

SAM HOUSTON STATE UNIVERSITY

2007



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, 2006

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, 2007. 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.

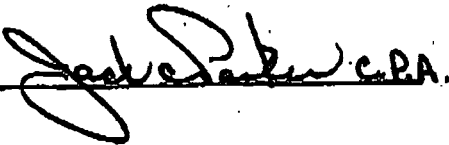
We confirm the following statements to the best of our knowledge and belief:

1. We are responsible for the accuracy and appropriateness of the operating budget and the budget summary for FY 2007.
2. The proposed Annual Operating Budget for fiscal year 2007 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 2007 Operating Budget. We are considering a FY 2007 budget increase after September 1, 2006, 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 2006, as of 08/31/06.
4. All General Revenue Fund appropriations have been budgeted to the extent they are known and available per the General Appropriations Act for FY 2007.
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 2007 total income and expense budgets for Cheerleading-Music Camps will be determined after year end closing on 08/31/06, and presented in November 2006 or February 2007, to the Board of Regents at the quarterly meeting.

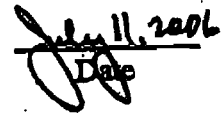
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18. The budget contains a total of \$6,073,337 for unassigned faculty salaries and wages to be subsequently allocated, for summer school, class overloads, adjunct teaching staff and teaching assistants and fringe benefits for fiscal year 2007.
19. 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 2007 budget does not utilize any E&G fund balances. We believe this is a very favorable financial strategy. The proposed FY 2007 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 2007 of enrollment trends and users' interest in the activities and programs being budgeted for fiscal year 2007.
 - c. Sam Houston State University is very involved in the University Center-North Harris County, Montgomery Campus. We anticipate providing 1979 semester credit hours, approximately 69% of total SCH's produced by six universities of course work at the Center, during fiscal year 2007.
 - d. The University of Houston Main Campus has requested authorization of a four year and graduate campus in Tomball, Texas on land and a multi-story building owned by Campaq Computer. This request is pending before the Coordinating Board. SHSU receives 41% of our student body from an area encompassing a 20 mile radius of the proposed location. If approved, this new campus of U of H, will greatly affect SHSU in very negative way our revenues and enrollment.

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 2006 in sound financial condition. The budget for fiscal year 2007 is an excellent foundation for the continued financial growth and stability of Sam Houston State University.

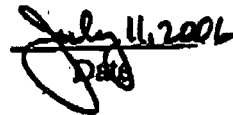


Jack C. Parker, Vice President
for Finance and Operations


Date



James F. Gaertner, President


Date

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 2007.
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 2007.
14. All budget adjustments for fiscal year 2006 have been or will be reported to the Board for their approval. Budget adjustments for fiscal year 2007 will be presented at the quarterly meetings of the Board during fiscal year 2007.
15. For fiscal year 2006, 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 2007.
16. Budgetary controls are in place at the University that prevents 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.

SAM HOUSTON STATE UNIVERSITY

FY 2007 Budget Questionnaire

July 11, 2006

1. Table IX of the Sam Houston State University Operating Budget for Fiscal Year 2007 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>Perquisites</u>
a. Dr. James Gaertner, President (Perquisites for FY 2007 are anticipated to be approved by Board of Regents at the August, 2006 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	\$ 6,000	Auto for Recruiting Only-No charge
c. Todd Whitten, Head Football Coach	\$ 6,000	Auto for Recruiting Only-No charge
d. Trent Grona, Asst. Football Coach	\$ 840	Auto for Recruiting Only-No charge
e. Tommy Mainord, Asst. Football	\$ 2,510	Auto for Recruiting Only-No charge

3. Budgeted lump sum hourly wages of the FY 2007 budget are listed, by program of activity, on pages 259-264 of the printed budget. Part-time hourly waged employees are paid from these listed accounts.

"Instructional Reserve" for faculty salaries Summer Salaries FY 2007 is budgeted at \$4,304,244. Off Campus/Instruction is budgeted at \$105,300 for honors and SAM 101-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 34 and 166 of the published budget. These amounts will be budgeted/assigned to faculty members during FY 2007 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 2007 budget. Student Service Fee fund balance is not being utilized in the budgeted expenditures of Student Service Fee for FY 2007. The income and expense estimates of the FY 2007 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, 2006 and 2007. 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, 2006, to departments of Sam Houston State University is as follows:

<u>Title Account/Department</u>	<u>Balance 05/31/06</u>	<u>Source</u>
1. Friends of Student Services	\$ 637.24	Gifts-Individuals
2. Friends of Museum	\$ 30,230.51	Gifts-Individuals; Sam Houston Folk Festival
3. Friends of Curriculum & Instruction	\$ 3,107.50	Gifts-Individuals
4. Friends of VP-Academic Affairs	\$ 2,177.70	Gifts-Individuals
5. Friends of Recreational Sports	\$ 14,318.22	Gifts-Individuals
6. Friends of Admissions	\$ 970.00	Gifts-Individuals
7. Friends of Humanities & S.S.	\$ 4,401.05	Gifts-Individuals
8. Friends of Multicultural's Intl.	\$ 2,795.00	Gifts-Individuals
9. Friends of Residence Life	\$ 172.00	Gifts-Individuals
10. Friends of Family and Consumer Sciences	\$ 3,855.16	Gifts-Individuals
11. Friends of Art	\$ 5,809.61	Gifts-Individuals
12. Friends of Dance	\$ 29,447.78	Gifts-Individuals
13. Friends of Journalism	\$ 11,877.74	Gifts-Individuals
14. Friends of Radio, Television, and Film	\$ 1,900.77	Gifts-Individuals
15. Friends of Speech Communication	\$ 1,620.88	Gifts-Individuals
16. Friends of CJC	\$ 33,588.66	Gifts-Individuals
17. Friends of Sciences	\$ 25,226.38	Gifts-Individuals
18. Friends Inorganic Chemistry	\$ 776.68	Gifts-Individuals
19. Friends of Cheerleaders/Orange Pride	\$ 11,847.00	Gifts-Individuals
20. Friends of Texas Review	\$ 49,958.01	Gifts-Individuals
21. Friends of Public Information	\$ 350.73	Gifts-Individuals
22. Friends of Technology	\$ 5,691.30	Gifts-Individuals
23. Friends of Photography	\$ 4,529.25	Gifts-Individuals
24. Friends of Placement Office	\$ 60,439.95	Gifts-Individuals
25. Friends of Arts	\$ 1,282.58	Gifts-Individuals
26. Friends of Liberal Arts	\$ 103.35	Gifts-Individuals
27. Friends of Theatre	\$ 10,270.05	Gifts-Individuals
28. Friends of Music	\$ 51,378.17	Gifts-Individuals
29. Friends of Computer Science	\$ 3,098.40	Gifts-Individuals
30. Friends of Liberal Arts	\$ 64,059.96	Gifts-Individuals
31. Friends of Arts & Sciences Alum	\$ 9,088.30	Gifts-Individuals
32. Friend of National Institute Victims	\$ 1,119.02	Gifts-Individuals
33. York President Endow-Excel	\$ 35,260.77	Gifts-Individuals
34. Presidents Fund For Excellence	\$ 38,261.92	Gifts-Individuals
35. Friends of Registrar's Office	\$ 156.00	Gifts-Individuals
36. Friends of Advancement Office	\$ 1,303.87	Gifts-Individuals
37. Friends of Kappa Delta Pi	\$ 561.02	Gifts-Individuals
38. Friends of International Programs	\$ 4,497.97	Gifts-Individuals
39. James W. Rockwell	\$ 88,389.88	Gifts-Individuals
40. President's Discretionary Fund S.A.	\$ 40,078.65	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 is 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. Contracts, purchases and agreements are detailed in the Board Rules and Regulations Chapter III - 1 (1.1). Construction projects are listed under Chapter III -3 (1.5-1.9).

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 2006 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 2006 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 2007."

SAM HOUSTON STATE UNIVERSITY

Table A 1
 Educational & General Funds
 Budgeted Revenues and Transfers
 Year Ending August 31, 2007

ITEM DESCRIPTION	FY 2006 APPROVED BUDGET	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
REVENUES						
Tuition and Fees						
Tuition	\$23,342,172	\$24,252,172	\$26,641,128	\$2,388,956	9.85%	(1)
Less: Waivers and Exemptions	(1,225,000)	(1,225,000)	(1,225,000)	0	0.00%	
TPEG Awards	(2,917,696)	(2,917,696)	(3,501,781)	(584,085)	20.02%	(2)
Lab Fees	150,000	150,000	160,000	10,000	6.67%	
Other Fees	655,107	873,389	607,398	(265,991)	-30.46%	(3)
Total Tuition and Fees	\$20,004,583	\$21,132,865	\$22,681,745	\$1,548,880	7.33%	
State Appropriations						
General Revenue Appropriation - HB 1	\$39,460,598	\$39,462,298	\$39,303,827	(\$158,471)	-0.40%	
Less: General Revenue Reductions						
Revenue Bond Debt Services	(2,084,160)	(2,084,160)	(2,080,339)	3,821	-0.18%	
Section 11.03 , Article IX				0		
Section 56, Article III	(35,000)	(35,000)	0	35,000	-100.00%	
Staff Benefit Appropriation	8,907,517	8,907,517	9,247,893	340,376	3.82%	(4)
HRAF Appropriation	6,610,870	6,610,870	6,610,870	0	0.00%	
LEMIT Appropriation	7,805,842	7,805,842	3,628,050	(4,177,792)	-53.52%	(5)
Other Appropriations	3,703,604	5,212,462	4,080,665	(1,131,797)	-21.71%	(6)
CMTT-Criminal Justice Center	1,468,522	2,228,193	1,814,025	(414,168)	-18.59%	(7)
Total State Appropriations	\$65,837,793	\$68,108,022	\$62,604,991	(\$5,503,031)	-8.08%	
Current Funds						
Indirect Cost Recovery	\$261,883	\$261,883	\$290,000	\$28,117	10.74%	
Investment Income	296,150	296,150	300,000	3,850	1.30%	
Sales and Services	300,100	341,420	301,000	(40,420)	-11.84%	
Other Income	147,950	182,929	148,000	(34,929)	-19.09%	
Total Current Funds	\$1,006,083	\$1,082,382	\$1,039,000	(\$43,382)	-4.01%	
TOTAL REVENUES	\$86,848,459	\$90,323,269	\$86,325,736	(\$3,997,533)	-4.43%	
TRANSFER IN	\$0	\$0	\$0	\$0	0.00%	
TOTAL TRANSFERS IN	\$0	\$0	\$0	\$0	0.00%	
TRANSFER OUT	\$0	\$0	\$0	\$0	0.00%	
TOTAL - TRANSFERS OUT	\$0	\$0	\$0	\$0	0.00%	
BUDGETED FUND BALANCE	\$0	\$1,278,756	\$0	(\$1,278,756)	100.00%	(8)
TOTAL BUDGETED REVENUES AND TRANSFERS	\$86,848,459	\$91,602,025	\$86,325,736	(\$5,276,289)	-5.76%	

SAM HOUSTON STATE UNIVERSITY

**Table A 1
Educational & General Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2007**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	Explanations
	REVENUES		
(1)	Tuition and Fees-Tuition	\$2,072,248	Increased Student Service Fee \$2 SCH, University Center Fee \$5 SCH, and Graduate Tuition Fee \$11, producing more revenue. Enrollment has continued to grow over the past four years.
(2)	TPEG Awards	(\$267,377)	State of Texas Statute required set aside for scholarship increasing due to increased tuition revenue estimates.
(3)	Other Fees	(\$265,991)	Revenues estimated for late fees, add/drop fees, CRMES, University Farm being reduced as very conservative estimates.
(4)	Staff Benefits Appropriations	\$340,376	Legislature increased appropriation due to increased costs of health/insurance and FICA.
(5)	LEMIT Appropriations	(\$4,177,792)	Legislature reduced LEMIT's appropriation by the fund balance amount added in FY '06 only.
(6)	Other Appropriations	(\$1,131,797)	Legislature reduced appropriation from FY '06 levels.
(7)	CMIT-Criminal Justice Center	(\$414,168)	Legislature reduced appropriation from FY '06.
(8)	Budgeted Fund Balance	(\$1,278,756)	Fund balance not utilized in initial budget for FY' 07.

SAM HOUSTON STATE UNIVERSITY

**Table A 2
Educational & General Funds
Budgeted Expenditures
Year Ending August 31, 2007**

ITEM DESCRIPTION	FY 2006 APPROVED BUDGET	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
RESIDENT INSTRUCTION						
College of Arts and Sciences	\$11,056,988	\$11,284,150	\$11,615,088	\$330,938	2.85%	
College of Business Administration	5,530,357	5,604,336	6,941,584	1,337,248	19.26%	
College of Criminal Justice	2,708,081	3,011,603	3,267,152	255,549	7.82%	
College of Education and Applied Science	5,969,222	7,024,354	6,534,810	(489,544)	-7.49%	
College of Humanities & Social Sciences	9,042,318	9,943,422	9,640,027	(303,395)	-3.15%	
Other Programs-Vice President Academic Affairs	1,407,101	1,488,798	1,310,596	(178,202)	-13.60%	
Reserves	347,570	0	151,485	151,485	100.00%	
TOTAL RESIDENT INSTRUCTION	\$36,161,637	\$38,356,664	\$39,460,742	\$1,104,078	2.88%	(1)
INSTRUCTIONAL ADMINISTRATION						
INDIRECT COST	261,883	903,608	290,000	(613,608)	-211.59%	(2)
ORGANIZED ACTIVITIES	78,660	78,660	75,000	(3,660)	-4.88%	
RESEARCH	205,230	205,230	205,230	0	0.00%	
LIBRARY	2,133,708	2,132,008	1,854,944	(277,064)	-14.94%	(3)
PLANT SUPPORT						
Physical Plant Support	\$997,284	\$998,684	\$892,980	(\$105,704)	-11.84%	
Building Maintenance	1,812,814	1,810,027	1,503,156	(306,871)	-20.42%	
Custodial Services	1,667,036	1,665,094	1,486,888	(178,206)	-11.99%	
Grounds Maintenance	737,868	756,848	600,072	(156,776)	-26.13%	
Purchased Utilities	990,179	938,559	480,515	(458,044)	-95.32%	
Longevity-Infrastructure	147,600	160,520	148,080	(12,440)	-8.40%	
TOTAL PLANT SUPPORT	\$6,352,781	\$6,329,732	\$5,111,691	(\$1,218,041)	-19.24%	(4)
STUDENT SERVICES						
INSTITUTIONAL SUPPORT	4,995,204	4,632,555	5,439,213	806,658	14.83%	(5)
STAFF BENEFITS	11,528,405	11,528,405	12,152,984	624,579	5.14%	(6)
SPECIAL ITEMS	10,874,985	11,731,618	7,065,538	(4,666,080)	-66.04%	(7)
OTHER APPROPRIATIONS	3,703,604	5,212,462	4,080,665	(1,131,797)	-27.74%	(8)
HIGHER EDUCATION ASSISTANCE FUND	6,610,870	6,610,870	6,610,870	0	0.00%	
TOTAL BUDGETED EXPENDITURES	\$86,848,459	\$91,602,025	\$86,325,736	(\$5,276,289)	-5.76%	

SAM HOUSTON STATE UNIVERSITY

**Table A 2
Educational & General Funds
Budgeted Expenditures
Year Ending August 31, 2007**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
(1)	RESIDENT INSTRUCTION	\$1,104,078	44 New Full-Time Faculty positions being added due to 25%+ growth in the past four years.
(2)	INDIRECT COST	(\$613,608)	Revenue only, no fund balances being used in FY '07 estimates.
(3)	LIBRARY	(\$277,064)	Allocation for FY '07 being reduced due to increase in revenue estimated from Library Fee.
(3)	PLANT SUPPORT	(\$1,218,041)	Budget shifting to designated tuition fee for FY '07 for operations and utilities.
(4)	INSTITUTIONAL SUPPORT	\$806,658	Increased graduate program and a continued enrollment growth in the past four years.
(5)	STAFF BENEFITS	\$624,579	Legislative appropriation increased by Legislature.
(6)	SPECIAL ITEMS	(\$4,666,080)	Legislature reduced LEMIT's appropriation by the fund balance amount added in FY '06 and reduced Correctional Management and Environment Studies appropriations in FY '07.
(7)	OTHER APPROPRIATIONS	(\$1,131,797)	Legislature reduced appropriation in FY '07.

SAM HOUSTON STATE UNIVERSITY

**Table B 1
Designated Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2007**

ITEM DESCRIPTION	FY 2006 APPROVED BUDGET	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
REVENUES						
Fees						
Designated Tuition (General Use Fee)	\$23,490,361	\$24,071,361	\$29,578,483	\$5,507,122	22.88%	(1)
TPEG Designated Tuition	(\$1,076,667)	(\$1,076,667)	(\$1,984,429)	(\$907,762)	84.31%	(2)
Computer Use Fee	5,089,578	5,134,578	5,493,147	358,569	6.98%	(3)
International Education Fee	38,612	38,612	40,544	1,932	5.00%	
International Study Fee	25,000	25,000	20,000	(5,000)	-20.00%	
Recreation Fee	2,524,398	2,524,398	2,877,621	353,223	13.99%	(4)
Deficiency Plan Fee	7,000	7,000	7,000	0	0.00%	
Admissions Application Fee	210,000	217,100	221,600	4,500	2.07%	
Installment Payment Fee	313,168	333,168	333,168	0	0.00%	
Returned Check Fee	12,500	12,500	9,000	(3,500)	-28.00%	
University Center Fee	832,029	832,029	978,758	146,729	17.64%	(5)
Library Fee	1,009,759	1,009,759	1,065,777	56,018	5.55%	
Advisement Fee	1,682,932	1,682,932	1,776,296	93,364	5.55%	
Academic Course Fee	2,525,117	2,525,117	2,693,379	168,262	6.66%	(6)
TDCJ Unit Fee	0	3,375	3,375	0	0.00%	
Total Fees	\$36,683,787	\$37,340,262	\$43,113,719	\$5,773,457	15.46%	
Other Income						
Service and Other Departments	2,336,099	2,505,629	2,498,602	(7,027)	-0.28%	
Total Other Income	\$2,336,099	\$2,505,629	\$2,498,602	(\$7,027)	-0.28%	
TOTAL REVENUES	\$39,019,886	\$39,845,891	\$45,612,321	\$5,766,430	14.47%	
TRANSFERS IN						
Educational and General - TPEG						
Scholarships	\$2,917,696	\$2,917,696	\$3,501,781	\$584,085	20.02%	(7)
Designated Tuition - TPEG	\$1,076,667	\$1,076,667	\$1,984,429	\$907,762	84.31%	(8)
General Scholarships	6,500	6,500	6,500	0	0.00%	
TOTAL TRANSFERS IN	\$4,000,863	\$4,000,863	\$5,492,710	\$1,491,847	37.29%	
TRANSFERS OUT						
Auxiliary Funds-Capital Budget Match	(\$210,372)	(\$210,372)	(\$210,372)	\$0	0.00%	
Auxiliary Funds-Athletics	(\$1,560,000)	(\$1,560,000)	(\$1,560,000)	\$0	0.00%	
TOTAL TRANSFERS OUT	(\$1,770,372)	(\$1,770,372)	(\$1,770,372)	\$0	0.00%	
BUDGETED FUND BALANCE	\$0	\$9,325,885	\$0	(\$9,325,885)	-100.00%	(9)
TOTAL BUDGETED FUNDS	\$41,250,377	\$51,402,267	\$49,334,659	(\$2,067,608)	-4.02%	

SAM HOUSTON STATE UNIVERSITY

**Table B 1
Designated Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2007**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
	REVENUES		
	Fees		
(1)	Designated Tuition (General Use Fee)	\$5,507,122	Designated Tuition Fee increased \$10/SCH and increased enrollment providing additional revenue FY '07.
(2)	Texas Public Education Grant	(\$907,762)	Increase of \$2 per SCH set aside for TPEG monies as per State of Texas Statute.
(3)	Computer Use Fee	\$358,569	Enrollment growth and increased SCH production providing additional income.
(4)	Recreation Fee	\$353,223	Enrollment growth and increase SCH production providing additional income.
(5)	University Center Fee	\$146,729	Enrollment growth and increased SCH production providing additional income.
(6)	Academic Course Fee	\$168,262	Enrollment growth and increased SCH production providing additional income.
	TRANSFERS IN		
(7)	Educational and General-TPEG Scholarships	\$584,085	Required set aside by State of Texas Statute for TPEG increased due to increased enrollment and SCH production.
(8)	Designated Tuition - TPEG	\$907,762	Required set aside for TPEG increased due to designated tuition fee increasing \$10 per SCH to \$70 per SCH and enrollment growth and SCH production
(9)	Budgeted Fund Balance	(\$9,325,885)	Fund balance not utilized in initial budget for FY '07.

SAM HOUSTON STATE UNIVERSITY

Table B 2
Designated Funds
Budgeted Expenditures
Year Ending August 31, 2007

ITEM DESCRIPTION	FY 2006 APPROVED BUDGET	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
INSTRUCTION						
Sam Center-Academic Enrichment Center	\$3,000	\$3,000	\$3,000	\$0	0.00%	
Phd. Counseling	215,080	215,080	214,464	(616)	-0.29%	
Faculty Salaries, Reserves, Summer School	2,605,250	3,214,559	2,059,032	(1,155,527)	-35.95%	(1)
Montgomery Center	950,000	950,000	950,000	0	0.00%	
Writing Across Curriculum	5,000	5,000	5,000	0	0.00%	
Travel and Academic Support	604,317	3,292,868	3,232,438	(60,430)	-1.84%	
International Education	38,612	38,612	40,544	1,932	5.00%	
International Fees	61,833	20,000	20,000	0	0.00%	
University Center Fee	832,029	1,397,370	978,758	(418,612)	-29.96%	(2)
Advisement Fee	1,682,932	2,025,323	1,776,296	(249,027)	-12.30%	(3)
Academic Course Fee	2,525,117	4,063,092	2,693,379	(1,369,713)	-33.71%	(4)
TDCJ Unit Fee	0	47,108	3,375	(43,733)	-92.84%	
PGA/PGM Fee	0	52,220	52,220	0	0.00%	
TOTAL INSTRUCTION	\$9,523,170	\$15,272,012	\$11,976,286	(\$3,295,726)	-21.58%	
RESEARCH						
Research and Sponsored Programs	\$104,840	\$249,585	\$104,840	(\$144,745)	-57.99%	(5)
Institutional Research	187,336	187,337	188,705	1,368	0.73%	
Travel	13,717	0	0	0	0.00%	
Indirect Cost Recovery	261,883	399,482	278,731	(120,751)	-30.23%	(6)
TOTAL RESEARCH	\$567,776	\$836,404	\$572,276	(\$264,128)	-31.58%	
PUBLIC SERVICE						
President's Office-Public Relations	\$80,000	\$105,801	\$80,000	(\$25,801)	-24.39%	
Advancement Office	568,642	561,442	570,514	9,072	1.62%	
Law Enforcement Education	0	16,554	4,300	(12,254)	-74.02%	
Travel	199	0	0	0	0.00%	
Donor Appreciation Luncheon	10,000	10,000	10,000	0	0.00%	
TOTAL PUBLIC SERVICE	\$658,841	\$693,797	\$664,814	(\$28,983)	-4.18%	
ACADEMIC SUPPORT						
Computer Services	\$5,089,578	\$5,484,578	\$5,493,147	\$8,569	0.16%	
Admissions Application Fee	210,456	492,717	222,080	(270,637)	-54.93%	(7)
Small Business Develop Ctr Training	13,376	13,648	9,000	(4,648)	-34.06%	
Deficiency Plan Fee	7,000	7,000	7,000	0	0.00%	
ADA Interpreters	150,780	150,580	151,536	956	0.63%	
Travel	10,423	0	0	0	0.00%	
TOTAL ACADEMIC SUPPORT	\$5,481,613	\$6,148,523	\$5,882,763	(\$265,760)	-4.32%	

Table B 2
Designated Funds
Budgeted Expenditures
Year Ending August 31, 2007

ITEM DESCRIPTION	FY 2006 APPROVED BUDGET	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
STUDENT SERVICES						
Admissions Recruitment	\$105,872	\$109,872	\$65,492	(\$44,380)	-40.39%	
VP-Student Services	66,120	66,120	76,728	10,608	16.04%	
Catalogues and Bulletins	100,000	100,000	61,970	(38,030)	-38.03%	
Recreation Fee	2,712,960	2,964,585	2,877,621	(86,964)	-2.93%	
Administration Allow-Financial Aid	47,000	107,600	47,000	(60,600)	-56.32%	
TOTAL STUDENT SERVICES	\$3,056,952	\$3,348,177	\$3,128,811	(\$219,366)	-6.55%	
LIBRARY						
Travel	\$5,544	\$0	\$0	\$0	0.00%	
Library	1,034,759	1,034,759	1,416,185	381,426	36.86%	(8)
TOTAL LIBRARY	\$1,015,303	\$1,034,759	\$1,416,185	\$381,426	36.86%	
PLANT SUPPORT						
Purchased Utilities	\$2,035,777	\$2,035,777	\$3,501,220	\$1,465,443	71.98%	(9)
Physical Plant Administration	519,478	519,478	1,004,214	484,736	93.31%	(10)
State Risk Management Support	3,800	3,800	3,800	0	0.00%	
Travel	71	0	0	0	0.00%	
Maintenance Services	150,000	333,940	165,000	(168,940)	-50.59%	(11)
Summer Camp Administration	14,122	24,230	15,930	(8,300)	-34.25%	
TOTAL PLANT SUPPORT	\$2,723,248	\$2,917,225	\$4,690,164	\$1,772,939	60.77%	
INSTITUTIONAL SUPPORT						
Capital Campaign	\$695,239.00	\$694,619.00	\$698,323.00	\$3,704	0.53%	
President's Contingency	60,000	45,256	56,000	10,744	23.74%	
President's-Homecoming	6,000	6,000	10,000	4,000	-100.00%	
Home Rentals	22,500	22,500	22,500	0	0.00%	
Bus. Office - Credit Card Overhead	293,880	293,880	335,314	41,434	14.10%	
SACS Self Study	51,512	51,512	26,512	(25,000)	-48.53%	
Accreditation	50,000	50,000	75,000	25,000	50.00%	
Financial Aid	310,077	310,077	312,249	2,172	0.70%	
Human Resources	94,552	94,552	93,352	(1,200)	-1.27%	
Internal Audit	172,850	172,850	173,810	960	-0.56%	
Administrative Accounting	133,181	134,361	187,311	52,950	39.41%	
President's Salary Supplements	148,295	156,864	156,865	1	0.00%	
Travel	58,570	0	0	0	0.00%	
Returned Checks	12,500	12,500	9,000	(3,500)	-28.00%	
Installment Payment Fee	313,168	341,168	333,168	(8,000)	-2.34%	
Public Information	52,388	59,388	52,772	(6,616)	-11.14%	
Computer Services	31,853	31,853	31,853	0	0.00%	
VP-for Finance & Operations	51,231	49,681	62,003	12,322	24.80%	
Marketing Advancement	105,000	105,000	105,000	0	0.00%	
Public Safety Services	82,800	82,800	88,740	5,940	100.00%	

Table B 2
Designated Funds
Budgeted Expenditures
Year Ending August 31, 2007

ITEM DESCRIPTION	FY 2006 APPROVED BUDGET	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
Raven Nest	100,000	108,000	100,672	(7,328)	100.00%	
VP Enrollment Management	63,808	40,000	117,500	77,500	193.75%	
ABS/Performing Arts/GUF/University Ctr.	0	419,316	3,776,030	3,356,714	800.52%	(12)
GUF Fund	200,032	0	0	0	0.00%	
Construction Contingency-P&I	4,350,527	6,882,547	1,412,257	(5,470,290)	100.00%	(13)
Business Office	104,146	104,146	104,794	648	0.62%	
President's Office	152,769	129,043	144,943	15,900	12.32%	
Bond Principal & Interest	1,193,184	1,193,184	2,192,518	999,334	83.75%	(14)
TSUS Shared Billings	601,273	601,273	754,364	153,091	25.46%	(15)
E&G Employee Insurance Shortfall	1,709,334	710,000	710,000	0	0.00%	
90 Day Employee Insurance	259,000	259,000	259,000	0	0.00%	
90 Day New Employee-TRS	0	0	27,909	27,909	100.00%	
Staff Council	2,500	2,500	2,500	0	0.00%	
Keying and Card Access	260,348	260,348	260,348	0	0.00%	
TOTAL INSTITUTIONAL SUPPORT	\$11,742,517	\$13,424,218	\$12,692,607	(\$731,611)	-5.45%	
SCHOLARSHIPS/FELLOWSHIPS						
TPEG	\$3,994,363	\$4,606,334	\$5,486,210	\$879,876	19.10%	(16)
All Others	6,500	6,500	6,500	0	0.00%	
Scholarships	800,000	1,262,500	1,100,000	(162,500)	-12.87%	(17)
TOTAL SCHOLARSHIPS/FELLOWSHIPS	\$4,800,863	\$5,875,334	\$6,592,710	\$717,376	12.21%	
SERVICE DEPARTMENTS						
Custodial Vending	\$0	\$839	\$0	(\$839)	0.00%	
Telephone Operations	122,000	162,000	151,500	(10,500)	-6.48%	
Postage	450,000	450,000	450,000	0	0.00%	
TRIS Labs	88,000	167,162	92,500	(74,662)	-44.66%	
University Press	700,000	767,468	730,000	(37,468)	-4.88%	
Store	236,894	200,000	215,843	15,843	7.92%	
SHSU History Book	0	1,150	0	(1,150)	-100.00%	
Network Services	78,200	103,200	78,200	(25,000)	-24.22%	
TOTAL SERVICE DEPARTMENTS	\$1,675,094	\$1,851,819	\$1,718,043	(\$133,776)	-7.22%	
TOTAL BUDGETED EXPENDITURES	\$41,245,377	\$51,402,267	\$49,334,659	(\$2,067,608)	-4.02%	

SAM HOUSTON STATE UNIVERSITY

**Table B 2
Designated Funds
Budgeted Expenditures
Year Ending August 31, 2007**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
	INSTRUCTION		
(1)	Faculty Salaries	(\$1,155,527)	Faculty Salaries Monies shifted to E&G and E&G operations shifted to Designated.
(2)	University Center Fee	(\$418,612)	No fund balance being utilized in FY '07 budget.
(3)	Advisement Fee	(\$249,027)	Revenue estimated only used in FY '07 budget with no use of fund balance.
(4)	Academic Course Fee	(\$1,369,713)	Revenue estimated only used in FY '07 budget with no use of fund balance.
	RESEARCH		
(5)	Research & Sponsored Programs	(\$144,745)	No fund balance utilized in FY '07 budget.
(6)	Indirect Cost Recovery	(\$120,751)	Only revenue realized in FY '06 being utilized for FY '07 budget.
	ACADEMIC SUPPORT		
(7)	Admissions Application Fee	(\$270,637)	Revenue estimates only used for FY '07 budget with no use of fund balance.
	LIBRARY		
(8)	Library	\$381,426	E&G operations for library monies moved to designated tuition for FY '07 so that the faculty salaries-E&G could be increased
	PLANT SUPPORT		
(9)	Purchased Utilities	\$1,465,443	E&G utilities moved to designated tuition for FY '07 so that faculty salaries-E&G could be increased.
(10)	Physical Plant Administration	\$484,736	E&G functions moved to designated tuition for FY '07 so that faculty salaries-E&G could be increased.
(11)	Maintenance Services	(\$168,940)	Adjusted budget for FY '06 utilized fund balance for projects. Proposed for initial FY '07 budget is revenue estimated only.
	INSTITUTIONAL SUPPORT		
		\$2,356,714	Monies budgeted for proposed new bond issues

SAM HOUSTON STATE UNIVERSITY

Table C 1
Auxiliary Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2007

ITEM DESCRIPTION	FY 2006 APPROVED BUDGET	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
AUXILIARIES						
REVENUES						
Fees						
Student Service Fee	\$5,852,840	\$5,852,840	\$6,844,846	\$992,006	16.95%	(1)
LSC Fee	2,019,518	2,019,518	2,131,555	112,037	5.55%	
Medical Service Fee	1,009,759	1,009,759	1,065,777	56,018	5.55%	
Total Fees	\$8,882,117	\$8,882,117	\$10,042,178	\$1,160,061	13.06%	
Sales and Services						
Athletics	\$306,134	\$528,762	\$844,628	\$315,866	59.74%	(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	30,000	(20,000)	-40.00%	
Athletic Game Guarantee	433,000	0	0	0	0.00%	
Athletic Concessions	35,000	35,000	26,000	(9,000)	-25.71%	
University Clinic	60,000	74,362	60,000	(14,362)	-19.31%	
Clinic Pharmacy	60,000	60,000	60,000	0	0.00%	
Rodeo Activities	12,306	24,114	17,074	(7,040)	-29.19%	
Legal Services	1,100	1,100	1,100	0	0.00%	
Bearkat One-Card Services	5,000	5,000	25,000	20,000	400.00%	
LSC Game Room	30,000	30,000	30,000	0	0.00%	
University Bookstore	175,835	175,835	200,000	24,165	13.74%	
Alcaide	0	2,500	0	(2,500)	-100.00%	
Houstonian	100,000	100,000	39,000	(61,000)	-61.00%	
Biology Lab Manual	19,500	19,500	19,500	0	0.00%	
University Kindergarten	7,000	7,000	2,000	(5,000)	-71.43%	
Smith-Hutton Banking	29,000	19,500	19,500	0	0.00%	
University Hotel	800,000	800,000	800,000	0	0.00%	
Center for Professional Development	16,342	16,342	16,342	0	0.00%	
Continuing Education	155,000	155,000	155,000	0	0.00%	
Diplomas and Transcripts	192,000	230,000	230,000	0	0.00%	
IE Materials Fund	350	350	350	0	0.00%	
University Mail Services	211,500	221,000	221,000	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%	
Raven Nest Golf Course	0	924,700	924,700	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	1,500	1,500	1,500	0	0.00%	
Standardized Testing - Materials	200	200	200	0	0.00%	
Thesis Binding	5,500	5,500	5,500	0	0.00%	
Smith-Hutton Banking	9,500	24,500	9,500	(15,000)	-61.22%	
Testing Center	23,000	73,000	73,000	0	0.00%	
Cheerleading, Music Camps	60,300	378,103	60,300	(317,803)	-84.05%	(3)
Dietetic Internship Program	1,500	1,500	1,500	0	0.00%	
Vending Machine Funds	690,575	690,575	710,000	19,425	2.81%	
Xerox Machine - Library	61,000	61,000	61,000	0	0.00%	
CJ International Field Schools	3,600	38,600	3,600	(35,000)	-90.67%	
Italy Field School	10,000	31,600	20,865	(10,735)	-33.97%	
Puebla Field School	12,500	27,804	12,500	(15,304)	-55.04%	
Center for Research-Ed.D.	3,050	5,050	2,550	(2,500)	-49.50%	

Agriculture Annual Judging Con	7,000	7,000	7,000	0	0.00%	
Ag Shortcourses	1,000	1,000	1,000	0	0.00%	
School Administration Workshop	350	350	3,000	2,650	757.14%	
Library Science Conferences	44,000	44,000	44,000	0	0.00%	
Encuentro Conference	2,000	2,000	2,000	0	0.00%	
COB District Educator of Year	0	12,150	12,050	(100)	-0.82%	
Academic Challenge	6,600	6,600	6,600	0	0.00%	
Office of Alumni Relations	274,474	274,474	300,000	25,526	9.30%	
CJ Summer Camp	0	0	3,570	3,570	100.00%	
Psychology Workshop	1,050	1,050	1,050	0	0.00%	
CJC Fee Based Programs	57,867	57,867	57,867	0	0.00%	
Dining	4,800,000	4,800,000	5,400,000	600,000	12.50%	(4)
Housing	9,695,467	9,695,467	10,040,820	345,353	3.56%	(5)
Parking	1,313,540	1,313,540	1,348,000	34,460	2.62%	
Total Sales and Services	\$20,213,286	\$21,472,641	\$22,348,312	\$875,671	4.08%	
Investment Income-Interest	\$193,525	\$193,525	\$306,500	\$112,975	58.38%	(6)
TOTAL REVENUES	\$29,288,928	\$30,548,283	\$32,696,990	\$2,148,707	7.03%	
TRANSFERS IN						
From Designated Funds						
in Support of Athletics						
Athletics-Capital Project	\$210,372	\$210,372	\$210,372	\$0	0.00%	
Athletics	1,560,000	1,560,000	1,560,000	0	0.00%	
TOTAL TRANSFERS IN	\$1,770,372	\$1,770,372	\$1,770,372	\$0	0.00%	
BUDGETED FUND BALANCE	\$0	\$1,180,071	\$0	(1,180,071)	0.00%	
TOTAL AUXILIARIES	\$31,059,300	\$33,498,726	\$34,467,362	\$968,636	2.89%	

SAM HOUSTON STATE UNIVERSITY

**Table C 1
Auxiliary Funds
Budgeted Revenues and Transfers
Year Ending August 31, 2007**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
	AUXILIARIES REVENUES		
	Fees		
(1)	Student Service Fee	\$992,006	Increased enrollment and SCH production results in increased revenue estimate. 3% SCH growth anticipated for FY '07.
	Sales and Services		
(2)	Athletics	\$315,866	Game guarantees increased due to playing UT and other teams.
(3)	Cheerleading, Music Camps	(\$317,803)	Budget for Summer '07 camps will be presented to TSUS Board of Regents in Spring Semester '07. Amount budgeted is for Fall '06 and Spring '07 scholarships.
(4)	Dining Service	\$600,000	Board plan increase of 3% in cost approved February '06 and increased number of students on the board plan.
(5)	Housing	\$345,353	Increase in rates approved February '06 and estimated occupancy of 98.5% due to enrollment growth.
(6)	Investment Income-Interest	\$112,975	Rising interest rates providing additional revenue for FY '07.

SAM HOUSTON STATE UNIVERSITY

**Table C 2
Auxiliary Funds
Budgeted Expenditures
Year Ending August 31, 2007**

ITEM DESCRIPTION	FY 2006 APPROVED BUDGET	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
AUXILIARIES						
Student Service Fee						
Athletics-Student Service Fee	\$2,926,420	\$2,926,420	\$3,385,071	\$458,651	15.67%	(1)
Non-Athletics Accounts	2,926,420	2,926,420	3,459,775	533,355	18.23%	(2)
Total Student Service Fee	5,852,840	5,852,840	6,844,846	992,006	16.95%	
Athletics-Other Revenue and Designated						
Tuition Support	\$2,549,834	\$2,549,834	\$2,836,700	\$286,866	11.25%	(3)
Medical Service Fee and Services	1,129,759	1,144,121	1,185,777	41,656	3.64%	
Lowman Student Center Fee	2,225,353	2,348,658	2,361,555	12,897	0.55%	
Houstonian	100,000	100,000	39,000	(61,000)	-61.00%	
Continuing Education	155,000	203,000	155,000	(48,000)	-23.65%	
University Hotel	800,000	922,000	800,000	(122,000)	-13.23%	(4)
Diplomas and Transcripts	192,000	255,000	230,000	(25,000)	-9.80%	
University Mail Services	211,500	221,000	221,000	0	0.00%	
Raven Nest Golf Course	0	924,700	924,700	0	0.00%	
Freshman Orientation	155,000	155,000	155,000	0	0.00%	
Music Camps	60,300	450,103	60,300	(389,803)	-86.60%	(5)
Vending	660,700	732,700	676,852	(55,848)	-7.62%	
Xerox-Library	61,000	61,000	61,000	0	0.00%	
Office of Alumni Relations	350,370	502,370	356,922	(145,448)	-28.95%	(6)
Other Programs	437,458	1,068,587	550,861	(517,726)	-48.45%	(7)
Dining	4,800,000	4,799,860	5,400,000	600,140	12.50%	(8)
Housing	9,695,467	9,795,607	10,040,820	245,213	2.50%	(9)
Parking and Public Safety	1,313,540	1,313,540	1,348,000	34,460	2.62%	
TOTAL AUXILIARY FUNDS EXPENDITURES	\$30,750,121	\$33,399,920	\$34,248,333	\$848,413	2.54%	

SAM HOUSTON STATE UNIVERSITY

**Table C 2
Auxiliary Funds
Budgeted Expenditures
Year Ending August 31, 2007**

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATIONS
	AUXILIARIES		
(1)	Student Service Fee	\$458,651	Increased revenue estimated due to 3% growth estimates and additional SCH production are being reflected in the budgeted expenditures.
(2)	Non-Athletic Accounts	\$533,355	Increased revenue estimated due to 3% growth estimates and additional SCH production are being reflected in the budgeted expenditures.
(3)	Athletics-Other Revenue and Designated Tuition Support	\$286,866	Additional revenues estimated for FY '07 will be expended and are being budgeted.
(4)	University Hotel	(\$122,000)	Conservative estimates of revenue for FY '07 being used. As revenue is realized budget may increase.
(5)	Music Camps	(\$389,803)	Budget reflects only scholarships for FY '07. Summer camps budget will be presented in the February '07 or May '07 to Regents for approval.
(6)	Office of Alumni Relations	(\$145,448)	Revenue estimates only being budgeted. Adjusted budget includes \$139,000 of Board approved fund balance usage during FY '06.
(7)	Other Programs	(\$517,726)	Fund balances used in FY '06 not being budgeted in FY '07.
(8)	Dining	\$600,140	Increased revenue estimates due to rate increase and increased sales is being reflected in budgeted expenditures.
(9)	Housing	\$245,213	Increased revenue estimates due to 98.5% occupancy estimate and room rate increases being reflected in budgeted expenditures.

SAM HOUSTON STATE UNIVERSITY

Table D
Higher Education Assistance Fund (HEAF)
Year Ending August 31, 2007

ITEM DESCRIPTION	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
EDUCATIONAL AND GENERAL					
Capital Equipment-Non Academic					
Departments E&G	\$ 346,220	\$ 346,220	\$0	0.00%	
Academic Capital Equipment	1,898,805	1,898,805	0	0.00%	
Research and Sponsored Programs;					
Matching Capital Equipment	101,175	101,175	0	0.00%	
Educational Assistance-					
Major Renovations	1,312,880	1,312,880	0	0.00%	
Computer Services	702,000	702,000	0	0.00%	
Library	848,479	848,479	0	0.00%	
Renovations-E&G Annual					
Maintonance	1,401,311	1,401,311	0	0.00%	
TOTAL EDUCATIONAL AND GENERAL	\$6,610,870	\$6,610,870	\$0	0.00%	
DESIGNATED FUNDS					
TOTAL DESIGNATED	\$0	\$0	\$0	0.00%	
PLANT FUNDS					
TOTAL PLANT FUNDS	\$0	\$0	\$0	0.00%	
TOTAL BUDGETED HEAF	\$6,610,870	\$6,610,870	\$0	0.00%	

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

HEAF SUMMARY

Estimated Balance 09-01-06	\$0
Appropriations	\$6,610,870
Budgeted Expenditures	
Educational & General	(\$6,610,870)
Plant Funds	\$0
Total Budgeted Expenditures	(\$6,610,870)
Estimated Balance 08-31-07	\$0

SAM HOUSTON STATE UNIVERSITY

Table E
Designated Tuition (General Use Fee)
Year Ending August 31, 2007

ITEM DESCRIPTION	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
EDUCATIONAL AND GENERAL					
(No funds from General Use Fee are transferred to Educational & General)					
TOTAL EDUCATIONAL AND GENERAL	\$0	\$0	\$0	0.00%	
DESIGNATED TUITION FUNDS					
Raven Nest-PGA/PCM	\$108,000	\$102,016	(\$5,984)	-5.54%	
VP-Enrollment Management	40,000	117,500	77,500	193.75%	
Ph.D. Counseling	215,080	215,932	852	0.40%	
Research & Sponsored Programs	249,585	254,344	4,759	1.91%	
Institutional Research	187,337	190,817	3,480	1.86%	
Credit Card Overhead	293,880	335,314	41,434	14.10%	
President's Contingency Fund -GUF	45,256	56,000	10,744	23.74%	
Alumni Office - Homecoming Activities	10,000	12,000	2,000	20.00%	
Keying & Card Access-B&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%	
Press Box-Elevator & Sprinkler System	750,500	0	(750,500)	-100.00%	(1)
Faculty Salaries	3,214,559	2,059,032	(1,155,527)	-35.95%	(2)
Admissions Recruitment	109,872	65,492	(44,380)	-40.39%	
Visitor's Center Design Tuition	50,000	88,800	38,800	100.00%	
Accreditation	101,512	101,512	0	0.00%	
University Scholars & Transfer Scholars	95,000	345,000	250,000	263.16%	(3)
International Programs	41,833	42,103	270	0.65%	
Scholarships	1,167,500	755,000	(412,500)	-35.33%	(4)
LSC Activities Support/VP Student Services	66,120	76,728	10,608	16.04%	
Computer Services	31,853	31,853	0	0.00%	
Financial Aid	310,077	316,233	6,156	1.99%	
Human Resources	94,552	94,480	(72)	-0.08%	
Internal Auditor	172,850	175,178	2,328	1.35%	
Purchasing	40,344	37,158	(3,186)	-7.90%	
Business Office-GUF	0	44,952	44,952	100.00%	
Administrative Accounting	113,021	168,735	55,714	49.30%	
Vice President for Finance & Operations	49,681	62,003	12,322	24.80%	
Sam Houston Museum-Galleries	291,950	0	(291,950)	-100.00%	(5)
Capital Campaign	694,619	703,075	8,456	1.22%	
Public Information Office	59,388	53,156	(6,232)	-10.49%	
Business Office	104,146	106,066	1,920	1.84%	
University Advancement	561,442	574,834	13,392	2.39%	
Montgomery Center	950,000	950,000	0	0.00%	
Donor Appreciation Luncheon	10,000	10,000	0	0.00%	
President's Office-Public Relations	105,801	80,000	(25,801)	-24.39%	
Marketing - Advancement	105,000	105,000	0	0.00%	
ADA Interpreters	150,580	152,640	2,060	1.37%	

Public Safety Services	82,800	89,340	6,540	100.00%	
Administration Longevity	26,390	23,660	(2,730)	-10.34%	
Library Serials	25,000	350,408	325,408	1301.63%	(6)
Catalogues & Bulletins	58,130	25,000	(33,130)	-56.99%	
Postal Services-Undergraduate Catalogues	31,090	31,090	0	0.00%	
Postal Services-Graduate Catalogues	4,880	4,880	0	0.00%	
Postal Services-International Programs	5,900	1,000	(4,900)	-83.05%	
Vice President- Finance	6,882,547	1,412,257	(5,470,290)	-79.48%	(7)
Kirkley Hall Project	145,200	0	(145,200)	-100.00%	
Visitor's Center	419,316	3,821,886	3,402,570	811.46%	(8)
President's Office	129,043	148,039	18,996	14.72%	
President's Salary Supplement	156,865	156,865	0	0.00%	
TSUS Shared Billings	601,273	754,364	153,091	25.46%	(9)
E&G Employee Insurance-Shortfall	710,000	710,000	0	0.00%	
90 Day Coverage-Insurance Premium	259,000	259,000	0	0.00%	
New Employee 90 Days-TRS	0	27,909	27,909	100.00%	
Receiving	0	15,843	15,843	100.00%	
Principal & Interest-Designated	2,192,518	2,192,518	0	0.00%	
Physical Plant	519,476	1,006,446	486,970	93.74%	(10)
Writing Across the University	5,000	5,000	0	0.00%	
Texas State Risk Management	3,800	3,800	0	0.00%	
Building Maintenance	0	334,982	334,982	100.00%	(11)
Building Maintenance Tool Repairs	0	15,356	15,356	100.00%	
Coliseum	0	928	928	100.00%	
University Travel & Academic Support	695,689	2,080,001	1,384,312	198.98%	(12)
Purchased Utilities	2,035,777	3,604,309	1,568,532	77.05%	(13)
Designated Funds-TPEG	1,076,667	1,984,429	907,762	84.31%	(14)
TOTAL DESIGNATED	\$26,923,547	\$27,808,111	\$884,564	3.18%	
AUXILIARY FUNDS					
Athletics-Capital Project	\$210,372	\$210,372	0	0.00%	
Athletics	1,560,000	1,560,000	0	0.00%	
TOTAL AUXILIARY FUNDS	\$1,770,372	\$1,770,372	\$0	0.00%	
PLANT FUNDS					
(No funds from General Use Fee are transferred to Plant Funds)					
TOTAL PLANT FUNDS	\$0	\$0	\$0	0.00%	
TOTAL BUDGETED DESIGNATED TUITION	\$28,693,919	\$29,578,483	\$884,564	2.99%	

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SAM HOUSTON STATE UNIVERSITY

Table E
Designated Tuition (General Use Fee)
Year Ending August 31, 2007

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
DESIGNATED TUITION FUNDS			
(1)	Press Box-Elevator & Fire Sprinkler	(\$750,500)	Project postponed due to budget constraints.
(2)	Faculty Salaries	(\$1,155,527)	Funds moved to Educational and General budget for FY '07.
(3)	University Scholars & Transfer Scholars	\$250,000	Budget increased to enhance recruitment of scholars.
(4)	Scholarships	(\$412,500)	Not budgeting any projected use of fund balance.
(5)	Sam Houston Museum-Galleries	(\$291,950)	Designated Tuition fund balance approved by TSUS Board at the May 2005 meeting for completion of updating the Sam Houston Museum galleries.
(6)	Library Serials	\$325,408	Funds moved to Designated Tuition from E&G for FY '07.
(7)	Vice President for Finance	(\$5,470,290)	Funds for construction of Baseball/Softball Complex and Visitor's Center completed in FY '06 and not budgeted in FY '07.
(8)	ABS, Performing Arts Center & University Center	\$3,402,570	Principal and Interest for bonds that may be issued for construction projects in FY '07 (1/2 year)
(9)	TSUS Shared Billings	\$153,091	Shared billings from TSUS are estimated to increase in FY '07.
(10)	Physical Plant	\$486,970	Funds moved to Designated from E&G for FY '07
(11)	Building Maintenance	\$334,982	Funds moved to Designated from E&G for FY '07
(12)	University Travel & Academic Support	\$1,384,312	Funds moved to Designated from E&G for FY '07
(13)	Purchased Utilities	\$1,568,532	All E&G utilities transferred to Designated Tuition for FY '07.
(14)	Designated Funds-TPEG	\$907,762	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, 2007**

ITEM DESCRIPTION	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
ATHLETICS	\$2,926,420	\$3,385,071	\$458,651	15.67%	(1)
NON-ATHLETICS ACCOUNTS					
Military Science	\$11,500	\$13,000	\$1,500	13.04%	
Rodeo Activities	134,114	125,000	(9,114)	-6.80%	
Band	135,000	155,000	20,000	14.81%	
Animal Science/Livestock Judging Club	17,000	20,000	3,000	17.65%	
Art/Geeslin Gallery	22,000	25,000	3,000	13.64%	
Dance Program	80,000	92,000	12,000	15.00%	
University Theatre Center	150,000	172,500	22,500	15.00%	
Chi Alpha Inf	1,000	0	(1,000)	-100.00%	
Art Department-SIGGRAPH	2,000	3,000	1,000	50.00%	
Music Programs	118,541	136,000	17,459	14.73%	
PHI BETA SIGMA	1,100	0	(1,100)	-100.00%	
SHSU MBA Student Association	1,200	0	(1,200)	-100.00%	
SBDC-Rotaract International	1,600	1,450	(150)	-9.38%	
SHSU Agriculture Ambassadors	13,300	15,000	1,700	12.78%	
SHSU Beef Cattle Show Team	9,000	10,000	1,000	11.11%	
Soul Lifters Gospel Choir	1,000	1,000	0	0.00%	
Pep Band	18,000	20,000	2,000	11.11%	
Rodeo Team-National Final Contingency	12,000	10,000	(2,000)	-16.67%	
Freshman Leaders	25,000	29,200	4,200	16.80%	
Orange Keys	21,000	21,500	500	2.38%	
SHSU Cheerleaders	98,000	100,000	2,000	2.04%	
Students' Legal Services	88,177	115,332	27,155	30.80%	
Vice President for Student Services	30,921	55,000	24,079	77.87%	
Who's Who Award Program	3,000	3,000	0	0.00%	
Student Government Association	38,000	40,000	2,000	5.26%	
Stonewall Kats	1,000	1,500	500	50.00%	
Multicultural International Affairs	127,000	145,000	18,000	14.17%	
EXCBL	8,500	8,500	0	0.00%	
Orange Pride Dance Team	68,000	75,000	7,000	10.29%	
Student Activities - LSC	208,755	250,000	41,245	19.76%	
Dean of Student Life Office	269,315	287,000	17,685	6.57%	
University Mentor Program	5,000	5,000	0	0.00%	
Alcohol Substance Abuse Program	20,000	30,000	10,000	100.00%	
Tree of Light	4,000	5,500	1,500	37.50%	
Collegiate Readership Program	63,000	65,000	2,000	100.00%	
Co-Curricular Transcript	12,000	12,680	680	5.67%	
Credit Card Fees	59,079	74,704	15,625	26.45%	
Student Financial Aid Office	254,000	265,000	11,000	4.33%	
Career Services	270,000	275,176	5,176	1.92%	

SAM HOUSTON STATE UNIVERSITY

**Table F
Student Service Fee
Year Ending August 31, 2007**

ITEM DESCRIPTION	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
Student Service Fee Contingency	100,000	35,000	(65,000)	-65.00%	
Counseling and ADA Services	268,580	274,194	5,614	2.09%	
Homecoming	45,000	50,000	5,000	11.11%	
Parent's Weekend	8,000	10,000	2,000	25.00%	
Music Equipment/Uniforms	20,000	10,000	(10,000)	-50.00%	
Program Council	0	100,000	100,000	100.00%	
Clay Club	1,000	0	(1,000)	-100.00%	
Student Guidelines	10,500	7,000	(3,500)	-33.33%	
New Student Orientation	12,000	13,500	1,500	12.50%	
Campus Leadership Conference	21,000	24,000	3,000	14.29%	
SGA-UFO Project	8,000	0	(8,000)	-100.00%	
SAM C.A.R.E.S.	5,000	5,000	0	0.00%	
University Center Liaison	26,752	0	(26,752)	-100.00%	
Campus Life Development Fund	0	48,039	48,039	100.00%	
Bearkat OneCard	208,468	220,000	11,532	5.53%	
TOTAL NON-ATHLETICS, ACCOUNTS	\$3,136,402	\$3,459,775	\$323,373	10.31%	
TOTAL BUDGETED STUDENT SERVICE FEES	\$6,062,822	\$6,844,846	\$782,024	12.90%	

SAM HOUSTON STATE UNIVERSITY

Table F
Student Service Fee
Year Ending August 31, 2007

NOTES	ITEM DESCRIPTION	AMOUNT CHANGED	EXPLANATION
(1)	ATHLETICS Athletics	\$458,651.00	Student Service Fee allocation increased by Student Service Fee Allocation Committee and approved by University President.

Table C1
 Auxiliary Enterprises Operations
 Intercollegiate Athletics
 Year Ending August 31, 2007

ITEM DESCRIPTION	MEN			WOMEN				
	FOOTBALL BASKETBALL	BASEBALL	TRACK	OTHER	BASKETBALL/FOOTBALL	SOFTBALL	TRACK	OTHER
Sales and Service								
Gate Receipts	\$75,000	\$35,000	\$55,000		\$2,500	\$2,500	\$10,000	
Game Guarantees	\$450,000							
Concessions								
Other								
Camps								
Total Sales and Services	\$525,000	\$35,000	\$55,000	\$0	\$2,500	\$2,500	\$10,000	\$0
General Use Fee								
Student Service Fee								
Gifts and Contracts								
Investments/Endowments								
TOTAL BUDGETED FUNDS	\$525,000	\$35,000	\$55,000	\$0	\$2,500	\$2,500	\$10,000	\$0
EXPENDITURES								
Salaries	\$366,976	\$174,313	\$79,488	\$39,552	\$31,504	\$19,778	\$87,528	\$19,684
Fringe Benefits (Longevity)	\$4,560	\$2,160	\$480	\$780	\$600	\$480	\$2,880	\$1,440
Travel								
Scholarships	\$730,800	\$150,800	\$135,720	\$127,000	\$92,000	\$174,000	\$130,200	\$134,200
Other Maintenance & Operating	\$175,000	\$70,000	\$36,000	\$39,000	\$19,000	\$45,000	\$26,000	\$16,000
TOTAL BUDGETED EXPENDITURES	\$1,277,336	\$397,273	\$391,688	\$187,522	\$134,904	\$327,258	\$255,608	\$276,324
REVENUES								
Sales & Services	\$525,000	\$15,000						
Gate Receipts	\$450,000							
Games Guarantees								
Concessions								
Other								
NCAA Revenue Sharing								
Camps								
Station Operations								
Van Rental								
Total Sales & Services	\$525,000	\$15,000	\$231,700	\$455,000	\$700	\$700	\$1,765,700	
General Use Fee								
Student Services Fee								
Gifts & Contracts								
Investments/Endowments								
Teaching Supplies								
Capital Expenditures								
TOTAL BUDGETED FUNDS	\$525,000	\$15,000	\$231,700	\$5,400,071	\$6,521,771			
EXPENDITURES								
Salaries	\$681,793	\$430,994	\$46,508	\$650,298	\$1,808,485			
Fringe Benefits (Longevity)	\$5,520	\$2,940	\$680	\$1,160	\$3,160			
Travel								
Scholarships	\$1,237,720	\$1,000,400	\$812,120	\$724,120	\$510,200			
Other O&M	\$307,000	\$177,000	\$146,806	\$140,206	\$85,206			
TOTAL BUDGETED EXPENDITURES	\$3,229,033	\$1,617,334	\$2,224,700	\$2,153,904	\$6,221,771			

INTERCOLLEGIATE ATHLETICS SUMMARY

Reimposed Balance 89-01-06	\$0
Revenues	\$6,221,771
Expenditures	(\$6,221,771)
Estimated Balance 08-31-07	\$0

SAM HOUSTON STATE UNIVERSITY

**Table G 2
Auxiliary Enterprises Operations
Food Service
Year Ending August 31, 2007**

	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
REVENUE					
Sales and Services	\$4,009,000.00	\$5,400,000.00	\$1,391,000.00	34.70%	(1)
Interest Income	\$0.00	\$53,760.00	\$53,760.00	100.00%	
	\$4,009,000	\$5,453,760	\$1,444,760	36.04%	
EXPENDITURES					
Salaries and Wages	\$47,332	\$50,032	\$2,700	5.70%	
Food Service Contract-ARAMARK	2,995,053	4,623,000	1,627,947	54.35%	(2)
Utilities	180,000	217,800	37,800	21.00%	
Capital Outlay-Renovations	540,990	223,635	(317,355)	-58.66%	(3)
Other-Maintenance and Operations	245,625	285,533	39,908	16.25%	
TOTAL EXPENDITURES	\$4,009,000	\$5,400,000	\$1,391,000	34.70%	
OTHER DEDUCTIONS					
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%	
TOTAL OTHER DEDUCTIONS	\$0	\$0	\$0	0.00%	
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	\$4,009,000	\$5,400,000	\$1,391,000	34.70%	

FOOD SERVICE SUMMARY

Estimated Balance 09-01-06	<u>\$2,018,000</u>
Revenue	<u>5,453,760</u>
Expenditures and Other Deductions	<u>(5,400,000)</u>
Estimated Balance 08-31-07	<u>\$2,071,760</u>

NOTES

EXPLANATION

- | | |
|-----|--|
| (1) | Approved rate increase February '05 and increased student participation in board plans and cash sales. |
| (2) | Increased sales require increased payments to ARAMARK |
| (3) | Renovation budget for FY '07 reduced in anticipation of planned new dining facility. |

NO. 3342 11.10

SAM HOUSTON STATE UNIVERSITY

Table G 3
Auxiliary Enterprises Operations
Housing
Year Ending August 31, 2007

	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
REVENUES					
Sales and Services	\$9,101,300	\$10,040,820	\$939,520	10.32%	(1)
Other - Interest Income	86,000	100,800	14,800	17.21%	
TOTAL REVENUES	\$9,187,300	\$10,141,620	\$954,320	10.39%	
EXPENDITURES					
Salaries and Wages	\$1,614,086	\$1,758,580	\$144,494	8.95%	
Utilities	1,396,000	1,705,748	309,748	22.19%	(2)
Maintenance and Operating	1,290,310	1,627,573	337,263	26.14%	(3)
Repair & Renovation	2,319,949	1,150,686	(1,169,263)	-50.40%	(4)
Other-Custodial Contract	341,612	341,612	0	0.00%	
TOTAL EXPENDITURES	\$6,961,957	\$6,584,199	(\$377,758)	-5.43%	
OTHER DEDUCTIONS					
Overhead Allocation - Pledged	\$0	\$0	\$0	0.00%	
Overhead Allocation - E&G	0	0	0	0.00%	
Debt Service	2,139,343	3,456,621	1,317,278	61.57%	(5)
TOTAL OTHER DEDUCTIONS	\$2,139,343	\$3,456,621	\$1,317,278	0.00%	
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	\$9,101,300	\$10,040,820	\$939,520	10.32%	

HOUSING SUMMARY

Estimated Balance 09-01-06	\$775,000.00
Revenues	\$10,141,620.00
Expenditures and Other Deductions	(\$10,040,820.00)
Estimated Balance 08-31-07	\$875,800.00

NOTES

- (1)
- (2)
- (3)
- (4)
- (5)

EXPLANATION

Occupancy is expected to be 95.5% for FY '07 and rental rates approved February '06 provide additional revenue.

Utility rate increases anticipated for FY '07. SHSU expects 21% increase.

Raven Village, a new 450 bed apartment complex opens Fall '06 and estimated occupancy at 98.5%.

Renovation budget reduced for FY '07.

Raven Village (new) bonds, principal and interest payments for FY '07.

SAM HOUSTON STATE UNIVERSITY

**Table G 4
Auxiliary Enterprises Operations
Bookstore
Year Ending August 31, 2007**

	FY 2006 ADJUSTED BUDGET	FY 2007 PROPOSED AMOUNT	AMOUNT CHANGED	PERCENT CHANGED	NOTES
REVENUES					
Sales and Services	\$175,835	\$200,000	\$24,165	13.74%	
EXPENDITURES					
Administrative Salaries	\$0		\$0	0.00%	
Classified Salaries	0		0	0.00%	
Wages	0		0	0.00%	
Maintenance & Operations	175,835	200,000	24,165	13.74%	
Computer Services	0		0	0.00%	
Capital Outlay	0		0	0.00%	
TOTAL EXPENDITURES	\$175,835	\$200,000	\$24,165	13.74%	
OTHER DEDUCTIONS					
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%	
TOTAL OTHER DEDUCTIONS	\$0	\$0	\$0	0.00%	
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	\$175,835	\$200,000	\$24,165	13.74%	

BOOKSTORE SUMMARY

Estimated Balance 09-01-06	\$751,775
Revenue	\$200,000
Expenditures and Other Deductions	(\$200,000)
Estimated Balance 08-31-07	<u>\$751,775</u>

Notes: