



Sam Houston State University

A Member of The Texas State University System

OFFICE OF THE PRESIDENT

Dana L. Gibson

July 9, 2014

Board of Regents
The Texas State University System

The Honorable Regents:

Sam Houston State University submits the fiscal year 2015 Annual Operating Budget using the previously approved tuition and fee rates and the recently enacted state appropriations from the 83rd Legislature. The budget includes educational and general, designated, and auxiliary enterprise activities and is balanced between revenue and expenses with no supplements from fund balance reserves. The following are the new initiatives and highlights of the 2015 budget.

Enrollment Outlook:

During fiscal year 2014, SHSU grew by almost four percent for the Fall 2013 semester to 19,210 students. This growth in enrollment resulted in the largest enrollment in SHSU's history. For the fiscal year 2015 budget, SHSU prepared the budget on flat enrollment growth to provide a conservative budget given the volatility associated with student applications and enrollment across Texas and the United States along with unknown variables associated with the impact of waivers and exemptions on tuition and fee revenue. This budget method along with approved tuition and fee increases did provide a pool for new initiatives and a salary merit pool for faculty and staff.

Educational & General Appropriated Funds:

The appropriated general revenue increased for fiscal year 2015 by a nominal amount (approximately \$60,000). This will be used in conjunction with the GR Dedicated increase of approximately \$1.2 million for faculty salary increases.

Designated Funds:

The Designated Funds budget includes projected revenue increases from the Board approved designated tuition rates.

Major Budgeted Initiatives:

- The budget provides for a 3% merit pool for qualified employees that performed satisfactorily during fiscal year 2014.
- Seventeen new faculty positions were added to accommodate past enrollment growth.
- The budget includes significant investment in faculty and other costs for Health Science/Nursing programs in the College of Health Sciences to accommodate rapid growth in these areas.
- Funding has been allocated for the bond payment on the Pirkle Agriculture, Science & Engineering Technology Building.

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

- The budget provides for funding to enhance academic program operational costs as well as planning and assessment.
- Funding for university marketing, communications, student, and finance functions is also included.
- Increased scholarship allocations for increased costs of attendance.

Auxiliary Funds:

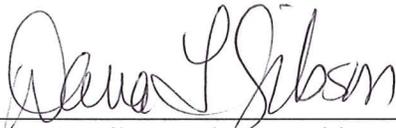
The auxiliary budget for FY2015 shows increases related to the Board approved rates for housing and parking operations.

Conclusion:

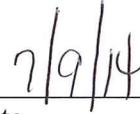
Sam Houston State University's financial health is excellent, and our enrollment is strong with additional increases anticipated in the coming year. We will end fiscal year 2014 in sound financial condition. The budget for fiscal year 2015 is a foundation for the continued growth of Sam Houston State University 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.

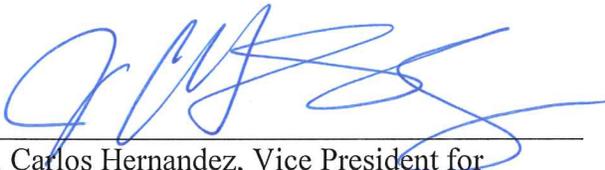
Sincerely,



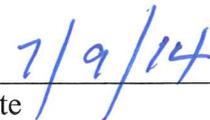
Dana L. Gibson, PhD, President



Date



J. Carlos Hernandez, Vice President for
Finance & Operations



Date

SAM HOUSTON STATE UNIVERSITY

July 9, 2014

Sam Houston State University employees who will be provided perquisites during FY2015 in addition to their salary/wage base are as follows:

<u>Name</u>	<u>Annual Estimated Value/Cost</u>	<u>Perquisites</u>
a) Dr. Dana Gibson, President (Perquisites for FY 2015 are anticipated to be approved by the Board of Regents at the August, 2014 meeting)	\$ 12,000 \$ 25,000 \$ 10,000 \$ 4,000	University Provided Vehicle Housing Allowance Maid Srvc-20hrs/wk or less Grounds Srvc-8hrs/wk or less
b) Kurt (KC) Keeler, Head Football Coach	\$ 9,600	Courtesy Car
c) Bobby Williams, Athletic Director	\$ 9,600	Courtesy Car
d) Jason Hooten, Head Basketball Coach	\$ 9,600	Courtesy Car
e) Phillip Longo, Asst. Football Coach	\$ 9,600	Courtesy Car

SAM HOUSTON STATE UNIVERSITY

**Table A -1
Educational & General Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2015**

ITEM DESCRIPTION	FY2014 APPROVED BUDGET	FY 2015 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT CHANGED	NOTES
REVENUES					
Tuition and Fees					
Tuition	\$26,865,000	\$28,167,200	\$1,302,200	4.85%	
Graduate Tuition	2,350,000	2,336,000	(14,000)	-0.60%	
Lab Fees	162,000	176,476	14,476	8.94%	
Other Fees	354,162	390,500	36,338	10.26%	
Total Tuition and Fees	<u>\$29,731,162</u>	<u>\$31,070,176</u>	<u>\$1,339,014</u>	<u>4.50%</u>	
State Appropriations					
General Revenue Appropriation - HB 1	\$43,504,925	\$43,564,016	\$59,091	0.14%	
Less: General Revenue Reduction	0	0	\$0		
Staff Benefit Appropriation	13,885,541	14,951,554	1,066,013	7.68%	
HEAF Appropriation	11,893,110	11,893,110	0	0.00%	
LEMIT Appropriation	5,016,195	3,759,000	(1,257,195)	-25.06%	(1)
Other Appropriations	22,000	22,000	0	0.00%	
CMIT-Criminal Justice Center	2,708,813	2,024,000	(684,813)	-25.28%	(1)
Research Development Fund	277,753	277,753	0	0.00%	
Total State Appropriations	<u>\$77,308,337</u>	<u>\$76,491,433</u>	<u>(\$816,904)</u>	<u>-1.06%</u>	
Current Funds					
Investment Income	150,000	150,000	0	0.00%	
Sales and Services	70,000	70,000	0	0.00%	
Other Income	210,725	188,040	(22,685)	-10.77%	
Total Current Funds	<u>\$430,725</u>	<u>\$408,040</u>	<u>(\$22,685)</u>	<u>-5.27%</u>	
TOTAL REVENUES	<u>\$107,470,224</u>	<u>\$107,969,649</u>	<u>\$499,425</u>	<u>0.46%</u>	
TOTAL BUDGETED REVENUES AND TRANSFERS	<u>\$107,470,224</u>	<u>\$107,969,649</u>	<u>\$499,425</u>	<u>0.46%</u>	

SAM HOUSTON STATE UNIVERSITY

Table A 1
Educational & General Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2015

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	Explanations
REVENUES			
(1)	LEMIT Appropriation	(\$1,257,195)	Decrease in Appropriation
	CMIT-Criminal Justice Center	(\$684,813)	Decrease in Appropriation

SAM HOUSTON STATE UNIVERSITY

**Table A 2
Educational & General Funds
Budgeted Expenditures
Year Ending August 31, 2015**

ITEM DESCRIPTION	FY 2014 APPROVED BUDGET	FY 2015 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT CHANGED	NOTES
RESIDENT INSTRUCTION					
College of Sciences	10,477,073	10,145,229	(\$331,844)	-3.17%	
College of Business Administration	7,986,687	8,204,127	\$217,440	2.72%	
College of Criminal Justice	4,239,499	4,587,030	\$347,531	8.20%	
College of Education	7,034,493	7,195,183	\$160,690	2.28%	
College of Humanities & Social Sciences	10,621,438	10,628,791	\$7,353	0.07%	
College of Health Sciences	0	1,360,936	\$1,360,936	100.00%	(1)
College of Fine Arts and Mass Communication	5,816,523	6,057,095	\$240,572	4.14%	
Other Programs-Vice President Academic Affairs	277,129	490,906	\$213,777	77.14%	(2)
Reserves	0	0	0	-100.00%	
TOTAL RESIDENT INSTRUCTION	\$46,452,842	48,669,297	\$2,216,455	4.77%	
INSTRUCTIONAL ADMINISTRATION	2,581,367	2,789,038	\$207,671	8.05%	
ORGANIZED ACTIVITIES	86,885	86,885	\$0	0.00%	
RESEARCH	375,574	388,555	\$12,981	3.46%	
LIBRARY	2,134,072	2,179,808	\$45,736	2.14%	
PLANT SUPPORT - INFRASTRUCTURE					
Physical Plant Support	1,510,485	1,553,191	\$42,706	2.83%	
Building Maintenance	2,205,160	1,977,620	(\$227,540)	-10.32%	
Custodial Services	429,907	442,804	\$12,897	3.00%	
Grounds Maintenance	720,093	766,813	\$46,720	6.49%	
TOTAL PLANT SUPPORT	\$4,865,645	4,740,428	(\$125,217)	-2.57%	
STUDENT SERVICES	3,668,243	3,397,627	(\$270,616)	-7.38%	
INSTITUTIONAL SUPPORT	3,606,883	3,351,358	(\$255,525)	-7.08%	
STAFF BENEFITS	16,124,051	17,078,687	\$954,636	5.92%	
SPECIAL ITEMS	9,281,121	7,149,463	(\$2,131,658)	-22.97%	(3)
OTHER APPROPRIATIONS	112,698	92,000	(\$20,698)	-18.37%	
HIGHER EDUCATION ASSISTANCE FUND	11,893,110	11,893,110	\$0	0.00%	
TRANSFER OUT					
TPEG	3,615,149	3,626,201	\$11,052	0.31%	
Revenue Bond Debt Services	2,672,584	2,527,192	(\$145,392)	-5.44%	
HEAF	0	0	\$0		
TOTAL TRANSFER OUT	6,287,733	6,153,393	(134,340)	-2.14%	
TOTAL BUDGETED EXPENDITURES	\$107,470,224	107,969,649	\$499,425	0.46%	

SAM HOUSTON STATE UNIVERSITY

Table A 2
Educational & General Funds
Budgeted Expenditures
Year Ending August 31, 2015

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
(1)	College of Health Sciences	\$1,360,936	New college - expenses gradually increasing
(2)	Other Programs-Vice President - Academic Affairs	\$213,777	Added positions in Associate VPAA area.
(3)	Special Items	(\$2,131,658)	Decrease in FY 15 Budget due to decrease in Appropriation.

SAM HOUSTON STATE UNIVERSITY

**Table B 1
Designated Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2015**

ITEM DESCRIPTION	FY 2014 PROPOSED BUDGET	FY 2015 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT CHANGED	NOTES
REVENUES					
Designated Tuition	\$66,168,549	\$72,146,825	\$5,978,276	9.03%	
Technology Use Fee	\$13,210,748	\$13,816,398	605,650	4.58%	
Nursing Program Fee	\$0	\$224,000	224,000	100.00%	(1)
Distance Learning Fee	\$7,764,083	\$8,637,607	873,524	11.25%	(2)
Advisement Fee	\$2,567,664	\$2,809,759	242,095	9.43%	
Admissions Application Fee	\$540,000	\$580,000	40,000	7.41%	
Installment Payment Fee	\$443,043	\$525,000	81,957	18.50%	
Records Fee	\$496,929	\$510,865	13,936	2.80%	
Library Fee	\$2,277,715	\$2,302,733	25,018	1.10%	
Recreation Fee	\$4,188,780	\$4,015,473	(173,307)	-4.14%	
University Center Fee	\$1,250,000	\$1,273,242	23,242	1.86%	
International Education Fee	\$82,821	\$85,144	2,323	2.80%	
Returned Check Fee	\$14,500	\$15,000	500	3.45%	
Deficiency Plan Fee	\$1,000	\$1,000	0	0.00%	
Indirect Cost Recovery	\$450,000	\$450,000	0	0.00%	
International Study Fee	\$39,600	\$42,000	2,400	6.06%	
Other Income	\$ 2,857,787.00	\$2,489,144	(368,643)	-12.90%	(3)
TOTAL REVENUES	\$102,353,219	\$109,924,190	\$7,570,971	7.40%	
TRANSFERS IN					
Educational and General - TPEG Scholarships	\$3,615,149	\$3,626,201	\$11,052	0.31%	
TOTAL TRANSFERS IN	\$3,615,149	\$3,626,201	\$11,052	0.31%	
BUDGETED FUND BALANCE	\$0	\$0	\$0	0.00%	
TOTAL BUDGETED FUNDS	\$105,968,368	\$113,550,391	\$7,582,023	7.15%	

SAM HOUSTON STATE UNIVERSITY

**Table B 1
Designated Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2015**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
REVENUES			
(1)	Nursing Program Fee	\$224,000	New board approved fee - approved at Feb 2014 board meeting.
(2)	Distance Learning Fee	873,524	Increase in enrollment of Distance Learning students.
(3)	Other Income	(\$368,643)	Decreased income based on actuals in FY 14.

SAM HOUSTON STATE UNIVERSITY

**Table B 2
Designated Funds
Budgeted Expenditures
Year Ending August 31, 2015**

ITEM DESCRIPTION	FY 2014 PROPOSED BUDGET	FY 2015 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT CHANGED	NOTES
INSTRUCTION					
Academic Departments	20,242,974	22,650,263	2,407,289	11.89%	(1)
Advising Center	2,567,664	2,809,759	242,095	9.43%	
Distance Learning	7,764,083	8,637,607	873,524	11.25%	(2)
The Woodlands Campus (formerly Montgomery Center)	1,796,000	1,617,116	(178,884)	-9.96%	
University Park (formerly Tomball Center)	557,369	516,353	(41,016)	-7.36%	
TOTAL INSTRUCTION	\$32,928,090	\$36,231,098	\$3,303,008	10.03%	
RESEARCH					
Research and Sponsored Programs	442,646	452,000	9,354	2.11%	
Administrative Costs (ICR)	225,000	225,000	0	0.00%	
Other Indirect Cost Recovery	225,000	225,000	0	0.00%	
TOTAL RESEARCH	\$892,646	\$902,000	\$9,354	1.05%	
PUBLIC SERVICE					
Law Enforcement & CJ Programs	51,500	0	(51,500)	-100.00%	
Museum	80,899	81,835	936	1.16%	
Camps & Correspondence	265,057	184,123	(80,934)	-30.53%	
TOTAL PUBLIC SERVICE	\$397,456	\$265,958	(\$131,498)	-33.08%	
ACADEMIC SUPPORT					
Undergraduate Programs	316,200	325,686	9,486	3.00%	
Graduate Support	259,343	369,076	109,733	42.31%	(3)
International Services	276,237	284,524	8,287	3.00%	
Academic Departments	2,485,525	2,656,645	171,120	6.88%	
Information Services	13,516,478	9,904,694	(3,611,784)	-26.72%	(4)
Institutional Research & Assessment	356,407	369,594	13,187	3.70%	
TOTAL ACADEMIC SUPPORT	\$17,210,190	\$13,910,219	(\$3,299,971)	-19.17%	
STUDENT SERVICES					
Disability Services	298,436	301,550	3,114	1.04%	
Administration	153,822	161,096	7,274	4.73%	
Counseling	126,000	200,954	74,954	59.49%	
Recreation	4,188,780	4,015,473	(173,307)	-4.14%	
TOTAL STUDENT SERVICES	\$4,767,038	\$4,679,073	(\$87,965)	-1.85%	
LIBRARY					

Table B 2
Designated Funds
Budgeted Expenditures
Year Ending August 31, 2015

ITEM DESCRIPTION	FY 2014 PROPOSED BUDGET	FY 2015 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT CHANGED	NOTES
Library	2,561,948	2,598,682	36,734	1.43%	
TOTAL LIBRARY	\$2,561,948	\$2,598,682	\$36,734	1.43%	
PLANT SUPPORT					
Operations	4,231,374	4,466,784	235,410	5.56%	
Purchased Utilities	4,130,533	4,133,711	3,178	0.08%	
Insurance-TSUS Share	430,000	430,000	0	0.00%	
TOTAL PLANT SUPPORT	\$8,791,907	\$9,030,495	\$238,588	2.71%	
INSTITUTIONAL SUPPORT					
Enrollment Management	1,420,745	1,704,935	284,190	20.00%	(5)
Financial Operations	4,777,526	5,220,852	443,326	9.28%	
Records and Financial Aid	1,241,488	1,277,119	35,631	2.87%	
Advancement and Alumni	1,977,963	2,365,648	387,685	19.60%	(6)
Other Administrative Units	7,190,691	11,736,286	4,545,595	63.21%	(7)
TOTAL INSTITUTIONAL SUPPORT	\$16,608,413	\$22,304,839	\$5,696,426	34.30%	
SCHOLARSHIPS/FELLOWSHIPS					
Financial Aid Set-Aside	6,044,200	6,624,800	580,600	9.61%	
TPEG	8,715,149	9,315,149	600,000	6.88%	
TOTAL SCHOLARSHIPS/FELLOWSHIPS	\$14,759,349	\$15,939,949	\$1,180,600	8.00%	
TRANSFER OUT					
TSUS	1,054,964	1,150,000	95,036	9.01%	
Debt	5,996,367	6,538,077	541,710	9.03%	
TOTAL TRANSFER OUT	7,051,331	7,688,077	636,746	100.00%	
TOTAL BUDGETED EXPENDITURES	\$105,968,368	\$113,550,391	\$7,582,023	7.15%	

SAM HOUSTON STATE UNIVERSITY

**Table B 2
Designated Funds
Budgeted Expenditures
Year Ending August 31, 2015**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
INSTRUCTION			
(1)	Academic Departments	\$2,407,289	Increased funding to this area from Designated Tuition to fund new initiatives.
(2)	Distance Learning	\$873,524	Increased enrollment of Distance Learning students.
ACADEMIC SUPPORT			
(3)	Graduate Support	\$109,733	Increased funding to this area from Designated Tuition to fund new initiatives.
(4)	Information Services	(\$3,611,784)	Information Technology expenses realigned to Program Code 60.
INSTITUTIONAL SUPPORT			
(5)	Enrollment Management	284,190	Increased funding to this area from Designated Tuition to fund new initiatives.
(6)	Advancement and Alumni	387,685	Increased funding to this area from Designated Tuition to fund new initiatives.
(7)	Other Administrative Units	4,545,595	Expenses realigned to Program Code 60.

SAM HOUSTON STATE UNIVERSITY

**Table C1
Auxiliary Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2015**

ITEM DESCRIPTION	FY 2014 PROPOSED BUDGET	FY 2015 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT CHANGED	NOTES
AUXILIARIES					
REVENUES					
Fees					
Medical Service Fee	\$2,796,849	\$2,796,955	106	0.00%	
Athletic Fee	\$7,568,375	\$8,195,324	626,949	8.28%	
LSC Fee	\$3,902,580	\$3,729,273	(173,307)	-4.44%	
Student Service Fee	\$7,019,412	\$7,184,748	\$165,336	2.36%	
Total Fees	\$21,287,216	\$21,906,300	\$619,084	2.91%	
Sales and Services					
University Clinic	\$80,000	\$80,000	0	0.00%	
Clinic Pharmacy	\$80,000	\$80,000	0	0.00%	
Athletics	\$2,093,000	\$2,380,750	\$287,750	13.75%	(1)
LSC Game Room	\$40,000	\$40,000	0	0.00%	
Rodeo Activities	\$40,000	\$40,000	0	0.00%	
Parent Weekend	\$15,000	\$15,000	0	0.00%	
Legal Services	\$500	\$500	0	0.00%	
Bearkat One-Card Services	\$710,571	\$729,154	18,583	2.62%	
Housing	\$14,402,069	\$14,972,582	570,513	3.96%	
Dining	\$9,211,241	\$9,897,027	685,786	7.45%	
Vending Machine Funds	\$410,648	\$410,648	0	0.00%	
Houstonian	\$80,000	\$80,000	0	0.00%	
University Kindergarten	\$1,000	\$500	(500)	-50.00%	
Graduate School Banking	\$9,550	\$49,550	40,000	418.85%	
Recreational Sports/Athletics Advertisi	\$200	\$200	0	0.00%	
University Hotel	\$1,100,000	\$1,100,000	0	0.00%	
Center for Professional Development	\$37,000	\$37,000	0	0.00%	
Continuing Education	\$175,000	\$175,000	0	0.00%	
Diplomas and Transcripts	\$250,000	\$250,000	0	0.00%	
I E Materials Fund	\$350	\$350	0	0.00%	
University Mail Services	\$12,000	\$14,000	2,000	16.67%	
English as a Second Language	\$564,100	\$500,500	(63,600)	-11.27%	
Raven Nest Golf Course	\$925,000	\$925,000	0	0.00%	
SHSU Freshman Orientation	\$390,000	\$390,000	0	0.00%	
Sam Houston Home and Grounds	\$40,000	\$40,000	0	0.00%	
Surplus - Scrap Materials	\$24,000	\$30,000	6,000	25.00%	
Student Program Development	\$1,000	\$1,000	0	0.00%	
Thesis Binding	\$15,000	\$12,000	(3,000)	-20.00%	
Smith-Hutson Banking	\$40,000	\$40,000	0	0.00%	
Testing Center	\$100,000	\$120,000	20,000	20.00%	
Cheerleading, Music Camps	\$60,000	\$60,000	0	0.00%	

Dietetic Internship Program	\$3,000	\$4,000	1,000	33.33%	
Xerox Machine - Library	\$60,000	\$60,000	0	0.00%	
CJ International Field Schools	\$35,000	\$0	(35,000)	-100.00%	
Center for Research-Ed.D.	\$2,550	\$500	(2,050)	-80.39%	
Agriculture Annual Judging Con	\$6,000	\$6,000	0	0.00%	
Ag Shortcourses	\$3,000	\$3,000	0	0.00%	
School Administration Workshop	\$1,000	\$1,000	0	0.00%	
Library Science Conferences	\$5,000	\$5,000	0	0.00%	
Academic Challenge	\$6,600	\$0	(6,600)	-100.00%	
Office of Alumni Relations	\$368,000	\$403,000	35,000	9.51%	
CJ Summer Camp	\$45,000	\$50,000	5,000	11.11%	
Sam Houston Press	\$751,576	\$206,000	(545,576)	-72.59%	(2)
Parking	\$1,800,000	\$1,940,000	140,000	7.78%	
Crimes	\$1,445,000	\$1,564,000	119,000	8.24%	
Stadium Operations	\$50,000	\$50,000	0	0.00%	
Bearkat Camp	\$10,000	\$10,000	0	0.00%	
Athletics Concessions	\$95,000	\$90,000	(5,000)	-5.26%	
General Business Conference	\$12,000	\$19,000	7,000	58.33%	
Phd Counselor Ed Application	\$1,050	\$500	(550)	-52.38%	
Let's Talk Program	\$35,000	\$35,000	0	0.00%	
COE District Educator of Year	\$3,000	\$3,000	0	0.00%	
University Bookstore	\$350,000	\$350,000	0	0.00%	
VRC Annual Event Fund	\$6,000	\$6,000	0	0.00%	
SO States Comm Assn	\$1,000	\$3,000	2,000	200.00%	
Boy Scout Conference	\$15,000	\$12,000	(3,000)	-20.00%	
CJC Fee Based Programs	\$300,000	\$332,000	32,000	10.67%	
Chick-Fil-A-Leadercast	\$21,250	\$21,250	0	0.00%	
Total Sales and Services	\$36,338,255	\$37,645,011	\$1,306,756	3.60%	
Investment Income-Interest	\$200,000	\$200,000	\$0	0.00%	
TOTAL REVENUES	\$57,825,471	\$59,751,311	\$1,925,840	3.33%	
TRANSFERS IN					
From Designated Funds					
in Support of Athletics					
Athletics-Capital Project	\$0	\$0	\$0	0.00%	
Athletics-Scholarships	0	0	0	0.00%	
TOTAL TRANSFERS IN	\$0	\$0	\$0	0.00%	
BUDGETED FUND BALANCE	\$0	\$0	\$0	0.00%	
TOTAL AUXILIARIES	\$57,825,471	\$59,751,311	\$1,925,840	3.33%	

SAM HOUSTON STATE UNIVERSITY

**Table C 1
Auxiliary Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2015**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
(1)	Athletics	\$287,750	Increased income estimate based on actuals in FY 14.
(2)	Sam Houston Press	(\$545,576)	Decreased income estimate based on department move to Internal Service Fund on Designated Tuition.

SAM HOUSTON STATE UNIVERSITY

**Table C2
Auxiliary Funds
Budgeted Expenditures
Year Ending August 31, 2015**

ITEM DESCRIPTION	FY 2014 PROPOSED BUDGET	FY 2015 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT CHANGED	NOTES
AUXILIARIES					
Student Service Fee					
Non-Athletics Accounts	7,074,912	7,240,248	\$165,336	2.34%	
Total Student Service Fee	\$7,074,912	\$7,240,248	\$165,336	2.34%	
Athletics-Other Revenue and Designated					
Tuition Support	2,238,000	2,520,750	\$282,750	12.63%	(1)
Medical Service Fee	2,956,849	2,956,955	\$106	0.00%	
Athletic Fee	7,568,375	8,195,324	\$626,949	8.28%	
Lowman Student Center Fee	3,902,580	3,729,273	(\$173,307)	-4.44%	
Barkat One-Card Services	710,571	729,154	\$18,583	2.62%	
Housing	14,402,069	14,972,582	\$570,513	3.96%	
Dining	9,211,241	9,897,027	\$685,786	7.45%	
Vending	410,648	410,648	\$0	0.00%	
Houstonian	80,000	80,000	\$0	0.00%	
University Hotel	1,100,000	1,100,000	\$0	0.00%	
Continuing Education	175,000	175,000	\$0	0.00%	
Diplomas and Transcripts	250,000	250,000	\$0	0.00%	
University Mail Services	12,000	14,000	\$2,000	16.67%	
Raven Nest Golf Course	925,000	925,000	\$0	0.00%	
Freshman Orientation	390,000	390,000	\$0	0.00%	
Music Camps	60,000	60,000	\$0	0.00%	
Xerox-Library	60,000	60,000	\$0	0.00%	
Office of Alumni Relations	368,000	403,000	\$35,000	9.51%	
Sam Houston Press	751,576	206,000	(\$545,576)	-72.59%	(2)
Parking and Public Safety	1,800,000	1,940,000	\$140,000	7.78%	
Crimes	1,445,000	1,564,000	\$119,000	8.24%	
CJC Fee Based Programs	380,000	382,000	\$2,000	0.53%	
Interest on Time Deposits	200,000	200,000	\$0	0.00%	
Other Programs	1,353,650	1,350,350	(\$3,300)	-0.24%	
TOTAL AUXILIARY FUNDS EXPENDITURES	\$57,825,471	59,751,311	\$1,925,840	3.33%	

SAM HOUSTON STATE UNIVERSITY

**Table C 2
Auxiliary Funds
Budgeted Expenditures
Year Ending August 31, 2015**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
AUXILIARIES			
(1)	Athletics-Other Revenue and Designated	\$282,750	Expenditure authority was increased based on increase in revenue.
(2)	Sam Houston Press	(\$545,576)	Decreased revenue estimate due to department moving to Internal Service Fund on Designated Tuition.

SAM HOUSTON STATE UNIVERSITY

**Table D
Higher Education Assistance Fund (HEAF)
Year Ending August 31, 2015**

ITEM DESCRIPTION	FY 2014 PROPOSED AMOUNT	FY 2015 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
EDUCATIONAL AND GENERAL					
Capital Equipment-Non Academic					
Departments E&G	\$ 176,900	\$ 221,530	\$44,630	20.15%	
Academic Capital Equipment	\$ 1,998,465	\$ 1,500,000	(498,465)	-33.23%	(1)
Research and Sponsored Programs;	\$ -	\$ -			
Matching Capital Equipment	\$ -	\$ -	0	-100.00%	
Educational Assistance-	\$ -	\$ -			
Computer Services	\$ 4,000,000	\$ 4,500,000	500,000	11.11%	(2)
Library	\$ 1,201,535	\$ 1,201,535	0	0.00%	
Renovations-E&G Annual	\$ -	\$ -	0	0.00%	
Maintenance	\$ -	\$ -	0	0.00%	
TOTAL EDUCATIONAL AND GENERAL	\$7,376,900	\$7,423,065	\$46,165	0.63%	
DESIGNATED FUNDS					
TOTAL DESIGNATED	\$0	\$0	\$0	0.00%	
PLANT FUNDS					
TOTAL PLANT FUNDS	\$4,516,210	\$4,470,045	(\$46,165)	-1.03%	
TOTAL BUDGETED HEAF	\$11,893,110	\$11,893,110	\$0	0.00%	

Note: HEAF is totally budgeted in Educational and General Funds. For Financial Report purposes appropriate amounts are shown as transfers to Unexpended Plant Funds.

HEAF SUMMARY

Estimated Balance 09-01-13	<u>\$0</u>
Appropriations	<u>\$11,893,110</u>
Budgeted Expenditures	
Educational & General	(\$7,423,065)
Plant Funds	(\$4,470,045)
Total Budgeted Expenditures	<u>(\$11,893,110)</u>
Estimated Balance 08-31-14	<u>\$0</u>

SAM HOUSTON STATE UNIVERSITY

Table D
Higher Education Assistance Fund (HEAF)
Year Ending August 31, 2015

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
(1)	Academic Capital Equipment	(498,465)	Decreased budget based on request.
(2)	Computer Services	500,000	Increased budget based on request.

Sam Houston State University
Recapitulation of Budgeted Revenues, Expenditures, Transfers, and Use of Reserves
For Fiscal Year Ending August 31, 2015

	Estimated Revenues	Transfers In	Budgeted Expenditures	Transfers Out	Total Budget	Net Transfers *	Budgeted Use of Reserves
Sam Houston State University							
Educational & General	\$107,969,649	\$0	-\$101,816,256	-\$6,153,393	-\$107,969,649	-\$6,153,393	-
Designated	113,550,391	3,626,201	-109,488,515	-7,688,077	-117,176,592	-4,061,876	-
Auxiliary Enterprises	59,751,311	0	-59,751,311	0	-59,751,311	0	-
Total	\$281,271,351	\$3,626,201	-\$271,056,082	-\$13,841,470	-\$284,897,552	-\$10,215,269	-

Estimated Revenues	\$281,271,351	
Budgeted Use of Reserves	0	
Total Budgeted Sources	\$281,271,351	
Budgeted Expenditures	-\$271,056,082	
Net Transfers	-10,215,269	
Total Budgeted Uses	-\$281,271,351	
Budgeted Expenditures	-\$271,056,082	
Transfers Out	-13,841,470	
Total Budget	-284,897,552	Excludes Service Departments (if any)
Transfers In	3,626,201	Transfers between Current Unrestricted Funds in Budget
Total Budgeted Uses	-\$281,271,351	Total Budgeted Sources

* Net Transfers = Transfers for Capital Improvements, Debt Service, and TSUS Administrative Costs

	Net Transfers
Transfer to Non-Current Fund from Table A-2	0
Transfer to Non-Current Fund from Table A-2	2,527,192
Transfer to Non-Current Fund from Table B-2	1,150,000
Transfer to Non-Current Fund from Table B-2	6,538,077
Transfer to Non-Current Fund from Table C-2	0
Transfer to Non-Current Fund from Table C-2	0
Net Transfers	10,215,269