

**SAM HOUSTON STATE UNIVERSITY**

2006



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 11, 2005

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, 2006. 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 2006.
2. The proposed Annual Operating Budget for fiscal year 2006 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 2006 Operating Budget. We are considering a FY 2006 budget increase after September 1, 2005, 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 2005, as of 08/31/05.
4. All General Revenue Fund appropriations have been budgeted to the extent they are known and available per the General Appropriations Act for FY 2006.
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 2006 total income and expense budgets for Cheerleading-Music Camps will be determined after year end closing on 08/31/05, and presented in November 2005 or February 2006, to the Board of Regents at the quarterly meeting.

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

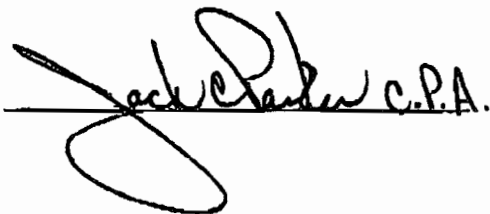
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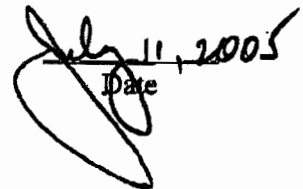
6. The budgeted revenues for local funds are based upon conservative, reasonable and supportable estimates of funds to be generated by Sam Houston State University.
7. Higher Education Assistance Funds have been budgeted to the extent they will be utilized in the Educational and General function.
8. 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 2006.
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 2006.
14. All budget adjustments for fiscal year 2005 have been or will be reported to the Board for their approval. Budget adjustments for fiscal year 2006 will be presented at the quarterly meetings of the Board during fiscal year 2006.
15. For fiscal year 2005, 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 2006.
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.

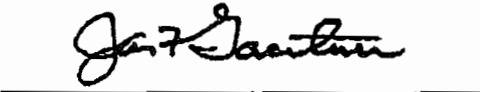
18. The budget contains a total of \$6,015,794 for unassigned faculty salaries and wages to be subsequently allocated, for summer school, class overloads, adjunct teaching staff and teaching assistants and fringe benefits for fiscal year 2006.
19. We desire to provide the following additional information regarding the financial condition of Sam Houston State University:
- a. The Educational and General (E&G) portion of the proposed FY 2006 budget does not utilize any E&G fund balances. We believe this is a very favorable financial strategy. The proposed FY 2006 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 2006 of enrollment trends and users' interest in the activities and programs being budgeted for fiscal year 2006.
  - c. Sam Houston State University is very involved in the University Center-North Harris County, Montgomery Campus. We anticipate providing 19,100 semester credit hours, approximately 72 % of total SCH's produced by six universities of course work at the Center, during fiscal year 2006.

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 2005 in sound financial condition. The budget for fiscal year 2006 is an excellent foundation for the continued financial growth and stability of Sam Houston State University.

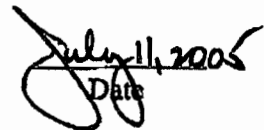
  
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Jack C. Parker, Vice President  
for Finance and Operations

  
Date

  
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James F. Gaertner, President

  
Date

# SAM HOUSTON STATE UNIVERSITY

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

<u>Title Account/Department</u>	<u>Balance</u> <u>05/31/05</u>	<u>Source</u>
1. Friends of Student Services	\$ 495.22	Gifts-Individuals
2. Friends of Museum	\$ 16,271.46	Gifts-Individuals; Sam Houston Folk Festival
3. Friends of Curriculum & Instruction	\$ 2,602.50	Gifts-Individuals
4. Friends of VP-Academic Affairs	\$ 3,112.20	Gifts-Individuals
5. Friends of Recreational Sports	\$ 14,988.06	Gifts-Individuals
6. Friends of Admissions	\$ 660.00	Gifts-Individuals
7. Friends of Humanities & S.S.	\$ 2,288.55	Gifts-Individuals
8. Friends of Family and Consumer Sciences	\$ 2,969.26	Gifts-Individuals
9. Friends of Art	\$ 2,651.61	Gifts-Individuals
10. Friends of Dance	\$ 27,048.10	Gifts-Individuals
11. Friends of Journalism	\$ 7,006.27	Gifts-Individuals
12. Friends of Radio, Television, and Film	\$ 2,673.78	Gifts-Individuals
13. Friends of Speech Communication	\$ 1,067.88	Gifts-Individuals
14. Friends of CJC	\$ 38,715.46	Gifts-Individuals
15. Friends of Sciences	\$ 29,061.91	Gifts-Individuals
16. Friends Inorganic Chemistry	\$ 115.29	Gifts-Individuals
17. Friends of Cheerleaders/Orange Pride	\$ 11,459.95	Gifts-Individuals
18. Friends of Texas Review	\$ 64,522.86	Gifts-Individuals
19. Friends of Public Information	\$ 255.73	Gifts-Individuals
20. Friends of Technology	\$ 3,685.91	Gifts-Individuals
21. Friends of Photography	\$ 2,999.75	Gifts-Individuals
22. Friends of Placement Office	\$ 44,547.28	Gifts-Individuals
23. Friends of Ladykats Tennis	\$ 29.61	Gifts-Individuals
24. Friends of Arts	\$ 951.58	Gifts-Individuals
25. Friends of Theatre	\$ 10,538.49	Gifts-Individuals
26. Friends of Music	\$ 35,712.54	Gifts-Individuals
27. Friends of Computer Science	\$ 17,057.96	Gifts-Individuals
28. Friends of Liberal Arts	\$ 44,204.58	Gifts-Individuals
29. Friends of Arts & Sciences Alum	\$ 11,173.10	Gifts-Individuals
30. Friend of National Institute Victims	\$ 1,771.34	Gifts-Individuals
31. Friends of Dow/CP&P	\$ 44.92	Gifts-Individuals
32. Friends of Professor Tom Camfield	\$ 75.55	Gifts-Individuals
33. York President Endow-Excell	\$ 17,343.65	Gifts-Individuals
34. Presidents Fund For Excellence	\$ 29,790.31	Gifts-Individuals
35. Friends of Advancement Office	\$ 1,743.85	Gifts-Individuals
36. Friends of Kappa Delta Pi	\$ 133.96	Gifts-Individuals
37. Friends of International Programs	\$ 3,840.07	Gifts-Individuals
38. James W. Rockwell	\$ 76,008.73	Gifts-Individuals
39. President's Discretionary Fund S.A.	\$ 39,696.60	Gifts-Individuals

# SAM HOUSTON STATE UNIVERSITY

## FY 2006 Budget Questionnaire

July 11, 2005

1. Table IX of the Sam Houston State University Operating Budget for Fiscal Year 2006 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 2006 in addition to their salary/wage base are as follows:

<u>Name</u>	<u>Annual Estimated Value/Cost</u>	<u>Prequisites</u>
a. Dr. James Gaertner, President (Perquisites for FY 2006 are anticipated to be approved by Board of Regents at the August, 2005 meeting)	\$ 6,277 \$ 25,000 \$ 10,000 \$ 3,500	Purchased Car - '05 Ford Expedition Housing Allowance Maid Service - 20 hours per week Grounds Service - 8 hours per week
b. Bob Marlin, Head Basketball Coach	\$ 1,000	Auto for Recruiting Only-No charge
c. Joe Tumpkin, Assistant Coach	\$ 1,500	Auto for Recruiting Only-No charge
d. James Ferguson, Asst. Head Football	\$ 5,000	Auto for Recruiting Only-No charge
e. Ben Norton, Asst. Football	\$ 4,000	Auto for Recruiting Only-No charge
f. Tom Herman, Asst. Football	\$ 5,000	Auto for Recruiting Only-No charge
g. Mike Hudson, Asst. Football	\$ 1,000	Auto for Recruiting Only-No charge
h. Trent Grona, Asst. Football	\$ 1,350	Auto for Recruiting Only-No charge
i. Tommy Mainord, Asst. Football	\$ 1,200	Auto for Recruiting Only-No charge
j. William Anderson, Asst. Football	\$ 1,200	Auto for Recruiting Only-No charge
k. Todd Whitten, Head Football	\$ 1,000	Auto for Recruiting Only-No charge
l. Jason Hooten, Asst. Basketball	\$ 100	Auto for Recruiting Only-No charge
m. Neil Harden, Asst. Basketball	\$ 200	Auto for Recruiting Only-No charge

3. Budgeted lump sum hourly wages of the FY 2006 budget are listed, by program of activity, on pages 247-252 of the printed budget. Part-time hourly waged employees are paid from these listed accounts.

"Instructional Reserve" for faculty salaries Summer Salaries FY 2006 is budgeted at \$3,711,964. 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 pages 33 and 160-161 of the published budget. These amounts will be budgeted/assigned to faculty members during FY 2006 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 2006 budget. Student Service Fee fund balance is not being utilized in the budgeted expenditures of Student Service Fee for FY 2006. The income and expense estimates of the

FY 2006 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, 2005 and 2006. 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, 2005, to departments of Sam Houston State University are as follows:

<u>Title Account/Department</u>	<u>Balance 05/31/05</u>	<u>Source</u>
1. Friends of Student Services	\$ 495.22	Gifts-Individuals
2. Friends of Museum	\$ 16,271.46	Gifts-Individuals; Sam Houston Folk Festival
3. Friends of Curriculum & Instruction	\$ 2,602.50	Gifts-Individuals
4. Friends of VP-Academic Affairs	\$ 3,112.20	Gifts-Individuals
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39. President's Discretionary Fund S.A.	\$ 39,696.60	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 one exception to this procedure at Sam Houston State University and it is as follows:

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.

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 \$50,000 and less than \$100,000 may be approved by the appropriate Vice President and the University President. Increases under \$50,000 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 2005 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 2005 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 2006."



Table A 1  
Educational & General Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2006

ITEM DESCRIPTION	FY 2005 APPROVED BUDGET	FY 2005 ADJUSTED BUDGET	FY 2006 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
<b>REVENUES</b>						
Tuition and Fees						
Tuition	\$20,562,274	\$20,910,274	\$23,342,172	\$2,431,898	11.63%	(1)
Less: Waivers and Exemptions	(1,225,000)	(1,225,000)	(1,225,000)	0	0.00%	
TPEG Awards	(2,625,850)	(2,577,238)	(2,917,696)	(340,458)	13.21%	(2)
Tuition Revenue Bonds	0	0	0	0	0.00%	
Lab Fees	150,000	150,000	150,000	0	0.00%	
Other Fees	620,717	655,107	655,107	0	0.00%	
<b>Total Tuition and Fees</b>	<b>\$17,482,141</b>	<b>\$17,913,143</b>	<b>\$20,004,583</b>	<b>\$2,091,440</b>	<b>11.68%</b>	
<b>State Appropriations</b>						
General Revenue Appropriation - HB 1	\$36,309,231	\$36,309,231	\$39,460,598	\$3,151,367	8.68%	(3)
Less: General Revenue Reductions						
Revenue Bond Debt Services	(1,267,478)	(1,267,478)	(2,084,160)	(816,682)	64.43%	(4)
Section 11.03 , Article IX		(237)		237		
Section 56, Article III	(93,936)	(93,936)	(35,000)	58,936	-62.74%	
Staff Benefit Appropriation	8,015,840	8,060,077	8,907,517	847,440	10.51%	(5)
HEAF Appropriation	5,864,608	5,864,608	6,610,870	746,262	12.72%	(6)
LBMIT Appropriation	3,819,000	3,819,000	7,805,842	3,986,842	104.39%	(7)
Other Appropriations	3,703,614	4,043,304	3,703,604	(339,700)	-8.40%	(8)
CMIT-Criminal Justice Center	1,909,500	1,909,500	1,468,522	(440,978)	-23.09%	(9)
Victims of Crime	306,162	306,162	0	(306,162)	-100.00%	(10)
<b>Total State Appropriations</b>	<b>\$58,566,541</b>	<b>\$58,950,231</b>	<b>\$65,837,793</b>	<b>\$6,887,562</b>	<b>11.68%</b>	
<b>Current Funds</b>						
Indirect Cost Recovery	\$222,199	\$222,199	\$261,883	\$39,684	17.86%	
Investment Income	279,137	279,137	296,150	17,013	6.09%	
Sales and Services	286,680	296,440	300,100	3,660	1.23%	
Other Income	119,000	162,425	147,950	(14,475)	-8.91%	
<b>Total Current Funds</b>	<b>\$907,016</b>	<b>\$960,201</b>	<b>\$1,006,083</b>	<b>\$45,882</b>	<b>4.78%</b>	
<b>TOTAL REVENUES</b>	<b>\$76,955,698</b>	<b>\$77,823,575</b>	<b>\$86,848,459</b>	<b>\$9,024,884</b>	<b>11.60%</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>\$2,710,754</b>	<b>\$0</b>	<b>(\$2,710,754)</b>	<b>100.00%</b>	(11)
<b>TOTAL BUDGETED REVENUES AND TRANSFERS</b>	<b>\$76,955,698</b>	<b>\$80,534,329</b>	<b>\$86,848,459</b>	<b>\$6,314,130</b>	<b>7.84%</b>	

**SAM HOUSTON STATE UNIVERSITY**

**Table A 1  
Educational & General Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2006**

<b>NOTES</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>Explanations</b>
	<b>REVENUES</b>		
(1)	Tuition and Fees-Tuition	\$2,431,898	Tuition increase of \$2/SCH and an increase of \$11/SCH for graduate tuition effective Fall '05 we also expect at least a 3% increase in total enrollment in FY06.
(2)	TPEG Awards	(\$340,458)	TPEG awards increased due to tuition revenue and enrollment growth.
(3)	General Revenue Appropriation	\$3,151,367	Legislature appropriated more in FY06 than in FY05 due to enrollment growth and increase in semester credit hours.
(4)	Revenue Bond Debt Services	(\$816,682)	Legislature appropriated more in FY06 to include principal and interest for the outstanding debt.
(5)	Staff Benefit Appropriations	\$847,440	The increase in this category is attributable to additional fund 0001 appropriated for employees insurance premiums.
(6)	HEAF Appropriations	\$746,262	A larger amount was allocated to SHSU by the Coordinating Board due to enrollment growth of the last five years.
(7)	LEMIT Appropriations	\$3,986,842	The LEMIT appropriation was increased in FY06 to allow SHSU to spend some of its accumulated fund balance in fund 0581
(8)	Other Appropriations	(\$339,700)	SHSU's allocation for Texas Grant was conservatively estimated for FY06. Also, Texas Excellence Fund will not be available in FY06.
(9)	CMIT-Criminal Justice Center	(\$440,978)	The Legislature appropriated less for CMIT in FY06 than in FY05.
(10)	Victims of Crime	(\$306,162)	This appropriation was funded from fund 0469 in FY04 and FY05. The funding was removed from the method of finance in FY06 and FY07 and is now a portion of SHSU's appropriated funds.
(11)	Budgeted Fund Balance	(\$2,710,754)	Fund Balance uses approved by TSUS Board of Regents at the quarterly board meetings.

**SAM HOUSTON STATE UNIVERSITY**

**Table A 2  
Educational & General Funds  
Budgeted Expenditures  
Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 APPROVED BUDGET</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
<b>RESIDENT INSTRUCTION</b>						
College of Arts and Sciences	\$10,144,042	\$10,598,107	\$11,056,988	\$458,881	4.15%	
College of Business Administration	5,186,378	5,167,160	5,630,357	463,197	8.23%	
College of Criminal Justice	2,302,440	2,386,449	2,708,081	321,632	11.88%	
College of Education and Applied Science	5,601,850	5,908,958	5,969,222	60,264	1.01%	
College of Humanities & Social Sciences	8,109,727	8,474,752	9,042,318	567,566	6.28%	
Other Programs-Vice President Academic Affairs	1,410,202	1,640,069	1,407,101	(232,968)	-16.56%	
Reserves	103,807	0	347,570	347,570	100.00%	(9)
<b>TOTAL RESIDENT INSTRUCTION</b>	<b>\$32,858,446</b>	<b>\$34,175,495</b>	<b>\$36,161,637</b>	<b>\$1,986,142</b>	<b>5.81%</b>	<b>(1)</b>
<b>INSTRUCTIONAL ADMINISTRATION</b>						
INDIRECT COST	\$1,383,830	\$1,402,618	\$1,485,288	\$82,670	5.57%	
ORGANIZED ACTIVITIES	224,431	863,408	261,883	(601,525)	-229.69%	(2)
RESEARCH	75,000	77,221	78,660	1,439	1.83%	
LIBRARY	181,645	232,745	205,230	(27,515)	-13.41%	
	2,073,072	2,071,692	2,133,708	62,016	2.91%	
<b>PLANT SUPPORT</b>						
Physical Plant Support	\$923,760	\$974,940	\$997,284	\$22,344	2.24%	
Building Maintenance	1,802,578	1,759,134	1,812,814	53,680	2.96%	
Custodial Services	1,633,196	1,645,053	1,667,036	21,983	1.32%	
Grounds Maintenance	719,508	777,168	737,868	(39,300)	-5.33%	
Purchased Utilities	664,237	664,237	990,179	325,942	32.92%	
Longevity-Infrastructure	90,720	99,920	147,600	47,680	32.30%	
<b>TOTAL PLANT SUPPORT</b>	<b>\$5,833,999</b>	<b>\$5,920,452</b>	<b>\$6,352,781</b>	<b>\$432,329</b>	<b>7.30%</b>	<b>(3)</b>
<b>STUDENT SERVICES</b>						
STUDENT SERVICES	\$2,538,280	\$2,534,741	\$2,491,204	(\$43,537)	-1.75%	
<b>INSTITUTIONAL SUPPORT</b>						
INSTITUTIONAL SUPPORT	4,242,740	4,512,008	4,960,204	448,196	9.04%	(4)
<b>STAFF BENEFITS</b>						
STAFF BENEFITS	10,644,859	10,689,096	11,528,405	839,309	7.28%	(5)
<b>SPECIAL ITEMS</b>						
SPECIAL ITEMS	7,331,174	8,146,941	10,874,985	2,728,044	25.09%	(6)
<b>OTHER APPROPRIATIONS</b>						
OTHER APPROPRIATIONS	3,703,614	4,043,304	3,703,604	(339,700)	-9.17%	(7)
<b>HIGHER EDUCATION ASSISTANCE FUND</b>						
HIGHER EDUCATION ASSISTANCE FUND	5,864,608	5,864,608	6,610,870	746,262	11.29%	(8)
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$76,955,698</b>	<b>\$80,534,329</b>	<b>\$86,848,459</b>	<b>\$6,314,130</b>	<b>7.84%</b>	

**SAM HOUSTON STATE UNIVERSITY**  
**Table A 2**  
**Educational & General Funds**  
**Budgeted Expenditures**  
**Year Ending August 31, 2006**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
(1)	RESIDENT INSTRUCTION	\$1,986,142	The General Revenue Appropriation increased 9% from FY05 to FY06 which was a total of \$3,151,367. Resident Instruction received a portion of that increase. Enrollment growth also requires additional resources to provide additional classes and maintain at 21:1 ratio.
(2)	INDIRECT COST	(\$601,525)	Budget for FY '06 utilizes revenue estimates only in budgeting expenditures. Fund balance use was approved in FY '05.
(3)	PLANT SUPPORT	\$432,329	SHSU has been notified to expect water and electricity will be significantly more expensive in FY06. A portion of that increase has been budgeted in E&O.
(4)	INSTITUTIONAL SUPPORT	\$448,196	This increase comes from two areas: longevity payments will be increased in FY06 and increases in graduate tuition support this increased budget.
(5)	STAFF BENEFITS	\$839,309	The increased fund 0001 allocation for staff group insurance accounts for this increase.
(6)	SPECIAL ITEMS	\$2,728,044	The LEMIT appropriation was increased from FY05 to FY06 to allow SHSU to spend some of its accumulated fund balance in fund 0581.
(7)	OTHER APPROPRIATIONS	(\$339,700)	SHSU's allocation for Texas Grant was conservatively estimated for FY06. Also Texas Excellence Funds available in FY05 will not be available in FY06
(8)	HIGHER EDUCATION ASSISTANCE FUND	\$746,262	Increased funding recommended by the Coordinating Board and appropriated by the Texas Legislature.
(9)	RESERVES	\$347,570	Reserves for Resident Instruction are budgeted at the beginning of each fiscal year and allocated during the fiscal year to the colleges, as needed.

**SAM HOUSTON STATE UNIVERSITY**

**Table B 1  
Designated Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 APPROVED BUDGET</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
<b>REVENUES</b>						
<b>Fees</b>						
Designated Tuition (General Use Fee)	\$19,501,671	\$20,021,085	\$23,490,361	\$3,469,276	17.33%	(1)
TPEG Designated Tuition	(\$504,475)	(\$504,475)	(\$1,076,667)	(\$572,192)	113.42%	(7)
Computer Use Fee	4,415,473	4,460,473	5,089,578	629,105	14.10%	(2)
International Education Fee	36,665	36,665	38,612	1,947	5.31%	
International Study Fee	20,000	25,000	25,000	0	0.00%	
Recreation Fee	2,374,371	2,374,371	2,524,398	150,027	6.32%	
Deficiency Plan Fee	7,000	7,000	7,000	0	0.00%	
Admissions Application Fee	210,000	210,000	210,000	0	0.00%	
Installment Payment Fee	313,168	313,168	313,168	0	0.00%	
Returned Check Fee	12,500	12,500	12,500	0	0.00%	
University Center Fee	707,431	707,431	832,029	124,598	17.61%	(3)
Library Fee	949,748	949,748	1,009,759	60,011	6.32%	
Advisement Fee	1,582,914	1,582,914	1,682,932	100,018	6.32%	
Academic Course Fee	1,969,450	2,213,713	2,525,117	311,404	14.07%	(4)
TDCJ Unit Fee	15,045	15,045	0	(15,045)	-100.00%	
<b>Total Fees</b>	<b>\$31,610,961</b>	<b>\$32,424,638</b>	<b>\$36,683,787</b>	<b>\$4,259,149</b>	<b>13.14%</b>	
<b>Other Income</b>						
Investment Income	\$86,500	\$0	\$0	\$0	0.00%	
Service and Other Departments	2,691,553	2,333,657	2,336,099	2,442	0.10%	
<b>Total Other Income</b>	<b>\$2,778,053</b>	<b>\$2,333,657</b>	<b>\$2,336,099</b>	<b>\$2,442</b>	<b>0.10%</b>	
<b>TOTAL REVENUES</b>	<b>\$34,389,014</b>	<b>\$34,758,295</b>	<b>\$39,019,886</b>	<b>\$4,261,591</b>	<b>12.26%</b>	
<b>TRANSFERS IN</b>						
<b>Educational and General - TPEG</b>						
Scholarships	\$2,625,850	\$2,652,850	\$2,917,696	\$264,846	9.98%	(5)
Designated Tuition - TPEG		\$504,475	\$1,076,667	\$572,192	113.42%	(8)
General Scholarships	6,500	6,500	6,500	0	0.00%	
<b>TOTAL TRANSFERS IN</b>	<b>\$2,632,350</b>	<b>\$3,163,825</b>	<b>\$4,000,863</b>	<b>\$837,038</b>	<b>26.46%</b>	
<b>TRANSFERS OUT</b>						
Auxiliary Funds-Capital Budget Match	(\$210,372)	(\$710,372)	(\$210,372)	\$500,000	-70.39%	(6)
Auxiliary Funds-Athletics	(\$1,560,000)	(\$1,560,000)	(\$1,560,000)	\$0	0.00%	
<b>TOTAL TRANSFERS OUT</b>	<b>(\$1,770,372)</b>	<b>(\$2,270,372)</b>	<b>(\$1,770,372)</b>	<b>\$500,000</b>	<b>-22.02%</b>	
<b>BUDGETED FUND BALANCE</b>	<b>\$0</b>	<b>\$6,923,508</b>	<b>\$0</b>	<b>(\$6,923,508)</b>	<b>-100.00%</b>	
<b>TOTAL BUDGETED FUNDS</b>	<b>\$35,250,992</b>	<b>\$42,575,256</b>	<b>\$41,250,377</b>	<b>(\$1,324,879)</b>	<b>-3.11%</b>	

**SAM HOUSTON STATE UNIVERSITY**

**Table B 1  
Designated Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2006**

<b>NOTES</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
	<b>REVENUES</b>		
	<b>Fees</b>		
(1)	Designated Tuition (General Use Fee)	\$3,469,276	Designated Tuition Fee increases \$6/SCH and increased enrollment providing additional revenue for FY '06. Budget for FY '06 used a 3% growth factor.
(2)	Computer Use Fee	\$629,105	Computer Use Fee increases \$1/SCH and 3% predicted enrollment growth generate additional revenue in FY '06.
(3)	University Center Fee	\$124,598	University Center Fee increases \$5/SCH and 3% predicted enrollment growth generate additional revenue for FY '06.
(4)	Academic Course Fee	\$311,404	Increased number of courses with course fees for FY '06 and 3% predicted enrollment growth generate additional revenue for FY '06.
(7)	TPEG Designated	(\$572,192)	Required set aside for TPEG increased due to Designated Tuition increasing to \$60/SCH from \$53/SCH.
	<b>TRANSFERS IN</b>		
(5)	Educational and General-TPEG Scholarships	\$864,038	Increases to tuition revenue generates more set aside for TPEG scholarships as per State of Texas law.
(8)	Designated Tuition - TPEG	\$572,192	Required set aside for TPEG increased due to Designated Tuition increasing to \$60/SCH from \$53/SCH.
	<b>TRANSFERS OUT</b>		
(6)	Auxiliary Funds-Capital Budget Match	\$500,000	Fund balance utilized for capital projects of SHSU-Athletics.

SAM HOUSTON STATE UNIVERSITY

Table B 2  
Designated Funds  
Budgeted Expenditures  
Year Ending August 31, 2006

ITEM DESCRIPTION	FY 2005 APPROVED BUDGET	FY 2005 ADJUSTED BUDGET	FY 2006 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
<b>INSTRUCTION</b>						
Sam Center-Academic Enrichment Center	\$3,000	\$3,000	\$3,000	\$0	0.00%	
Phd. Counseling	214,336	214,336	215,080	744	0.35%	
Faculty Salaries, Reserves, Summer School	2,605,250	2,608,250	2,605,250	(3,000)	-0.12%	
Montgomery Center	830,000	830,000	950,000	120,000	14.46%	(1)
Writing Across Curriculum	5,000	5,000	5,000	0	0.00%	
Travel and Academic Support	644,559	599,352	604,317	4,965	0.83%	
International Education	40,849	51,665	38,612	(13,053)	-25.26%	
International Fees	56,665	69,849	61,833	(8,016)	-11.48%	
University Center Fee	707,431	1,164,048	832,029	(332,019)	-28.52%	(2)
Advisement Fee	1,582,914	2,085,299	1,682,932	(402,367)	-19.30%	(3)
Academic Course Fee	1,969,450	3,306,657	2,525,117	(781,540)	-23.64%	(4)
TDCJ Unit Fee	15,045	44,591	0	(44,591)	-100.00%	
<b>TOTAL INSTRUCTION</b>	<b>\$8,674,499</b>	<b>\$10,982,047</b>	<b>\$9,523,170</b>	<b>(\$1,458,877)</b>	<b>-13.28%</b>	
<b>RESEARCH</b>						
Research and Sponsored Programs	\$104,840	\$104,840	\$104,840	\$0	0.00%	
Institutional Research	186,113	186,113	187,336	1,223	0.66%	
Travel	13,717	13,717	13,717	0	0.00%	
Indirect Cost Recovery	210,000	365,578	261,883	(103,695)	-28.36%	(5)
<b>TOTAL RESEARCH</b>	<b>\$514,670</b>	<b>\$670,248</b>	<b>\$567,776</b>	<b>(\$102,472)</b>	<b>-15.29%</b>	
<b>PUBLIC SERVICE</b>						
President's Office-Public Relations	\$185,000	\$162,091	\$80,000	(\$82,091)	-50.65%	
Advancement Office	202,813	512,168	568,642	56,474	11.03%	
Law Enforcement Education	0	10,000	0	(10,000)	-100.00%	
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>\$398,012</b>	<b>\$694,458</b>	<b>\$658,841</b>	<b>(\$35,617)</b>	<b>-5.13%</b>	
<b>ACADEMIC SUPPORT</b>						
Computer Services	\$4,415,473	\$4,460,473	\$5,089,578	\$629,105	14.10%	(6)
Admissions Application Fee	210,000	352,869	210,456	(142,413)	-40.36%	(7)
Small Business Develop Ctr Training	11,000	13,868	13,376	(492)	-3.55%	
Deficiency Plan Fee	7,000	7,000	7,000	0	0.00%	
ADA Interpreters	60,000	146,821	150,780	3,959	2.70%	
Travel	15,423	15,673	10,423	(5,250)	-33.50%	
<b>TOTAL ACADEMIC SUPPORT</b>	<b>\$4,718,896</b>	<b>\$4,996,704</b>	<b>\$5,481,613</b>	<b>\$484,909</b>	<b>9.70%</b>	

**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**  
**Year Ending August 31, 2006**

ITEM DESCRIPTION	FY 2005 APPROVED BUDGET	FY 2005 ADJUSTED BUDGET	FY 2006 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
<b>STUDENT SERVICES</b>						
Admissions Recruitment	\$42,064	\$42,064	\$105,872	\$63,808	151.69%	
VP-Student Services	66,120	66,120	66,120	0	0.00%	
Catalogues and Bulletins	125,000	86,970	125,000	38,030	43.73%	
Recreation Fee	2,554,671	2,606,171	2,712,960	106,789	4.10%	
Administration Allow-Financial Aid	47,000	46,900	47,000	100	0.21%	
Travel	0	0	0	0	0.00%	
<b>TOTAL STUDENT SERVICES</b>	<b>\$2,834,855</b>	<b>\$2,848,225</b>	<b>\$3,056,952</b>	<b>\$208,727</b>	<b>7.33%</b>	
<b>LIBRARY</b>						
Travel	\$5,544	\$5,544	\$5,544	\$0	0.00%	
Library Fee	949,748	949,748	1,009,759	60,011	6.32%	
<b>TOTAL LIBRARY</b>	<b>\$955,292</b>	<b>\$955,292</b>	<b>\$1,015,303</b>	<b>\$60,011</b>	<b>6.28%</b>	
<b>PLANT SUPPORT</b>						
Purchased Utilities	\$2,585,422	\$2,585,422	\$2,035,777	(\$549,645)	-21.26%	(8)
Physical Plant Administration	335,017	396,928	519,478	122,550	30.87%	(9)
Capital Improvements	2,400,000	2,509,151	0	(2,509,151)	-100.00%	(10)
State Risk Management Support	3,800	3,800	3,800	0	0.00%	
Travel	71	71	71	0	0.00%	
Maintenance Services	150,000	227,251	150,000	(77,251)	-33.99%	
Summer Camp Administration	14,122	28,244	14,122	(14,122)	-50.00%	
<b>TOTAL PLANT SUPPORT</b>	<b>\$5,488,432</b>	<b>\$5,750,867</b>	<b>\$2,723,248</b>	<b>(\$3,027,619)</b>	<b>-52.65%</b>	
<b>INSTITUTIONAL SUPPORT</b>						
Capital Campaign	465,304	642,544	695,239	\$52,695	8.20%	
President's Contingency	60,000	60,459	60,000	(459)	-0.76%	
President's-Homecoming	6,000	6,000	6,000	0	-100.00%	
Home Rentals	22,500	22,500	22,500	0	0.00%	
Bus. Office - Credit Card Overhead	231,419	223,880	293,880	70,000	31.27%	
SACS Self Study	0	50,588	51,512	924	1.83%	
Accreditation	50,648	50,060	50,000	(60)	-0.12%	
Financial Aid	216,267	243,299	310,077	66,778	27.45%	
Human Resources	92,752	92,512	94,552	2,040	2.21%	
Internal Audit	172,826	178,926	172,850	(6,076)	-3.40%	
Administrative Accounting	122,849	127,829	133,181	5,352	4.19%	
President's Salary Supplements	141,055	148,295	148,295	0	0.00%	
Travel	66,530	58,570	58,570	0	0.00%	
Returned Checks	12,500	12,500	12,500	0	0.00%	
Installment Payment Fee	313,168	313,168	313,168	0	0.00%	
Public Information	51,644	58,504	52,388	(6,116)	-10.45%	
Computer Services	31,853	31,853	31,853	0	0.00%	
VP-for Finance & Operations	100,518	205,508	51,231	(154,277)	-75.07%	(11)
Marketing Advancement	0	50,000	105,000	55,000	110.00%	



**Table B 2**  
**Designated Funds**  
**Budgeted Expenditures**  
**Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 APPROVED BUDGET</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
University Police	0	0	82,800	82,800	100.00%	
Raven Nest	0	0	100,000	100,000	100.00%	(17)
VP Enrollment Management	0	8,721	63,808	55,087	631.66%	
Visitor's Center	0	2,909,500	0	(2,909,500)	-100.00%	(12)
GUF Fund	0	200,032	200,032	0	0.00%	
Construction Contingency-P&I	0	0	4,350,527	4,350,527	100.00%	(13)
Business Office	97,209	97,209	104,146	6,937	7.14%	
President's Office	160,009	132,459	152,769	20,310	15.33%	
Bond Principal & Interest	2,192,518	1,148,184	1,193,184	45,000	3.92%	
TSUS Shared Billings	215,000	215,000	601,273	386,273	179.66%	(14)
E&G Employee Insurance Shortfall	710,000	1,709,334	1,709,334	0	0.00%	
90 Day Employee Insurance	259,000	259,000	259,000	0	0.00%	
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>\$6,054,417</b>	<b>\$9,519,282</b>	<b>\$11,742,517</b>	<b>\$2,223,235</b>	<b>23.36%</b>	
<b>SCHOLARSHIPS/FELLOWSHIPS</b>						
TPEG	\$3,130,325	\$3,130,325	\$3,994,363	\$864,038	27.60%	(15)
All Others	6,500	6,500	6,500	0	0.00%	
Scholarships	800,000	1,106,375	800,000	(306,375)	-27.69%	(16)
<b>TOTAL SCHOLARSHIPS/FELLOWSHIPS</b>	<b>\$3,936,825</b>	<b>\$4,243,200</b>	<b>\$4,800,863</b>	<b>\$557,663</b>	<b>13.14%</b>	
<b>SERVICE DEPARTMENTS</b>						
Custodial Vending	\$0	\$0	\$0	\$0	0.00%	
Telephone Operations	122,000	178,000	122,000	(56,000)	-31.46%	
Postage	450,000	450,000	450,000	0	0.00%	
TRIES Labs	88,000	113,000	88,000	(25,000)	-22.12%	
University Press	700,000	771,500	700,000	(71,500)	-9.27%	
Store	236,894	271,894	236,894	(35,000)	-12.87%	
SHSU History Book	0	25,339	0	(25,339)	-100.00%	
Network Services	78,200	78,200	78,200	0	0.00%	
<b>TOTAL SERVICE DEPARTMENTS</b>	<b>\$1,675,094</b>	<b>\$1,887,933</b>	<b>\$1,675,094</b>	<b>(\$212,839)</b>	<b>-11.27%</b>	
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$35,250,992</b>	<b>\$42,548,256</b>	<b>\$41,245,377</b>	<b>(\$1,302,879)</b>	<b>-3.06%</b>	

**SAM HOUSTON STATE UNIVERSITY**

**Table B 2  
Designated Funds  
Budgeted Expenditures  
Year Ending August 31, 2006**

<b>NOTES</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATIONS</b>
	<b>INSTRUCTION</b>		
(1)	Montgomery Center	\$120,000	Increases to technology equipment and costs of operations at the center require this increase as SHSU's pro-rata share for FY '06.
(2)	University Center Fee	(\$332,019)	University Course Fees utilized fund balance for activities in FY '05 (adjusted budget). Budgeting for FY '06 utilizes only FY '06 revenues.
(3)	Advisement Fee	(\$402,367)	Advisement Fee fund balance was utilized in FY '05 (adjusted budget). Budgeting for FY '06 utilizes only FY '06 revenues.
(4)	Academic Course Fee	(\$781,540)	Academic Course Fees utilized fund balance for activities in FY '05 (adjusted budget). Budgeting for FY '06 utilizes only FY '06 revenues.
	<b>RESEARCH</b>		
(5)	Indirect Cost Recovery	(\$103,695)	Indirect Cost Recovery utilized fund balances in Adjusted Budget '05. Revenue for FY '06 utilized for budget FY '06.
	<b>ACADEMIC SUPPORT</b>		
(6)	Computer Services	\$629,105	Computer Service Fee increases \$1/SCH for FY '06 and additional expenditures are budgeted for FY '06.
(7)	Admissions Application Fee	(\$142,413)	Admissions Application Fee utilized fund balance in FY '05. Revenue FY '06 utilized for budget FY '06.
	<b>PLANT SUPPORT</b>		
(8)	Purchased Utilities	(\$549,645)	Decreased monies budgeted for costs of utilities due to increased budgeted monies in E&G.
(9)	Physical Plant Administration	\$122,550	Additional maintenance, custodial and grounds maintenance support budgeted for FY '06.
(10)	Capital Improvements	(\$2,509,151)	FY '05 adjusted budget included a Visitor's Center building project. FY '06 does not have to fund that project.
	<b>INSTITUTIONAL SUPPORT</b>		
(11)	VP-Finance and Operations	(\$154,277)	Adjusted budget for FY '05 utilized funds for support of renovation and repair projects approved from fund balance
(12)	Visitor's Center	(\$2,909,500)	Visitor's Center construction funded in FY '05.
(13)	Construction Contingency-P&I	\$4,350,527	Funds established to support possible bond issue principal and interest and costs of bond issuance in FY '06 for a \$29 million University Center project and \$24 million Performing Arts project.
(14)	TSUS Shared Billings	\$386,273	SHSU's pro-rata share of TSUS shared billings estimated to increase during FY '06.
(17)	Raven Nest	\$100,000	Raven Nest is to be a new PGA/PGM program in the College of Business effective with FY'06.
	<b>SCHOLARSHIPS/FELLOWSHIPS</b>		
(15)	TPEG	\$864,038	The set aside for financial aid increases as revenue increases during FY '06.
(16)	Scholarships	(\$306,375)	Scholarships utilized fund balances in FY '05 Budget FY '06 utilizes only revenue FY '06.

**SAM HOUSTON STATE UNIVERSITY**

**Table C 1  
Auxiliary Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 APPROVED BUDGET</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
<b>AUXILIARIES</b>						
<b>REVENUES</b>						
<b>Fees</b>						
Student Service Fee	\$5,483,713	\$5,496,688	\$5,852,840	\$356,152	6.48%	(1)
LSC Fee	1,899,497	1,915,265	2,019,518	104,253	5.44%	
Medical Service Fee	949,748	949,748	1,009,759	60,011	6.32%	
<b>Total Fees</b>	<b>\$8,332,958</b>	<b>\$8,361,701</b>	<b>\$8,882,117</b>	<b>\$520,416</b>	<b>6.22%</b>	
<b>Sales and Services</b>						
Athletics	\$319,119	\$569,119	\$306,134	(\$262,985)	-46.21%	(2)
Athletic Van Rental	700	700	700	0	0.00%	
Summer Camps	165,000	165,000	165,000	0	0.00%	
Stadium Operations	50,000	50,000	50,000	0	0.00%	
Athletic Game Guarantee	245,000	245,000	433,000	188,000	76.73%	(3)
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	79,467	60,000	(19,467)	-24.50%	
Rodeo Activities	12,306	12,306	12,306	0	0.00%	
Legal Services	1,100	1,100	1,100	0	0.00%	
Beerkat One-Card Services	1,500	1,500	5,000	3,500	233.33%	
LSC Game Room	30,000	30,000	30,000	0	0.00%	
Student Fund - LSC	0	0	0	0	0.00%	
University Bookstore	175,835	175,835	175,835	0	0.00%	
Alcalde	0	5,000	0	(5,000)	-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	34,000	29,000	(5,000)	-14.71%	
University Hotel	800,000	800,000	800,000	0	0.00%	
Center for Professional Development	16,342	28,342	16,342	(12,000)	-42.34%	
Continuing Education	155,000	159,260	155,000	(4,260)	-2.67%	
Diplomas and Transcripts	192,000	212,000	192,000	(20,000)	-9.43%	
I E Materials Fund	350	350	350	0	0.00%	
University Mail Services	207,000	211,500	211,500	0	0.00%	
English as a Second Language	64,196	64,196	64,196	0	0.00%	
Reading Clinic	3,750	3,750	3,750	0	0.00%	
SHSU Freshman Orientation	155,000	155,000	155,000	0	0.00%	
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	3,500	1,500	(2,000)	-57.14%	
Standardized Testing - Materials	200	200	200	0	0.00%	
Thesis Binding	5,500	5,500	5,500	0	0.00%	
Testing Center	23,000	28,000	23,000	(5,000)	-17.86%	
Cheerleading, Music Camps	60,300	475,112	60,300	(414,812)	-87.31%	(4)
Dictic Internship Program	1,500	1,500	1,500	0	0.00%	
Vending Machine Funds	615,575	615,575	690,575	75,000	12.18%	
Xerox Machine - Library	61,000	61,000	61,000	0	0.00%	
CJ International Field Schools	3,600	10,600	3,600	(7,000)	-66.04%	
Italy Field School	10,000	10,000	10,000	0	0.00%	
Puebla Field School	12,500	67,354	12,500	(54,854)	-81.44%	
Center for Research-Ed.D.	2,550	5,050	3,050	(2,000)	-39.60%	
Agriculture Annual Judging Con	7,000	12,147	7,000	(5,147)	-42.37%	
Ag Shortcourses	1,000	3,000	1,000	(2,000)	-66.67%	

School Administration Workshop	350	3,450	350	(3,100)	-89.86%	
Library Science Conferences	44,000	44,000	44,000	0	0.00%	
Encuentro Conference	0	2,000	2,000	0	0.00%	
COB District Educator of Year	0	5,605	0	(5,605)	-100.00%	
Academic Challenge	6,600	6,600	6,600	0	0.00%	
Office of Alumni Relations	255,500	255,500	274,474	18,974	7.43%	
CJ Summer Camp	0	7,000	0	(7,000)	-100.00%	
Psychology Workshop	1,050	1,050	1,050	0	0.00%	
CJC Fee Based Programs	57,867	61,481	57,867	(3,614)	-5.88%	
125th Anniversary	0	15,760	0	(15,760)	-100.00%	
Dining	4,009,000	4,444,000	4,800,000	356,000	8.01%	(5)
Housing	9,101,300	9,101,300	9,695,467	594,167	6.53%	(6)
Parking	1,190,000	1,190,000	1,313,540	123,540	10.38%	(7)
<b>Total Sales and Services</b>	<b>\$18,428,590</b>	<b>\$19,710,709</b>	<b>\$20,213,286</b>	<b>\$502,577</b>	<b>2.55%</b>	
<b>Investment Income-Interest</b>	<b>\$177,692</b>	<b>\$177,692</b>	<b>\$193,525</b>	<b>\$15,833</b>	<b>8.91%</b>	
<b>TOTAL REVENUES</b>	<b>\$26,999,240</b>	<b>\$28,250,102</b>	<b>\$29,288,928</b>	<b>\$1,038,826</b>	<b>3.68%</b>	
<b>TRANSFERS IN</b>						
From Designated Funds						
in Support of Athletics						
Athletics-Capital Project	\$210,372	\$710,372	\$210,372	(\$500,000)	-70.39%	(8)
Athletics	1,560,000	1,560,000	1,560,000	0	0.00%	
<b>TOTAL TRANSFERS IN</b>	<b>\$1,770,372</b>	<b>\$2,270,372</b>	<b>\$1,770,372</b>	<b>(\$500,000)</b>	<b>-22.02%</b>	
<b>BUDGETED FUND BALANCE</b>	<b>\$0</b>	<b>\$460,408</b>	<b>\$0</b>	<b>(460,408)</b>	<b>0.00%</b>	
<b>TOTAL AUXILIARIES</b>	<b>\$28,709,612</b>	<b>\$30,980,882</b>	<b>\$31,059,300</b>	<b>\$78,418</b>	<b>0.25%</b>	

**SAM HOUSTON STATE UNIVERSITY**

**Table C 1  
Auxiliary Funds  
Budgeted Revenues and Transfers  
Year Ending August 31, 2006**

<b>NOTES</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATIONS</b>
	<b>AUXILIARIES REVENUES</b>		
	<b>Fees</b>		
(1)	Student Service Fee	\$356,152	A 3% enrollment growth in semester credit hours results in increased revenue estimates of Student Service Fee.
	<b>Sales and Services</b>		
(2)	Athletics	(\$262,985)	Income from playoffs in FY '05 Adjusted Budget are not estimated in FY '06 revenues.
(3)	Athletic Game Guarantees	\$188,000	SHSU will play Texas Tech and University of Houston in football in the Fall '05 semester and the revenue estimates increased due to these two games.
(4)	Cheerleading, Music Camps	(\$414,812)	The budget for Summer '06 camps will be presented to TSUS Board of Regents in the Spring semester of FY '06.
(5)	Dining	\$356,000	Board plan price increases approved by Board in February '05 and a 3% estimated growth in enrollment and cash sales generate the additional revenue estimate.
(6)	Housing	\$594,167	An expected 98% occupancy for Fall '05 and 93% occupancy for Spring '06 of residence life facilities and approved room rate increases generate additional revenue estimated.
(7)	Parking	\$123,540	Parking rates are increasing \$10 per permit for FY '06 and increased use of the SHSU Parking Garage generates the additional revenue estimated.
	<b>TRANSFERS IN</b>		
	<b>From Designated Funds in Support of Athletics</b>		
(8)	Athletics-Capital Project	(\$500,000)	Budget for '06 utilizes only revenues and no fund balance.

**SAM HOUSTON STATE UNIVERSITY**

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures  
Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 APPROVED BUDGET</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
<b>AUXILIARIES</b>						
<b>Student Service Fee</b>						
Athletics-Student Service Fee	\$2,741,857	\$2,465,122	\$2,926,420	461,298	18.71%	(1)
Non-Athletics Accounts	2,741,856	2,936,086	2,926,420	(\$9,666)	-0.33%	
<b>Total Student Service Fee</b>	<b>\$5,483,713</b>	<b>\$5,401,208</b>	<b>\$5,852,840</b>	<b>\$451,632</b>	<b>8.36%</b>	
<b>Athletics-Other Revenue and Designated</b>						
Tuition Support	\$2,374,819	\$2,839,491	\$2,549,834	(\$289,657)	-10.20%	(2)
Medical Service Fee and Services	1,069,748	1,193,840	1,129,759	(64,081)	-5.37%	
Lowman Student Center Fee	2,105,332	2,217,428	2,225,353	7,925	0.36%	
Houstonian	100,000	100,000	100,000	0	0.00%	
Continuing Education	155,000	159,260	155,000	(4,260)	-2.67%	
University Hotel	800,000	830,000	800,000	(30,000)	-3.61%	
Diplomas and Transcripts	192,000	222,000	192,000	(30,000)	-13.51%	
University Mail Services	207,000	211,500	211,500	0	0.00%	
Freshman Orientation	155,000	155,000	155,000	0	0.00%	
Music Camps	60,300	475,678	60,300	(415,378)	-87.32%	(3)
Vending	563,700	563,700	660,700	97,000	17.21%	
Xerox-Library	61,000	61,000	61,000	0	0.00%	
Office of Alumni Relations	350,370	350,370	350,370	0	0.00%	
Other Programs	645,330	669,108	437,458	(231,650)	-34.62%	(4)
Dining	4,009,000	4,444,000	4,800,000	356,000	8.01%	(5)
Housing	9,101,300	9,801,300	9,695,467	(105,833)	-1.08%	
Parking and Public Safety	1,190,000	1,286,000	1,313,540	27,540	2.14%	
<b>TOTAL AUXILIARY FUNDS EXPENDITURES</b>	<b>\$28,623,612</b>	<b>\$30,980,882</b>	<b>\$30,750,121</b>	<b>(\$230,761)</b>	<b>-0.74%</b>	

**SAM HOUSTON STATE UNIVERSITY**

**Table C 2  
Auxiliary Funds  
Budgeted Expenditures  
Year Ending August 31, 2006**

<b>NOTES</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATIONS</b>
	<b>AUXILIARIES</b>		
(1)	Student Service Fee	\$461,298	Enrollment increase of 3% predicted for FY '06 generates additional Student Service Fee revenue.
(2)	Athletics-Other Revenue and Designated Tuition Support	(\$289,657)	Budget for FY '06 utilizes revenue estimates only in budgeting expenditures. Fund balance use was approved in FY '05.
(3)	Music Camps	(\$415,378)	Music Camps budgeted for FY '06 will be prepared and submitted for Board of Regents consideration during Spring Semester '06.
(4)	Other Programs	\$241,678	Other Programs are also experiencing growth. Revenues are increasing and increases to expenditures increase accordingly.
(5)	Dining	\$356,000	Board Plan increases of 3% for FY '06 have been approved and increased cash sales expected due to continued growth for FY '06 result in additional budgeted revenue and expenditures.

**SAM HOUSTON STATE UNIVERSITY**

**Table D  
Higher Education Assistance Fund (HEAF)  
Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
<b>EDUCATIONAL AND GENERAL</b>					
Capital Equipment-Non Academic					
Departments E&G	\$ 312,820	\$ 346,220	\$ 33,400	9.65%	
Academic Capital Equipment	1,813,544	1,898,805	85,261	4.49%	
Research and Sponsored Programs;					
Matching Capital Equipment	101,175	101,175	0	0.00%	
Educational Assistance-					
Major Renovations	908,880	1,312,880	404,000	30.77%	(1)
Computer Services	702,000	702,000	0	0.00%	
Library	848,479	848,479	0	0.00%	
Renovations-E&G Annual					
Maintenance	1,177,710	1,401,311	223,601	15.96%	(2)
<b>TOTAL EDUCATIONAL AND GENERAL</b>	<b>\$5,864,608</b>	<b>\$6,610,870</b>	<b>\$746,262</b>	<b>12.72%</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>\$6,610,870</b>	<b>\$746,262</b>	<b>12.72%</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**

Estimated Balance 09-01-05	<u>\$0</u>
Appropriations	\$6,610,870
Budgeted Expenditures	
Educational & General	(\$6,610,870)
Plant Funds	0
Total Budgeted Expenditures	<u>(\$6,610,870)</u>
Estimated Balance 08-31-06	<u>\$0</u>



**SAM HOUSTON STATE UNIVERSITY**

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

<b>NOTES</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATIONS</b>
<b>EDUCATIONAL AND GENERAL</b>			
(1)	Major Renovations	\$404,000	Major renovations and repairs of educational and general buildings are budgeted to increase in FY '06 to assist SHSU in complying with recommendations made by the State of Texas Fire Marshall.
(2)	Maintenance	\$223,601	Annual maintenance funds increased in FY '06 to handle increased requests for Educational and General building routine maintenance and repairs on campus.

**SAM HOUSTON STATE UNIVERSITY**

**Table E  
Designated Tuition (General Use Fee)  
Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>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>					
Raven Nest-PGA/PGM	\$0	\$100,000	\$100,000	100.00%	(1)
VP-Enrollment Management	8,721	63,808	55,087	631.66%	
Ph.D. Counseling	214,336	215,080	744	0.35%	
Principal & Interest-Business & Ed Annex	1,148,184	1,193,184	45,000	3.92%	
Research & Sponsored Programs	104,840	104,840	0	0.00%	
Institutional Research	186,113	187,337	1,224	0.66%	
Credit Card Overhead	223,880	293,880	70,000	31.27%	
President's Contingency Fund -GUF	60,459	60,000	(459)	-0.76%	
Alumni Office - Homecoming Activities	6,000	6,000	0	0.00%	
Keying & Card Access-E&G	260,348	260,348	0	0.00%	
Writing Center	3,000	3,000	0	0.00%	
Staff Council	2,500	2,500	0	0.00%	
Peabody Building Recreations	29,151	0	(29,151)	-100.00%	
Performing Arts Center	1,405,000	0	(1,405,000)	-100.00%	(2)
Press Box-Elevator & Fire Sprinkler	725,000	0	(725,000)	-100.00%	(3)
Faculty Salaries	2,608,250	2,605,250	(3,000)	-0.12%	
Admissions Recruitment	42,064	105,872	63,808	151.69%	
Accreditation	100,648	101,512	864	0.86%	
University Scholars & Transfer Scholars	18,000	195,000	177,000	983.33%	(4)
International Programs	42,009	41,833	(176)	-0.42%	
Scholarships	1,088,375	605,000	(483,375)	-44.41%	(5)
LSC Activities Support/VP Student Services	66,120	66,120	0	0.00%	
Computer Services	31,853	31,853	0	0.00%	
Financial Aid	243,299	310,077	66,778	27.45%	
Human Resources	92,512	94,552	2,040	2.21%	
Internal Auditor	178,926	172,850	(6,076)	-3.40%	
SHSU History Book 125th	25,339	0	(25,339)	-100.00%	
Purchasing	36,894	36,894	0	0.00%	
Administrative Accounting	110,425	113,021	2,596	2.35%	
Vice President for Finance & Operations	205,508	51,231	(154,277)	-75.07%	(6)
Sam Houston Museum-Galleries	350,000	0	(350,000)	-100.00%	(7)
Capital Campaign	642,544	695,239	52,695	8.20%	
Public Information Office	58,504	52,388	(6,116)	-10.45%	
Business Office	97,209	104,146	6,937	7.14%	
University Advancement	512,168	568,642	56,474	11.03%	
Montgomery Center	830,000	950,000	120,000	14.46%	(8)
Donor Appreciation Luncheon	10,000	10,000	0	0.00%	

President's Office-Public Relations	162,091	80,000	(82,091)	-50.65%	
Marketing - Advancement	50,000	105,000	55,000	110.00%	
ADA Interpreters	146,821	150,780	3,959	2.70%	
Public Safety Services	0	82,800	82,800	100.00%	
Administration Longevity	17,404	20,160	2,756	15.84%	
Library Serials	25,000	25,000	0	0.00%	
Postage-Undergraduate Catalogues	25,000	63,030	38,030	152.12%	
Postage-Graduate Catalogues	31,090	31,090	0	0.00%	
Graduate Studies Catalogues	5,880	5,880	0	0.00%	
Vice President- Finance	200,032	4,550,559	4,350,527	2174.92%	(9)
Visitor's Center	2,909,500	0	(2,909,500)	-100.00%	(10)
President's Office	172,318	152,769	(19,549)	-11.34%	
President's Salary Supplement	148,295	148,295	0	0.00%	
TSUS Shared Billings	215,000	601,273	386,273	179.66%	(11)
E&G Employee Insurance-Shortfall	710,000	710,000	0	0.00%	
90 Day Coverage-Insurance Premium	259,000	259,000	0	0.00%	
Principal & Interest-Designated	999,334	999,334	0	0.00%	
Physical Plant	396,928	519,477	122,549	30.87%	(12)
Writing Across the University	5,000	5,000	0	0.00%	
Texas State Risk Management	3,800	3,800	0	0.00%	
University Travel	653,267	692,841	39,574	6.06%	
Purchased Utilities	2,585,422	2,035,777	(549,645)	-21.26%	(13)
Designated Funds-TPEG	504,475	1,076,667	572,192	113.42%	(15)
<b>TOTAL DESIGNATED</b>	<b>\$21,993,835</b>	<b>\$21,719,989</b>	<b>(\$273,846)</b>	<b>-1.26%</b>	
<b>AUXILIARY FUNDS</b>					
Athletics-Capital Project	\$710,372	\$210,372	(500,000)	-70.39%	(14)
Athletics	1,560,000	1,560,000	0	0.00%	
<b>TOTAL AUXILIARY FUNDS</b>	<b>\$2,270,372</b>	<b>\$1,770,372</b>	<b>(\$500,000)</b>	<b>-28.24%</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>\$24,264,207</b>	<b>\$23,490,361</b>	<b>(\$773,846)</b>	<b>-3.29%</b>	

**SAM HOUSTON STATE UNIVERSITY**

**Table E  
Designated Tuition (General Use Fee)  
Year Ending August 31, 2006**

<b>NOTES</b>	<b>ITEM DESCRIPTION</b>	<b>AMOUNT CHANGED</b>	<b>EXPLANATION</b>
	<b>DESIGNATED TUITION FUNDS</b>		
(1)	Raven Nest-PGA/PGM	\$100,000	Designated Tuition funds budgeted in support of the new degree program "Professional Golf Association/Professional Golf Management."
(2)	Performing Arts Center-Architect	(\$1,405,000)	Selection of an architect approved by TSUS Board at the February '05 meeting for FY '05 utilizing Designated Tuition fund balance.
(3)	Press Box-Elevator & Fire Sprinkler	(\$725,000)	Funds approved by TSUS Board at the February '05 meeting for an elevator and fire sprinkler system for Bower's Stadium 3rd and 4th floors of the pressbox.
(4)	University Scholars & Transfer Scholars	\$177,000	Additional scholarship funds budgeted for university scholars and transfer student scholarships.
(5)	International Programs	(\$483,735)	Funds reduced for fiscal year '06.
(6)	Vice President for Finance & Operations	(\$154,277)	Adjusted budget FY '05 increased with TSUS approval for several renovation and repair projects.
(7)	Sam Houston Museum-Galleries	(\$350,000)	Designated Tuition fund balance approved by TSUS Board at the May 2005 meeting for completion of updating the Sam Houston Museum galleries.
(8)	Montgomery Center	\$120,000	The multi-institutions center budget in The Woodlands is increasing due to continued growth and these monies the SHSU portion of the FY '06 budget.
(9)	Vice President-Finance	\$4,350,527	Funds are being set aside for the principal and interest payments of possible TSUS bonds in FY '06 for a \$29 million University Center and a \$24 million Performing Arts Center.
(10)	Visitor's Center	(\$2,909,500)	The Visitor's Center was budgeted and funded in FY '05.
(11)	TSUS Shared Billings	\$386,273	Shared billings from TSUS are estimated to increase in FY '06.
(12)	Physical Plant	\$122,549	Additional funds budgeted for custodial (2), grounds maintenances (1) and building maintenance (2) personnel.
(13)	Purchased Utilities	(\$549,645)	Reduction possible due to additional Educational and General funds for utilities being budgeted in FY '06.
	<b>AUXILIARY FUNDS</b>		
(14)	Athletics-Capital Project	(\$500,000)	Budget for FY '06 utilizes revenue estimates only in budgeting expenditures. Fund balance use was approved in FY '05.
(15)	Designated Funds-TPEG	\$572,192	The set aside for financial aid increases as revenue increases during FY '06.

**SAM HOUSTON STATE UNIVERSITY**

**Table F  
Student Service Fee  
Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
<b>ATHLETICS</b>	<b>\$2,741,857</b>	<b>\$2,926,420</b>	<b>\$184,563</b>	<b>6.73%</b>	
<b>NON-ATHLETICS ACCOUNTS</b>					
Military Science	\$10,000	\$11,500	\$1,500	15.00%	
Rodeo Activities	100,000	110,000	10,000	10.00%	
Band	124,435	135,000	10,565	8.49%	
Bearkat Forensics Club	31,500	0	(31,500)	-100.00%	
Animal Science/Livestock Judging Club	16,000	17,000	1,000	6.25%	
Art/Geeslin Gallery	20,500	22,000	1,500	7.32%	
Dance Program	70,000	80,000	10,000	14.29%	
University Theatre Center	110,000	150,000	40,000	36.36%	
Chi Alpha Insf	0	1,000	1,000	100.00%	
Art Department-SIGGRAPH	2,000	2,000	0	100.00%	
One-Time Orchestra Travel	130,000	0	(130,000)	-100.00%	(1)
Music Programs	100,000	118,541	18,541	18.54%	
PHI BETA SIGMA	0	1,100	1,100	100.00%	
SHSU MBA Student Association	1,790	1,200	(590)	-32.96%	
SBDC-Rotaract International	1,200	1,600	400	33.33%	
SHSU Agriculture Ambassadors	9,050	13,300	4,250	46.96%	
SHSU Agriculture Business	1,000	0	(1,000)	-100.00%	
SHSU Beef Cattle Show Team	8,000	9,000	1,000	12.50%	
Soul Lifters Gospel Choir	0	1,000	1,000	100.00%	
Pep Band	16,000	18,000	2,000	100.00%	
Rodeo Team-National Final Contingency	12,000	12,000	0	100.00%	
Freshman Leaders	25,000	25,000	0	0.00%	
Orange Keys	21,000	21,000	0	0.00%	
SHSU Cheerleaders	87,560	98,000	10,440	11.92%	
Students' Legal Services	84,561	86,120	1,559	1.84%	
Vice President for Student Services	50,000	30,921	(19,079)	-38.16%	
Who's Who Award Program	2,400	3,000	600	25.00%	
Student Government Association	36,500	38,000	1,500	4.11%	
Stonewall Kats	1,000	1,000	0	100.00%	
Multicultural International Affairs	120,500	127,000	6,500	5.39%	
EXCEL	8,500	8,500	0	0.00%	
Orange Pride Dance Team	58,500	68,000	9,500	16.24%	
Student Activities - LSC	192,974	205,000	12,026	6.23%	
Dean of Student Life Office	202,996	265,715	62,719	30.90%	
University Mentor Program	4,500	5,000	500	11.11%	
Alcohol Substance Abuse Program	15,000	20,000	5,000	100.00%	
Tree of Light	3,750	4,000	250	6.67%	
Co-Curricular Transcript	11,000	12,000	1,000	9.09%	
Credit Card Fees	34,600	59,079	24,479	100.00%	

**SAM HOUSTON STATE UNIVERSITY**

**Table F  
Student Service Fee  
Year Ending August 31, 2006**

<b>ITEM DESCRIPTION</b>	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
Student Financial Aid Office	240,000	254,000	14,000	5.83%	
Career Services	244,258	270,000	25,742	10.54%	
Activities Contingency	100,238	0	(100,238)	-100.00%	(2)
Counseling and ADA Services	254,603	261,860	7,257	2.85%	
Homecoming	42,500	45,000	2,500	5.88%	
Parent's Weekend	6,500	8,000	1,500	23.08%	
Music Equipment/Uniforms	20,000	20,000	0	0.00%	
Clay Club	1,000	1,000	0	0.00%	
Student Guidelines	16,250	10,500	(5,750)	-35.38%	
New Student Orientation	10,000	12,000	2,000	20.00%	
Campus Leadership Conference	21,000	21,000	0	0.00%	
SGA-UFO Project	8,000	8,000	0	0.00%	
SAM C.A.R.E.S.	4,000	5,000	1,000	25.00%	
University Center Liaison	25,031	26,576	1,545	6.17%	
Bearkat OneCard	203,984	201,908	(2,076)	-1.02%	
<b>TOTAL NON-ATHLETICS, ACCOUNTS</b>	<b>\$2,921,180</b>	<b>\$2,926,420</b>	<b>\$5,240</b>	<b>0.18%</b>	
<b>TOTAL BUDGETED STUDENT SERVICE FEES</b>	<b>\$5,663,037</b>	<b>\$5,852,840</b>	<b>\$189,803</b>	<b>3.35%</b>	

SAM HOUSTON STATE UNIVERSITY

Table F  
Student Service Fee  
Year Ending August 31, 2006

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
	<b>NON-ATHLETICS ACCOUNTS</b>		
(1)	One-Time Orchestra Travel	(\$130,000)	Students traveled to Europe in FY '05 and funds will not be needed in FY '06.
(2)	Activities Contingency	(100,238)	Reduce allocation for FY '06.

Table G1  
Auxiliary Enterprises Operations  
Intercollegiate Athletics  
Year Ending August 31, 2006

ITEM DESCRIPTION	MEN			WOMEN		
	FOOTBALL	BASKETBALL	OTHER	BASKETBALL	VOLLEYBALL	SOFTBALL
Sales and Service						
Gate Receipts	\$51,000	\$15,000	\$1,500	\$5,000	\$1,000	\$1,500
Game Charities	\$100,000	\$90,000		\$14,000	\$1,500	
Concessions	\$32,000	\$1,500				
Other						
Camps	\$30,000	\$20,000	\$20,000	\$10,000	\$25,000	\$20,000
Total Sales and Services	\$403,000	\$125,000	\$53,000	\$30,000	\$27,500	\$23,000
General Use Fee			\$0			\$0
Student Service Fee						
Gifts and Contracts						
Investment/Endowments						
<b>TOTAL BUDGETED FUNDS</b>	<b>\$403,000</b>	<b>\$125,000</b>	<b>\$53,000</b>	<b>\$30,000</b>	<b>\$27,500</b>	<b>\$23,000</b>
<b>EXPENDITURES</b>						
Salaries	\$359,688	\$169,542	\$58,368	\$37,392	\$48,576	\$37,392
Fringe Benefits (Longevity)	\$4,000	\$720	\$240	\$600	\$2,400	\$600
Travel						
Scholarships	\$693,000	\$143,000	\$128,700	\$121,000	\$132,000	\$132,000
Other Maintenance & Operating	\$195,000	\$90,000	\$76,000	\$20,000	\$51,000	\$20,000
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>\$1,251,768</b>	<b>\$403,262</b>	<b>\$263,308</b>	<b>\$178,992</b>	<b>\$228,016</b>	<b>\$253,992</b>
<b>REVENUES</b>						
Sales & Services	\$67,500	\$7,500	\$75,000			\$0
Gate Receipts	\$390,000	\$43,000	\$433,000			\$2,476,254
Concessions	\$33,500	\$1,500	\$35,000			\$5,476,254
Other				\$231,134		
NCAA Revenue Sharing	\$90,000	\$75,000	\$165,000			
Camps			\$30,000	\$700		\$0
Stadium Operations				\$281,834		
Van Rental						
Total Sales & Services	\$581,000	\$127,000	\$708,000	\$1,500,000	\$1,560,000	\$1,560,000
Designated Tuition Support				\$2,926,420		\$2,926,420
Student Services Fee						
Cafes & Conboards						
Investments/Endowments						
Teaching Supplements						
Capital Expenditures						
<b>TOTAL BUDGETED FUNDS</b>	<b>\$581,000</b>	<b>\$127,000</b>	<b>\$708,000</b>	<b>\$4,768,254</b>	<b>\$5,476,254</b>	<b>\$5,476,254</b>
<b>EXPENDITURES</b>						
Salaries	\$653,298	\$363,652	\$1,016,950	\$639,300	\$1,656,450	\$1,656,450
Fringe Benefits (Longevity)	\$5,640	\$4,920	\$10,560	\$2,640	\$26,400	\$26,400
Travel						
Scholarships	\$1,173,700	\$951,500	\$2,125,200	\$1,025,200	\$1,658,200	\$1,658,200
Other O&M	\$391,000	\$252,000	\$643,000	\$180,000	\$252,000	\$252,000
<b>TOTAL BUDGETED EXPENDITURE</b>	<b>\$3,613,638</b>	<b>\$1,712,072</b>	<b>\$5,325,650</b>	<b>\$2,847,540</b>	<b>\$5,476,254</b>	<b>\$5,476,254</b>



**SAM HOUSTON STATE UNIVERSITY**

**Table G 2  
Auxiliary Enterprises Operations  
Food Service  
Year Ending August 31, 2006**

	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED NOTES</b>
<b>REVENUE</b>				
Sales and Services	\$4,009,000	\$4,800,000	\$791,000	19.73% (1)
<b>EXPENDITURES</b>				
Salaries and Wages	\$47,332	\$48,832	\$1,500	3.17%
Food Service Contract-ARAMARK	2,995,053	3,250,000	254,947	8.51% (2)
Utilities	180,000	180,000	0	0.00%
Capital Outlay-Renovations	540,990	1,037,043	496,053	91.69% (3)
Other-Maintenance and Operations	245,625	284,125	38,500	15.67%
<b>TOTAL EXPENDITURES</b>	<b>\$4,009,000</b>	<b>\$4,800,000</b>	<b>\$791,000</b>	<b>19.73%</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 DEDUCTIONS</b>	<b>\$4,009,000</b>	<b>\$4,800,000</b>	<b>\$791,000</b>	<b>19.73%</b>

**FOOD SERVICE SUMMARY**

Estimated Balance 09-01-05	\$719,044
Revenue	4,800,000
Expenditures and Other Deductions	(4,800,000)
Estimated Balance 08-31-06	\$719,044

<b>NOTES</b>	<b>EXPLANATION</b>
(1)	In February, 2005, the Board of Regents approved a 3% increase in the price of board plans for FY06. In addition, participation in board plans is increasing and expected to continue growing.
(2)	Growth in student board plans is expected to continue in FY '06.
(3)	The new ARAMARK contract, approved by TSUS Board 05/05, provides for expansion of renovation and repairs to the dining facilities on campus.

**SAM HOUSTON STATE UNIVERSITY**

**Table G 3  
Auxiliary Enterprises Operations  
Housing  
Year Ending August 31, 2006**

	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
<b>REVENUES</b>					
Salcs and Services	\$9,101,300	\$9,695,467	\$594,167	6.53%	(1)
Other - Interest Income	86,000	97,150	11,150	12.97%	
<b>TOTAL REVENUES</b>	<b>\$9,187,300</b>	<b>\$9,792,617</b>	<b>\$605,317</b>	<b>6.59%</b>	
<b>EXPENDITURES</b>					
Salaries and Wages	\$1,614,086	\$1,655,474	\$41,388	2.56%	
Utilities	1,396,000	1,478,396	82,396	5.90%	
Maintenance and Operating	1,290,310	1,265,601	(24,709)	-1.91%	
Repair & Renovation	2,319,949	1,767,784	(552,165)	-23.80%	(2)
Other-Custodial Contract	341,612	378,212	36,600	10.71%	
<b>TOTAL EXPENDITURES</b>	<b>\$6,961,957</b>	<b>\$6,545,467</b>	<b>(\$416,490)</b>	<b>-5.98%</b>	
<b>OTHER DEDUCTIONS</b>					
Overhead Allocation - Pledged	\$0	\$0	\$0	0.00%	
Overhead Allocation - B&G	0	0	0	0.00%	
Debt Service	2,139,343	3,150,000	1,010,657	47.24%	(3)
<b>TOTAL OTHER DEDUCTIONS</b>	<b>\$2,139,343</b>	<b>\$3,150,000</b>	<b>\$1,010,657</b>	<b>0.00%</b>	
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS</b>	<b>\$9,101,300</b>	<b>\$9,695,467</b>	<b>\$594,167</b>	<b>6.53%</b>	

**HOUSING SUMMARY**

Estimated Balance 09-01-05	<u>\$1,404,766.00</u>
Revenues	<u>\$9,792,617.00</u>
Expenditures and Other Deductions	<u>(\$9,695,467.00)</u>
Estimated Balance 08-31-06	<u>\$1,501,916.00</u>

**NOTES**

(1)

(2)

(3)

**EXPLANATION**

An expected 98% occupancy rate for Fall '05 and 93% occupancy rate for Spring '06 and approved room rate increases generate the additional revenue.  
Budgeted renovations and repairs reduced for FY '06 to provide funds for principal and interest bond payments anticipated for Housing Project #3 in FY '06.  
Principal and interest bond payments budgeted for Housing Project #3 in FY '06.

**SAM HOUSTON STATE UNIVERSITY**

**Table G 4  
Auxiliary Enterprises Operations  
Bookstore  
Year Ending August 31, 2006**

	<b>FY 2005 ADJUSTED BUDGET</b>	<b>FY 2006 PROPOSED AMOUNT</b>	<b>AMOUNT CHANGED</b>	<b>PERCENT CHANGED</b>	<b>NOTES</b>
<b>REVENUES</b>					
Sales and Services	\$175,835	\$175,835	\$0	0.00%	
<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	175,835	175,835	0	0.00%	
Computer Services	0	0	0	0.00%	
Capital Outlay	0	0	0	0.00%	
<b>TOTAL EXPENDITURES</b>	<b>\$175,835</b>	<b>\$175,835</b>	<b>\$0</b>	<b>0.00%</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 DEDUCTIONS</b>	<b>\$175,835</b>	<b>\$175,835</b>	<b>\$0</b>	<b>0.00%</b>	

**BOOKSTORE SUMMARY**

Estimated Balance 09-01-05	\$751,755
Revenue	\$175,835
Expenditures and Other Deductions	(\$175,835)
Estimated Balance 08-31-06	<u>\$751,755</u>

Notes: