

**SAM HOUSTON STATE UNIVERSITY**

2005



Jack C. Parker

# Sam Houston State University

*A Member of The Texas State University System*

## OFFICE OF THE VICE PRESIDENT FOR FINANCE AND OPERATIONS

July 1, 2004

Board of Regents  
The Texas State University System  
Austin, TX 78701

The Honorable Regents:

We provide the following representations, at your request, in connection with the Annual Operating Budget Request and the supporting Regents' Budget Summary of Sam Houston State University for the fiscal year ending August 31, 2005. The responses to the questions contained in *Budget Summary Requirements and Specific Related Questions* are an integral part of this representation letter and are subject to the same confirmations as presented.

We confirm the following statements to the best of our knowledge and belief:

1. We are responsible for the accuracy and appropriateness of the operating budget and the budget summary for FY 2005.
2. The proposed Annual Operating Budget for fiscal year 2005 has been prepared in accordance with the Board of Regents' *Rules and Regulations* Chapter III Sec. 6.71. The Regents' Budget Summary has been prepared in accordance with the *Budget Summary Requirements and Specific Related Questions* as approved by the Finance Committee.
3. All budgetary plans or budgetary intentions that might be considered material are reflected in the FY 2005 Operating Budget. We are considering a FY 2005 budget increase after September 1, 2004, to Research and Grants from the educational and general fund balance. This increase will equal the unexpended indirect cost from grants and contracts for fiscal year 2004, as of 08/31/04.
4. All General Revenue Fund appropriations have been budgeted to the extent they are known and available per the General Appropriations Act for FY 2005.
5. All Local Funds (unrestricted current funds held outside the State Treasury) estimated income accruing to Educational and General Funds, Designated Funds, and Auxiliary Funds have been budgeted, to the extent they are available for operational purposes. The FY 2005 total income and expense budgets for Cheerleading-Music Camps will be determined after year end closing on 08/31/04, and presented in November 2004 or February 2005, to the Board of Regents at the quarterly meeting.

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


Box 2027 • Huntsville, Texas 77341-2026 • 936.294.1017 • Fax 936.294.1963 • parker@shsu.edu

SHSU -1

6. The budgeted revenues for local funds are based upon conservative, reasonable and supportable estimates of funds to be generated by Sam Houston State University.
7. Higher Education Assistance Funds have been budgeted to the extent they will be utilized in the Educational and General function.
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. Local fund revenues not budgeted to operating accounts are disclosed as being profits estimated for each specific budget account.
10. Student Service Fees have been budgeted in accordance with the allocation schedule recommended by the Student Service Fee Advisory Committee to the Vice President for Student Services and approved by Dr. James F. Gaertner, University President.
11. Department heads and appropriate account managers are consulted in preparing their operating budget by the appropriate University Vice President.
12. There are no anticipated contingent liabilities, other claims, or unfavorable settlement(s) of any outstanding lawsuit involving Sam Houston State University known as of this date, that would have a material effect on the proposed Operating Budget for fiscal year 2005.
13. No depleting or non-recurring funding sources, such as reserve balances, are being used for ongoing activities in the recommended budget for fiscal year 2005.
14. All budget adjustments for fiscal year 2004 have been or will be reported to the Board for their approval. Budget adjustments for fiscal year 2005 will be presented at the quarterly meetings of the Board during fiscal year 2005.
15. For fiscal year 2004, no funds authorized for a specific purpose by the Board have been redirected to another use without express approval of the Board. This procedure will be followed in fiscal year 2005.
16. Budgetary controls are in place at the University that prevent 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.
17. All discretionary funding for the University is not disclosed in the budget. Gift accounts in the restricted fund group are not shown in the budget. A list of the gifts, (discretionary funds) is provided on the attached Table I.

18. The budget contains a total of \$5,737,224 for unassigned faculty salaries and wages to be subsequently allocated, for summer school, class overloads, adjunct teaching staff and teaching assistants and fringe benefits for fiscal year 2005.
19. We desire to provide the following additional information regarding the financial condition of Sam Houston State University:
- a. The Educational and General (E&G) portion of the proposed FY 2005 budget does not utilize any E&G fund balances. We believe this is a very favorable financial strategy. The proposed FY 2005 budget for auxiliaries and designated funds does not use any fund balances for the budgeted expenditures.
  - b. Budgeted Income is estimated in a very conservative manner utilizing the past two years realized amounts and a realistic estimate and assessment of FY 2005 of enrollment trends and users' interest in the activities and programs being budgeted for fiscal year 2005.
  - c. Sam Houston State University is very involved in the University Center-North Harris County, Montgomery Campus. We anticipate providing 17,686 semester credit hours, approximately 72 % of total SCH's produced by six universities of course work at the Center, during fiscal year 2005.

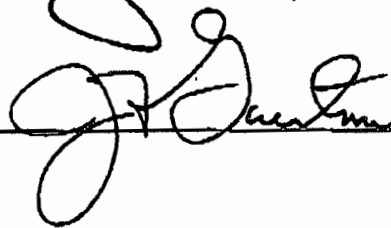
In summary, the financial health of Sam Houston State University is excellent. Our enrollment is stable and growing steadily in semester credit hours and headcount. We will end fiscal year 2004 in sound financial condition. The budget for fiscal year 2005 is an excellent foundation for the continued financial growth and stability of Sam Houston State University.



---

Jack C. Parker, Vice President  
for Finance and Operations

7/8/04  
Date



---

James F. Gaertner, President

7/8/04  
Date

# SAM HOUSTON STATE UNIVERSITY

**Table I**  
**Discretionary Funds**  
**As of 05/31/04**

| <u>Title Account/Department</u>                              | <u>Balance</u><br><u>05/31/04</u> | <u>Source</u>                                   |
|--|-----------------------------------|---|
| 1. Friends of Museum   | \$ 16,684.11                      | Gifts-Individuals;<br>Sam Houston Folk Festival |
| 2. Friends of Curriculum & Instruction                       | \$ 567.50                         | Gifts-Individuals                               |
| 3. Friends of VP-Academic Affairs                            | \$ 2,062.16                       | Gifts-Individuals                               |
| 4. Friends of Recreational Sports                            | \$ 10,384.70                      | Gifts-Individuals                               |
| 5. Friends of Admissions                                     | \$ 310.00                         | Gifts-Individuals                               |
| 6. Friends of Family<br>and Consumer Sciences                | \$ 942.22                         | Gifts-Individuals                               |
| 7. Friends of Art  | \$ 1,766.61                       | Gifts-Individuals                               |
| 8. Friends of Dance  | \$ 17,012.85                      | Gifts-Individuals                               |
| 9. Friends of Journalism                                     | \$ 4,664.54                       | Gifts-Individuals                               |
| 10. Friends of Radio, Television,<br>and Film                | \$ 7,510.29                       | Gifts-Individuals                               |
| 11. Friends of Speech Communication                          | \$ 628.38                         | Gifts-Individuals                               |
| 12. Friends of CJC   | \$ 23,599.21                      | Gifts-Individuals                               |
| 13. Friends of Sciences                                      | \$ 11,416.48                      | Gifts-Individuals                               |
| 14. Friends Inorganic Chemistry                              | \$ 4,484.19                       | Gifts-Individuals                               |
| 15. Friends of Cheerleaders/<br>and Orange Pride             | \$ 13,762.34                      | Gifts-Individuals                               |
| 16. Friends of Texas Review                                  | \$ 69,124.01                      | Gifts-Individuals                               |
| 17. Friends of Public Information                            | \$ 306.00                         | Gifts-Individuals                               |
| 18. Friends of Technology                                    | \$ 1,014.76                       | Gifts-Individuals                               |
| 19. Friends of Photography                                   | \$ 2,094.75                       | Gifts-Individuals                               |
| 20. Friends of Placement Office                              | \$ 32,285.36                      | Gifts-Individuals;                              |
| 21. Friends of Ladykats Tennis                               | \$ 29.61                          | Gifts-Individuals                               |
| 22. Friends of Arts  | \$ 2,011.11                       | Gifts-Individuals                               |
| 23. Friends of Theatre                                       | \$ 25,387.53                      | Gifts-Individuals                               |
| 24. Friends of Music   | \$ 18,790.91                      | Gifts-Individuals                               |
| 25. Friends of Computer Science                              | \$ 15,095.66                      | Gifts-Individuals                               |
| 26. Friends of Liberal Arts                                  | \$ 39,892.41                      | Gifts-Individuals                               |
| 27. Friends of Arts & Sciences Alum                          | \$ 6,080.53                       | Gifts-Individuals                               |
| 28. Friend of National Institute Victims                     | \$ 1,771.34                       | Gifts-Individuals                               |
| 29. Friends of Dow/CP&P                                      | \$ 44.92                          | Gifts-Individuals                               |
| 30. Friends of Professor Tom Camfield                        | \$ 85.33                          | Gifts-Individuals                               |
| 31. York President Endow-Excell                              | \$ 9,039.06                       | Gifts-Individuals                               |
| 32. SHSU-President Discretionary Fund                        | \$ 67,309.04                      | Gifts-Individuals                               |
| 33. Presidents Fund For Excellence                           | \$ 27,897.72                      | Gifts-Individuals                               |
| 34. Friends of Advancement Office                            | \$ 3,893.43                       | Gifts-Individuals                               |
| 35. Friends of Kappa Delta Pi                                | \$ 101.37                         | Gifts-Individuals                               |
| 36. Friends of International Programs                        | \$ 4,039.17                       | Gifts-Individuals                               |
| 37. James W. Rockwell  | \$ 69,432.97                      | Gifts-Individuals                               |
| 38. President's Discretionary Fund<br>for Student Assistance | \$ 42,611.64                      | Gifts-Individuals                               |

**SAM HOUSTON STATE UNIVERSITY  
FY 2005 Budget Questionnaire**

June 30, 2004

1. Table IX of the Sam Houston State University Operating Budget for Fiscal Year 2005 identifies all accounts and related dollars assigned for each employee paid from multiple accounts. Table IX lists, in alphabetical order, the employees names, the account and item number, the months budgeted, the full-time equivalency, and the amount budgeted.
2. Sam Houston State University employees who will be provided perquisites during FY 2005 in addition to their salary/wage base are as follows:

| <u>Name</u>  | <u>Annual<br/>Estimated<br/>Value/Cost</u>     | <u>Prequisites</u>  |
|--|--|---|
| a. Dr. James Gaertner, President<br>(Perquisites for FY 2005 are anticipated to be approved by Board of Regents at the August, 2004 meeting) | \$ 7,055<br>\$ 25,000<br>\$ 10,000<br>\$ 3,500 | Lease Car - '02 Chevrolet Suburban<br>Housing Allowance<br>Maid Service - 20 hours per week<br>Grounds Service - 8 hours per week |
| b. Craig Rex, Head Golf Coach  | \$ 12,000                                      | Team Travel-No charge to SHSU   |
| c. Bob Marlin, Head Basketball Coach   | \$ 1,000                                       | Auto for Recruiting Only-No charge  |
| d. Joe Tumpkin, Assistant Coach  | \$ 3,500                                       | Auto for Recruiting Only-No charge  |
| e. James Ferguson, Asst. Head Football   | \$ 5,000                                       | Auto for Recruiting Only-No charge  |
| f. Ben Norton, Asst. Football  | \$ 100   | Auto for Recruiting Only-No charge  |
| g. Tom Herman, Asst. Football  | \$ 5,000                                       | Auto for Recruiting Only-No charge  |

3. Budgeted lump sum hourly wages of the FY 2005 budget are listed, by program of activity, on pages 245-250 of the printed budget. Part-time hourly waged employees are paid from these listed accounts.

"Instructional Reserve" for faculty salaries Summer Salaries FY 2005 is budgeted at \$5,695,790. Off Campus/Instruction is budgeted at \$41,434 for honors-overloads. Correspondence hourly wages is budgeted at \$150,000. Faculty members who participate in teaching classes for these activities will receive appropriate amounts added to their nine-month budgeted salary. Instructional reserves (faculty salaries) are listed by college on page 32 and 154 of the published budget. These amounts will be budgeted/assigned to faculty members during FY 2005 and reported quarterly to the Board of Regents, The Texas State University System.

4. Sam Houston State University is not utilizing any non-recurring funding sources in the FY 2005 budget. Student Service Fee fund balance is not being utilized in the budgeted expenditures of Student Service Fee for FY 2005. The income and expense estimates of the FY 2005 budget utilize educational and general appropriations and conservative estimates of revenue for auxiliary and designated funds. Sam Houston State University did not receive any "hold harmless" funding from the Texas Legislature for fiscal years 1997-2001 and fiscal years 2004 and 2005. Sam Houston State University received "hold harmless funding" of \$96,290 for FY 2002 and \$96,290 for FY 2003 from State Appropriated monies.

5. An itemized listing of the sources and amounts of discretionary funding (unrestricted gift monies) available May 31, 2004, to departments of Sam Houston State University are as follows:

| <u>Title Account/Department</u>                              | <u>Balance<br/>05/31/04</u> | <u>Source</u>                                   |
|--|-----------------------------|---|
| 1. Friends of Museum   | \$ 16,684.11                | Gifts-Individuals;<br>Sam Houston Folk Festival |
| 2. Friends of Curriculum & Instruction                       | \$ 567.50                   | Gifts-Individuals                               |
| 3. Friends of VP-Academic Affairs                            | \$ 2,062.16                 | Gifts-Individuals                               |
| 4. Friends of Recreational Sports                            | \$ 10,384.70                | Gifts-Individuals                               |
| 5. Friends of Admissions                                     | \$ 310.00                   | Gifts-Individuals                               |
| 6. Friends of Family<br>and Consumer Sciences                | \$ 942.22                   | Gifts-Individuals                               |
| 7. Friends of Art  | \$ 1,766.61                 | Gifts-Individuals                               |
| 8. Friends of Dance  | \$ 17,012.85                | Gifts-Individuals                               |
| 9. Friends of Journalism                                     | \$ 4,664.54                 | Gifts-Individuals                               |
| 10. Friends of Radio, Television,<br>and Film                | \$ 7,510.29                 | Gifts-Individuals                               |
| 11. Friends of Speech Communication                          | \$ 628.38                   | Gifts-Individuals                               |
| 12. Friends of CJC   | \$ 23,599.21                | Gifts-Individuals                               |
| 13. Friends of Sciences                                      | \$ 11,416.48                | Gifts-Individuals                               |
| 14. Friends Inorganic Chemistry                              | \$ 4,484.19                 | Gifts-Individuals                               |
| 15. Friends of Cheerleaders/<br>and Orange Pride             | \$ 13,762.34                | Gifts-Individuals                               |
| 16. Friends of Texas Review                                  | \$ 69,124.01                | Gifts-Individuals                               |
| 17. Friends of Public Information                            | \$ 306.00                   | Gifts-Individuals                               |
| 18. Friends of Technology                                    | \$ 1,014.76                 | Gifts-Individuals                               |
| 19. Friends of Photography                                   | \$ 2,094.75                 | Gifts-Individuals                               |
| 20. Friends of Placement Office                              | \$ 32,285.36                | Gifts-Individuals;                              |
| 21. Friends of Ladykats Tennis                               | \$ 29.61                    | Gifts-Individuals                               |
| 22. Friends of Arts  | \$ 2,011.11                 | Gifts-Individuals                               |
| 23. Friends of Theatre                                       | \$ 25,387.53                | Gifts-Individuals                               |
| 24. Friends of Music   | \$ 18,790.91                | Gifts-Individuals                               |
| 25. Friends of Computer Science                              | \$ 15,095.66                | Gifts-Individuals                               |
| 26. Friends of Liberal Arts                                  | \$ 39,892.41                | Gifts-Individuals                               |
| 27. Friends of Arts & Sciences Alum                          | \$ 6,080.53                 | Gifts-Individuals                               |
| 28. Friend of National Institute Victims                     | \$ 1,771.34                 | Gifts-Individuals                               |
| 29. Friends of Dow/CP&P                                      | \$ 44.92                    | Gifts-Individuals                               |
| 30. Friends of Professor Tom Camfield                        | \$ 85.33                    | Gifts-Individuals                               |
| 31. York President Endow-Excell                              | \$ 9,039.06                 | Gifts-Individuals                               |
| 32. SHSU-President Discretionary Fund                        | \$ 67,309.04                | Gifts-Individuals                               |
| 33. Presidents Fund For Excellence                           | \$ 27,897.72                | Gifts-Individuals                               |
| 34. Friends of Advancement Office                            | \$ 3,893.43                 | Gifts-Individuals                               |
| 35. Friends of Kappa Delta Pi                                | \$ 101.37                   | Gifts-Individuals                               |
| 36. Friends of International Programs                        | \$ 4,039.17                 | Gifts-Individuals                               |
| 37. James W. Rockwell  | \$ 69,432.97                | Gifts-Individuals                               |
| 38. President's Discretionary Fund<br>for Student Assistance | \$ 42,611.64                | Gifts-Individuals                               |

6. Items presented for payment from operation and maintenance accounts are paid only if sufficient funds are available. If a budgeted operation and maintenance account is insufficient, the department is notified to provide a change of account number or a budget transfer from another budgetary account having funds.

There are two exceptions to this procedure at Sam Houston State University and they are as follows:

- a. Hourly payroll accounts and operational accounts may be insufficient to pay costs for hourly wages and payroll benefit costs when payroll is run. A change of budget is requested and completed immediately after the payroll.
- b. Scholarships and other financial aid are issued by the financial aid system and the student receipt system. These transactions are posted to the general ledger in summary form at the end of the business day. There is no connection to the general ledger balance at the time the check is written to the student and we do not know an account is insufficient until the awards are posted to the general ledger. Change of budgets, if needed, are made immediately after the scholarship or financial aid is posted.

In both of the above cases, the payroll and accounting departments identify the deficits, if any, and work with the department managers to clear the accounts within five working days.

7. Board approval is required on all budget increases over \$100,000; purchase orders and construction projects over \$250,000 require Board approval.

Budget increases that are more than \$25,000 and less than \$100,000 may be approved by the appropriate Vice President and the University President. Increases under \$25,000 may be approved by the appropriate Vice President. Budget increases are then submitted to the Board of Regents at the next quarterly meeting for ratification as required by Board of Regents rules and regulations.

The only exceptions to the \$100,000 rule pertain to appropriations, that exceed \$100,000 received from the Legislature or the Coordinating Board after the fiscal year begins. An example is the appropriation for Remedial Education. When we receive the allocation from the Coordinating Board, it may be over \$100,000. We book the appropriation and allow that program to operate. The appropriations increase, if more than \$100,000 is approved by the president and submitted to the Board of Regents for ratification at the next scheduled Board of Regents meeting.

8. Sam Houston State University has no instances to report where funds authorized by the Board for a specific purpose in the FY 2004 were redirected to another use without the prior approval of the Board. All funds authorized by the Board for a specific purpose are being expended in FY 2004 for the purpose authorized.
9. A letter prepared by the Sam Houston State University Chief Financial Officer on the state of the university's fiscal affairs is included as the introduction to the report of "Budget Summary Requirements and Specific Related Questions for the FY 2005."



Table A 1  
 Educational & General Funds  
 Budgeted Revenues and Transfers  
 Year Ending August 31, 2005

| ITEM DESCRIPTION                                 | FY 2004<br>APPROVED<br>BUDGET | FY 2004<br>ADJUSTED<br>BUDGET | FY 2005<br>PROPOSED<br>AMOUNT | AMOUNT<br>CHANGED    | PERCENT<br>CHANGED | NOTES |
|--|-------------------------------|-------------------------------|-------------------------------|----------------------|--------------------|-------|
| <b>REVENUES</b>                                  |                               |                               |                               |                      |                    |       |
| Tuition and Fees                                 |                               |                               |                               |                      |                    |       |
| Tuition  | \$18,261,818                  | \$18,863,136                  | \$20,562,274                  | \$1,699,138          | 9.01%              | (1)   |
| Less: Waivers and Excmptions                     | (1,225,000)                   | (1,225,000)                   | (1,225,000)                   | 0                    | 0.00%              |       |
| TPEG Awards                                      | (2,388,251)                   | (2,360,215)                   | (2,625,850)                   | (265,635)            | 11.25%             | (2)   |
| Tuition Revenue Bonds                            | (831,338)                     | (831,338)                     | 0                             | 831,338              | -100.00%           | (3)   |
| Lab Fees   | 105,000                       | 105,000                       | 150,000                       | 45,000               | 42.86%             |       |
| Other Fees                                       | 625,313                       | 625,313                       | 620,717                       | (4,596)              | -0.73%             |       |
| <b>Total Tuition and Fees</b>                    | <b>\$14,547,542</b>           | <b>\$15,176,896</b>           | <b>\$17,482,141</b>           | <b>\$2,305,245</b>   | <b>15.19%</b>      |       |
| <b>State Appropriations</b>                      |                               |                               |                               |                      |                    |       |
| General Revenue Appropriation - HB 1             | \$36,303,272                  | \$36,303,272                  | \$36,309,231                  | \$5,959              | 0.02%              |       |
| General Revenue Appropriation - HB 658           |                               |                               |                               | 0                    |                    |       |
| Less: General Revenue Reductions                 |                               |                               |                               |                      |                    |       |
| Revenue Bond Debt Services                       | (1,267,478)                   | (1,267,478)                   | (1,267,478)                   | 0                    | 0.00%              |       |
| 7% Reduction                                     | 0                             |                               |                               | 0                    |                    |       |
| Section 56, Article III                          | (56,500)                      | (93,936)                      | (93,936)                      | 0                    | 0.00%              |       |
| Staff Boncfit Appropriations                     | 8,012,000                     | 7,866,621                     | 8,015,840                     | 149,219              | 1.90%              |       |
| HEAF Appropriations                              | 5,864,608                     | 5,864,608                     | 5,864,608                     | 0                    | 0.00%              |       |
| LEMIT Appropriations                             | 3,568,336                     | 3,818,336                     | 3,819,000                     | 664                  | 0.02%              |       |
| Remedial Education Appropriations                | 88,000                        | 0                             | 0                             | 0                    | 0.00%              |       |
| Other Appropriations                             | 3,836,272                     | 3,786,568                     | 3,703,614                     | (82,954)             | -2.19%             |       |
| CEMIT-Criminal Justice Center                    | 1,223,938                     | 1,543,938                     | 1,909,500                     | 365,562              | 23.68%             | (4)   |
| Victims of Crime                                 | 288,903                       | 288,903                       | 306,162                       | 17,259               | 5.97%              |       |
| <b>Total State Appropriations</b>                | <b>\$57,861,351</b>           | <b>\$58,110,832</b>           | <b>\$58,566,541</b>           | <b>\$455,709</b>     | <b>0.78%</b>       |       |
| <b>Current Funds</b>                             |                               |                               |                               |                      |                    |       |
| Indirect Cost Recovery                           | \$200,000                     | \$200,000                     | \$222,199                     | \$22,199             | 11.10%             |       |
| Investment Income                                | 398,000                       | 398,000                       | 279,137                       | (118,863)            | -29.87%            | (5)   |
| Sales and Services                               | 184,000                       | 148,250                       | 286,680                       | 138,430              | 93.38%             | (6)   |
| Other Income                                     | 40,000                        | 104,393                       | 119,000                       | 14,607               | 13.99%             |       |
| <b>Total Current Funds</b>                       | <b>\$822,000</b>              | <b>\$850,643</b>              | <b>\$907,016</b>              | <b>\$56,373</b>      | <b>6.63%</b>       |       |
| <b>TOTAL REVENUES</b>                            | <b>\$73,230,893</b>           | <b>\$74,138,371</b>           | <b>\$76,955,698</b>           | <b>\$2,817,327</b>   | <b>3.80%</b>       |       |
| <b>TRANSFER IN</b>                               | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>           | <b>0.00%</b>       |       |
| <b>TOTAL TRANSFERS IN</b>                        | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>           | <b>0.00%</b>       |       |
| <b>TRANSFER OUT</b>                              | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>           | <b>0.00%</b>       |       |
| <b>TOTAL - TRANSFERS OUT</b>                     | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>                    | <b>\$0</b>           | <b>0.00%</b>       |       |
| <b>BUDGETED FUND BALANCE</b>                     | <b>\$0</b>                    | <b>\$2,013,638</b>            | <b>\$0</b>                    | <b>(\$2,013,638)</b> | <b>0.00%</b>       |       |
| <b>TOTAL BUDGETED REVENUES<br/>AND TRANSFERS</b> | <b>\$73,230,893</b>           | <b>\$76,152,009</b>           | <b>\$76,955,698</b>           | <b>\$803,689</b>     | <b>1.06%</b>       |       |

**SAM HOUSTON STATE UNIVERSITY**

**Table A 1  
Educational & General Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2005**

| <b>NOTES</b> | <b>ITEM DESCRIPTION</b>      | <b>AMOUNT<br/>CHANGED</b> | <b>Explanations</b>  |
|--------------|------------------------------|---------------------------|--|
|              | <b>REVENUES</b>              |                           |  |
| (1)          | Tuition and Fees-Tuition     | \$1,699,138               | Tuition increase of \$2/SCH and an increase of \$11/SCH for graduate tuition effective Fall '04; we also expect a 2% increase in total enrollment in FY05. |
| (2)          | TPEG Awards                  | (\$265,635)               | TPEG awards reduction is expected to increase due to the increase in tuition revenue   |
| (3)          | Tuition Revenue Bonds        | \$831,338                 | This portion of tuition revenue bonds paid from E&G in FY04 has been moved to designated funds for FY05.   |
| (4)          | CMIT-Criminal Justice Center | \$365,562                 | Appropriation for Fund 5083 which was reduced by the legislature in FY04 was restored in FY05.   |
| (5)          | Investment Income            | (\$118,863)               | Downturn of interest income estimated to last for all of FY '05.   |
| (6)          | Sales and Services           | \$138,430                 | Increase in estimated revenue for the CJ-Crimcs project.   |

**SAM HOUSTON STATE UNIVERSITY**

**Table A 2  
Educational & General Funds  
Budgeted Expenditures  
Year Ending August 31, 2005**

| <b>ITEM DESCRIPTION</b>                        | <b>FY 2004<br/>APPROVED<br/>BUDGET</b> | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|--|--|--|--|---------------------------|----------------------------|--------------|
| <b>RESIDENT INSTRUCTION</b>                    |  |  |  |                           |                            |              |
| College of Arts and Sciences                   | \$14,522,069                           | \$15,183,079                           | \$10,144,042                           | (\$5,039,037)             | -49.67%                    |              |
| College of Business Administration             | 5,042,921                              | 4,789,816                              | 5,186,378                              | 396,562                   | 7.65%                      |              |
| College of Criminal Justice                    | 2,242,375                              | 2,236,595                              | 2,302,440                              | 65,845                    | 2.86%                      |              |
| College of Education and Applied Science       | 8,366,255                              | 8,633,930                              | 5,601,850                              | (3,032,080)               | -54.13%                    |              |
| College of Humanities & Social Sciences        | 0                                      | 4,452                                  | 8,109,727                              | 8,105,275                 | 99.95%                     |              |
| Other Programs-Vice President Academic Affairs | 1,459,928                              | 1,663,215                              | 1,410,202                              | (253,013)                 | -17.94%                    |              |
| Reserves                                       | 264,704                                | 0                                      | 103,807                                | 103,807                   | 100.00%                    |              |
| <b>TOTAL RESIDENT INSTRUCTION</b>              | <b>\$31,898,252</b>                    | <b>\$32,511,087</b>                    | <b>\$32,858,446</b>                    | <b>\$347,359</b>          | <b>1.07%</b>               | <b>(1)</b>   |
| <b>INSTRUCTIONAL ADMINISTRATION</b>            | <b>\$894,405</b>                       | <b>\$1,033,938</b>                     | <b>\$1,383,830</b>                     | <b>\$349,892</b>          | <b>25.28%</b>              | <b>(2)</b>   |
| <b>INDIRECT COST</b>                           | <b>200,000</b>                         | <b>864,023</b>                         | <b>224,431</b>                         | <b>(639,592)</b>          | <b>-284.98%</b>            | <b>(3)</b>   |
| <b>ORGANIZED ACTIVITIES</b>                    | <b>75,000</b>                          | <b>78,660</b>                          | <b>75,000</b>                          | <b>(3,660)</b>            | <b>-4.88%</b>              |              |
| <b>RESEARCH ENHANCEMENT</b>                    | <b>181,645</b>                         | <b>231,228</b>                         | <b>181,645</b>                         | <b>(49,583)</b>           | <b>-27.30%</b>             |              |
| <b>LIBRARY</b>                                 | <b>1,985,777</b>                       | <b>2,010,356</b>                       | <b>2,073,072</b>                       | <b>62,716</b>             | <b>3.03%</b>               |              |
| <b>PLANT SUPPORT</b>                           |  |  |  |                           |                            |              |
| Physical Plant Support                         | \$883,636                              | \$902,944                              | \$923,760                              | \$20,816                  | 2.25%                      |              |
| Building Maintenance                           | 1,736,162                              | 1,752,598                              | 1,802,578                              | 49,980                    | 2.77%                      |              |
| Custodial Services                             | 1,576,412                              | 1,610,089                              | 1,633,196                              | 23,107                    | 1.41%                      |              |
| Grounds Maintenance                            | 684,504                                | 713,616                                | 719,508                                | 5,892                     | 0.82%                      |              |
| Purchased Utilities                            | 613,173                                | 668,355                                | 664,237                                | (4,118)                   | -0.62%                     |              |
| Longevity-Infrastructure                       | 91,200                                 | 98,240                                 | 90,720                                 | (7,520)                   | -8.29%                     |              |
| <b>TOTAL PLANT SUPPORT</b>                     | <b>\$5,585,087</b>                     | <b>\$5,745,842</b>                     | <b>\$5,833,999</b>                     | <b>\$88,157</b>           | <b>1.53%</b>               |              |
| <b>STUDENT SERVICES</b>                        | <b>\$2,079,189</b>                     | <b>\$2,108,110</b>                     | <b>\$2,538,280</b>                     | <b>\$430,170</b>          | <b>16.95%</b>              | <b>(4)</b>   |
| <b>INSTITUTIONAL SUPPORT</b>                   | <b>3,773,106</b>                       | <b>3,743,265</b>                       | <b>4,242,740</b>                       | <b>499,475</b>            | <b>11.77%</b>              | <b>(5)</b>   |
| <b>STAFF BENEFITS</b>                          | <b>10,719,517</b>                      | <b>11,194,819</b>                      | <b>10,644,859</b>                      | <b>(549,960)</b>          | <b>-5.17%</b>              | <b>(6)</b>   |
| <b>SPECIAL ITEMS</b>                           | <b>6,138,035</b>                       | <b>6,977,588</b>                       | <b>7,331,174</b>                       | <b>353,586</b>            | <b>4.82%</b>               | <b>(7)</b>   |
| <b>OTHER APPROPRIATIONS</b>                    | <b>3,836,272</b>                       | <b>3,786,567</b>                       | <b>3,703,614</b>                       | <b>(82,953)</b>           | <b>-2.24%</b>              |              |
| <b>HIGHER EDUCATION ASSISTANCE FUND</b>        | <b>5,864,608</b>                       | <b>5,866,526</b>                       | <b>5,864,608</b>                       | <b>(1,918)</b>            | <b>-0.03%</b>              |              |
| <b>TOTAL BUDGETED EXPENDITURES</b>             | <b>\$73,230,893</b>                    | <b>\$76,152,009</b>                    | <b>\$76,955,698</b>                    | <b>\$803,689</b>          | <b>1.06%</b>               |              |

**SAM HOUSTON STATE UNIVERSITY**

**Table A 2  
Educational & General Funds  
Budgeted Expenditures  
Year Ending August 31, 2005**

| <u>NOTES</u> | <u>ITEM DESCRIPTION</u>      | <u>AMOUNT<br/>CHANGED</u> | <u>EXPLANATIONS</u>  |
|--------------|------------------------------|---------------------------|--|
| (1)          | RESIDENT INSTRUCTION         | \$347,359                 | The University is reorganizing the division of academic affairs and adding a new college of humanities and social science. Departments in some of the existing colleges are being moved to the new college. Faculty & Staff merit have also been added for FY '05. |
| (2)          | INSTRUCTIONAL ADMINISTRATION | \$349,892                 | There is additional budget in this category for the new dean of humanities and social sciences. In addition, staff merit has been added to the FY05 budget   |
| (3)          | INDIRECT COST                | (\$639,592)               | Fund balance utilized in FY '04; previous years unspent indirect costs recovered by being utilized in FY '04.  |
| (4)          | STUDENT SERVICES             | \$430,170                 | The University is adding a new vice president for enrollment management. That office has been funded for FY05. In addition, staff merit has been added to the FY05 budget.   |
| (5)          | INSTITUTIONAL SUPPORT        | \$499,475                 | Most of this increase comes from the utilization of the graduate tuition increase. In addition, staff merit has been added to the FY05 budget.   |
| (6)          | STAFF BENEFITS               | (\$549,960)               | Reductions of appropriation by Texas Legislature for FY '04, necessitated budget reductions. Designated Tuition increased (See B2, Item #11) to provide needed funds for Staff Benefits.   |
| (7)          | SPECIAL ITEMS                | \$353,586                 | Legislative reductions in the FY04 budget for the Correctional Management Institute have been restored.  |

**SAM HOUSTON STATE UNIVERSITY**

**Table B 1  
Designated Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2005**

| <b>ITEM DESCRIPTION</b>               | <b>FY 2004<br/>APPROVED<br/>BUDGET</b> | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|---------------------------------------|--|--|--|---------------------------|----------------------------|--------------|
| <b>REVENUES</b>                       |  |  |  |                           |                            |              |
| <b>Fees</b>                           |  |  |  |                           |                            |              |
| Designated Tuition (General Use Fee)  | \$13,556,604                           | \$15,171,271                           | \$19,501,671                           | \$4,330,400               | 28.54%                     | (1)          |
| TPEG Designated Tuition               | \$0                                    | \$0                                    | (\$504,475)                            | (\$504,475)               | 100.00%                    | (8)          |
| Computer Use Fee                      | 3,826,658                              | 4,100,158                              | 4,415,473                              | 315,315                   | 7.69%                      | (2)          |
| International Education Fee           | 35,252                                 | 35,253                                 | 36,665                                 | 1,412                     | 4.01%                      |              |
| International Study Fee               | 0                                      | 20,000                                 | 20,000                                 | 0                         | 0.00%                      |              |
| Recreation Fee                        | 1,332,838                              | 1,332,838                              | 2,374,371                              | 1,041,533                 | 78.14%                     | (3)          |
| Deficiency Plan Fee                   | 7,000                                  | 7,000                                  | 7,000                                  | 0                         | 0.00%                      |              |
| Admissions Application Fee            | 128,125                                | 222,135                                | 210,000                                | (12,135)                  | -5.46%                     |              |
| Installment Payment Fee               | 275,000                                | 313,168                                | 313,168                                | 0                         | 0.00%                      |              |
| Returned Check Fee                    | 12,500                                 | 12,500                                 | 12,500                                 | 0                         | 0.00%                      |              |
| University Center Fee                 | 554,435                                | 554,435                                | 707,431                                | 152,996                   | 27.59%                     | (4)          |
| Library Fee                           | 908,753                                | 908,753                                | 949,748                                | 40,995                    | 4.51%                      |              |
| Advisement Fee                        | 1,514,589                              | 1,514,589                              | 1,582,914                              | 68,325                    | 4.51%                      |              |
| Academic Course Fee                   | 1,732,151                              | 1,732,151                              | 1,969,450                              | 237,299                   | 13.70%                     | (5)          |
| TDCJ Unit Fee                         | 15,045                                 | 15,045                                 | 15,045                                 | 0                         | 0.00%                      |              |
| <b>Total Fees</b>                     | <b>\$23,898,950</b>                    | <b>\$25,939,296</b>                    | <b>\$31,610,961</b>                    | <b>\$5,671,665</b>        | <b>21.87%</b>              |              |
| <b>Other Income</b>                   |  |  |  |                           |                            |              |
| Investment Income                     | \$102,500                              | \$102,500                              | \$86,500                               | (\$16,000)                | -15.61%                    |              |
| Service and Other Departments         | 1,860,413                              | 1,922,391                              | 2,691,553                              | 769,162                   | 40.01%                     | (6)          |
| <b>Total Other Income</b>             | <b>\$1,962,913</b>                     | <b>\$2,024,891</b>                     | <b>\$2,778,053</b>                     | <b>\$753,162</b>          | <b>37.20%</b>              |              |
| <b>TOTAL REVENUES</b>                 | <b>\$25,861,863</b>                    | <b>\$27,964,186</b>                    | <b>\$34,389,014</b>                    | <b>\$6,424,828</b>        | <b>22.98%</b>              |              |
| <b>TRANSFERS IN</b>                   |  |  |  |                           |                            |              |
| <b>Educational and General - TPEG</b> |  |  |  |                           |                            |              |
| Scholarships                          | \$2,388,251                            | \$2,353,715                            | \$2,625,850                            | \$272,135                 | 11.56%                     | (7)          |
| General Scholarships                  | 6,500                                  | 6,500                                  | 6,500                                  | 0                         | 0.00%                      |              |
| <b>TOTAL TRANSFERS IN</b>             | <b>\$2,394,751</b>                     | <b>\$2,360,215</b>                     | <b>\$2,632,350</b>                     | <b>\$272,135</b>          | <b>11.53%</b>              |              |
| <b>TRANSFERS OUT</b>                  |  |  |  |                           |                            |              |
| Auxiliary Funds-Capital Budget Match  | (\$151,000)                            | (\$191,000)                            | (\$210,372)                            | (\$19,372)                | 10.14%                     |              |
| Auxiliary Funds-Athletics             | (\$1,560,000)                          | (\$1,560,000)                          | (\$1,560,000)                          | \$0                       | 0.00%                      |              |
| <b>TOTAL TRANSFERS OUT</b>            | <b>(\$1,711,000)</b>                   | <b>(\$1,751,000)</b>                   | <b>(\$1,770,372)</b>                   | <b>(\$19,372)</b>         | <b>1.11%</b>               |              |
| <b>BUDGETED FUND BALANCE</b>          | <b>\$0</b>                             | <b>\$4,990,586</b>                     | <b>\$0</b>                             | <b>\$0</b>                |                            |              |
| <b>TOTAL BUDGETED FUNDS</b>           | <b>\$26,545,614</b>                    | <b>\$33,563,987</b>                    | <b>\$35,250,992</b>                    | <b>\$6,677,591</b>        | <b>5.03%</b>               |              |

**SAM HOUSTON STATE UNIVERSITY**

**Table B 1  
Designated Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2005**

| <b>NOTES</b> | <b>ITEM DESCRIPTION</b>                      | <b>AMOUNT<br/>CHANGED</b> | <b>EXPLANATION</b>  |
|--------------|--|---------------------------|---|
|              | <b>REVENUES</b>                              |                           |   |
|              | <b>Fees</b>                                  |                           |   |
| (1)          | Designated Tuition<br>(General Use Fee)      | \$4,330,400               | Designated tuition was increased from \$39/sch to \$46/sch in Spring 04 and from \$46/sch to \$53/sch effective Fall 04 as approved by the Board of Regents           |
| (2)          | Computer Use Fee                             | \$315,315                 | This fee was increased \$1/sch effective Fall 04  |
| (3)          | Recreation Fee                               | \$1,041,533               | This fee was increased from \$44 per semester to \$75 per semester effective Fall 04  |
| (4)          | University Center Fee                        | \$152,996                 | This fee was increased from \$35/sch to \$40/sch effective Fall 04  |
| (5)          | Academic Course Fee                          | \$237,299                 | Increases to various courses effective Fall 04 as approved by the Board of Regents  |
| (6)          | Service and Other Departments                | \$769,162                 | Increased revenue estimates due to increased prices and increased usage in various departments  |
| (8)          | TPEG-Designated Tuition                      | (\$504,475)               | This amount is budgeted as revenue in Designated tuition and as revenue in TPEG accounts. This is the tuition set aside from Designated tuition which is new for FY05 |
|              | <b>TRANSFERS IN</b>                          |                           |   |
| (7)          | Educational and General-TPEG<br>Scholarships | \$272,135                 | \$2/sch increase in state tuition effective Fall 04 and an estimated 2% increase in enrollment in FY05.   |

**SAM HOUSTON STATE UNIVERSITY**

**Table B 2  
Designated Funds  
Budgeted Expenditures  
Year Ending August 31, 2005**

| <b>ITEM DESCRIPTION</b>                   | <b>FY 2004<br/>APPROVED<br/>BUDGET</b> | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|---|--|--|--|---------------------------|----------------------------|--------------|
| <b>INSTRUCTION</b>                        |  |  |  |                           |                            |              |
| Sam Center-Academic Enrichment Center     | \$3,000                                | \$3,000                                | \$3,000                                | \$0                       | 0.00%                      |              |
| Phd. Counseling                           | 214,000                                | 216,482                                | 214,336                                | (2,146)                   | -0.99%                     |              |
| Faculty Salaries, Reserves, Summer School | 0                                      | 1,200,000                              | 2,605,250                              | 1,405,250                 | 117.10%                    | (1)          |
| Montgomery Center                         | 830,000                                | 830,000                                | 830,000                                | 0                         | 0.00%                      |              |
| Writing Across Curriculum                 | 5,000                                  | 5,000                                  | 5,000                                  | 0                         | 0.00%                      |              |
| Travel and Academic Support               | 469,834                                | 593,234                                | 644,559                                | 51,325                    | 8.65%                      |              |
| International Education                   | 39,616                                 | 40,048                                 | 40,849                                 | 801                       | 2.00%                      |              |
| International Fees                        | 35,253                                 | 55,253                                 | 56,665                                 | 1,412                     | 2.56%                      |              |
| University Center Fee                     | 554,435                                | 797,759                                | 707,431                                | (90,328)                  | -11.32%                    |              |
| Advisement Fee                            | 1,514,589                              | 1,711,175                              | 1,582,914                              | (128,261)                 | -7.50%                     | (2)          |
| Academic Course Fee                       | 1,732,151                              | 2,336,736                              | 1,969,450                              | (367,286)                 | -15.72%                    | (3)          |
| TDCJ Unit Fee                             | 15,045                                 | 34,660                                 | 15,045                                 | (19,615)                  | -56.59%                    |              |
| <b>TOTAL INSTRUCTION</b>                  | <b>\$5,412,923</b>                     | <b>\$7,823,347</b>                     | <b>\$8,674,499</b>                     | <b>\$851,152</b>          | <b>10.88%</b>              |              |
| <b>RESEARCH</b>                           |  |  |  |                           |                            |              |
| Research and Sponsored Programs           | \$99,965                               | \$101,581                              | \$104,840                              | \$3,259                   | 3.21%                      |              |
| Institutional Research                    | 176,777                                | 179,185                                | 186,113                                | 6,928                     | 3.87%                      |              |
| Travel                                    | 13,717                                 | 13,717                                 | 13,717                                 | 0                         | 0.00%                      |              |
| Indirect Cost Recovery                    | 200,000                                | 557,870                                | 210,000                                | (347,870)                 | -62.36%                    | (4)          |
| <b>TOTAL RESEARCH</b>                     | <b>\$490,459</b>                       | <b>\$852,353</b>                       | <b>\$514,670</b>                       | <b>(\$337,683)</b>        | <b>-39.62%</b>             |              |
| <b>PUBLIC SERVICE</b>                     |  |  |  |                           |                            |              |
| President's Office-Public Relations       | \$185,000                              | \$185,000                              | \$185,000                              | \$0                       | 0.00%                      |              |
| Advancement Office                        | 252,832                                | 197,785                                | 202,813                                | 5,028                     | 2.54%                      |              |
| Travel                                    | 199                                    | 199                                    | 199                                    | 0                         | 0.00%                      |              |
| Donor Appreciation Luncheon               | 10,000                                 | 10,000                                 | 10,000                                 | 0                         | 0.00%                      |              |
| <b>TOTAL PUBLIC SERVICE</b>               | <b>\$448,031</b>                       | <b>\$392,984</b>                       | <b>\$398,012</b>                       | <b>\$5,028</b>            | <b>1.28%</b>               |              |
| <b>ACADEMIC SUPPORT</b>                   |  |  |  |                           |                            |              |
| Computer Services                         | \$3,826,658                            | \$4,132,950                            | \$4,415,473                            | \$282,523                 | 6.84%                      | (5)          |
| Admissions Application Fee                | 128,125                                | 311,765                                | 210,000                                | (101,765)                 | -32.64%                    | (6)          |
| Small Business Develop Ctr Training       | 11,000                                 | 11,000                                 | 11,000                                 | 0                         | 0.00%                      |              |
| Deficiency Plan Fee                       | 7,000                                  | 7,000                                  | 7,000                                  | 0                         | 0.00%                      |              |
| ADA Interpreters                          | 60,000                                 | 64,000                                 | 60,000                                 | (4,000)                   | -6.25%                     |              |
| Travel                                    | 11,311                                 | 15,423                                 | 15,423                                 | 0                         | 0.00%                      |              |
| <b>TOTAL ACADEMIC SUPPORT</b>             | <b>\$4,044,094</b>                     | <b>\$4,542,138</b>                     | <b>\$4,718,896</b>                     | <b>\$176,758</b>          | <b>3.89%</b>               |              |

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**  
**Year Ending August 31, 2005**

| ITEM DESCRIPTION                   | FY 2004<br>APPROVED<br>BUDGET | FY 2004<br>ADJUSTED<br>BUDGET | FY 2005<br>PROPOSED<br>AMOUNT | AMOUNT<br>CHANGED    | PERCENT<br>CHANGED | NOTES |
|------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------|--------------------|-------|
| <b>STUDENT SERVICES</b>            |                               |                               |                               |                      |                    |       |
| Admissions Recruitment             | \$42,064                      | \$42,064                      | \$42,064                      | \$0                  | 0.00%              |       |
| VP-Student Services                | 60,000                        | 66,120                        | 66,120                        | 0                    | 0.00%              |       |
| Catalogues and Bulletins           | 100,000                       | 111,025                       | 125,000                       | 13,975               | 12.59%             |       |
| Recreation Fee                     | 1,509,398                     | 1,792,666                     | 2,554,671                     | 762,005              | 42.51%             | (7)   |
| Administration Allow-Financial Aid | 47,000                        | 47,520                        | 47,000                        | (520)                | -1.09%             |       |
| Travel                             | 243                           | 0                             | 0                             | 0                    | 0.00%              |       |
| <b>TOTAL STUDENT SERVICES</b>      | <b>\$1,758,705</b>            | <b>\$2,059,395</b>            | <b>\$2,834,855</b>            | <b>\$775,460</b>     | <b>37.65%</b>      |       |
| <b>LIBRARY</b>                     |                               |                               |                               |                      |                    |       |
| Travel                             | \$5,544                       | \$5,544                       | \$5,544                       | \$0                  | 0.00%              |       |
| Library Fee                        | 908,753                       | 908,985                       | 949,748                       | 40,763               | 4.48%              |       |
| <b>TOTAL LIBRARY</b>               | <b>\$914,297</b>              | <b>\$914,529</b>              | <b>\$955,292</b>              | <b>\$40,763</b>      | <b>4.46%</b>       |       |
| <b>PLANT SUPPORT</b>               |                               |                               |                               |                      |                    |       |
| Purchased Utilities                | \$3,948,181                   | \$3,948,181                   | \$2,585,422                   | (\$1,362,759)        | -34.52%            | (8)   |
| Physical Plant Administration      | 266,880                       | 360,593                       | 335,017                       | (25,576)             | -7.09%             |       |
| Grounds Maintenance                | 21,000                        | 0                             | 0                             | 0                    | 0.00%              |       |
| Capital Improvements               | 0                             | 2,715,149                     | 2,400,000                     | (315,149)            | -11.61%            | (9)   |
| State Risk Management Support      | 3,800                         | 3,800                         | 3,800                         | 0                    | 0.00%              |       |
| Travel                             | 71                            | 71                            | 71                            | 0                    | 0.00%              |       |
| Maintenance Services               | 150,000                       | 225,592                       | 150,000                       | (75,592)             | -33.51%            |       |
| Summer Camp Administration         | 9,188                         | 36,538                        | 14,122                        | (22,416)             | -61.35%            |       |
| <b>TOTAL PLANT SUPPORT</b>         | <b>\$4,399,120</b>            | <b>\$7,289,924</b>            | <b>\$5,488,432</b>            | <b>(\$1,801,492)</b> | <b>-24.71%</b>     |       |
| <b>INSTITUTIONAL SUPPORT</b>       |                               |                               |                               |                      |                    |       |
| Capital Campaign                   | 460,000                       | 459,068                       | 465,304                       | \$6,236              | 1.36%              |       |
| President's Contingency            | 166,048                       | 120,187                       | 60,000                        | (60,187)             | -50.08%            |       |
| President's-Homecoming             | 0                             | 0                             | 6,000                         | 6,000                | -100.00%           |       |
| Home Rentals                       | 22,500                        | 22,500                        | 22,500                        | 0                    | 0.00%              |       |
| Bus. Office - Credit Card Overhead | 91,100                        | 176,100                       | 231,419                       | 55,319               | 31.41%             |       |
| SACS Self Study                    | 0                             | 6,000                         | 0                             | (6,000)              | -100.00%           |       |
| Accreditation                      | 53,854                        | 145,430                       | 50,648                        | (94,782)             | -65.17%            |       |
| Financial Aid                      | 204,785                       | 213,899                       | 216,267                       | 2,368                | 1.11%              |       |
| Human Resources                    | 80,841                        | 91,080                        | 92,752                        | 1,672                | 1.84%              |       |
| Internal Audit                     | 164,498                       | 166,962                       | 172,826                       | 5,864                | 3.51%              |       |
| Administrative Accounting          | 105,149                       | 121,530                       | 122,849                       | 1,319                | 1.09%              |       |
| President's Salary Supplements     | 141,055                       | 141,055                       | 141,055                       | 0                    | 0.00%              |       |
| Travel                             | 42,244                        | 65,563                        | 66,530                        | 967                  | 1.47%              |       |
| Returned Checks                    | 12,500                        | 12,500                        | 12,500                        | 0                    | 0.00%              |       |
| Installment Payment Fee            | 275,000                       | 313,168                       | 313,168                       | 0                    | 0.00%              |       |
| Public Information                 | 49,520                        | 52,407                        | 51,644                        | (763)                | -1.46%             |       |
| Computer Services                  | 28,961                        | 31,853                        | 31,853                        | 0                    | 0.00%              |       |
| VP-for Finance & Operations        | 67,306                        | 110,518                       | 100,518                       | (10,000)             | -9.05%             |       |



**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**  
**Year Ending August 31, 2005**

| ITEM DESCRIPTION                      | FY 2004<br>APPROVED<br>BUDGET | FY 2004<br>ADJUSTED<br>BUDGET | FY 2005<br>PROPOSED<br>AMOUNT | AMOUNT<br>CHANGED  | PERCENT<br>CHANGED | NOTES |
|---------------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------|--------------------|-------|
| Business Office                       | 78,966                        | 95,757                        | 97,209                        | 1,452              | 1.52%              |       |
| President's Office                    | 152,341                       | 154,277                       | 160,009                       | 5,732              | 3.72%              |       |
| Bond Principal & Interest             | 2,192,518                     | 2,192,518                     | 2,192,518                     | 0                  | 0.00%              |       |
| TSUS Shared Billings                  | 0                             | 0                             | 215,000                       | 215,000            | 100.00%            | (10)  |
| E&G Employee Insurance Shortfall      | 0                             | 0                             | 710,000                       | 710,000            | 100.00%            | (11)  |
| 90 Day Employee Insurance             | 0                             | 0                             | 259,000                       | 259,000            | 100.00%            | (12)  |
| Staff Council                         | 2,500                         | 2,500                         | 2,500                         | 0                  | 0.00%              |       |
| Keying and Card Access                | 260,348                       | 260,348                       | 260,348                       | 0                  | 0.00%              |       |
| <b>TOTAL INSTITUTIONAL SUPPORT</b>    | <b>\$4,652,034</b>            | <b>\$4,955,220</b>            | <b>\$6,054,417</b>            | <b>\$1,099,197</b> | <b>22.18%</b>      |       |
| <b>SCHOLARSHIPS/FELLOWSHIPS</b>       |                               |                               |                               |                    |                    |       |
| TPEG                                  | \$2,388,251                   | \$2,353,715                   | \$3,130,325                   | \$776,610          | 33.00%             | (13)  |
| All Others                            | 6,500                         | 6,500                         | 6,500                         | 0                  | 0.00%              |       |
| Scholarships                          | 650,000                       | 773,098                       | 800,000                       | 26,902             | 3.48%              |       |
| <b>TOTAL SCHOLARSHIPS/FELLOWSHIPS</b> | <b>\$3,044,751</b>            | <b>\$3,133,313</b>            | <b>\$3,936,825</b>            | <b>\$803,512</b>   | <b>25.64%</b>      |       |
| <b>SERVICE DEPARTMENTS</b>            |                               |                               |                               |                    |                    |       |
| Custodial Vending                     | \$0                           | \$400                         | \$0                           | (\$400)            | -100.00%           |       |
| Telephone Operations                  | 97,000                        | 117,000                       | 122,000                       | 5,000              | 4.27%              |       |
| Postage                               | 318,000                       | 318,000                       | 450,000                       | 132,000            | 41.51%             | (14)  |
| TRIBS Labs                            | 88,000                        | 148,486                       | 88,000                        | (60,486)           | -40.74%            |       |
| University Press                      | 600,000                       | 646,234                       | 700,000                       | 53,766             | 8.32%              |       |
| Storo                                 | 200,000                       | 237,464                       | 236,894                       | (570)              | -0.24%             |       |
| SHSU History Book                     | 0                             | 55,000                        | 0                             | (55,000)           | -100.00%           |       |
| Network Services                      | 78,200                        | 78,200                        | 78,200                        | 0                  | 0.00%              |       |
| <b>TOTAL SERVICE DEPARTMENTS</b>      | <b>\$1,381,200</b>            | <b>\$1,600,784</b>            | <b>\$1,675,094</b>            | <b>\$74,310</b>    | <b>4.64%</b>       |       |
| <b>TOTAL BUDGETED EXPENDITURES</b>    | <b>\$26,545,614</b>           | <b>\$33,563,987</b>           | <b>\$33,250,992</b>           | <b>\$1,687,005</b> | <b>5.03%</b>       |       |

**SAM HOUSTON STATE UNIVERSITY**

**Table B 2  
Designated Funds  
Budgeted Expenditures  
Year Ending August 31, 2005**

| <b>NOTES</b> | <b>ITEM DESCRIPTION</b>                   | <b>AMOUNT<br/>CHANGED</b> | <b>EXPLANATIONS</b>  |
|--------------|---|---------------------------|--|
|              | <b>INSTRUCTION</b>                        |                           |  |
| (1)          | Faculty Salaries, Reserves, Summer School | \$1,405,250               | Designated tuition used to support faculty salaries, instructional reserves, and summer school.  |
| (2)          | Advisement Fee                            | (\$128,261)               | Estimates for FY05 were adjusted based on FY04 actual  |
| (3)          | Academic Course Fee                       | (\$367,286)               | Fund balance was utilized in FY04; the FY05 budget does not utilize fund balance.  |
|              | <b>RESEARCH</b>                           |                           |  |
| (4)          | Indirect Cost Recovery                    | (\$347,870)               | Fund balance utilized in FY '04 in support of research; the FY05 budget does not utilize fund balance.   |
|              | <b>ACADEMIC SUPPORT</b>                   |                           |  |
| (5)          | Computer Services                         | \$282,523                 | Computer service fee increases \$1/sch per approval of the Board of Regents  |
| (6)          | Admissions Application Fee                | (\$101,765)               | Fund balance was utilized in FY04; the FY05 budget does not utilize fund balance.  |
|              | <b>STUDENT SERVICES</b>                   |                           |  |
| (7)          | Recreation Fee                            | \$762,005                 | Utilization of the increase in recreation fee from \$44 per semester to \$75 per semester.   |
|              | <b>PLANT SUPPORT</b>                      |                           |  |
| (8)          | Purchased Utilities                       | (\$1,362,759)             | Rate increases by utility companies did not increase during FY '04 as estimated and utilization was less than estimated. Fund balance utilized in FY '04; the FY '05 budget does not utilize fund balance. |
| (9)          | Capital Improvements                      | (\$315,149)               | Estimates for designated funds reduced for FY05.   |
|              | <b>INSTITUTIONAL SUPPORT</b>              |                           |  |
| (10)         | TSUS Shared Billing                       | \$215,000                 | Established an account and budgeted for estimated System billings for FY '05.  |
| (11)         | B&G Employee Insurance Shortfall          | \$710,000                 | Reduction in legislative appropriation for insurance created the need to budget a portion of the cost in designated tuition  |
| (12)         | 90 Day Employee Insurance                 | \$259,000                 | The University elected to cover all budgeted employees during the 90 day waiting period  |
|              | <b>SCHOLARSHIPS/FELLOWSHIPS</b>           |                           |  |
| (13)         | TPEG                                      | \$776,610                 | Utilization of \$2/sch increase in state tuition and 2% estimated increase in enrollment. In addition, for FY05 there is a new set aside for designated tuition.   |
|              | <b>SERVICE DEPARTMENTS</b>                |                           |  |
| (14)         | Postage                                   | \$132,000                 | Estimated increased use of postal services   |

**SAM HOUSTON STATE UNIVERSITY**

Table C 1  
Auxiliary Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2005

| ITEM DESCRIPTION                    | FY 2004<br>APPROVED<br>BUDGET | FY 2004<br>ADJUSTED<br>BUDGET | FY 2005<br>PROPOSED<br>AMOUNT | AMOUNT<br>CHANGED | PERCENT<br>CHANGED | NOTES |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------|--------------------|-------|
| <b>AUXILIARIES</b>                  |                               |                               |                               |                   |                    |       |
| <b>REVENUES</b>                     |                               |                               |                               |                   |                    |       |
| <b>Fees</b>                         |                               |                               |                               |                   |                    |       |
| Student Service Fee                 | \$4,710,081                   | \$4,710,081                   | \$5,483,713                   | \$773,632         | 16.43%             | (1)   |
| LSC Fee                             | 1,817,507                     | 1,817,507                     | 1,899,497                     | 81,990            | 4.51%              |       |
| Medical Service Fee                 | 908,753                       | 908,753                       | 949,748                       | 40,995            | 4.51%              |       |
| <b>Total Fees</b>                   | <b>\$7,436,341</b>            | <b>\$7,436,341</b>            | <b>\$8,332,958</b>            | <b>\$896,617</b>  | <b>12.06%</b>      |       |
| <b>Sales and Services</b>           |                               |                               |                               |                   |                    |       |
| Athletics                           | \$379,119                     | \$319,119                     | \$319,119                     | \$0               | 0.00%              |       |
| Athletic Van Rental                 | 700                           | 700                           | 700                           | 0                 | 0.00%              |       |
| Summer Camps                        | 145,000                       | 145,000                       | 165,000                       | 20,000            | 13.79%             |       |
| Stadium Operations                  | 50,000                        | 50,000                        | 50,000                        | 0                 | 0.00%              |       |
| Athletic Game Guarantoc             | 340,000                       | 340,000                       | 245,000                       | (95,000)          | -27.94%            |       |
| Athletic Concessions                | 35,000                        | 35,000                        | 35,000                        | 0                 | 0.00%              |       |
| University Clinic                   | 60,000                        | 60,000                        | 60,000                        | 0                 | 0.00%              |       |
| Clinic Pharmacy                     | 60,000                        | 60,000                        | 60,000                        | 0                 | 0.00%              |       |
| Rodeo Activities                    | 12,306                        | 17,697                        | 12,306                        | (5,391)           | -30.46%            |       |
| Legal Services                      | 1,100                         | 1,100                         | 1,100                         | 0                 | 0.00%              |       |
| Bearkat One-Card Services           | 1,500                         | 1,500                         | 1,500                         | 0                 | 0.00%              |       |
| LSC Game Room                       | 66,000                        | 66,000                        | 30,000                        | (36,000)          | -54.55%            |       |
| Student Fund - LSC                  | 0                             | 4,000                         | 0                             | (4,000)           | -100.00%           |       |
| University Bookstore                | 164,000                       | 164,000                       | 175,835                       | 11,835            | 7.22%              |       |
| Alcalde                             | 0                             | 8,900                         | 0                             | (8,900)           | -100.00%           |       |
| Houstonian                          | 100,000                       | 100,000                       | 100,000                       | 0                 | 0.00%              |       |
| Biology Lab Manual                  | 19,500                        | 19,500                        | 19,500                        | 0                 | 0.00%              |       |
| University Kindergarten             | 7,000                         | 7,000                         | 7,000                         | 0                 | 0.00%              |       |
| Smith-Hutson Banking                | 29,000                        | 39,000                        | 29,000                        | (10,000)          | -25.64%            |       |
| University Hotel                    | 800,000                       | 800,000                       | 800,000                       | 0                 | 0.00%              |       |
| Center for Professional Development | 16,000                        | 23,428                        | 16,342                        | (7,086)           | -30.25%            |       |
| Continuing Education                | 155,000                       | 155,000                       | 155,000                       | 0                 | 0.00%              |       |
| Diplomas and Transcripts            | 157,000                       | 192,000                       | 192,000                       | 0                 | 0.00%              |       |
| I E Materials Fund                  | 350                           | 350                           | 350                           | 0                 | 0.00%              |       |
| University Mail Services            | 168,000                       | 207,000                       | 207,000                       | 0                 | 0.00%              |       |
| English as a Second Language        | 63,000                        | 74,499                        | 64,196                        | (10,303)          | -13.83%            |       |
| Reading Clinic                      | 3,750                         | 3,750                         | 3,750                         | 0                 | 0.00%              |       |
| SHSU Freshman Orientation           | 185,000                       | 185,000                       | 155,000                       | (30,000)          | -16.22%            |       |
| Sam Houston Home and Grounds        | 38,000                        | 38,000                        | 38,000                        | 0                 | 0.00%              |       |
| Speech Program Support              | 3,500                         | 3,500                         | 3,500                         | 0                 | 0.00%              |       |
| Surplus - Scrap Materials           | 8,000                         | 8,000                         | 8,000                         | 0                 | 0.00%              |       |
| Student Program Development         | 5,000                         | 5,000                         | 5,000                         | 0                 | 0.00%              |       |
| Standardized Testing - Materials    | 200                           | 200                           | 200                           | 0                 | 0.00%              |       |
| Thesis Binding                      | 2,000                         | 5,500                         | 5,500                         | 0                 | 0.00%              |       |
| Testing Center                      | 0                             | 0                             | 23,000                        | 23,000            | 100.00%            |       |
| Cheerleading, Music Camps           | 60,300                        | 374,333                       | 60,300                        | (314,033)         | -83.89%            | (2)   |
| Dietetic Internship Program         | 1,500                         | 1,500                         | 1,500                         | 0                 | 0.00%              |       |
| Vending Machine Funds               | 615,575                       | 615,575                       | 615,575                       | 0                 | 0.00%              |       |
| Xerox Machine - Library             | 61,000                        | 61,000                        | 61,000                        | 0                 | 0.00%              |       |
| CJ International Field Schools      | 3,600                         | 62,050                        | 3,600                         | (58,450)          | -94.20%            |       |
| Italy Field School                  | 10,000                        | 24,430                        | 10,000                        | (14,430)          | -59.07%            |       |
| Puebla Field School                 | 12,500                        | 36,309                        | 12,500                        | (23,809)          | -65.57%            |       |
| Center for Research-Ed.D.           | 2,550                         | 2,550                         | 2,550                         | 0                 | 0.00%              |       |
| Agriculture Annual Judging Con      | 7,000                         | 7,900                         | 7,000                         | (900)             | -11.39%            |       |
| Ag Shortcourses                     | 1,000                         | 1,000                         | 1,000                         | 0                 | 0.00%              |       |

|                                 |                     |                     |                     |                    |                 |     |
|---------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|-----|
| School Administration Workshop  | 350                 | 2,350               | 350                 | (2,000)            | -85.11%         |     |
| Library Science Conferencas     | 44,000              | 44,000              | 44,000              | 0                  | 0.00%           |     |
| Academic Challenge              | 6,600               | 6,600               | 6,600               | 0                  | 0.00%           |     |
| Office of Alumni Relations      | 161,500             | 161,500             | 255,500             | 94,000             | 58.20%          |     |
| Psychology Workshop             | 1,050               | 1,050               | 1,050               | 0                  | 0.00%           |     |
| Boarkitten Academy              | 110,320             | 23,492              | 0                   | (23,492)           | -100.00%        |     |
| CJC Fee Based Programs          | 57,867              | 57,867              | 57,867              | 0                  | 0.00%           |     |
| 125th Anniversary               | 0                   | 43,565              | 0                   | (43,565)           | -100.00%        |     |
| Dining                          | 3,350,000           | 3,665,291           | 4,009,000           | 343,709            | 9.38%           | (3) |
| Housing                         | 8,250,000           | 8,250,000           | 9,101,300           | 851,300            | 10.32%          | (4) |
| Parking                         | 1,175,000           | 1,175,000           | 1,190,000           | 15,000             | 1.28%           |     |
| <b>Total Sales and Services</b> | <b>\$17,006,737</b> | <b>\$17,757,105</b> | <b>\$18,428,590</b> | <b>\$671,485</b>   | <b>3.78%</b>    |     |
| Investment Income-Interest      | \$207,000           | \$207,000           | \$177,692           | (\$29,308)         | -14.16%         |     |
| <b>TOTAL REVENUES</b>           | <b>\$24,650,078</b> | <b>\$25,400,446</b> | <b>\$26,939,240</b> | <b>\$1,538,794</b> | <b>6.06%</b>    |     |
| <b>TRANSFERS IN</b>             |                     |                     |                     |                    |                 |     |
| From Designated Funds           |                     |                     |                     |                    |                 |     |
| in Support of Athletics         |                     |                     |                     |                    |                 |     |
| Athletics-Capital Project       | \$151,000           | \$151,000           | \$210,372           | \$59,372           | 39.32%          |     |
| Athletics                       | 1,560,000           | 1,560,000           | 1,560,000           | 0                  | 0.00%           |     |
| <b>TOTAL TRANSFERS IN</b>       | <b>\$1,711,000</b>  | <b>\$1,711,000</b>  | <b>\$1,770,372</b>  | <b>\$59,372</b>    | <b>3.47%</b>    |     |
| <b>BUDGETED FUND BALANCE</b>    | <b>\$0</b>          | <b>\$2,095,218</b>  | <b>\$0</b>          | <b>(2,095,218)</b> | <b>-100.00%</b> |     |
| <b>TOTAL AUXILIARIES</b>        | <b>\$26,361,078</b> | <b>\$29,206,664</b> | <b>\$28,709,612</b> | <b>\$1,598,166</b> | <b>-1.70%</b>   |     |

**SAM HOUSTON STATE UNIVERSITY**

**Table C 1  
Auxiliary Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2005**

| <b>NOTES</b> | <b>ITEM DESCRIPTION</b>         | <b>AMOUNT<br/>CHANGED</b> | <b>EXPLANATIONS</b>  |
|--------------|---------------------------------|---------------------------|--|
|              | <b>AUXILIARIES<br/>REVENUES</b> |                           |  |
|              | <b>Fees</b>                     |                           |  |
| (1)          | Student Service Fee             | \$773,632                 | Revenue estimated for FY '05 due to enrollment growth during FY05 and due to a \$2 per hour increase effective Fall 04.  |
| (2)          | Cheerleading, Music Camps       | (\$334,050)               | Summer programs for SS '05 will be prepared during Spring '05 semester and approval requested by Board of Regents at the May '05 meeting.                          |
| (3)          | Dining                          | \$343,709                 | Increase due to slight board plan increase approved by Board of Regents at February '04 meeting and anticipated increased participation in the board plan in FY05. |
| (4)          | Housing                         | \$851,300                 | Additional revenue from rate increases approved February '04 Board of Regents meeting and opening of Sam Houston Village in Fall '04.                              |

**SAM HOUSTON STATE UNIVERSITY**

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures  
Year Ending August 31, 2005**

| <b>ITEM DESCRIPTION</b>                       | <b>FY 2004<br/>APPROVED<br/>BUDGET</b> | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|---|--|--|--|---------------------------|----------------------------|--------------|
| <b>AUXILIARIES</b>                            |  |  |  |                           |                            |              |
| <b>Student Service Fee</b>                    |  |  |  |                           |                            |              |
| Athletics-Student Service Fee                 | \$2,355,041                            | \$2,567,496                            | \$2,741,857                            | 174,361                   | 6.79%                      |              |
| Non-Athletics Accounts                        | 2,355,040                              | 2,137,382                              | 2,741,856                              | \$604,474                 | 28.28%                     |              |
| <b>Total Student Service Fee</b>              | <b>\$4,710,081</b>                     | <b>\$4,704,878</b>                     | <b>\$5,483,713</b>                     | <b>\$778,835</b>          | <b>16.55%</b>              | <b>(1)</b>   |
| <b>Athletics-Revenues and General Use</b>     |  |  |  |                           |                            |              |
| Fec Support                                   | \$2,660,819                            | \$2,600,819                            | \$2,374,819                            | (\$226,000)               | -8.69%                     | (6)          |
| Medical Service Fee and Services              | 1,028,753                              | 1,037,993                              | 1,069,748                              | 31,755                    | 3.06%                      |              |
| Lowman Student Center Fee                     | 2,047,507                              | 2,299,221                              | 2,105,332                              | (193,889)                 | -8.43%                     |              |
| Houstonian                                    | 100,000                                | 118,424                                | 100,000                                | (18,424)                  | -15.56%                    |              |
| Continuing Education                          | 155,000                                | 155,990                                | 155,000                                | (990)                     | -0.63%                     |              |
| Bearkitten Academy                            | 110,320                                | 19,126                                 | 0                                      | (19,126)                  | -100.00%                   |              |
| Univcrality Hotel                             | 800,000                                | 864,631                                | 800,000                                | (64,631)                  | -7.47%                     |              |
| Diplomas and Transcripts                      | 157,000                                | 213,680                                | 192,000                                | (21,680)                  | -10.15%                    |              |
| University Mail Services                      | 168,000                                | 208,672                                | 207,000                                | (1,672)                   | -0.80%                     |              |
| Freshman Orientation                          | 185,000                                | 185,732                                | 155,000                                | (30,732)                  | -16.55%                    |              |
| Music Camps                                   | 60,000                                 | 554,833                                | 60,300                                 | (494,533)                 | -89.13%                    | (2)          |
| Vending                                       | 561,416                                | 594,654                                | 563,700                                | (30,954)                  | -5.21%                     |              |
| Xerox-Library                                 | 61,000                                 | 61,000                                 | 61,000                                 | 0                         | 0.00%                      |              |
| Office of Alumni Relations                    | 256,370                                | 258,686                                | 350,370                                | 91,684                    | 35.44%                     |              |
| Other Programs                                | 406,920                                | 871,397                                | 645,330                                | (226,067)                 | -25.94%                    | (3)          |
| Dining  | 3,253,243                              | 3,695,884                              | 4,009,000                              | 313,116                   | 8.47%                      | (4)          |
| Housing                                       | 8,346,757                              | 9,582,098                              | 9,101,300                              | (480,798)                 | -5.02%                     | (5)          |
| Parking and Public Safety                     | 1,175,001                              | 1,178,945                              | 1,190,000                              | 11,055                    | 0.94%                      |              |
| <b>TOTAL AUXILIARY FUNDS<br/>EXPENDITURES</b> | <b>\$26,243,187</b>                    | <b>\$29,206,664</b>                    | <b>\$28,623,612</b>                    | <b>(\$583,052)</b>        | <b>-2.00%</b>              |              |

SAM HOUSTON STATE UNIVERSITY

Table C 2  
 Auxiliary Funds  
 Budgeted Expenditures  
 Year Ending August 31, 2005

| NOTES | ITEM DESCRIPTION         | AMOUNT<br>CHANGED | EXPLANATIONS  |
|-------|--------------------------|-------------------|---|
|       | <b>AUXILIARIES</b>       |                   |   |
| (1)   | Student Service Fee      | \$778,835         | Utilization of anticipated additional revenue resulting from a fee increase of \$2/sch effective Fall 2004 and increases in enrollment in FY05.               |
| (2)   | Cheerleader, Music Camps | (\$494,533)       | Summer camps budgeted for SS '05 will be prepared and submitted for Board of Regents consideration during Spring semester '05.                                |
| (3)   | Other Programs           | (\$226,067)       | In FY '04 International Field School budgets increased due to more participation than anticipated when the budget was prepared. Estimates for FY '05 reduced. |
| (4)   | Dining                   | \$313,116         | Revenue estimates increased for FY '05 due to rate increases.   |
| (5)   | Housing                  | (\$480,798)       | In FY04 fund balance was utilized to accomplish renovation projects on Estill Hall.   |
| (6)   | Athletics                | (\$226,000)       | Game guarantees and other income estimates are reduced for fiscal year '05.   |

**SAM HOUSTON STATE UNIVERSITY**

**Table D  
Higher Education Assistance Fund (HEAF)  
Year Ending August 31, 2005**

| <b>ITEM DESCRIPTION</b>  | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|--|--|--|---------------------------|----------------------------|--------------|
| <b>EDUCATIONAL AND GENERAL</b>   |  |  |                           |                            |              |
| Capital Equipment-Non Academic<br>Departments E&G  | \$ 310,000                             | \$ 321,220                             | \$ 11,220                 | 3.49%                      |              |
| Academic Capital Equipment<br>Research and Sponsored Programs;<br>Matching Capital Equipment | 1,876,200                              | 1,813,805                              | (62,395)                  | -3.44%                     |              |
| Educational Assistance-<br>Major Renovations   | 50,000                                 | 101,175                                | 51,175                    | 50.58%                     |              |
| Computer Services  | 1,312,880                              | 1,312,880                              | 0                         | 0.00%                      |              |
| Library  | 702,000                                | 702,000                                | 0                         | 0.00%                      |              |
| Renovations-E&G Annual<br>Maintenance  | 898,479                                | 898,479                                | 0                         | 0.00%                      |              |
| <b>TOTAL EDUCATIONAL AND GENERAL</b>   | <b>\$5,864,608</b>                     | <b>\$5,864,608</b>                     | <b>\$0</b>                | <b>0.00%</b>               |              |
| <b>DESIGNATED FUNDS</b>  |  |  |                           |                            |              |
| <b>TOTAL DESIGNATED</b>  | <b>\$0</b>                             | <b>\$0</b>                             | <b>\$0</b>                | <b>0.00%</b>               |              |
| <b>PLANT FUNDS</b>   |  |  |                           |                            |              |
| <b>TOTAL PLANT FUNDS</b>   | <b>\$0</b>                             | <b>\$0</b>                             | <b>\$0</b>                | <b>0.00%</b>               |              |
| <b>TOTAL BUDGETED HEAF</b>   | <b>\$5,864,608</b>                     | <b>\$5,864,608</b>                     | <b>\$0</b>                | <b>0.00%</b>               |              |

*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**

|                                    |                      |
|------------------------------------|----------------------|
| <b>Estimated Balance 09-01-04</b>  | <b>\$0</b>           |
| <b>Appropriations</b>              | <b>\$5,864,608</b>   |
| <b>Budgeted Expenditures</b>       |                      |
| <b>Educational &amp; General</b>   | <b>(\$5,864,608)</b> |
| <b>Plant Funds</b>                 | <b>0</b>             |
| <b>Total Budgeted Expenditures</b> | <b>(\$5,864,608)</b> |
| <b>Estimated Balance 08-31-05</b>  | <b>\$0</b>           |



**SAM HOUSTON STATE UNIVERSITY**

**Table E  
Designated Tuition (General Use Fee)  
Year Ending August 31, 2005**

| <b>ITEM DESCRIPTION</b>  | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED NOTES</b> |
|--|--|--|---------------------------|----------------------------------|
| <b>EDUCATIONAL AND GENERAL</b>   |  |  |                           |                                  |
| (No funds from General Use Fee are transferred to Educational & General) |  |  |                           |                                  |
| <b>TOTAL EDUCATIONAL AND GENERAL</b>                                     | <b>\$0</b>                             | <b>\$0</b>                             | <b>\$0</b>                | <b>0.00%</b>                     |
| <b>DESIGNATED TUITION FUNDS</b>  |  |  |                           |                                  |
| Ph.D. Counseling   | \$214,000                              | \$214,336                              | \$336                     | 0.16%                            |
| Principal & Interest-Business & Ed Annex                                 | 1,193,184                              | 1,193,184                              | 0                         | 0.00%                            |
| Research & Sponsored Programs  | 99,965                                 | 104,840                                | 4,875                     | 4.88%                            |
| Institutional Research   | 176,777                                | 186,113                                | 9,336                     | 5.28%                            |
| Credit Card Overhead   | 176,100                                | 223,880                                | 47,780                    | 27.13%                           |
| President's Contingency Fund -GUF  | 166,048                                | 60,000                                 | (106,048)                 | -63.87% (1)                      |
| Alumni Office - Homecoming Activities                                    | 0                                      | 6,000                                  | 6,000                     | 100.00%                          |
| Keying & Card Access-E&G   | 260,348                                | 260,348                                | 0                         | 0.00%                            |
| Academic Enrichment Center   | 3,000                                  | 3,000                                  | 0                         | 0.00%                            |
| Staff Council  | 2,500                                  | 2,500                                  | 0                         | 0.00%                            |
| Faculty Salaries   | 1,300,000                              | 2,605,250                              | 1,305,250                 | 100.00% (2)                      |
| Admissions Recruitment   | 42,064                                 | 42,064                                 | 0                         | 0.00%                            |
| Accreditation  | 53,854                                 | 50,648                                 | (3,206)                   | -100.00%                         |
| University Scholars & Transfer Scholars                                  | 45,000                                 | 245,000                                | 200,000                   | 444.44% (3)                      |
| International Programs   | 39,616                                 | 40,849                                 | 1,233                     | 3.11%                            |
| Scholarships   | 605,000                                | 605,000                                | 0                         | 0.00%                            |
| LSC Activities Support/VP Student Services                               | 60,000                                 | 66,120                                 | 6,120                     | 10.20%                           |
| Computer Services  | 28,961                                 | 31,853                                 | 2,892                     | 9.99%                            |
| Financial Aid  | 204,785                                | 216,267                                | 11,482                    | 5.61%                            |
| Human Resources  | 80,841                                 | 92,752                                 | 11,911                    | 14.73%                           |
| Internal Auditor   | 164,498                                | 172,826                                | 8,328                     | 5.06%                            |
| Purchasing   | 35,872                                 | 36,894                                 | 1,022                     | 2.85%                            |
| Administrative Accounting  | 109,613                                | 110,765                                | 1,152                     | 1.05%                            |
| Vice President for Finance & Operations                                  | 51,231                                 | 51,231                                 | 0                         | 0.00%                            |
| Capital Campaign   | 460,000                                | 465,304                                | 5,304                     | 1.15%                            |
| Public Information Office  | 49,520                                 | 51,644                                 | 2,124                     | 4.29%                            |
| Business Office  | 78,966                                 | 97,209                                 | 18,243                    | 23.10%                           |
| University Advancement   | 252,832                                | 202,813                                | (50,019)                  | -19.78%                          |
| Montgomery Center  | 830,000                                | 830,000                                | 0                         | 0.00%                            |
| Donor Appreciation Luncheon  | 10,000                                 | 10,000                                 | 0                         | 0.00%                            |
| President's Office-Public Relations                                      | 185,000                                | 185,000                                | 0                         | 0.00%                            |
| ADA Interpreters   | 60,000                                 | 60,000                                 | 0                         | 0.00%                            |
| Library Serials  | 25,000                                 | 25,000                                 | 0                         | 0.00%                            |
| Postage-Undergraduate Catalogues   | 63,030                                 | 63,030                                 | 0                         | 0.00%                            |
| Postage-Graduate Catalogues  | 31,090                                 | 31,090                                 | 0                         | 0.00%                            |
| Graduate Studies Catalogues  | 5,880                                  | 5,880                                  | 0                         | 0.00%                            |
| Vice President- Finance  | 59,287                                 | 59,287                                 | 0                         | 0.00%                            |

|  |                     |                     |                    |               |      |
|--|---------------------|---------------------|--------------------|---------------|------|
| Visitor's Center   | 1,653,368           | 2,400,000           | 746,632            | 100.00%       | (4)  |
| President's Office   | 152,581             | 160,009             | 7,428              | 4.87%         |      |
| President's Salary Supplement                                  | 141,055             | 141,055             | 0                  | 0.00%         |      |
| TSUS Shared Billings   | 0                   | 215,000             | 215,000            | 100.00%       | (5)  |
| E&G Employee Insurance-Shortfall                               | 0                   | 710,000             | 710,000            | 100.00%       | (6)  |
| 90 Day Coverage-Insurance Premium                              | 0                   | 259,000             | 259,000            | 100.00%       | (7)  |
| Principal & Interest-Designated                                | 999,334             | 999,334             | 0                  | 0.00%         |      |
| Physical Plant   | 330,625             | 335,017             | 4,392              | 1.33%         |      |
| Grounds Maintenance  | 21,000              | 0                   | (21,000)           | -100.00%      |      |
| Writing Across the University                                  | 5,000               | 5,000               | 0                  | 0.00%         |      |
| Texas State Risk Management                                    | 3,800               | 3,800               | 0                  | 0.00%         |      |
| University Travel  | 431,597             | 693,126             | 261,529            | 60.60%        | (8)  |
| Purchased Utilities  | 2,819,218           | 2,585,422           | (233,796)          | -8.29%        | (9)  |
| Designated Funds-TPEG  | 0                   | 504,475             | 504,475            | 100.00%       | (10) |
| Administrative Longevity                                       | 12,084              | 12,084              | 0                  | 0.00%         |      |
| <b>TOTAL DESIGNATED</b>  | <b>\$13,793,524</b> | <b>\$17,731,299</b> | <b>\$3,937,775</b> | <b>22.21%</b> |      |
| <b>AUXILIARY FUNDS</b>   |                     |                     |                    |               |      |
| Athletics-Capital Project                                      | \$151,000           | \$210,372           | 59,372             | 39.32%        |      |
| Athletics  | 1,560,000           | 1,560,000           | 0                  | 0.00%         |      |
| <b>TOTAL AUXILIARY FUNDS</b>                                   | <b>\$1,711,000</b>  | <b>\$1,770,372</b>  | <b>\$59,372</b>    | <b>3.35%</b>  |      |
| <b>PLANT FUNDS</b>   |                     |                     |                    |               |      |
| (No funds from General Use Fee are transferred to Plant Funds) |                     |                     |                    |               |      |
| <b>TOTAL PLANT FUNDS</b>                                       | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>         | <b>0.00%</b>  |      |
| <b>TOTAL BUDGETED DESIGNATED TUITION</b>                       | <b>\$15,504,524</b> | <b>\$19,501,671</b> | <b>\$3,997,147</b> | <b>20.50%</b> |      |

SAM HOUSTON STATE UNIVERSITY

Table E  
Designated Tuition (General Use Fee)  
Year Ending August 31, 2005

| NOTES | ITEM DESCRIPTION                        | AMOUNT CHANGED | EXPLANATION   |
|-------|---|----------------|---|
|       | <b>DESIGNATED FUNDS</b>                 |                |   |
| (1)   | President's Contingency Fund            | (\$106,048)    | President reduced contingency; used for faculty salaries  |
| (2)   | Faculty Salaries                        | \$1,305,250    | Designated tuition used to support faculty salaries, instructional reserves, and summer school.                             |
| (3)   | University Scholars & Transfer Scholars | \$200,000      | Additional annual support for scholarships  |
| (4)   | Visitors' Center                        | \$746,632      | Rebudgeted due to addition of space for alumni relations  |
| (5)   | TSUS Shared Billings                    | \$215,000      | Established an account for system billings  |
| (6)   | B&G Employee Insurance Shortfall        | \$710,000      | Reduction in legislative appropriation for insurance created the need to budget a portion of the cost in designated tuition |
| (7)   | 90 Day Coverage-Insurance Premium       | \$259,000      | The University elected to cover all budgeted employees during 90 day waiting period.  |
| (8)   | University Travel                       | \$261,529      | Increased budget for faculty travel   |
| (9)   | Purchased Utilities                     | (\$233,796)    | A portion of utilities are being budgeted in other funds  |
| (10)  | Designated Funds-TPEG                   | \$504,475      | In FY05, there is a new requirement for tuition set-asides for student financial aid.                                       |

**SAM HOUSTON STATE UNIVERSITY**

**Table F  
Student Service Fee  
Year Ending August 31, 2005**

| <b>ITEM DESCRIPTION</b>               | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|---------------------------------------|--|--|---------------------------|----------------------------|--------------|
| <b>ATHLETICS</b>                      | <b>\$2,355,040</b>                     | <b>\$2,741,857</b>                     | <b>\$386,817</b>          | <b>16.43%</b>              | <b>(1)</b>   |
| <b>NON-ATHLETICS ACCOUNTS</b>         |  |  |                           |                            |              |
| Military Science                      | \$9,000                                | \$10,000                               | \$1,000                   | 11.11%                     |              |
| Rodeo Activities                      | 61,000                                 | 100,000                                | 39,000                    | 63.93%                     |              |
| Band                                  | 128,400                                | 125,000                                | (3,400)                   | -2.65%                     |              |
| Boarkat Forensics Club                | 31,500                                 | 31,500                                 | 0                         | 0.00%                      |              |
| Animal Science/Livestock Judging Club | 12,500                                 | 16,000                                 | 3,500                     | 28.00%                     |              |
| Art/Geeslin Gallery                   | 14,000                                 | 20,500                                 | 6,500                     | 46.43%                     |              |
| Dance Program                         | 57,000                                 | 70,000                                 | 13,000                    | 22.81%                     |              |
| University Theatre Center             | 95,000                                 | 110,000                                | 15,000                    | 15.79%                     |              |
| Art Department-SIGGRAPH               | 0                                      | 2,000                                  | 2,000                     | 100.00%                    |              |
| Music Programs                        | 80,600                                 | 175,000                                | 94,400                    | 117.12%                    |              |
| KSHU                                  | 5,000                                  | 0                                      | (5,000)                   | -100.00%                   |              |
| SHSU MBA Student Association          | 1,790                                  | 1,790                                  | 0                         | 0.00%                      |              |
| SBDC-Rotaract International           | 900                                    | 1,200                                  | 300                       | 33.33%                     |              |
| SHSU Agriculture Ambassadors          | 8,000                                  | 9,050                                  | 1,050                     | 13.13%                     |              |
| SHSU Agriculture Business             | 0                                      | 1,000                                  | 1,000                     | 100.00%                    |              |
| SHSU Beef Cattle Show Team            | 5,000                                  | 8,000                                  | 3,000                     | 60.00%                     |              |
| Soul Lifters Gospel Choir             | 1,650                                  | 0                                      | (1,650)                   | -100.00%                   |              |
| Pep Band                              | 0                                      | 16,000                                 | 16,000                    | 100.00%                    |              |
| Rodeo Team-National Final Contingency | 0                                      | 12,000                                 | 12,000                    | 100.00%                    |              |
| Freshman Leaders                      | 25,000                                 | 25,000                                 | 0                         | 0.00%                      |              |
| Orange Keys                           | 21,000                                 | 21,000                                 | 0                         | 0.00%                      |              |
| SHSU Cheerleaders                     | 78,300                                 | 86,300                                 | 8,000                     | 10.22%                     |              |
| Students' Legal Services              | 82,000                                 | 83,100                                 | 1,100                     | 1.34%                      |              |
| Vice President for Student Services   | 31,000                                 | 15,400                                 | (15,600)                  | -50.32%                    |              |
| Who's Who Award Program               | 2,200                                  | 2,400                                  | 200                       | 9.09%                      |              |
| Student Government Association        | 36,100                                 | 36,500                                 | 400                       | 1.11%                      |              |
| Stonewall Kats                        | 0                                      | 1,000                                  | 1,000                     | 100.00%                    |              |
| Multicultural International Affairs   | 100,000                                | 120,500                                | 20,500                    | 20.50%                     |              |
| <b>EXCEL</b>                          | <b>8,000</b>                           | <b>8,500</b>                           | <b>500</b>                | <b>6.25%</b>               |              |
| Orange Pride Dance Team               | 56,000                                 | 60,000                                 | 4,000                     | 7.14%                      |              |
| Student Activities - LSC              | 133,000                                | 190,586                                | 57,586                    | 43.30%                     |              |
| Dean of Student Life Office           | 165,255                                | 199,156                                | 33,901                    | 20.51%                     |              |
| University Mentor Program             | 5,000                                  | 4,500                                  | (500)                     | -10.00%                    |              |
| Alcohol Substance Abuse Program       | 0                                      | 15,000                                 | 15,000                    | 100.00%                    |              |
| Tree of Light                         | 3,750                                  | 3,750                                  | 0                         | 0.00%                      |              |
| Co-Curricular Transcript              | 11,500                                 | 11,000                                 | (500)                     | -4.35%                     |              |
| Credit Card Fees                      | 0                                      | 34,600                                 | 34,600                    | 100.00%                    |              |
| Student Financial Aid Office          | 225,000                                | 240,000                                | 15,000                    | 6.67%                      |              |
| Career Services                       | 252,558                                | 244,258                                | (8,300)                   | -3.29%                     |              |

**SAM HOUSTON STATE UNIVERSITY**

**Table F  
Student Service Fee  
Year Ending August 31, 2005**

| <b>ITEM DESCRIPTION</b>                        | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|--|--|--|---------------------------|----------------------------|--------------|
| Activities Contingency                         | 30,096                                 | 25,000                                 | (5,096)                   | -16.93%                    |              |
| Counseling and ADA Services                    | 237,272                                | 251,351                                | 14,079                    | 5.93%                      |              |
| Homecoming                                     | 33,500                                 | 42,500                                 | 9,000                     | 26.87%                     |              |
| Parent's Weekend                               | 5,000                                  | 6,500                                  | 1,500                     | 30.00%                     |              |
| Music Equipment/Uniforms                       | 30,000                                 | 20,000                                 | (10,000)                  | -33.33%                    |              |
| Bearkitten Academy                             | 45,000                                 | 0                                      | (45,000)                  | -100.00%                   |              |
| Clay Club                                      | 2,820                                  | 1,000                                  | (1,820)                   | -64.54%                    |              |
| Student Guidelines                             | 16,250                                 | 16,250                                 | 0                         | 0.00%                      |              |
| New Student Orientation                        | 10,000                                 | 10,000                                 | 0                         | 0.00%                      |              |
| Campus Leadership Conference                   | 15,000                                 | 21,000                                 | 6,000                     | 40.00%                     |              |
| SGA-UFO Project                                | 6,600                                  | 8,000                                  | 1,400                     | 21.21%                     |              |
| SAM C.A.R.E.S.                                 | 3,000                                  | 4,000                                  | 1,000                     | 33.33%                     |              |
| University Center Liaison                      | 23,500                                 | 24,665                                 | 1,165                     | 4.96%                      |              |
| Bearkat OneCard                                | 150,000                                | 200,000                                | 50,000                    | 33.33%                     |              |
| <b>TOTAL NON-ATHLETICS, ACCOUNTS</b>           | <b>\$2,355,041</b>                     | <b>\$2,741,856</b>                     | <b>\$386,815</b>          | <b>16.42%</b>              | <b>(2)</b>   |
| <b>TOTAL BUDGETED STUDENT<br/>SERVICE FEES</b> | <b>\$4,710,081</b>                     | <b>\$5,483,713</b>                     | <b>\$773,632</b>          | <b>16.43%</b>              | <b>(2)</b>   |

**SAM HOUSTON STATE UNIVERSITY**

**Table F  
Student Service Fee  
Year Ending August 31, 2005**

| <b>NOTES</b> | <b>ITEM DESCRIPTION</b>           | <b>AMOUNT<br/>CHANGED</b> | <b>EXPLANATION</b>   |
|--------------|-----------------------------------|---------------------------|--|
|              | <b>NON-PLEDGED ACCOUNTS</b>       |                           |  |
| (1)          | Athletics-Student Service Fees    | \$386,817                 | Athletics receives one-half of Student Service Fee annual income. Student Service Fee increases for fall '04 semester from \$19/SCH with a maximum of \$189 per semester.                                    |
| (2)          | Non-Athletic-Student Service Fees | \$386,815                 | Student Service Fee annual income for FY '05 is greater due to an increase from \$19/SCH, maximum \$171 per semester to \$21/SCH with a Maximum of \$189 per semester, effective with fall '04 registration. |

Table C1  
 Auxiliary Enterprises Operations  
 Intercollegiate Athletics  
 Year Ending August 31, 2005

| ITEM DESCRIPTION              | MEN                            |             | WOMEN                            |             | OTHER       |
|-------------------------------|--------------------------------|-------------|----------------------------------|-------------|-------------|
|                               | FOOTBALL, BASKETBALL, BASEBALL | TRACK       | BASKETBALL, VOLLEYBALL, SOFTBALL | TRACK       |             |
| Sales and Services            |                                |             |                                  |             |             |
| Gate Receipts                 | \$19,000                       | \$0         | \$0                              | \$0         | \$0         |
| Game Guarantees               | \$30,000                       | \$0         | \$0                              | \$0         | \$0         |
| Concessions                   | \$4,500                        | \$0         | \$500                            | \$0         | \$0         |
| Other                         | \$20,000                       | \$50,000    | \$10,000                         | \$20,000    | \$20,000    |
| Total Sales and Services      | \$300,000                      | \$83,500    | \$50,000                         | \$20,000    | \$20,000    |
| General Use Fee               |                                |             |                                  |             |             |
| Student Service Fee           |                                |             |                                  |             |             |
| Gifts and Donations           |                                |             |                                  |             |             |
| Investments/Endowments        |                                |             |                                  |             |             |
| TOTAL BUDGETED FUNDS          | \$300,000                      | \$83,500    | \$50,000                         | \$20,000    | \$20,000    |
| EXPENDITURES                  |                                |             |                                  |             |             |
| Salaries                      | \$382,432                      | \$162,042   | \$73,356                         | \$35,418    | \$57,607    |
| Fringe Benefits (Longevity)   | \$3,300                        | \$240       | \$0                              | \$120       | \$120       |
| Travel                        | \$0                            | \$0         | \$0                              | \$0         | \$0         |
| Scholarships                  | \$606,816                      | \$125,216   | \$114,848                        | \$134,848   | \$50,568    |
| Other Maintenance & Operating | \$195,000                      | \$90,000    | \$76,000                         | \$20,000    | \$10,000    |
| TOTAL BUDGETED EXPENDITURE    | \$1,183,548                    | \$377,498   | \$262,000                        | \$190,386   | \$118,295   |
| REVENUES                      |                                |             |                                  |             |             |
| Sales & Services              | \$74,000                       | \$1,000     | \$0                              | \$0         | \$75,000    |
| Gate Receipts                 | \$245,000                      | \$0         | \$0                              | \$0         | \$245,000   |
| Game Guarantees               | \$34,500                       | \$500       | \$0                              | \$0         | \$35,000    |
| Other                         | \$0                            | \$0         | \$0                              | \$244,119   | \$244,119   |
| NCAA Revenue Sharing          | \$90,000                       | \$75,000    | \$0                              | \$0         | \$165,000   |
| Clamps                        | \$0                            | \$0         | \$0                              | \$50,000    | \$50,000    |
| Station Operations            | \$0                            | \$0         | \$0                              | \$700       | \$700       |
| Van Rental                    | \$405,500                      | \$76,500    | \$0                              | \$294,819   | \$8014,819  |
| Total Sales & Services        | \$0                            | \$0         | \$0                              | \$1,560,000 | \$1,560,000 |
| Student Services Fee          | \$0                            | \$0         | \$0                              | \$2,741,857 | \$2,741,857 |
| Gifts & Donations             | \$0                            | \$0         | \$0                              | \$0         | \$0         |
| Investments/Endowments        | \$0                            | \$0         | \$0                              | \$0         | \$0         |
| Teaching Supplementals        | \$0                            | \$0         | \$0                              | \$0         | \$0         |
| Capital Expenditures          | \$0                            | \$0         | \$0                              | \$0         | \$0         |
| TOTAL BUDGETED FUNDS          | \$445,500                      | \$76,500    | \$0                              | \$4,596,676 | \$5,116,676 |
| EXPENDITURES                  |                                |             |                                  |             |             |
| Salaries                      | \$676,855                      | \$359,811   | \$0                              | \$628,845   | \$1,665,511 |
| Fringe Benefits (Longevity)   | \$3,900                        | \$2,400     | \$0                              | \$1,320     | \$19,440    |
| Travel                        | \$0                            | \$0         | \$0                              | \$0         | \$0         |
| Scholarships                  | \$1,000,142                    | \$713,204   | \$0                              | \$67,434    | \$1,811,270 |
| Other O&M                     | \$391,000                      | \$252,000   | \$0                              | \$977,455   | \$1,620,455 |
| TOTAL BUDGETED EXPENDITURE    | \$2,101,937                    | \$1,327,915 | \$0                              | \$1,696,924 | \$5,116,676 |

**SAM HOUSTON STATE UNIVERSITY**

**Table G 2  
Auxiliary Enterprises Operations  
Food Service  
Year Ending August 31, 2005**

|  | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED NOTES</b> |
|--|--|--|---------------------------|----------------------------------|
| <b>REVENUE</b>                                     |  |  |                           |                                  |
| Sales and Services                                 | \$3,665,291                            | \$4,009,000                            | \$343,709                 | 9.38% (1)                        |
| <b>EXPENDITURES</b>                                |  |  |                           |                                  |
| Salaries and Wages                                 | \$64,377                               | \$47,332                               | (\$17,045)                | -26.48%                          |
| Food Service Contract-ARAMARK                      | 3,017,000                              | 2,995,053                              | (21,947)                  | -0.73%                           |
| Utilities  | 110,000                                | 180,000                                | 70,000                    | 63.64%                           |
| Capital Outlay-Renovations                         | 329,921                                | 540,990                                | 211,069                   | 63.98% (2)                       |
| Other-Maintenance and Operations                   | 143,993                                | 245,625                                | 101,632                   | 70.58% (3)                       |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$3,665,291</b>                     | <b>\$4,009,000</b>                     | <b>\$343,709</b>          | <b>9.38%</b>                     |
| <b>OTHER DEDUCTIONS</b>                            |  |  |                           |                                  |
| Overhead Allocation - Pledged                      | \$0                                    | \$0                                    | \$0                       | 0.00%                            |
| Overhead Allocation - E&G                          | 0                                      | 0                                      | 0                         | 0.00%                            |
| Debt Service Transfer                              | 0                                      | 0                                      | 0                         | 0.00%                            |
| <b>TOTAL OTHER DEDUCTIONS</b>                      | <b>\$0</b>                             | <b>\$0</b>                             | <b>\$0</b>                | <b>0.00%</b>                     |
| <b>TOTAL EXPENDITURES AND OTHER<br/>DEDUCTIONS</b> | <b>\$3,665,291</b>                     | <b>\$4,009,000</b>                     | <b>\$343,709</b>          | <b>9.38%</b>                     |

**FOOD SERVICE SUMMARY**

|                                   |             |
|-----------------------------------|-------------|
| Estimated Balance 09-01-04        | \$719,044   |
| Revenue                           | 4,009,000   |
| Expenditures and Other Deductions | (4,009,000) |
| Estimated Balance 08-31-05        | \$719,044   |

| <b>NOTES</b> | <b>EXPLANATION</b>  |
|--------------|---|
| (1)          | In February, 2004, the Board of Regents approved a 3% increase in the price of board plans for FY05. In addition, participation in the board plans is expected to increase. |
| (2)          | Belvin Cafeteria is in need of significant renovation   |
| (3)          | Addition of Southpaw Dining and needed maintenance of older equipment   |



**SAM HOUSTON STATE UNIVERSITY**

**Table G 3  
Auxiliary Enterprises Operations  
Housing  
Year Ending August 31, 2005**

|  | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|--|--|--|---------------------------|----------------------------|--------------|
| <b>REVENUES</b>                                    |  |  |                           |                            |              |
| Salcs and Services                                 | \$8,250,000                            | \$9,101,300                            | \$851,300                 | 10.32%                     | (1)          |
| Other - Interest Income                            | 102,000                                | 86,000                                 | (16,000)                  | -15.69%                    |              |
| <b>TOTAL REVENUES</b>                              | <b>\$8,352,000</b>                     | <b>\$9,187,300</b>                     | <b>\$835,300</b>          | <b>10.00%</b>              |              |
| <b>EXPENDITURES</b>                                |  |  |                           |                            |              |
| Salaries and Wages                                 | \$1,514,250                            | \$1,614,086                            | \$99,836                  | 6.59%                      |              |
| Utilities  | 1,129,000                              | 1,396,000                              | 267,000                   | 23.65%                     | (2)          |
| Maintenance and Operating                          | 1,154,222                              | 1,290,310                              | 136,088                   | 11.79%                     | (3)          |
| Repair & Renovation                                | 1,775,000                              | 2,319,949                              | 544,949                   | 30.70%                     | (4)          |
| Other-Custodial Contract                           | 306,000                                | 341,612                                | 35,612                    | 11.64%                     |              |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$5,878,472</b>                     | <b>\$6,961,957</b>                     | <b>\$1,083,485</b>        | <b>18.43%</b>              |              |
| <b>OTHER DEDUCTIONS</b>                            |  |  |                           |                            |              |
| Overhead Allocation - Pledged                      | \$0                                    | \$0                                    | \$0                       | 0.00%                      |              |
| Overhead Allocation - E&G                          | 0                                      | 0                                      | 0                         | 0.00%                      |              |
| Debt Service                                       | 2,468,285                              | 2,139,343                              | (328,942)                 | -13.33%                    | (5)          |
| <b>TOTAL OTHER DEDUCTIONS</b>                      | <b>\$2,468,285</b>                     | <b>\$2,139,343</b>                     | <b>(\$328,942)</b>        | <b>0.00%</b>               |              |
| <b>TOTAL EXPENDITURES AND OTHER<br/>DEDUCTIONS</b> | <b>\$8,346,757</b>                     | <b>\$9,101,300</b>                     | <b>\$754,543</b>          | <b>9.04%</b>               |              |

**HOUSING SUMMARY**

|                                   |                         |
|-----------------------------------|-------------------------|
| Estimated Balance 09-01-04        | <u>\$1,318,766.00</u>   |
| Revenues                          | <u>\$9,187,300.00</u>   |
| Expenditures and Other Deductions | <u>(\$9,101,300.00)</u> |
| Estimated Balance 08-31-05        | <u>\$1,404,766.00</u>   |

| <b>NOTES</b> | <b>EXPLANATION</b>  |
|--------------|---|
| (1)          | Sam Houston Village, a new dormitory of 546 beds, will open in the Fall, 2004   |
| (2)          | Additional utility costs are associated with Sam Houston Village  |
| (3)          | Additional maintenance and operations costs are associated with Sam Houston Village   |
| (4)          | In addition to scheduled annual repairs, Colony apartments have been found to have significant termite and water damage which must be repaired. |
| (5)          | Reduced payment per bond payment schedule   |

**SAM HOUSTON STATE UNIVERSITY**

**Table G 4  
Auxiliary Enterprises Operations  
Bookstore  
Year Ending August 31, 2005**

|  | <b>FY 2004<br/>ADJUSTED<br/>BUDGET</b> | <b>FY 2005<br/>PROPOSED<br/>AMOUNT</b> | <b>AMOUNT<br/>CHANGED</b> | <b>PERCENT<br/>CHANGED</b> | <b>NOTES</b> |
|--|--|--|---------------------------|----------------------------|--------------|
| <b>REVENUES</b>                                    |  |  |                           |                            |              |
| Sales and Services                                 | \$164,000                              | \$175,835                              | \$11,835                  | 7.22%                      |              |
| <b>EXPENDITURES</b>                                |  |  |                           |                            |              |
| Administrative Salaries                            | \$0                                    | \$0                                    | \$0                       | 0.00%                      |              |
| Classified Salaries                                | 0                                      | 0                                      | 0                         | 0.00%                      |              |
| Wages  | 0                                      | 0                                      | 0                         | 0.00%                      |              |
| Maintenance & Operations                           | 132,000                                | 175,835                                | 43,835                    | 33.21%                     |              |
| Computer Services                                  | 0                                      | 0                                      | 0                         | 0.00%                      |              |
| Capital Outlay                                     | 0                                      | 0                                      | 0                         | 0.00%                      |              |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$132,000</b>                       | <b>\$175,835</b>                       | <b>\$43,835</b>           | <b>33.21%</b>              |              |
| <b>OTHER DEDUCTIONS</b>                            |  |  |                           |                            |              |
| Overhead Allocation - Pledged                      | \$0                                    | \$0                                    | \$0                       | 0.00%                      |              |
| Overhead Allocation - E&G                          | 0                                      | 0                                      | 0                         | 0.00%                      |              |
| Debt Service Transfer                              | 0                                      | 0                                      | 0                         | 0.00%                      |              |
| <b>TOTAL OTHER DEDUCTIONS</b>                      | <b>\$0</b>                             | <b>\$0</b>                             | <b>\$0</b>                | <b>0.00%</b>               |              |
| <b>TOTAL EXPENDITURES AND OTHER<br/>DEDUCTIONS</b> | <b>\$132,000</b>                       | <b>\$175,835</b>                       | <b>\$43,835</b>           | <b>33.21%</b>              |              |

**BOOKSTORE SUMMARY**

|                                   |                    |
|-----------------------------------|--------------------|
| Estimated Balance 09-01-04        | \$751,755          |
| Revenue                           | \$175,835          |
| Expenditures and Other Deductions | <u>(\$175,835)</u> |
| Estimated Balance 08-31-05        | <u>\$751,755</u>   |

Notes: