment	$ 5,065,872	$ 5,065,872	$ -	- %	
Debt Service	$ 3,183,517	$ 3,187,067	$ 3,550	0.11 %	
E&G	$ 50,429,175	$ 54,567,825	$ 4,138,650	8.21 %	(5)
Auxiliary	$ 6,244,424	$ 5,244,424	$ (1,000,000)	(16.01)%	(6)
Other	$ 475,000	$ 550,000	$ 75,000	15.79 %	
Total Transfers Out	$ 65,397,989	$ 68,615,188	$ 3,217,200	4.92 %	
Total Budgeted Expenditures & Transfers Out	$ 307,016,310	$ 324,433,345	$ 17,417,036	5.67 %	

Texas State University

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
(1)	Instruction Support	$	5,671,945	$4.9M increase in Electronic Course Fee; $700K increase in graduate student support
(2)	Research/Organized Research	$	832,398	$700K increase in IDC
(3)	Institutional Support	$	(5,802,018)	$5M reallocation of budget to other functional areas
(4)	Scholarships & Fellowships	$	11,633,298	$9.5M increase for Merit Scholarships; $2.1M increase for Assured Scholarships
(5)	Transfers Out-E&G	$	4,138,650	$4.1M Increase in transfer from DM to E&G to cover expenditures
(6)	Transfers Out-Auxiliary	$	(1,000,000)	$1M Decrease transfer from Designated to Auxiliary

Texas State University

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Fees					
Athletic Fee	$ 19,161,400	$ 19,525,000	$ 363,600	1.90 %	
Medical Service Fee	$ 3,726,730	$ 3,426,000	$ (300,730)	(8.07)%	(1)
Student Service Fee	$ 6,750,200	$ 6,750,200	$ -	- %	
Recreational Sport Fee	$ 6,504,950	$ 6,041,000	$ (463,950)	(7.13)%	(2)
Student Center Fee	$ 6,916,990	$ 6,517,000	$ (399,990)	(5.78)%	(3)
Student Bus Fee	$ 6,462,630	$ 5,762,400	$ (700,230)	(10.84)%	(4)
ID Card Fee	$ 397,950	$ 397,950	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Fees	$ 49,920,850	$ 48,419,550	$ (1,501,300)	(3.01)%	
Sales and Services					
Housing	$ 44,331,706	$ 51,423,117	$ 7,091,411	16.00 %	(5)
Dining	$ 16,720,000	$ 19,000,000	$ 2,280,000	13.64 %	(6)
Parking	$ 6,942,600	$ 6,553,120	$ (389,480)	(5.61)%	(7)
Athletics	$ 6,989,430	$ 9,271,491	$ 2,282,061	32.65 %	(8)
Bookstore	$ 3,000,000	$ 1,500,000	$ (1,500,000)	(50.00)%	(9)
Other	$ 5,334,788	$ 5,490,320	$ 155,532	2.92 %	
Total Sales and Services	$ 83,318,524	$ 93,238,048	$ 9,919,524	11.91 %	
Investment Income	$ 294,430	$ 1,285,921	$ 991,491	336.75 %	(10)
Other Income	$ -	$ -	$ -	- %	
Total Revenues	$ 133,533,804	$ 142,943,519	$ 9,409,715	7.05 %	
Transfers In					
Designated Tuition	$ 6,244,424	$ 5,244,424	$ (1,000,000)	(16.01)%	(11)
Other	$ 852,430	$ 1,852,430	$ 1,000,000	117.31 %	(12)
Total Transfers In	$ 7,096,854	$ 7,096,854	$ -	- %	
Budgeted Fund Balances	$ 627,762	$ 2,291,225	$ 1,663,463	264.98 %	(13)
Total Budgeted Funds	$ 141,258,420	$ 152,331,598	$ 11,073,178	7.84 %	

Texas State University

Table C 1
Auxiliary Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
(1)	Medical Service Fee	$	(300,730)	$300K Decrease in anticipated revenue due to increased online participation
(2)	Recreational Sport Fee	$	(463,950)	$463K Decrease in anticipated revenue due to increased online participation
(3)	Student Center Fee	$	(399,990)	$399K Decrease in anticipated revenue due to increased online participation
(4)	Student Bus Fee	$	(700,230)	$700K Decrease in anticipated revenue due to increased online participation
(5)	Housing	$	7,091,411	$7M Increase in revenue due to increased anticipated occupancy
(6)	Dining	$	2,280,000	$2.2M Increase in revenue due anticipated increase in student participation
(7)	Parking	$	(389,480)	$389K Decrease in anticipated revenue
(8)	Athletics	$	2,282,061	$2.2M Increase in anticipated revenue
(9)	Bookstore	$	(1,500,000)	$1.5M Decrease in anticipated revenue
(10)	Investment Income	$	991,491	$900K Increase in anticipated revenue
(11)	Transfers In-Designated Tuition	$	(1,000,000)	$1M Decrease in transfer from Designated Method to Auxiliary
(12)	Transfers In-Other	$	1,000,000	$1M Increase in transfer from Auxiliary Method to Other Auxiliary
(13)	Budgeted Fund Balances	$	1,663,463	$1.1M Student Bus Fee; $300K Recreational Sports Fee; $173K Medical Service Fee

Texas State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Athletic Fee	$ 19,161,400	$ 19,525,000	$ 363,600	1.90 %	
Medical Service Fee	$ 3,582,689	$ 3,635,681	$ 52,992	1.48 %	
Student Service Fee	$ 6,750,200	$ 6,750,200	$ -	- %	
Recreational Sport Fee	$ 4,245,845	$ 4,106,300	$ (139,545)	(3.29)%	
Student Center Fee	$ 4,675,180	$ 4,276,720	$ (398,460)	(8.52)%	(1)
Student Bus Fee	$ 6,462,630	$ 6,950,992	$ 488,362	7.56 %	(2)
ID Card Fee	$ 397,950	$ 397,950	$ -	- %	
Total Fee Based Expenditures	$ 45,275,893	$ 45,642,843	$ 366,950	0.81 %	
Housing	$ 28,954,821	$ 36,030,271	$ 7,075,450	24.44 %	(3)
Dining	$ 15,578,938	$ 17,857,572	$ 2,278,634	14.63 %	(4)
Parking	$ 2,997,857	$ 2,784,837	$ (213,020)	(7.11)%	(5)
Athletics	$ 8,536,372	$ 10,861,715	$ 2,325,343	27.24 %	(6)
Bookstore	$ 2,768,754	$ 1,276,612	$ (1,492,142)	(53.89)%	(7)
Other	$ 5,267,705	$ 5,357,763	$ 90,058	1.71 %	
Total Sales & Services Based Expenditures	$ 64,104,447	$ 74,168,770	$ 10,064,323	15.70 %	
Transfers Out					
Debt Service					
Medical Service	$ 144,041	$ -	$ (144,041)	(100.00)%	
Athletics	$ 5,549,912	$ 5,506,630	$ (43,282)	(0.78)%	
Student Center	$ 2,241,810	$ 2,240,280	$ (1,530)	(0.07)%	
Student Service	$ -	$ -	$ -	- %	
Housing	$ 15,376,885	$ 15,392,846	$ 15,961	0.10 %	
Dining	$ 1,141,062	$ 1,142,428	$ 1,366	0.12 %	
Parking and Public Safety	$ 3,944,743	$ 3,768,283	$ (176,460)	(4.47)%	
Recreational Sports	$ 2,395,950	$ 2,393,700	$ (2,250)	(0.09)%	
Other	$ 231,246	$ 223,388	$ (7,858)	(3.40)%	
Real Estate Rental	$ -	$ -	$ -	- %	
Vending	$ -	$ -	$ -	- %	
Designated Funds	$ -	$ -	$ -	- %	
Other	$ 852,430	$ 1,852,430	$ 1,000,000	117.31 %	(8)
Total Transfers Out	$ 31,878,079	$ 32,519,985	$ 641,906	2.01 %	
Total Budgeted Expenditures & Transfers Out	$ 141,258,420	$ 152,331,598	$ 11,073,178	7.84 %	

Texas State University

Table C 2
Auxiliary Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
(1)	Student Center Fee	$	(398,460)	$399K Decrease in anticipated revenue due to increased online participation
(2)	Student Bus Fee	$	488,362	$488K Increase in anticipated expenditures due to increased contract costs
(3)	Housing	$	7,075,450	$7M Increase in revenue due to increased anticipated occupancy
(4)	Dining	$	2,278,634	$2.2M Increase in revenue due anticipated increase in student participation
(5)	Parking	$	(213,020)	$213K Decrease in anticipated revenue
(6)	Athletics	$	2,325,343	$2.3M Increase in anticipated revenue
(7)	Bookstore	$	(1,492,142)	$1.4M Decrease in anticipated revenue
(8)	Transfers Out-Other	$	1,000,000	Increase in transfer from Auxiliary Method to Other Auxiliary

Texas State University

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2023

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	$ 1,040,000	$ 140,000	$ 195,000	$ -	$ -	$ 13,000	$ 17,500	$ 36,500	$ -	$ -
Game Guarantees	$ 750,000	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Concessions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other										
Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licensing Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Camps	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NCAA Revenue Sharing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stadium Operations	$ 830,000	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ 5,625	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Sales and Services	$ 2,620,000	$ 290,000	$ 270,000	$ -	$ -	$ 13,000	$ 17,500	$ 42,125	$ -	$ -
Designated Tuition	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Athletic Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Tuition and Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Budgeted Fund Balances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Funds	$ 2,620,000	$ 290,000	$ 270,000	$ -	$ -	$ 13,000	$ 17,500	$ 42,125	$ -	$ -
Expenditures										
Salaries	$ 2,624,402	$ 817,536	$ 395,142	$ 395,142	$ 85,691	$ 458,677	$ 203,484	$ 229,433	$ 140,500	$ 357,503
Benefits	$ 852,931	$ 265,699	$ 128,421	$ 128,421	$ 27,849	$ 149,070	$ 66,132	$ 74,566	$ 45,663	$ 116,189
Travel	$ 1,345,580	$ 221,875	$ 201,681	$ 201,681	$ 51,132	$ 247,599	$ 97,053	$ 168,360	$ 118,300	$ 172,492
Scholarships	$ 2,958,293	$ 548,600	$ 510,360	$ 510,360	$ 190,620	$ 624,900	$ 465,820	$ 502,430	$ 610,700	$ 1,008,330
Other Maintenance & Operating	$ 1,646,577	$ 92,279	$ 70,000	$ 70,000	$ 18,635	$ 74,000	$ 41,399	$ 75,179	$ 45,700	$ 55,262
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Expenditures	$ 9,427,783	$ 1,945,989	$ 1,305,604	$ 1,305,604	$ 373,927	$ 1,554,245	$ 873,888	$ 1,049,967	$ 960,863	$ 1,709,776

	TOTAL MEN	TOTAL WOMEN	OTHER ACTIVITIES	ADMIN	GRAND TOTAL
Revenues					
Sales and Service					
Gate Receipts/Parking	$ 1,375,000	$ 67,000	$ -	$ -	$ 1,442,000
Game Guarantees	$ 900,000	$ -	$ -	$ -	$ 900,000
Concessions	$ -	$ -	$ -	$ 240,000	$ 240,000
Other					
Advertising	$ -	$ -	$ -	$ 730,000	$ 730,000
Licensing Fees	$ -	$ -	$ -	$ 530,000	$ 530,000
Camps	$ -	$ -	$ -	$ 2,328,791	$ 2,328,791
NCAA Revenue Sharing	$ -	$ -	$ -	$ 90,000	$ 90,000
Stadium Operations	$ 905,000	$ 5,625	$ -	$ 415,075	$ 1,325,700
Other	$ -	$ -	$ -	$ 1,705,000	$ 1,705,000
Total Sales and Services	$ 3,180,000	$ 72,625	$ -	$ 6,038,866	$ 9,291,491
Designated Tuition	$ -	$ -	$ -	$ 5,244,424	$ 5,244,424
Auxiliary Transfer	$ -	$ -	$ -	$ 1,852,430	$ 1,852,430
Athletic Fee	$ -	$ -	$ -	$ 19,525,000	$ 19,525,000
Total Tuition and Fees	$ -	$ -	$ -	$ 26,621,854	$ 26,621,854
Budgeted Fund Balances	$ -	$ -	$ -	$ -	-
Total Budgeted Funds	$ 3,180,000	$ 72,625	$ -	$ 32,660,720	$ 35,913,345
Expenditures					
Salaries	$ 4,317,913	$ 1,389,597	$ -	$ 3,378,207	$ 9,085,717
Fringe Benefits	$ 1,403,322	$ 451,619	$ -	$ 1,097,917	$ 2,952,858
Travel	$ 2,021,949	$ 803,804	$ -	$ 388,500	$ 3,214,253
Scholarships	$ 4,718,233	$ 3,212,180	$ -	$ 125,602	$ 8,056,015
O&M	$ 1,897,492	$ 291,540	$ -	$ 3,109,880	$ 5,298,911
Capital	$ -	$ -	$ -	$ 20,000	$ 20,000
Debt Service	$ -	$ -	$ -	$ 5,506,630	$ 5,506,630
Other	$ -	$ -	$ -	$ 2,251,604	$ 2,251,604
Total Budgeted Expenditures	$ 14,358,908	$ 6,148,739	$ -	$ 15,878,340	$ 36,385,987

Texas State University

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

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Student Services Fee per Semester Credit Hour	$ 10.00	$ 10.00	$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ 3,962,709	$ 3,962,709	$ -	- %	
Forecasted Revenue:					
SSF Revenue	$ 6,750,200	$ 6,750,200	$ -	- %	
Revenue Earned from Activities	$ -	$ -	$ -	- %	
Interest Revenue	$ -	$ -	$ -	- %	
Transfer In	$ -	$ -	$ -	- %	
Total Forecasted Revenue:	$ 6,750,200	$ 6,750,200	$ -	- %	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	$ -	$ -	$ -	- %	
2. Recreational Activities	$ 350,191	$ 350,191	$ -	- %	
3. Health and Hospital Services	$ -	$ -	$ -	- %	
4. Medical Services	$ -	$ -	$ -	- %	
5. Intramural and Intercollegiate Athletics	$ -	$ -	$ -	- %	
6. Artists and Lecture Series	$ 33,930	$ 33,930	$ -	- %	
7. Cultural Entertainment Series	$ 124,727	$ 127,791	$ 3,064	2.46 %	
8. Debating and Oratorical Activities	$ 39,333	$ 39,333	$ -	- %	
9. Student Publications	$ 212,284	$ 212,920	$ 637	0.30 %	
10. Student Government	$ -	$ -	$ -	- %	
11. Student Fee Advisory Committee	$ 1,000	$ 1,000	$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ -	$ -	$ -	- %	
13. Other (See Detail Below)	$ 5,988,735	$ 5,985,035	$ (3,700)	(0.06)%	
Total Budgeted Expenditures	$ 6,750,200	$ 6,750,200	$ -	- %	
Estimated Student Services Fee Fund Balance at End of Year	$ 3,962,709	$ 3,962,709	$ -	- %	

Student Services Advisory Committee Meeting: Fall '22

Detail of Other:	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Scholarships	$ -	$ -	$ -	- %
Student Programming & Services	$ 4,225,322	$ 4,334,203	$ 108,881	2.58 %
Student Travel	$ 19,725	$ 19,725	$ -	- %
Central-Benefits, Administrative Overhead, Pay Increases	$ 1,743,688	$ 1,631,107	$ (112,581)	(6.46)%
	$ -	$ -	$ -	- %
	$ -	$ -	$ -	- %
Total Other	$ 5,988,735	$ 5,985,035	$ (3,700)	(0.06)%

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	$ 161,494,163	$ 14,697,988	$ 246,281	$ 26,917,611	$ 19,649,841	$ 32,144,262	$ 15,638,924	$ 523,478	$ 24,212,847	$ 295,525,395
Benefits	$ 45,813,391	$ 4,239,315	$ 123,369	$ 8,025,822	$ 5,698,392	$ 13,389,227	$ 3,576,844		$ 6,964,554	$ 87,830,914
Travel	$ 1,228,095	$ 518,768	$ 23,000	$ 264,026	$ 260,381	$ 230,165	$ 25,953		$ 3,350,112	$ 5,900,500
O&M	$ 10,201,993	$ 11,419,614	$ 591,523	$ 7,920,473	$ 6,862,777	$ 15,654,202	$ 10,004,207	$ 66,537,950	$ 54,843,902	$ 184,036,641
Utilities		$ 104,815			$ 6,000		$ 21,334,526		$ 11,898,836	$ 33,344,177
Capital		$ 385,000		$ 7,289,816	$ 15,000		$ 65,000		$ 1,020,000	$ 8,774,816
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budget	$ 218,737,642	$ 31,365,500	$ 984,173	$ 50,417,748	$ 32,492,391	$ 61,417,856	$ 50,645,454	$ 67,061,428	$ 102,290,251	$ 615,412,443

Texas State University

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 242,374,045	$ 54,567,825	$ -	$ 296,941,870	$ (239,782,669)	$ (57,159,201)	$ (296,941,870)	$ (2,591,376)
Designated	$ 305,603,439	$ 7,157,104	$ 11,672,802	$ 324,433,345	$ (255,818,157)	$ (68,615,188)	$ (324,433,345)	$ (61,458,084)
Auxiliary Enterprises	$ 142,943,519	$ 7,096,854	$ 2,291,225	$ 152,331,598	$ (119,811,613)	$ (32,519,985)	$ (152,331,598)	$ (25,423,131)
Total	$ 690,921,003	$ 68,821,783	$ 13,964,027	$ 773,706,813	$ (615,412,439)	$ (158,294,374)	$ (773,706,813)	$ (89,472,592)

From the Office of the President

LAMAR INSTITUTE OF TECHNOLOGY

Dr. Lonnie L. Howard

July 8, 2022

Members of the Board of Regents
The Texas State University System

Reference: Budget Letter

Dear Regents,

This letter provides recommendations for Lamar Institute of Technology's (LIT) annual budget for the new fiscal year beginning September 1, 2022. It is fiscally conservative assuming flat enrollment for FY 2023.The proposed budget includes all educational and general, designated, and auxiliary enterprise activities.

Education and General Funds

LIT's General Revenue Appropriation decreased overall by 1.38% or $263,033. This was caused by the Tuition Revenue Bond (TRB) Debt Service decreasing. Higher Education Funds (HEF) remained at $2,553,130. These funds will be used for needed renovations of facilities.

Designated Funds

Designated funds are allocated to provide academic programs with equipment and supplies. LIT has increased the budgeted funds for instruction support by $ 900,057 to allow for new programs and increased cost to operate our programs. In addition, those areas that support Academics, such as Marketing, Student Success and Facilities are funded by Designated Funds.

Auxiliary Funds

Auxiliary revenue for Student Center Fee of $176,427 is collected from LIT students and transferred to Lamar University for use of their facilities. Student Service Fees of $389,556 are collected and expended at LIT. LIT will continue to not charge our students for Medical Service Fee, and Recreational Center Fee.

P.O. Box 10043 • Beaumont, Texas 77710 | (409) 880-8596 • 1-800-950-6989 • llhoward@lit.edu

Conclusion

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

Respectfully,

Lonnie Howard

Dr. Lonnie L. Howard
President

Rudy V. Gonzales

Rudy V. Gonzales
Vice President for Finance and Operations

Cc:
Dr. Brian McCall
Chancellor

Daniel Harper
Vice Chancellor and Chief Financial Officer

Lamar Institute of Technology

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ 8,970,383	$ 10,598,495	$ 1,628,112	18.15 %
State Appropriations	$ 24,754,421	$ 24,721,329	$ (33,092)	(0.13)%
Sales and Services	$ 64,671	$ 62,185	$ (2,486)	(3.84)%
Other	$ 130,673	$ 138,480	$ 7,807	5.97 %
Operating Revenues	$ 33,920,148	$ 35,520,489	$ 1,600,341	4.72 %
Transfers In	$ 400,000	$ 400,000	$ -	- %
Budgeted Use of Fund Balance	$ -	$ 1,856,870	$ 1,856,870	100.00 %
Total Revenues	$ 34,320,148	$ 37,777,359	$ 3,457,211	10.07 %
Expenditures				
Instruction Support	$ 15,029,916	$ 16,584,862	$ 1,554,946	10.35 %
Research / Organized Research	$ -	$ -	$ -	- %
Public Service	$ 180,808	$ 183,768	$ 2,960	1.64 %
Academic Support	$ 1,136,056	$ 1,424,536	$ 288,480	25.39 %
Student Support	$ 2,162,713	$ 2,228,566	$ 65,853	3.04 %
Institutional Support	$ 7,413,694	$ 7,620,174	$ 206,480	2.79 %
Plant Support	$ 1,805,689	$ 2,882,011	$ 1,076,322	59.61 %
Scholarships & Fellowships	$ -	$ -	$ -	- %
Auxiliary Enterprises	$ 531,606	$ 628,168	$ 96,562	18.16 %
Operating Expenditures	$ 28,260,482	$ 31,552,085	$ 3,291,603	11.65 %
Transfers Out	$ 6,059,666	$ 6,225,274	$ 165,608	2.73 %
Total Expenditures	$ 34,320,148	$ 37,777,359	$ 3,457,211	10.07 %

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 13,670,216	$ 15,761,638	$ 2,091,422	15.30 %
Payroll Related Costs	$ 4,133,570	$ 4,243,394	$ 109,824	2.66 %
Travel	$ 272,000	$ 334,000	$ 62,000	22.79 %
Operations & Maintenance	$ 9,054,695	$ 10,213,054	$ 1,158,359	12.79 %
Utilities	$ 380,000	$ 500,000	$ 120,000	31.58 %
Capital	$ 750,000	$ 500,000	$ (250,000)	(33.33)%
Other	$ -	$ -	$ -	- %
Total Operating Expenditures	$ 28,260,481	$ 31,552,086	$ 3,291,605	11.65 %

Lamar Institute of Technology

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ 3,879,013	$ 4,525,768	$ 646,755	16.67 %	1
State Appropriation					
Bill Pattern General Revenue	$ 19,069,771	$ 18,806,738	$ (263,033)	(1.38)%	
Benefits	$ 3,107,954	$ 3,341,802	$ 233,848	7.52 %	2
Higher Education Fund	$ 2,553,130	$ 2,553,130	$ -	- %	
Hazlewood Reimbursement	$ 23,566	$ 19,659	$ (3,907)	(16.58)%	
Other	$ -	$ -	$ -	- %	
Total State Appropriations	$ 24,754,421	$ 24,721,329	$ (33,092)	(0.13)%	
Other Revenue	$ 9,845	$ 9,447	$ (398)	(4.04)%	
Total Revenues	$ 28,643,279	$ 29,256,544	$ 613,265	2.14 %	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ -	$ -	$ -	- %	
Budgeted Fund Balances	$ -	$ 1,856,870	$ 1,856,870	100.00 %	3
Total Budgeted Funds	$ 28,643,279	$ 31,113,414	$ 2,470,135	8.62 %	

Lamar Institute of Technology

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Total Statutory Tuition & Fees	$	646,755	Tuition and fees increased due to an increase in enrollment for FY 22.
2	Benefits	$	233,848	Benefits amount is determined by the GAA
3	Budgeted Fund Balances	$	1,856,870	HEF expenditures are more than FY 23 allocation.

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 14,146,685	$ 14,801,574	$ 654,889	4.63 %	
Research / Organized Research	$ -	$ -	$ -	- %	
Public Service	$ 119,808	$ 120,602	$ 794	0.66 %	
Academic Support	$ 878,113	$ 1,054,240	$ 176,127	20.06 %	
Student Service Support	$ 2,064,563	$ 2,042,266	$ (22,297)	(1.08)%	
Institutional Support	$ 4,799,337	$ 5,164,180	$ 364,843	7.60 %	1
Plant Support	$ 1,000,689	$ 2,154,802	$ 1,154,113	115.33 %	2
Scholarships & Fellowships	$ -	$ -	$ -	- %	
Total Expenditures	$ 23,009,195	$ 25,337,664	$ 2,328,469	10.12 %	
Transfers Out					
TPEG	$ 400,000	$ 400,000	$ -	- %	
TRB Debt Service	$ 1,294,750	$ 965,750	$ (329,000)	(25.41)%	3
HEF - Debt Service	$ -	$ -	$ -	- %	
HEF - Plant	$ 3,939,334	$ 4,410,000	$ 470,666	11.95 %	4
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 5,634,084	$ 5,775,750	$ 141,666	2.51 %	
Total Budgeted Expenditures & Transfers Out	$ 28,643,279	$ 31,113,414	$ 2,470,135	8.62 %	

Lamar Institute of Technology

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED		EXPLANATION
1	Institutional Support	$	364,844	The increase is a result of moving all IT expenses to be paid from state funds.
2	Plant Support	$	1,154,113	The increase is a result of moving all facilities expenses to be paid from state with exception of utilities
3	TRB Debt Services	$	(329,000)	This amount comes from GAA and will decrease as we pay off the debt services.
4	HEF-Plant	$	470,666	The increase is due to on going projects LIT is working on.

Lamar Institute of Technology

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Tuition and Fees					
Designated Tuition	$ 1,847,945	$ 2,310,416	$ 462,471	25.03 %	1
Institutional Services Fee	$ 1,952,580	$ 2,390,811	$ 438,231	22.44 %	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	$ 254,994	$ 252,862	$ (2,132)	(0.84)%	
Distance Learning Fee	$ 568,916	$ 552,655	$ (16,261)	(2.86)%	
Records Fee	$ -	$ -	$ -	- %	
Recreation Fee	$ -	$ -	$ -	- %	
University Center Fee	$ -	$ -	$ -	- %	
International Study Fee	$ -	$ -	$ -	- %	
Repeat Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Tuition and Fees	$ 4,624,435	$ 5,506,744	$ 882,309	19.08 %	
Investment Income	$ 1,623	$ 5,214	$ 3,591	221.26 %	
Other Revenue	$ 119,205	$ 123,819	$ 4,614	3.87 %	
Total Revenues	$ 4,745,263	$ 5,635,777	$ 890,514	18.77 %	
Transfers In					
TPEG	$ 400,000	$ 400,000	$ -	- %	
Auxiliary Funds	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 400,000	$ 400,000	$ -	- %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 5,145,263	$ 6,035,777	$ 890,514	17.31 %	

Lamar Institute of Technology

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	$	462,471	Tuition increased due to an increase in enrollment for FY 22.
2	Institutional Services Fee	$	438,231	Fee increased due to an increase in enrollment for FY 22.

Lamar Institute of Technology

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 883,231	$ 1,783,288	$ 900,057	101.91 %	1
Research / Organized Research	$ -	$ -	$ -	- %	
Public Service	$ 61,000	$ 63,166	$ 2,166	3.55 %	
Academic Support	$ 257,943	$ 370,296	$ 112,353	43.56 %	
Student Support	$ 98,150	$ 186,300	$ 88,150	89.81 %	
Institutional Support	$ 2,614,357	$ 2,455,994	$ (158,363)	(6.06)%	
Plant Support	$ 805,000	$ 727,209	$ (77,791)	(9.66)%	
Scholarships & Fellowships	$ -	$ -	$ -	- %	
Total Expenditures	$ 4,719,681	$ 5,586,253	$ 866,572	18.36 %	
Transfers Out					
System Assessment	$ 218,468	$ 242,410	$ 23,942	10.96 %	
Debt Service	$ -	$ -	$ -	- %	
E&G	$ -	$ -	$ -	- %	
Auxiliary	$ -	$ -	$ -	- %	
Other	$ 207,114	$ 207,114	$ -	- %	
Total Transfers Out	$ 425,582	$ 449,524	$ 23,942	5.63 %	
Total Budgeted Expenditures & Transfers Out	$ 5,145,263	$ 6,035,777	$ 890,514	17.31 %	

Lamar Institute of Technology

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Instruction Support	$ 900,057	The increase is due to numerous new programs LIT will be starting.

Lamar Institute of Technology

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Fees					
Athletic Fee	$ -	$ -	$ -	- %	
Medical Service Fee	$ -	$ -	$ -	- %	
Student Service Fee	$ 281,280	$ 389,556	$ 108,276	38.49 %	
Recreational Sport Fee	$ -	$ -	$ -	- %	
Student Center Fee	$ 185,655	$ 176,427	$ (9,228)	(4.97)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Fees	$ 466,935	$ 565,983	$ 99,048	21.21 %	
Sales and Services	$ -	$ -	$ -	- %	
Housing	$ -	$ -	$ -	- %	
Dining	$ -	$ -	$ -	- %	
Parking	$ 62,927	$ 61,269	$ (1,658)	(2.63)%	
Athletics	$ -	$ -	$ -	- %	
Bookstore	$ -	$ -	$ -	- %	
Other	$ 1,744	$ 916	$ (828)	(47.48)%	
Total Sales and Services	$ 64,671	$ 62,185	$ (2,486)	(3.84)%	
Investment Income	$ -	$ -	$ -	- %	
Other Income	$ -	$ -	$ -	- %	
Total Revenues	$ 531,606	$ 628,168	$ 96,562	18.16 %	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ -	$ -	$ -	- %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 531,606	$ 628,168	$ 96,562	18.16 %	

Lamar Institute of Technology

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Athletic Fee	$ -	$ -	$ -	- %	
Medical Service Fee	$ -	$ -	$ -	- %	
Student Service Fee	$ 281,280	$ 389,556	$ 108,276	38.49 %	
Recreational Sport Fee	$ -	$ -	$ -	- %	
Student Center Fee	$ 185,655	$ 176,427	$ (9,228)	(4.97)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Total Fee Based Expenditures	$ 466,935	$ 565,983	$ 99,048	21.21 %	
Housing	$ -	$ -	$ -	- %	
Dining	$ -	$ -	$ -	- %	
Parking	$ 62,927	$ 61,269	$ (1,658)	(2.63)%	
Athletics	$ -	$ -	$ -	- %	
Bookstore	$ -	$ -	$ -	- %	
Other	$ 1,744	$ 916	$ (828)	(47.48)%	
Total Sales & Services Based Expenditures	$ 64,671	$ 62,185	$ (2,486)	(3.84)%	
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	$ 531,606	$ 628,168	$ 96,562	18.16 %	

Lamar Institute of Technology

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

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Student Services Fee per Semester Credit Hour	$ 5.00	$ 5.00	$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ 2,642,893	$ 2,531,739	$ (111,154)	(4.21)%	
Forecasted Revenue:					
SSF Revenue	$ 281,280	$ 399,515	$ 118,235	42.03 %	
Revenue Earned from Activities	$ -	$ -	$ -	- %	
Interest Revenue	$ 2,761	$ 5,701	$ 2,940	106.48 %	
Transfer In	$ -	$ -	$ -	- %	
Total Forecasted Revenue:	$ 284,041	$ 405,216	$ 121,175	42.66 %	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	$ -	$ -	$ -	- %	
2. Recreational Activities	$ 237,200	$ 237,200	$ -	- %	
3. Health and Hospital Services	$ -	$ -	$ -	- %	
4. Medical Services	$ -	$ -	$ -	- %	
5. Intramural and Intercollegiate Athletics	$ -	$ -	$ -	- %	
6. Artists and Lecture Series	$ 10,000	$ 10,000	$ -	- %	
7. Cultural Entertainment Series	$ 29,800	$ 29,800	$ -	- %	
8. Debating and Oratorical Activities	$ -	$ -	$ -	- %	
9. Student Publications	$ -	$ -	$ -	- %	
10. Student Government	$ 109,000	$ 109,000	$ -	- %	
11. Student Fee Advisory Committee	$ -	$ -	$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ -	$ -	$ -	- %	
13. Other (See Detail Below)	$ 258,881	$ 239,200	$ (19,681)	(7.60)%	
Total Budgeted Expenditures	$ 644,881	$ 625,200	$ (19,681)	(3.05)%	
Estimated Student Services Fee Fund Balance at End of Year	$ 2,282,053	$ 2,311,755	$ 29,702	1.30 %	

Student Services Advisory Committee Meeting: 05/05/2022

Detail of Other:	FY 2022	FY 2023	Dollar	Percent
Media Lab	$ 3,600	$ 3,600	$ -	- %
Online Tutoring - Distance Education	$ 20,090	$ 17,000	$ (3,090)	(15.38)%
Public Information	$ -	$ -	$ -	- %
Contingency	$ 50,000	$ 50,000	$ -	- %
Equipment/Furniture Student Success	$ -	$ -	$ -	- %
Megabytes Food Service	$ -	$ -	$ -	- %
Skills USA	$ 74,000	$ 74,000	$ -	- %
Professional Tutors - Learning Lab	$ -	$ -	$ -	- %
Salaries	$ -	$ -	$ -	- %
Diagnostic Sonography Organization	$ -	$ -	$ -	- %
Software	$ 8,500	$ -	$ (8,500)	(100.00)%
Software	$ 30,600	$ 30,600	$ -	- %
Software	$ 47,000	$ 39,000	$ (8,000)	(17.02)%
Software	$ 25,091	$ 25,000	$ (91)	(0.36)%
	$ -		$ -	- %
Total Other	$ 258,881	$ 239,200	$ (19,681)	(7.60)%

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	$ 10,660,524	$ -	$ 94,699	$ 607,159	$ 1,132,488	$ 2,977,757	$ 289,011	$ -	$ -	$ 15,761,638
Benefits	$ 2,916,050	$ -	$ 25,903	$ 166,081	$ 309,778	$ 746,527	$ 79,055	$ -	$ -	$ 4,243,394
Travel	$ -	$ -	$ -	$ 115,000	$ 30,000	$ 115,000	$ -	$ -	$ 74,000	$ 334,000
O&M	$ 2,508,288	$ -	$ 63,166	$ 536,296	$ 756,300	$ 3,780,891	$ 2,013,945	$ -	$ 554,168	$ 10,213,054
Utilities	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ -	$ -	$ 500,000
Capital	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000
Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budget	$ 16,584,862	$ -	$ 183,768	$ 1,424,536	$ 2,228,566	$ 7,620,175	$ 2,882,011	$ -	$ 628,168	$ 31,552,086

Lamar Institute of Technology

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 29,256,544	$ -	$ 1,856,870	$ 31,113,414	$ (25,337,664)	$ (5,775,750)	$ (31,113,414)	$ (5,775,750)
Designated	$ 5,635,777	$ 400,000	$ -	$ 6,035,777	$ (5,586,253)	$ (449,524)	$ (6,035,777)	$ (49,524)
Auxiliary Enterprises	$ 628,168	$ -	$ -	$ 628,168	$ (628,168)	$ -	$ (628,168)	$ -
Total	$ 35,520,489	$ 400,000	$ 1,856,870	$ 37,777,359	$ (31,552,085)	$ (6,225,274)	$ (37,777,359)	$ (5,825,274)

Office of the President

July 9, 2022

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, 2022. The proposed budget encompasses the educational and general (E&G), designated, and auxiliary funds of the college.

Assumptions

Enrollment for FY 2022 remained flat in comparison to FY 2021, with the exception of Summer. The college offered two free courses in Summer, which has increased Summer contact hours by nearly 7%. Accordingly, we used FY 2022 actual revenue recorded to date as the basis for predicting the revenue we expect to earn in FY 2023. As in the past, a conservative approach was used for revenue projections. Any anticipated program developments were accounted for in the budget.

New Budget Initiatives

The Texas Legislature and the Governor increased state formula funding to help alleviate disparity between Community Colleges and the State Colleges. This additional increase in state formula funding has allowed us to fund additional operations with E&G funding that would have otherwise been funded with institutional funds, it has allowed us to supply the students with a reduced rate on their books of $14 per semester credit hour, and it has allowed us to add a few needed positions so that our students can be better served by our faculty and staff. The reduction in tuition and fees due to the increased formula funding has made it possible for a student to attend our campus with books for $133 per semester credit hour. With this reduction in tuition and fees, an increase in enrollment is expected. We are continuing to increase our advertising efforts in both Texas and Louisiana to reach as many potential students as possible. The budget provides for a general salary increase for faculty and staff of 3% or $1,000, whichever is greater.

The college has purchased additional property in Lumberton with the goal to have a satellite campus to expand educational opportunities for the Lumberton community and surrounding counties. The campus has also purchased several smaller properties adjacent to the main campus which will house our newly developed Mechanic, Manufacturing, and Maintenance Program. We are also in the process of selecting a construction company to begin constructing our New Academic Center. The New Academic Center will be located directly behind the new plaza that was completed and opened to the public in October. The campus is in the process of negotiating with the Stark Foundation to purchase a building adjacent to campus that would be used to expand our Nursing Programs. This purchase will include a historic church in downtown Orange.

410 Front Street ♦ Orange, Texas ♦ Phone: 409/882-3314♦ Fax: 409/670-9207

Office of the President

Budget Increases

In FY 2022, COVID disaster budget reductions were replenished, but operating budgets remained flat. In FY 2023, the budget remains flat from FY 2022 budget. Travel has been reopened and all travel budgets have been placed in the departmental budget pools. The FY 2023 budget puts emphasis on constructing new properties or redesigning existing properties to expand our programs and begin new programs. The campus's main emphasis is on boosting enrollment with our new lower tuition and fee rates and book bundles.

E&G Funds

For the FY 2022 to FY 2023 Biennium, State Formula Funding for the college increased to help alleviate disparity between Community Colleges and the State Colleges. This additional parity funding amounted to a $3.8 million biennial increase. The additional parity funding allowed the college to reduce tuition and fees by 19% which includes an instructional material scholarship of $10 per semester credit hour and payment of an additional $250 per course stipend to high school instructors for teaching dual credit courses. Our Higher Education Fund (HEF) allocation is budgeted for debt service of $231,000 and capital equipment of $407,656. The balance of our HEF appropriation is reserved for future 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

In the FY 2022 and FY 2023 biennium, we received an additional parity appropriation and were able to reduce Designated Tuition by an additional 33%, while keeping all other designated fees at the same rate. With this parity, we were able to reduce our hourly tuition and fee rate to $118 per semester credit hour. With the increase in state formula funding and the additional parity funds, some operating expenses were moved from Designated Tuition and Computer Use Fee to E&G funds. With Workforce programs flourishing, we were able to fund any shortfalls in revenue projections with Workforce's excess budgeted revenue. Budgeted transfers remain to transfer fund balances from Institutional Service Fee to the other fees that were eliminated or reduced with the parity.

410 Front Street ♦ Orange, Texas ♦ Phone: 409/882-3314♦ Fax: 409/670-9207

Office of the President

Auxiliary Funds

The Student Service Fee Hearing was held in May and the student organizations were able to request what will be needed for FY 2023. There were three new clubs added for FY 2023, including Industrial and Manufacturing Organization, the African American Kingz and Queenz Organization, and a Creative Writing club. The budget uses $29,886 in Student Service Fee fund balance to cover the additional requests by student organizations. Most other budgets within Auxiliary fund type remain flat and some were reduced. The budget in auxiliary consists of a transfer from Institutional Service Fee of $191,996.

Conclusion

With the new changes in funding, tuition rates, and buy-one get-one free offers, the college is hopeful enrollment will grow and programs will flourish. Lamar State College Orange remains in sound fiscal condition and we have adequate resources to maintain our commitment to quality instruction and support services. We continue to have adequate financial reserves to handle any unanticipated contingencies.

Sincerely,

Dr. Thomas Johnson
President

Mary Wickland

Mary Wickland, CPA
Executive Vice President for Finance and Operations

410 Front Street ♦ Orange, Texas ♦ Phone: 409/882-3314♦ Fax: 409/670-9207

Lamar State College-Orange

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ 5,300,278	$ 5,984,299	$ 684,021	12.91 %
State Appropriations	$ 16,698,089	$ 16,609,642	$ (88,447)	(0.53)%
Sales and Services	$ 183,473	$ 183,455	$ (18)	(0.01)%
Other	$ 797,162	$ 558,950	$ (238,212)	(29.88)%
Operating Revenues	$ 22,979,002	$ 23,336,346	$ 357,344	1.56 %
Transfers In	$ 592,315	$ 549,071	$ (43,244)	(7.30)%
Budgeted Use of Fund Balance	$ (286,906)	$ 17,452	$ 304,358	(106.08)%
Total Revenues	$ 23,284,411	$ 23,902,869	$ 618,458	2.66 %
Expenditures				
Instruction Support	$ 7,350,287	$ 7,161,572	$ (188,715)	(2.57)%
Research / Organized Research	$ -	$ -	$ -	- %
Public Service	$ 829,326	$ 981,403	$ 152,077	18.34 %
Academic Support	$ 2,700,308	$ 3,520,431	$ 820,123	30.37 %
Student Support	$ 1,427,903	$ 1,375,008	$ (52,895)	(3.70)%
Institutional Support	$ 4,786,529	$ 4,291,253	$ (495,276)	(10.35)%
Plant Support	$ 1,873,525	$ 1,756,089	$ (117,436)	(6.27)%
Scholarships & Fellowships	$ 493,023	$ 1,377,075	$ 884,052	179.31 %
Auxiliary Enterprises	$ 665,969	$ 503,429	$ (162,540)	(24.41)%
Operating Expenditures	$ 20,126,869	$ 20,966,260	$ 839,391	4.17 %
Transfers Out	$ 3,157,542	$ 2,936,609	$ (220,933)	(7.00)%
Total Expenditures	$ 23,284,411	$ 23,902,869	$ 618,458	2.66 %

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 10,176,206	$ 10,275,734	$ 99,528	0.98 %
Payroll Related Costs	$ 3,552,352	$ 3,096,256	$ (456,096)	(12.84)%
Travel	$ 185,552	$ 203,755	$ 18,203	9.81 %
Operations & Maintenance	$ 4,885,133	$ 4,937,610	$ 52,477	1.07 %
Utilities	$ 538,500	$ 599,550	$ 61,050	11.34 %
Capital	$ 293,202	$ 429,656	$ 136,454	46.54 %
Other	$ 495,923	$ 1,423,699	$ 927,776	187.08 %
Total Operating Expenditures	$ 20,126,868	$ 20,966,260	$ 839,392	4.17 %

Lamar State College-Orange

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ 1,831,290	$ 2,089,235	$ 257,945	14.09 %	1
State Appropriation					
Bill Pattern General Revenue	$ 13,019,393	$ 12,892,638	$ (126,755)	(0.97)%	
Benefits	$ 2,190,300	$ 2,228,608	$ 38,308	1.75 %	
Higher Education Fund	$ 1,488,396	$ 1,488,396	$ -	- %	
Hazlewood Reimbursement	$ -	$ -	$ -	- %	
Other			$ -	- %	
Total State Appropriations	$ 16,698,089	$ 16,609,642	$ (88,447)	(0.53)%	
Other Revenue	$ 10,000	$ 6,000	$ (4,000)	(40.00)%	
Total Revenues	$ 18,539,379	$ 18,704,877	$ 165,498	0.89 %	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ -	$ -	$ -	- %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 18,539,379	$ 18,704,877	$ 165,498	0.89 %	

Lamar State College-Orange

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Total Statutory Tuition and Fees	$ 257,945	Nonresident Tuition and reciprocal exemption were under budgeted in FY22. In FY23, the budget was increased to align with realized revenue in FY22.

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 6,693,111	$ 6,417,223	$ (275,888)	(4.12)%	
Research / Organized Research	$ -	$ -	$ -	- %	
Public Service	$ 522,951	$ 672,380	$ 149,429	28.57 %	
Academic Support	$ 2,163,600	$ 2,900,026	$ 736,426	34.04 %	1
Student Service Support	$ 1,318,569	$ 1,264,875	$ (53,694)	(4.07)%	
Institutional Support	$ 3,339,372	$ 3,218,044	$ (121,328)	(3.63)%	
Plant Support	$ 1,873,525	$ 1,756,089	$ (117,436)	(6.27)%	
Scholarships & Fellowships	$ -	$ -	$ -	- %	
Total Expenditures	$ 15,911,128	$ 16,228,637	$ 317,509	2.00 %	
Transfers Out					
TPEG	$ 386,692	$ 396,750	$ 10,058	2.60 %	
TRB Debt Service	$ 1,125,500	$ 998,750	$ (126,750)	(11.26)%	
HEF - Debt Service	$ 339,900	$ 231,000	$ (108,900)	(32.04)%	
HEF - Plant	$ 776,158	$ 849,740	$ 73,582	9.48 %	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 2,628,250	$ 2,476,240	$ (152,010)	(5.78)%	
Total Budgeted Expenditures & Transfers Out	$ 18,539,379	$ 18,704,877	$ 165,498	0.89 %	

Lamar State College-Orange

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Academic Support	$ 736,426	Most of IT expenditure budget moved from Designated Fund Type to E&G.

Lamar State College-Orange

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Tuition and Fees					
Designated Tuition	$ 1,165,230	$ 960,000	$ (205,230)	(17.61)%	1
Institutional Services Fee	$ 1,244,371	$ 1,050,714	$ (193,657)	(15.56)%	
Advising Fee	$ -	$ -	$ -	- %	
Technology Use / Computer Service Fee	$ -	$ -	$ -	- %	
Environmental Service Fee	$ -	$ -	$ -	- %	
ID / One-Card Fee	$ -	$ -	$ -	- %	
Library Fee	$ 1,200	$ 1,200	$ -	- %	
International Education Fee	$ -	$ -	$ -	- %	
Student Publication Fee	$ -	$ -	$ -	- %	
Academic Program Fees	$ -	$ -	$ -	- %	
Distance Learning Fee	$ 451,000	$ 366,500	$ (84,500)	(18.74)%	
Records Fee	$ -	$ -	$ -	- %	
Recreation Fee	$ -	$ -	$ -	- %	
University Center Fee	$ -	$ -	$ -	- %	
International Study Fee	$ -	$ -	$ -	- %	
Repeat Fee	$ -	$ -	$ -	- %	
Other	$ 328,350	$ 1,281,300	$ 952,950	290.22 %	2
Total Tuition and Fees	$ 3,190,151	$ 3,659,714	$ 469,563	14.72 %	
Investment Income	$ 204,500	$ 16,000	$ (188,500)	(92.18)%	
Other Revenue	$ 582,662	$ 536,950	$ (45,712)	(7.85)%	
Total Revenues	$ 3,977,313	$ 4,212,664	$ 235,351	5.92 %	
Transfers In					
TPEG	$ 348,023	$ 357,075	$ 9,052	2.60 %	
Auxiliary Funds	$ -	$ 111,758	$ 111,758	100.00 %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 348,023	$ 468,833	$ 120,810	34.71 %	
Budgeted Fund Balances	$ (246,273)	$ 13,066	$ 259,339	(105.31)%	3
Total Budgeted Funds	$ 4,079,063	$ 4,694,563	$ 615,500	15.09 %	

Lamar State College-Orange

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Designated Tuition	$	(205,230)	Tuition was over budgeted for dual credit students in FY22. Adjusting budget to reflect actuals.
2	Other	$	952,950	Barnes and Noble book bundle revenue was moved to Designated from E&G.
3	Budgeted Fund Balance	$	259,339	Budgeting with the use of fund balances was minimized in FY23.

Lamar State College-Orange

Table B 2
Designated Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 657,176	$ 744,349	$ 87,173	13.26 %	
Research / Organized Research	$ -	$ -	$ -	- %	
Public Service	$ 306,375	$ 309,023	$ 2,648	0.86 %	
Academic Support	$ 536,708	$ 620,405	$ 83,697	15.59 %	
Student Support	$ 109,334	$ 110,133	$ 800	0.73 %	
Institutional Support	$ 1,447,156	$ 1,073,209	$ (373,947)	(25.84)%	1
Plant Support	$ -	$ -	$ -	- %	
Scholarships & Fellowships	$ 493,023	$ 1,377,075	$ 884,052	179.31 %	2
Total Expenditures	$ 3,549,771	$ 4,234,194	$ 684,423	19.28 %	
Transfers Out					
System Assessment	$ 180,000	$ 160,592	$ (19,408)	(10.78)%	
Debt Service	$ 105,000	$ 107,781	$ 2,781	2.65 %	
E&G	$ -	$ -	$ -	- %	
Auxiliary	$ 244,292	$ 191,996	$ (52,296)	(21.41)%	
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 529,292	$ 460,369	$ (68,923)	(13.02)%	
Total Budgeted Expenditures & Transfers Out	$ 4,079,063	$ 4,694,563	$ 615,500	15.09 %	

Lamar State College-Orange

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Institutional Support	$	(373,947)	Most of IT expenditure budget moved from Designated Fund Type to E&G.
2	Scholarships and Fellowships	$	884,052	Barnes and Noble book bundle expense was moved to Designated from E&G.

Lamar State College-Orange

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Fees					
Athletic Fee	$ -	$ -	$ -	- %	
Medical Service Fee	$ -	$ -	$ -	- %	
Student Service Fee	$ 199,205	$ 168,500	$ (30,705)	(15.41)%	
Recreational Sport Fee	$ -	$ -	$ -	- %	
Student Center Fee	$ 78,382	$ 65,100	$ (13,282)	(16.95)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ 1,250	$ 1,750	$ 500	40.00 %	
Other	$ -	$ -	$ -	- %	
Total Fees	$ 278,837	$ 235,350	$ (43,487)	(15.60)%	
Sales and Services					
Housing	$ -	$ -	$ -	- %	
Dining	$ 170,373	$ 155,355	$ (15,018)	(8.81)%	
Parking	$ -	$ -	$ -	- %	
Athletics	$ -	$ -	$ -	- %	
Bookstore	$ 10,000	$ 25,000	$ 15,000	150.00 %	
Other	$ 3,100	$ 3,100	$ -	- %	
Total Sales and Services	$ 183,473	$ 183,455	$ (18)	(0.01)%	
Investment Income	$ -	$ -	$ -	- %	
Other Income	$ -	$ -	$ -	- %	
Total Revenues	$ 462,310	$ 418,805	$ (43,505)	(9.41)%	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Other	$ 244,292	$ 80,238	$ (164,054)	(67.15)%	
Total Transfers In	$ 244,292	$ 80,238	$ (164,054)	(67.15)%	
Budgeted Fund Balances	$ (40,633)	$ 4,386	$ 45,019	(110.79)%	
Total Budgeted Funds	$ 665,969	$ 503,429	$ (162,540)	(24.41)%	

Lamar State College-Orange

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Athletic Fee	$ -	$ -	$ -	- %	
Medical Service Fee	$ -	$ -	$ -	- %	
Student Service Fee	$ 368,459	$ 298,224	$ (70,235)	(19.06)%	
Recreational Sport Fee	$ -	$ -	$ -	- %	
Student Center Fee	$ 123,388	$ 46,100	$ (77,288)	(62.64)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ 1,250	$ 1,250	$ -	- %	
Total Fee Based Expenditures	$ 493,097	$ 345,574	$ (147,523)	(29.92)%	
Housing	$ -	$ -	$ -	- %	
Dining	$ 170,373	$ 155,355	$ (15,018)	(8.81)%	
Parking	$ -	$ -	$ -	- %	
Athletics	$ -	$ -	$ -	- %	
Bookstore	$ -	$ -	$ -	- %	
Other	$ 2,500	$ 2,500	$ -	- %	
Total Sales & Services Based Expenditures	$ 172,873	$ 157,855	$ (15,018)	(8.69)%	
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	$ 665,969	$ 503,429	$ (162,540)	(24.41)%	

Lamar State College-Orange

TABLE E

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

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Student Services Fee per Semester Credit Hour	$ 5.00	$ 5.00	$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ 3,426,988	$ 3,531,977	$ 104,989	3.06 %	
Forecasted Revenue:					
SSF Revenue	$ 199,205	$ 168,500	$ (30,705)	(15.41)%	
Revenue Earned from Activities	$ -	$ -	$ -	- %	
Interest Revenue	$ -	$ -	$ -	- %	
Transfer In	$ 169,254	$ 129,724	$ (39,530)	(23.36)%	
Total Forecasted Revenue:	$ 368,459	$ 298,224	$ (70,235)	(19.06)%	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	$ -	$ -	$ -	- %	
2. Recreational Activities	$ 44,681	$ 40,000	$ (4,681)	(10.48)%	
3. Health and Hospital Services	$ -	$ -	$ -	- %	
4. Medical Services	$ -	$ -	$ -	- %	
5. Intramural and Intercollegiate Athletics	$ 2,800	$ 500	$ (2,300)	(82.14)%	
6. Artists and Lecture Series	$ 16,500	$ 5,000	$ (11,500)	(69.70)%	
7. Cultural Entertainment Series	$ -	$ -	$ -	- %	
8. Debating and Oratorical Activities	$ 21,100	$ 9,600	$ (11,500)	(54.50)%	
9. Student Publications	$ 2,500	$ 2,500	$ -	- %	
10. Student Government	$ 23,745	$ 23,750	$ 5	0.02 %	
11. Student Fee Advisory Committee	$ -	$ -	$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ -	$ -	$ -	- %	
13. Other (See Detail Below)	$ 257,133	$ 216,874	$ (40,259)	(15.66)%	
Total Budgeted Expenditures	$ 368,459	$ 298,224	$ (70,235)	(19.06)%	
Estimated Student Services Fee Fund Balance at End of Year	$ 3,426,988	$ 3,531,977	$ 104,989	3.06 %	

Student Services Advisory Committee Meeting: 05/03/2022

Detail of Other:	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	DOLLAR	PERCENT
Student Assistants Counseling/Student Activities	$ 6,750	$ 2,660	$ (4,090)	(60.59)%
Special Populations	$ 16,794	$ 16,794	$ -	- %
Study Skills Assistance	$ 1,200	$ 500	$ (700)	(58.33)%
Retention Counseling and Advising	$ 19,025	$ 12,500	$ (6,525)	(34.30)%
Scholarships	$ 54,100	$ 18,000	$ (36,100)	(66.73)%
Contingency	$ 24,724	$ 20,000	$ (4,724)	(19.11)%
Title IX Awareness	$ 20,700	$ 14,000	$ (6,700)	(32.37)%
Student Organizations	$ 69,090	$ 98,770	$ 29,680	42.96 %
Bad Debt Expense for Student Service Fee	$ 5,500	$ 1,500	$ (4,000)	(72.73)%
Student Technology	$ 39,250	$ 32,150	$ (7,100)	(18.09)%
Provide Description	$ -	$ -	$ -	- %
Provide Description	$ -	$ -	$ -	- %
Provide Description	$ -	$ -	$ -	- %
Provide Description	$ -	$ -	$ -	- %
Provide Description	$ -	$ -	$ -	- %
Total Other	$ 257,133	$ 216,874	$ (40,259)	(15.66)%

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	$ 4,871,723	$ -	$ 612,600	$ 1,262,974	$ 1,001,017	$ 2,054,665	$ 378,992	$ -	$ 93,763	$ 10,275,734
Benefits	$ 1,461,280	$ -	$ 188,523	$ 378,785	$ 291,859	$ 631,234	$ 113,633	$ -	$ 30,942	$ 3,096,256
Travel	$ 49,467	$ -	$ 9,300	$ 24,822	$ 19,275	$ 90,141	$ -	$ -	$ 10,750	$ 203,755
O&M	$ 691,151	$ -	$ 134,650	$ 1,647,065	$ 46,648	$ 1,440,783	$ 673,464	$ -	$ 303,849	$ 4,937,610
Utilities	$ -	$ -	$ 31,050	$ -	$ -	$ 6,500	$ 540,000	$ -	$ 22,000	$ 599,550
Capital	$ 64,221	$ -	$ -	$ 204,300	$ -	$ 111,135	$ 50,000	$ -	$ -	$ 429,656
Other	$ 23,730	$ -	$ 5,280	$ 2,485	$ 16,209	$ (43,205)	$ -	$ 1,377,075	$ 42,125	$ 1,423,699
Total Budget	$ 7,161,572	$ -	$ 981,403	$ 3,520,431	$ 1,375,008	$ 4,291,253	$ 1,756,089	$ 1,377,075	$ 503,429	$ 20,966,260
From A2,B2,C2	7,161,572	-	981,403	3,520,431	1,375,008	4,291,253	1,756,089	1,377,075	503,429	
Difference	-	-	-	-	-	-	-	-	-	

Lamar State College-Orange

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 18,704,877	$ -	$ -	$ 18,704,877	$ (16,228,637)	$ (2,476,240)	$ (18,704,877)	$ (2,476,240)
Designated	$ 4,212,664	$ 468,833	$ 13,066	$ 4,694,563	$ (4,234,194)	$ (460,369)	$ (4,694,563)	$ 8,464
Auxiliary Enterprises	$ 418,805	$ 80,238	$ 4,386	$ 503,429	$ (503,429)	$ -	$ (503,429)	$ 80,238
Total	$ 23,336,346	$ 549,071	$ 17,452	$ 23,902,869	$ (20,966,260)	$ (2,936,609)	$ (23,902,869)	$ (2,387,538)

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

July 9, 2022

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

The Honorable Regents,

The following pages are the recommendations for the annual budget of Lamar State College Port Arthur for the fiscal year beginning September 1, 2022.

As FY 2022 comes to an end, we have seen a 30% increase in summer headcount and a 13% increase in contact hours. The campaign effort of two free classes funded with federal HEERF III (HEERF) institutional funds established by the American Rescue Plan (ARP) has been a success. With the spring 2022 semester, the college is now restarting classes at the prison for credit and non-credit classes and workforce classes have also resumed. Although the budget was based on FY 2022 actual revenues, we expect to exceed those budgeted numbers in FY 2023. LSCPA is a diverse campus serving at risk students whose resiliency is remarkable. The magnitude of the impact of COVID-19 on our students and now rising inflation are stress factors for our at risk students who also must work and support their families. Despite the adversities our campus community faces, our student's educational attainment is their lifeline for a prosperous future.

Education and General Funds

The total revenues related to education and general funds, which consist mainly of state appropriations for bill pattern revenue and benefits, reflected a 5% decline from FY 2022 to FY 2023 from $21,415,955 to $20,436,116. The 5% overall decrease is attributed to the reduction in funding related to debt service as well as the $1 million appropriation provided by the Legislature for FY 2022 for the purchase of a generator. We have adjusted our E&G tuition and fees to reflect a slight increase based on FY 2022 actual revenues.

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

Our HEF allocation is budgeted for capital equipment in the amount of $1,010,999. The balance of $1,206,103 is reserved for possible maintenance and emergency expenditures of our aging campus facilities as well as campus construction projects in progress.

Designated Funds

The total designated funds budgeted revenues are budgeted with a slight decline of 4%. This is mainly due to adjusting FY 2022 to reflect actual revenues caused by reduced designated tuition because of parity initiatives. In addition, budget estimates for FY 2023 are based on actual revenues from FY 2022 without factoring in enrollment increases. We have also offered tuition assistance provided through our HEERF institutional funds. In addition, we have reached out to our former students who have departed higher education with Texas Completion Repayment Grant funds to offer them the opportunity to move forward with their educational goals.

We have budgeted an increase of $803,354 in the fund balance transfer account for FY 2023. The source of this funding is from our lost revenue reimbursement from the HEERF institutional funds and reserves built up from fiscal constraint measures implemented in FY 2020, FY 2021 and FY 2022.

Auxiliary Funds

The total auxiliary revenues decreased from $589,200 to $517,175 from FY 2022 to FY 2023. Most of the decrease is attributed to the elimination of the recreational fee that was reclassified to the institutional service fee due to parity restructuring in FY 2022.

Current Fiscal Condition

Lamar State College Port Arthur is financially sound. The fiscal condition of the College continues to remain constant despite the economic challenges to our community. The budget does provide for all the needs of the campus and is balanced for FY 2023.

Sincerely,

Betty Reynard

Betty Reynard, President

Mary Wickland

Mary Wickland, Executive Vice President for Finance and Operations

Lamar State College-Port Arthur

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ 4,553,150	$ 4,739,475	$ 186,325	4.09 %
State Appropriations	$ 19,678,250	$ 18,219,116	$ (1,459,134)	(7.41)%
Sales and Services	$ 265,200	$ 287,000	$ 21,800	8.22 %
Other	$ 669,350	$ 727,700	$ 58,350	8.72 %
Operating Revenues	$ 25,165,950	$ 23,973,291	$ (1,192,659)	(4.74)%
Transfers In	$ 1,074,600	$ 1,473,175	$ 398,575	37.09 %
Budgeted Use of Fund Balance	$ 1,764,736	$ 2,608,865	$ 844,129	47.83 %
Total Revenues	$ 28,005,286	$ 28,055,331	$ 50,045	0.18 %
Expenditures				
Instruction Support	$ 8,043,406	$ 8,473,084	$ 429,678	5.34 %
Research / Organized Research	$ -	$ -	$ -	- %
Public Service	$ 204,388	$ 188,067	$ (16,321)	(7.99)%
Academic Support	$ 3,561,968	$ 3,407,036	$ (154,932)	(4.35)%
Student Support	$ 1,517,451	$ 1,518,473	$ 1,022	0.07 %
Institutional Support	$ 5,189,740	$ 5,371,211	$ 181,471	3.50 %
Plant Support	$ 4,152,027	$ 3,127,649	$ (1,024,378)	(24.67)%
Scholarships & Fellowships	$ 349,437	$ 650,407	$ 300,970	86.13 %
Auxiliary Enterprises	$ 1,319,202	$ 1,424,001	$ 104,799	7.94 %
Operating Expenditures	$ 24,337,619	$ 24,159,928	$ (177,691)	(0.73)%
Transfers Out	$ 3,667,667	$ 3,895,403	$ 227,736	6.21 %
Total Expenditures	$ 28,005,286	$ 28,055,331	$ 50,045	0.18 %

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 11,719,060	$ 12,253,712	$ 534,652	4.56 %
Payroll Related Costs	$ 3,804,851	$ 3,925,225	$ 120,374	3.16 %
Travel	$ 100,000	$ 100,000	$ -	- %
Operations & Maintenance	$ 2,131,000	$ 1,109,000	$ (1,022,000)	(47.96)%
Utilities	$ 643,000	$ 680,000	$ 37,000	5.75 %
Capital	$ 1,255,100	$ 1,010,999	$ (244,101)	(19.45)%
Other	$ 4,684,608	$ 5,080,992	$ 396,384	8.46 %
Total Operating Expenditures	$ 24,337,619	$ 24,159,928	$ (177,691)	(0.73)%

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ 1,711,705	$ 2,200,000	$ 488,295	28.53 %	1
State Appropriation					
Bill Pattern General Revenue	$ 14,841,368	$ 13,361,375	$ (1,479,993)	(9.97)%	2
Benefits	$ 2,612,468	$ 2,630,416	$ 17,948	0.69 %	
Higher Education Fund	$ 2,217,102	$ 2,217,102	$ -	- %	
Hazlewood Reimbursement	$ -	$ -	$ -	- %	
Other	$ 7,312	$ 10,223	$ 2,911	39.81 %	
Total State Appropriations	$ 19,678,250	$ 18,219,116	$ (1,459,134)	(7.41)%	
Other Revenue	$ 26,000	$ 17,000	$ (9,000)	(34.62)%	
Total Revenues	$ 21,415,955	$ 20,436,116	$ (979,839)	(4.58)%	
Transfers In					
Designated Tuition	$ 79,975	$ 280,601	$ 200,626	250.86 %	3
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 79,975	$ 280,601	$ 200,626	250.86 %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 21,495,930	$ 20,716,717	$ (779,213)	(3.62)%	

Lamar State College-Port Arthur

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Statutory Tuition and Fees	$	488,295	The increase in statutory tuition and fees was related to the Seahawk book bundle. In FY 2022, the impact was included in E&G – Statutory Tuition and Fees. In FY 2023, it is included in designated funds - scholarships.
2	Bill Pattern General Revenue	$	(1,479,993)	The decrease in appropriated funds is due to the fact that FY 2022 included $1 million dollars for the purchase of a generator as provided by the Legislature for resiliency equipment for potential weather-related threats. In addition, our tuition revenue bond debt service appropriation declined by $480,000 from FY 2022 to FY 2023 related to the Gates Memorial Library and Performing Arts Buildings 2019A refunding series.
3	Transfer in Designated Funds	$	200,626	The increase in the transfer in from designated to E&G can be attributed to rising costs for the local portion of benefits as well as salaries for faculty and staff.

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ 7,500,173	$ 7,750,139	$ 249,966	3.33 %	
Research / Organized Research	$ -	$ -	$ -	- %	
Public Service	$ 204,388	$ 188,067	$ (16,321)	(7.99)%	
Academic Support	$ 2,328,471	$ 2,207,739	$ (120,732)	(5.19)%	
Student Service Support	$ 1,375,034	$ 1,385,356	$ 10,322	0.75 %	
Institutional Support	$ 3,644,085	$ 3,918,914	$ 274,829	7.54 %	1
Plant Support	$ 3,934,027	$ 2,992,649	$ (941,378)	(23.93)%	2
Scholarships & Fellowships	$ -	$ -	$ -	- %	
Total Expenditures	$ 18,986,178	$ 18,442,864	$ (543,314)	(2.86)%	
Transfers Out					
TPEG	$ 330,000	$ 330,000	$ -	- %	
TRB Debt Service	$ 1,217,750	$ 737,750	$ (480,000)	(39.42)%	3
HEF - Debt Service	$ -	$ -	$ -	- %	
HEF - Plant	$ 962,002	$ 1,206,103	$ 244,101	25.37 %	4
Other	$ -	$ -	$ -	- %	
Total Transfers Out	$ 2,509,752	$ 2,273,853	$ (235,899)	(9.40)%	
Total Budgeted Expenditures & Transfers Out	$ 21,495,930	$ 20,716,717	$ (779,213)	(3.62)%	

Lamar State College-Port Arthur

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION		AMOUNT CHANGED	EXPLANATION
1	Institutional Support	$	274,829	The increase in institutional support is mainly attributed to an increase in staff salaries which includes shared positions with LSCO.
2	Plant Support	$	(941,378)	The decrease in Plant Support is due to the fact that FY 2022 included $1 million dollars budgeted for the purchase of a generator as provided by the Legislature for resiliency equipment for potential weather-related threats.
3	TRB Debt Service	$	(480,000)	The decrease in TRB Debt Service declined by $480,000 from FY 2022 to FY 2023 due to the scheduled reduction in debt payments related to the Gates Memorial Library and Performing Arts Buildings 2019A refunding series.
4	HEF - Plant	$	244,101	Increase attributed to a reduction in planned capital expenditures for FY 2023 at the department level in anticipation of potential campus-wide projects.

Lamar State College-Port Arthur

Table B 1
Designated Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Tuition and Fees					
Designated Tuition	$ 1,123,695	$ 990,000	$ (133,695)	(11.90)%	
Institutional Services Fee	$ 985,000	$ 986,000	$ 1,000	0.10 %	
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	$ 350,000	$ 275,000	$ (75,000)	(21.43)%	
Records Fee	$ -	$ -	$ -	- %	
Recreation Fee	$ -	$ -	$ -	- %	
University Center Fee	$ -	$ -	$ -	- %	
International Study Fee	$ -	$ -	$ -	- %	
Repeat Fee	$ -	$ -	$ -	- %	
Other	$ 58,750	$ 58,300	$ (450)	(0.77)%	
Total Tuition and Fees	$ 2,517,445	$ 2,309,300	$ (208,145)	(8.27)%	
Investment Income	$ 9,000	$ 4,000	$ (5,000)	(55.56)%	
Other Revenue	$ 634,350	$ 706,700	$ 72,350	11.41 %	
Total Revenues	$ 3,160,795	$ 3,020,000	$ (140,795)	(4.45)%	
Transfers In					
TPEG	$ 297,000	$ 297,000	$ -	- %	
Auxiliary Funds	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 297,000	$ 297,000	$ -	- %	
Budgeted Fund Balances	$ 1,695,359	$ 2,498,713	$ 803,354	47.39 %	1
Total Budgeted Funds	$ 5,153,154	$ 5,815,713	$ 662,559	12.86 %	

Lamar State College-Port Arthur

Table B 1
Designated Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Budgeted Fund Balances	$ 803,354	Increase related to institutional ARP funding provided by federal HEERF dollars related to lost revenue reimbursement.

Lamar State College-Port Arthur

Table B 2
Designated Funds
Budgeted Expenditures

		FY 2022 APPROVED BUDGET		FY 2023 PROPOSED BUDGET		Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$	543,233	$	722,945	$	179,712	33.08 %	
Research / Organized Research	$	-	$	-	$	-	- %	
Public Service	$	-	$	-	$	-	- %	
Academic Support	$	1,233,497	$	1,199,297	$	(34,200)	(2.77)%	
Student Support	$	142,417	$	133,117	$	(9,300)	(6.53)%	
Institutional Support	$	1,545,655	$	1,452,297	$	(93,358)	(6.04)%	
Plant Support	$	218,000	$	135,000	$	(83,000)	(38.07)%	
Scholarships & Fellowships	$	349,437	$	650,407	$	300,970	86.13 %	1
Total Expenditures	$	4,032,239	$	4,293,063	$	260,824	6.47 %	
Transfers Out								
System Assessment	$	213,000	$	213,000	$	-	- %	
Debt Service	$	130,315	$	133,475	$	3,160	2.42 %	
E&G	$	79,975	$	280,601	$	200,626	250.86 %	2
Auxiliary	$	697,625	$	895,574	$	197,949	28.37 %	
Other	$	-	$	-	$	-	- %	
Total Transfers Out	$	1,120,915	$	1,522,650	$	401,735	35.84 %	
Total Budgeted Expenditures & Transfers Out	$	5,153,154	$	5,815,713	$	662,559	12.86 %	

Lamar State College-Port Arthur

Table B 2
Designated Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Scholarships & Fellowships	$ 300,970	Scholarships and fellowships increased by $300,970 due to the Seahawk book bundle costs which is $10 per SCH for each student who participates in the program.
2	Transfer out to E&G	$ 200,626	The increase in the transfer out to E&G can be attributed to rising costs for the local portion of benefits as well as salaries for faculty and staff.

Lamar State College-Port Arthur

Table C 1
Auxiliary Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Fees					
Athletic Fee	$ -	$ -	$ -	- %	
Medical Service Fee	$ -	$ -	$ -	- %	
Student Service Fee	$ 190,000	$ 165,000	$ (25,000)	(13.16)%	
Recreational Sport Fee	$ 67,000	$ -	$ (67,000)	(100.00)%	
Student Center Fee	$ 67,000	$ 65,000	$ (2,000)	(2.99)%	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ -	$ -	$ -	- %	
Other	$ -	$ 175	$ 175	100.00 %	
Total Fees	$ 324,000	$ 230,175	$ (93,825)	(28.96)%	
Sales and Services					
Housing	$ -	$ -	$ -	- %	
Dining	$ 49,200	$ 140,000	$ 90,800	184.55 %	
Parking	$ 21,000	$ 25,000	$ 4,000	19.05 %	
Athletics	$ 195,000	$ 62,000	$ (133,000)	(68.21)%	
Bookstore	$ -	$ 60,000	$ 60,000	100.00 %	
Other	$ -	$ -	$ -	- %	
Total Sales and Services	$ 265,200	$ 287,000	$ 21,800	8.22 %	
Investment Income	$ -	$ -	$ -	- %	
Other Income	$ -	$ -	$ -	- %	
Total Revenues	$ 589,200	$ 517,175	$ (72,025)	(12.22)%	
Transfers In					
Designated Tuition	$ 697,625	$ 895,574	$ 197,949	28.37 %	
Other	$ -	$ -	$ -	- %	
Total Transfers In	$ 697,625	$ 895,574	$ 197,949	28.37 %	
Budgeted Fund Balances	$ 69,377	$ 110,152	$ 40,775	58.77 %	
Total Budgeted Funds	$ 1,356,202	$ 1,522,901	$ 166,699	12.29 %	

Lamar State College-Port Arthur

Table C 2
Auxiliary Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Athletic Fee	$ 642,035	$ 653,595	$ 11,560	1.80 %	
Medical Service Fee	$ -	$ -	$ -	- %	
Student Service Fee	$ 262,512	$ 269,427	$ 6,915	2.63 %	
Recreational Sport Fee	$ 95,408	$ 98,136	$ 2,728	2.86 %	
Student Center Fee	$ 30,000	$ 30,000	$ -	- %	
Student Bus Fee	$ -	$ -	$ -	- %	
ID Card Fee	$ 14,500	$ 5,900	$ (8,600)	(59.31)%	
Total Fee Based Expenditures	$ 1,044,455	$ 1,057,058	$ 12,603	1.21 %	
Housing	$ -	$ -	$ -	- %	
Dining	$ 253,647	$ 345,843	$ 92,196	36.35 %	
Parking	$ 21,100	$ 21,100	$ -	- %	
Athletics	$ -	$ -	$ -	- %	
Bookstore	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total Sales & Services Based Expenditures	$ 274,747	$ 366,943	$ 92,196	33.56 %	
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	$ 37,000	$ 98,900	$ 61,900	167.30 %	
Total Transfers Out	$ 37,000	$ 98,900	$ 61,900	167.30 %	
Total Budgeted Expenditures & Transfers Out	$ 1,356,202	$ 1,522,901	$ 166,699	12.29 %	

Lamar State College-Port Arthur

Table D
Intercollegiate Athletics
Estimated Revenue and Budgeted Expenditures
Fiscal Year 2023

	MEN					WOMEN				
	FOOTBALL	BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL	TRACK	OTHER
Revenues										
Sales and Service										
Gate Receipts/Parking	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Game Guarantees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Concessions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other										
Advertising	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licensing Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Camps	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NCAA Revenue Sharing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stadium Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ 76,000	$ -	$ -	$ -	$ -	$ -	$ 104,000	$ -	$ -
Total Sales and Services	$ -	$ 76,000	$ -	$ -	$ -	$ -	$ -	$ 104,000	$ -	$ -
Designated Tuition	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Athletic Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Tuition and Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Budgeted Fund Balances	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Funds	$ -	$ 76,000	$ -	$ -	$ -	$ -	$ -	$ 104,000	$ -	$ -
Expenditures										
Salaries	$ -	$ 77,879	$ -	$ -	$ 81,464	$ -	$ -	$ 86,164	$ -	$ -
Benefits	$ -	$ 21,117	$ -	$ -	$ 21,450	$ -	$ -	$ 28,671	$ -	$ -
Travel	$ -	$ 10,000	$ -	$ -	$ 15,000	$ -	$ -	$ 10,000	$ -	$ -
Scholarships	$ -	$ 76,000	$ -	$ -	$ -	$ -	$ -	$ 104,000	$ -	$ -
Other Maintenance & Operating	$ -	$ 29,500	$ -	$ -	$ 37,300	$ -	$ -	$ 30,550	$ -	$ -
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Budgeted Expenditures	$ -	$ 214,496	$ -	$ -	$ 155,214	$ -	$ -	$ 259,385	$ -	$ -

	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	$ 76,000	$ 104,000	$ -	$ 12,000	$ 192,000
Total Sales and Services	$ 76,000	$ 104,000	$ -	$ 12,000	$ 192,000
Designated Tuition	$ -	$ -	$ -	$ -	$ -
Athletic Fee	$ -	$ -	$ -	$ -	$ -
Total Tuition and Fees	$ -	$ -	$ -	$ -	$ -
Budgeted Fund Balances	$ -	$ -	$ -	$ 437,095	$ 437,095
Total Budgeted Funds	$ 76,000	$ 104,000	$ -	$ 449,095	$ 629,095
Expenditures					
Salaries	$ 159,343	$ 86,164	$ -	$ -	$ 245,507
Fringe Benefits	$ 42,567	$ 28,671	$ -	$ -	$ 71,238
Travel	$ 25,000	$ 10,000	$ -	$ -	$ 35,000
Scholarships	$ 76,000	$ 104,000	$ -	$ -	$ 180,000
O&M	$ 66,800	$ 30,550	$ -	$ -	$ 97,350
Capital	$ -	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -
Total Budgeted Expenditures	$ 369,710	$ 259,385	$ -	$ -	$ 629,095

Lamar State College-Port Arthur

TABLE E

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

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Student Services Fee per Semester Credit Hour	$ 5.00	$ 5.00	$ -	- %	
Student Services Fee Fund Balance at Beginning of Year (Net of Encumbrances)	$ 95,000	$ 150,000	$ 55,000	57.89 %	
Forecasted Revenue:					
SSF Revenue	$ 215,000	$ 170,000	$ (45,000)	(20.93)%	
Revenue Earned from Activities	$ -	$ -	$ -	- %	
Interest Revenue	$ -	$ -	$ -	- %	
Transfer In	$ -	$ -	$ -	- %	
Total Forecasted Revenue:	$ 215,000	$ 170,000	$ (45,000)	(20.93)%	
Budgeted Student Service Fee Expenditures:					
1. Textbook Rentals	$ -	$ -	$ -	- %	
2. Recreational Activities	$ 31,700	$ 31,500	$ (200)	(0.63)%	
3. Health and Hospital Services	$ -	$ -	$ -	- %	
4. Medical Services	$ -	$ -	$ -	- %	
5. Intramural and Intercollegiate Athletics	$ -	$ -	$ -	- %	
6. Artists and Lecture Series	$ -	$ -	$ -	- %	
7. Cultural Entertainment Series	$ 31,500	$ 28,300	$ (3,200)	(10.16)%	
8. Debating and Oratorical Activities	$ -	$ -	$ -	- %	
9. Student Publications	$ -	$ -	$ -	- %	
10. Student Government	$ 32,450	$ 36,000	$ 3,550	10.94 %	
11. Student Fee Advisory Committee	$ -	$ -	$ -	- %	
12. Student Transportation Services Other Than Those in TEC 54.504, 511, 512, 513	$ -	$ -	$ -	- %	
13. Other (See Detail Below)	$ 191,862	$ 178,627	$ (13,235)	(6.90)%	
Total Budgeted Expenditures	$ 287,512	$ 274,427	$ (13,085)	(4.55)%	
Estimated Student Services Fee Fund Balance at End of Year	$ 22,488	$ 45,573	$ 23,085	102.65 %	

Student Services Advisory Committee Meeting: 4/6/2022

Detail of Other:	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Exemptions	$ 25,000	$ 5,000	$ (20,000)	(80.00)%
Campus safety and security operations	$ 17,635	$ 18,100	$ 465	2.64 %
Student-related operations	$ 24,800	$ 28,000	$ 3,200	12.90 %
Student ambassadors - stipends, training and uniforms	$ 30,000	$ 30,000	$ -	- %
Student-support salaries	$ 6,600	$ 6,600	$ -	- %
Scholarships	$ 36,700	$ 36,700	$ -	- %
Student awards	$ -	$ -	$ -	- %
Student incentives	$ -	$ -	$ -	- %
Student organizations	$ -	$ -	$ -	- %
Student travel	$ 16,127	$ 19,227	$ 3,100	19.22 %
Theater productions	$ -	$ -	$ -	- %
Training	$ -	$ -	$ -	- %
Reserve to update student activity area	$ -	$ -	$ -	- %
Reserve for requests	$ 35,000	$ 35,000	$ -	- %
Parity change - reduction of SSF Revenue - after Committee Meeting	$ -	$ -	$ -	- %
Parity change - reduction of exemptions - after Committee Meeting	$ -	$ -	$ -	- %
Parity change - reclassification of salaries to E&G - after Committee Meeting	$ -	$ -	$ -	- %
Total Other	$ 191,862	$ 178,627	$ (13,235)	(6.90)%

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	$ 5,982,651	$ -	$ 129,343	$ 1,658,826	$ 1,047,667	$ 2,337,123	$ 597,793	$ 53,407	$ 446,902	$ 12,253,712
Benefits	$ 1,565,768	$ -	$ 38,767	$ 477,613	$ 324,066	$ 1,207,903	$ 179,456	$ -	$ 131,652	$ 3,925,225
Travel	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
O&M	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,109,000	$ -	$ -	$ 1,109,000
Utilities	$ -	$ -	$ -	$ -	$ -	$ -	$ 680,000	$ -	$ -	$ 680,000
Capital	$ 236,199	$ -	$ -	$ 82,600	$ 18,900	$ 111,900	$ 561,400	$ -	$ -	$ 1,010,999
Other	$ 688,849	$ -	$ 19,957	$ 1,187,997	$ 133,117	$ 1,608,625	$ -	$ 597,000	$ 845,447	$ 5,080,992
Total Budget	$ 8,473,467	$ -	$ 188,067	$ 3,407,036	$ 1,523,750	$ 5,365,551	$ 3,127,649	$ 650,407	$ 1,424,001	$ 24,159,928

Lamar State College-Port Arthur

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 20,436,116	$ 280,601	$ -	$ 20,716,717	$ (18,442,864)	$ (2,273,853)	$ (20,716,717)	$ (1,993,252)
Designated	$ 3,020,000	$ 297,000	$ 2,498,713	$ 5,815,713	$ (4,293,063)	$ (1,522,650)	$ (5,815,713)	$ (1,225,650)
Auxiliary Enterprises	$ 517,175	$ 895,574	$ 110,152	$ 1,522,901	$ (1,424,001)	$ (98,900)	$ (1,522,901)	$ 796,674
Total	$ 23,973,291	$ 1,473,175	$ 2,608,865	$ 28,055,331	$ (24,159,928)	$ (3,895,403)	$ (28,055,331)	$ (2,422,228)

July 20, 2022

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 2023 Operating Budget for your consideration. Fiscal Year 2023 total budgeted expenditures and transfer are $13.5 million, up ~$767,000 (6.0%).

The proposed budget funds strategic efforts that preserve and increase the efficiency and effectiveness of the System Administration as well as the Component Institutions, as we strive together to meet the goals set forth in the TSUS 2025 Vision. These efforts include:

- Academic and Health Program Support & Data Analytics within the Office of Academic & Health Affairs;
- Component-based Legal Assistance, Ethics Training and Title IX Training within the Office of General Counsel;
- Consolidated Debt, Investment and Risk Management Services and Capital Project Management within the Office of Finance;
- Coordinated Support of State and Federal Relations within the Office of Governmental Relations;
- Public Relations and Marketing Services within the Office of Marketing and Communications; and
- Independent Review of Institutional Operations within the Office of Internal Audit.

The proposed budget includes no change in state appropriations and maintains the same rate for the System Assessment of 0.65% of component revenues.

The financial condition of the System Administration is sound. We continue to support the Board and Component Institutions at a staffing level and cost significantly below that of all other public university systems in Texas. I recommend your support of this proposed budget.

Sincerely,

Brian McCall, Ph.D.
Chancellor

System Administration

Budget Summary

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Revenues				
Tuition and Fees	$ -	$ -	$ -	- %
State Appropriations	$ 1,770,327	$ 1,736,078	$ (34,249)	(1.93)%
Sales and Services	$ -	$ -	$ -	- %
Other	$ 345,000	$ 355,000	$ 10,000	2.90 %
Operating Revenues	$ 2,115,327	$ 2,091,078	$ (24,249)	(1.15)%
Transfers In	$ 10,599,954	$ 11,370,006	$ 770,052	7.26 %
Budgeted Use of Fund Balance	$ -	$ -	$ -	- %
Total Revenues	$ 12,715,281	$ 13,461,084	$ 745,803	5.87 %
Expenditures				
Instruction Support	$ -	$ -	$ -	- %
Research / Organized Research	$ -	$ -	$ -	- %
Public Service	$ -	$ -	$ -	- %
Academic Support	$ -	$ -	$ -	- %
Student Support	$ -	$ -	$ -	- %
Institutional Support	$ 12,381,680	$ 13,149,084	$ 767,404	6.20 %
Plant Support	$ -	$ -	$ -	- %
Scholarships & Fellowships	$ -	$ -	$ -	- %
Auxiliary Enterprises	$ -	$ -	$ -	- %
Operating Expenditures	$ 12,381,680	$ 13,149,084	$ 767,404	6.20 %
Transfers Out	$ 312,000	$ 312,000	$ -	- %
Total Expenditures	$ 12,693,680	$ 13,461,084	$ 767,404	6.05 %

Operating Expenditures by Natural Classification

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT
Salary & Wages	$ 7,679,804	$ 8,800,275	$ 1,120,471	14.59 %
Payroll Related Costs	$ 1,371,608	$ 1,561,597	$ 189,989	13.85 %
Travel	$ 345,234	$ 342,828	$ (2,406)	(0.70)%
Operations & Maintenance	$ 1,375,757	$ 1,439,632	$ 63,875	4.64 %
Utilities	$ 72,240	$ 72,840	$ 600	0.83 %
Capital	$ -	$ -	$ -	- %
Other	$ 1,537,037	$ 931,912	$ (605,125)	(39.37)%
Total Operating Expenditures	$ 12,381,680	$ 13,149,084	$ 767,404	6.20 %

System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Total Statutory Tuition and Fees	$ -	$ -	$ -	- %	
State Appropriation					
Bill Pattern General Revenue	$ 1,299,600	$ 1,299,600	$ -	- %	
Benefits	$ 470,727	$ 436,478	$ (34,249)	(7.28)%	
Higher Education Fund	$ -	$ -	$ -	- %	
Hazlewood Reimbursement	$ -	$ -	$ -	- %	
Other	$ -	$ -	$ -	- %	
Total State Appropriations	$ 1,770,327	$ 1,736,078	$ (34,249)	(1.93)%	
Other Revenue	$ 345,000	$ 355,000	$ 10,000	2.90 %	
Total Revenues	$ 2,115,327	$ 2,091,078	$ (24,249)	(1.15)%	
Transfers In					
Designated Tuition	$ -	$ -	$ -	- %	
Technology Service Fee	$ -	$ -	$ -	- %	
Other	$ 10,599,954	$ 11,370,006	$ 770,052	7.26 %	1
Total Transfers In	$ 10,599,954	$ 11,370,006	$ 770,052	7.26 %	
Budgeted Fund Balances	$ -	$ -	$ -	- %	
Total Budgeted Funds	$ 12,715,281	$ 13,461,084	$ 745,803	5.87 %	

System Administration

Table A 1
Educational and General Funds
Revenues and Transfers

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
1	Other	$ 770,052	Increased Revenues from System Assessement Due to Component Revenue Growth

System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

	FY 2022 APPROVED BUDGET	FY 2023 PROPOSED BUDGET	Variance DOLLAR	Variance PERCENT	Note
Instruction Support	$ -	$ -	$ -	- %	
Research / Organized Research	$ -	$ -	$ -	- %	
Public Service	$ -	$ -	$ -	- %	
Academic Support	$ -	$ -	$ -	- %	
Student Service Support	$ -	$ -	$ -	- %	
Institutional Support	$ 12,381,680	$ 13,149,084	$ 767,404	6.20 %	1
Plant Support	$ -	$ -	$ -	- %	
Scholarships & Fellowships	$ -	$ -	$ -	- %	
Total Expenditures	$ 12,381,680	$ 13,149,084	$ 767,404	6.20 %	
Transfers Out					
TPEG	$ -	$ -	$ -	- %	
TRB Debt Service	$ -	$ -	$ -	- %	
HEF - Debt Service	$ -	$ -	$ -	- %	
HEF - Plant	$ -	$ -	$ -	- %	
Other	$ 312,000	$ 312,000	$ -	- %	
Total Transfers Out	$ 312,000	$ 312,000	$ -	- %	
Total Budgeted Expenditures & Transfers Out	$ 12,693,680	$ 13,461,084	$ 767,404	6.05 %	

System Administration

Table A 2
Educational and General Funds
Budgeted Expenditures

NOTE	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
2	Institutional Support	$ 767,404	Increase in TSUS Admin Operation Costs

System Administration

Table F
Matrix of Budgeted Operating Expenses

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation & Maintenance of Plant	Scholarships/ Fellowships	Auxiliary	Total Expenses
Salary	$ -	$ -	$ -	$ -	$ -	$ 8,800,275	$ -	$ -	$ -	$ 8,800,275
Benefits	$ -	$ -	$ -	$ -	$ -	$ 1,561,597	$ -	$ -	$ -	$ 1,561,597
Travel	$ -	$ -	$ -	$ -	$ -	$ 342,828	$ -	$ -	$ -	$ 342,828
O&M	$ -	$ -	$ -	$ -	$ -	$ 1,439,632	$ -	$ -	$ -	$ 1,439,632
Utilities	$ -	$ -	$ -	$ -	$ -	$ 72,840	$ -	$ -	$ -	$ 72,840
Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ 931,912	$ -	$ -	$ -	$ 931,912
Total Budget	$ -	$ -	$ -	$ -	$ -	$ 13,149,084	$ -	$ -	$ -	$ 13,149,084

System Administration

Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves

For Fiscal Year Ending 2023

	Estimated Revenues	Transfers In	Budgeted Use of Reserves	Total Budgeted Sources	Budgeted Expenditures	Transfers Out	Total Budgeted Uses	Net Transfers *
Educational & General	$ 2,091,078	$ 11,370,006	$ -	$ 13,461,084	$ (13,149,084)	$ (312,000)	$ (13,461,084)	$ 11,058,006
Designated	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Auxiliary Enterprises	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 2,091,078	$ 11,370,006	$ -	$ 13,461,084	$ (13,149,084)	$ (312,000)	$ (13,461,084)	$ 11,058,006

Budget Standards
Fiscal Year 2023

Components of the Texas State University System submit Annual Operating Budget summaries, *Budget Summary for the Fiscal Year 2023.* Each component's budget tables provided herein and the consolidated Budget Summary are subject to the following budgetary standards for Fiscal Year 2023:

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 2023, including anticipated interim budget reductions.

5. All Institutional Funds (unrestricted current funds held outside the State Treasury) estimated income accruing to Education and General Funds, Designated Funds, and Auxiliary Funds have been budgeted to the extent they are available for operational purposes.

6. The budgeted revenues for local funds are based on conservative, reasonable, and supportable estimates of funds to be generated by each institutional component.

7. Higher Education Funds have been budgeted to the extent they will be expended or reserved to support Education and General Activities.

8. All budgeted appropriations and receipts are allocated to functions for which they may be utilized as authorized by State of Texas statute or Comptroller of Public Accounts rules and regulations.

9. Student Service Fees have been budgeted in accordance with the allocation schedule recommended by the respective component's Student Service Fee Advisory Committee.

10. Budgetary controls are in place at each institutional component preventing payment of vendor invoices, inter-departmental transfers, and payroll if sufficient funds do not exist in an account. Guidelines have been established for a formal process to temporarily bypass the controls allowing payment, with budget transfers being made within a timely manner to cover any resulting deficit.

GLOSSARY OF TERMS

Current Funds
These funds are available for use in the day-to-day operations of the institution. These include Unrestricted Current Funds (Educational and General Funds, Designated Funds and Auxiliary Funds) and Restricted Current Funds. Normally these funds would be expended within the operating cycle (fiscal year). Institutions may be required to fund costs associated with unanticipated events from reserves.

Unrestricted Funds
These are funds over which outside parties have no direct or implied control.

Restricted Funds
Restricted Funds are subject to some degree of direct control by outside parties. Limitations may include the purpose or timing of expenditures, among others.

Educational and General Funds
Unrestricted Current funds are funds appropriated by the Texas Legislature. These funds consist primarily of General Revenue, Statutory Tuition and certain statutory fees.

General Revenue Funds
This is the State's primary operating fund from which institutions and agencies receive appropriation authority to spend in a fiscal year. Appropriations not expended or committed to expenditure by the end of the fiscal year for which they were provided are returned or "lapsed" to the State. Interest earned on the General Revenue remains with the fund and does not accrue to institutions.

Institutional Funds
Certain revenue streams generated by the institution as required by the Texas Education Code must be accounted for as Educational and General Funds. State statutes require some of these funds (statutory tuition and laboratory fees) to be deposited in the State Treasury. These funds on deposit with the State Treasury earn depository interest. They are categorized as appropriated and appear in the General Appropriations Act. Other types of Institutional Funds (indirect cost recoveries and sales and services related to academic functions) may be deposited in institutional local bank accounts.

Current Unrestricted Funds
Current unrestricted funds are resources received that have no limitations or stipulations placed on them by external agencies or donors.

Designated Funds
Unrestricted Current Funds that originated from Higher Education Fund (HEF) allocations, Designated Tuition, Incidental Fees, unrestricted gifts from outside parties, earnings from Endowments on which no restrictions exist and earnings on balances held in local bank accounts. HEF funds are retained in the General Revenue Fund in the State

Treasury. All other Designated Funds are retained in local bank accounts outside the State Treasury.

Auxiliary Enterprise Funds

Also categorized as Unrestricted Current Funds, most differ from Designated Funds in that they relate to activities auxiliary to or in support of the primary purpose of the institution – the education of students. Auxiliary Enterprise Funds can be characterized as enterprises comparable to "for profit" businesses. Examples are bookstores, food-service, snack-bar and vending operations, dormitories, apartments and related residence dwellings, special event centers, stadiums and student centers, athletics and sports programs and parking facilities. These operations are similar to "for profit" businesses; however, since they provide benefit and/or convenience to the institution's students, faculty and staff, profits may not be the primary motivation for their existence. It is not uncommon for auxiliary enterprise funds to receive support from sources outside the auxiliary-enterprise fund group.

A second category of auxiliary enterprise operations relates to certain student fee supported activities. The Student Services Fee, Student Center Fee, Recreational Sports Fee and Medical Services Fee are assessed to support in whole or in part the non-classroom activities provided for students. These activities are not necessarily enterprises, but collections of the fees provide funds to support some or all of the enterprises' activities.

Current Restricted Funds

Current restricted funds are resources provided to an institution that have externally established limitations or stipulations placed on their use. At the direction of the external funding source, restrictions can be broad (scholarships) or quite specific (analysis of the chemical composition of DNA). Sponsored research is a type of current restricted fund received by many institutions. Expected to be consumed in the near term, sponsored research funding includes explicit external instructions as to its use. This funding may lack flexibility, but it is essential to institutions actively engaged in research.

Internal designations placed on resources by the governing board or institutional management (assuming delegation from the governing board) constitute an allocation of current unrestricted funds. These designations can change at any time.

Any unrestricted resources designated to specific fund groups (plant, loan, or endowment) are included in such fund groups via a transfer. Transfers can be either mandatory or non-mandatory, depending on the circumstances. Mandatory transfers from one fund to another are those transfers arising, for example, from

- binding legal agreements related to the financing of educational plant and equipment, and
- grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants.

Non-mandatory transfers from one fund to another are made at the discretion of the governing board.

The recipient of a fund transfer accounts for the transaction as a transfer in. The provider of a fund transfer accounts for the transaction as a transfer out.

Expenditures of funds from contracts, grants and gifts provided by external parties (federal, state and local governmental units and the private sector) are normally subject to conditions and/or controls issued by contracting and granting agencies (contracts and grants) or by donors (gifts). Expenditures of Endowment earnings may occur on a current basis but may be restricted as to purpose. Federal financial aid, endowed scholarships and research grants are the major categories of Restricted Current Funds.

<u>Higher Education Funds (HEF)</u>
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.

<u>Texas Public Education Grant (TPEG) Funds</u>
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.