

# THE TEXAS A&M UNIVERSITY SYSTEM

## ***FY 2015 EXECUTIVE SUMMARY***

FISCAL YEAR ENDING AUGUST 31, 2015

# System Members

## Universities

### **Prairie View A&M University**

President: George C. Wright

**Established: 1876**

### **Tarleton State University**

President: F. Dominic Dottavio

**Established: 1899**

**Joined A&M System: 1917**

### **Texas A&M International University**

President: Ray M. Keck, III

**Established: 1970**

**Joined A&M System: 1989**

### **Texas A&M University**

Interim President: Mark Hussey

**Established: 1876**

### **Texas A&M University at Galveston**

CEO: Robert Smith III

### **Texas A&M University – Central Texas**

President: Marc A. Nigliazzo

**Established: 2009**

### **Texas A&M University – Commerce**

President: Dan R. Jones

**Established: 1889**

**Joined A&M System: 1996**

### **Texas A&M University – Corpus Christi**

President: Flavius C. Killebrew

**Established: 1947**

**Joined A&M System 1989**

### **Texas A&M University – San Antonio**

President: Maria Hernandez Ferrier

**Established: 2009**

### **Texas A&M University – Kingsville**

President: Steven Tallant

**Established: 1925**

**Joined A&M System 1989**

### **Texas A&M University – Texarkana**

President: Emily Cutrer

**Established: 1971**

**Joined A&M System: 1996**

### **West Texas A&M University**

President: J. Patrick O'Brien

**Established: 1910**

**Joined A&M System: 1990**

## Health Science Center

### **Texas A&M Health Science Center**

CEO: Brett Giroir

**Established: 1999**

## Agencies

### **Texas A&M AgriLife Research**

Director: Craig L. Nessler

**Established: 1887**

### **Texas A&M AgriLife Extension Service**

Director: Doug Steele

**Established: 1915**

### **Texas A&M Forest Service**

Director: Thomas G. Boggus

**Established: 1915**

### **Texas A&M Veterinary Medical Diagnostic Laboratory**

Director: Tammy Beckham

**Established: 1967**

### **Texas A&M Engineering Experiment Station**

Director: M. Katherine Banks

**Established: 1914**

### **Texas A&M Engineering Extension Service**

Director: Gary F. Sera

**Established: 1948**

### **Texas A&M Transportation Institute**

Director: Dennis L. Christiansen

**Established: 1950**

## Texas A&M University System

### **Texas A&M System Sponsored Research Services**

Vice Chancellor: Jon Mogford

**Established: 2012**

### **Texas A&M System Technology Commercialization**

Assoc. Vice Chancellor: Brett Cornwell

**Established: 2013**

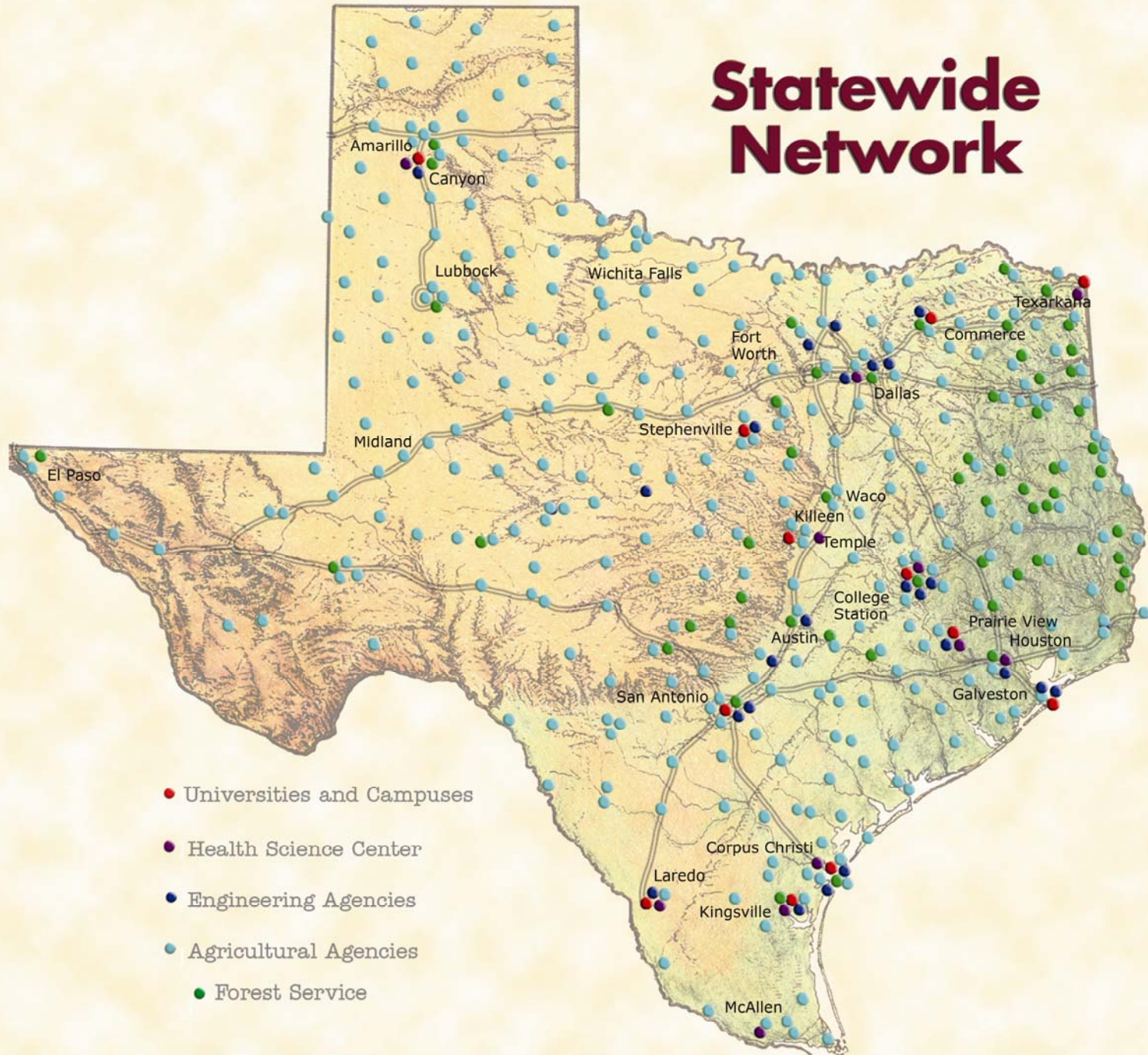
### **Texas A&M University System Offices**

Chancellor: John Sharp

[www.tamus.edu](http://www.tamus.edu)

**Established: 1948**

# Statewide Network





# TEXAS A&M UNIVERSITY SYSTEM

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## BUDGET NARRATIVE

### Introduction

The Texas A&M University System is committed to serving the citizens of the State of Texas and understands that the valuable, but limited, resources provided to us must be utilized in the most efficient and effective manner and, with the benefit of the State taxpayers foremost on our minds. The A&M System will continue to act as good stewards of the State of Texas' limited resources and will ensure the benefit to the State taxpayer is considered in every academic, research and service activity performed.

The A&M System remains focused on advancing its core mission of teaching and research. In doing so, it is important that we continue to focus on keeping the cost of attending our universities affordable, expanding student access, improving existing programs, developing new programs to meet new demands, expanding research and commercialization capabilities, and implementing operational efficiencies through shared services, strategic outsourcing, and other opportunities. The imperative of excellence in all we do and the reality of resource limitations in the State of Texas increase the difficulty of meeting these challenges and dictate that we devote our collective skills to ensuring that the productivity of all System resources is optimized.

### Revenues

Efforts directed towards maximizing state appropriations for the upcoming 2014/2015 biennium were very successful. Overall, net General Revenue (excluding tuition revenue bond debt service) increased by \$188.8 million (13.4%) over the 2012/2013 amount. For FY 2015 (second year of the biennium), Total Revenues are budgeted to decrease by \$8.6 million, when compared to FY 2014 budget. Overall, the FY 2015 budget shows a slight increase of \$3.1 million in State Appropriations.

Overall funding from the Higher Education Fund (HEF) will remain level with FY 2014 since this allocation is made for a 5 year period (FY 2011 – 2015). In general, HEF can be used to acquire land; construct, repair, and rehabilitate buildings; and purchase capital equipment and library books.





# TEXAS A&M UNIVERSITY SYSTEM

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## BUDGET NARRATIVE CONTINUED

AUF income is budgeted at \$226.2 million, or \$11.8 million (5%) less than FY 2014 budget. Available University Fund (AUF) revenue is budgeted to decrease by \$11.8 million based on the standard calculation of the distribution from the Permanent University Fund of 4.75%. The UT Board will determine the distribution rate and amount for FY 2015 before the end of FY 2014. The System Offices AUF excellence allocation will be \$13.85 million, an increase from \$13.3 million in FY 2014. Also, TAMU and PVAMU will receive \$95.146 million and \$15.854 million per year, respectively. Both amounts represent increases of just over 4 percent. In addition, FY 2015 marks the 3<sup>rd</sup> year of the Chancellor's Research Initiative (CRI). For this third year, \$12.4 million has been allocated to provide one-time funds (in the form of excellence funds and debt service) to Texas A&M University and/or Prairie View A&M University for the recruitment and hiring of faculty members who will have a transformative impact upon the academic and research missions of their respective university. Also, an estimate of up to \$20 million has been budgeted for one-time excellence initiatives.

In addition to projected increases in enrollment, FY 2015 includes the proposed guaranteed tuition and fee rates for each university. Overall, Tuition and Fees are budgeted to increase by \$68.3 million (6%) over FY 2014 budget. Based on each members guaranteed plan, these dollars will need to be managed over the respective guaranteed time period.

Contracts and Grants are projected to decrease by \$96 million (12%), compared to FY 2014 budget. This decrease is primarily associated with the planned budget for the Center for Innovation in Advanced Development and Manufacturing (CIADM) project. For FY 2015, \$21.2 million has been included in the operational budget of the Texas A&M Health Science Center. This represents a decrease of \$98.9 million when compared to FY 2014 budget.

Investment Income has been budgeted conservatively at \$76.3 million for FY 2015. This amount is \$6.1 million less than the FY 2014 budget. The FY 2015 budget estimate is based primarily on the Cash Concentration Pool estimated returns of 2.75% and the System Endowment Fund return of \$0.267593 cents per unit per year estimate.



# TEXAS A&M UNIVERSITY SYSTEM



## BUDGET NARRATIVE CONTINUED

### Expenditures

FY 2015 Total Expenditures are budgeted at \$3.8 billion. This is a net increase of \$30.3 million (1%) when compared to the FY 2014 budget. Total FY 2015 Personnel Costs (faculty and staff salaries, wages, and benefits) of \$2.0 billion are budgeted to increase 3% as compared to FY 2014 budget. System-wide total personnel costs account for 58% of total expenditures (excluding debt service expenditures). *Please see "Supplemental Information - Tab #1" for individual salary plans by member.*

Utilities are budgeted at \$110.6 million, which is a slight increase of \$1.3 million (1%) when compared to FY 2014 budget. The A&M System continues to make every effort to improve ongoing conservation efforts and better management of purchased utilities.

Scholarships are projected to increase by \$25 million (5%) over FY 2014 budget, primarily due to increases in the state mandated financial aid set-asides associated with designated tuition, Pell, and state grant funding.

Equipment (Capitalized) and Operations and Maintenance expenditures are budgeted to decrease by a net \$63.2 million (5%). This decrease is due to the planned budget related to the CIADM contract.

Debt Service expenditures are budgeted to increase by \$23.6 million (8%). Of the total debt service amount of \$318.1 million, \$113.4 million (36%) and \$204.7 million (64%) will be financed through the A&M System PUF and RFS debt financing programs, respectively.

### Expenditures by Function

- Institutional Support is down (\$5.6 million) or 2%
- Instruction, Academic Support, & Student Services are up \$43.6 million or 2.8%
- Scholarships & Fellowships are up \$20.5 million or 12%
- Auxiliary Operations are up \$9.3 million or 3%
- System-wide Debt Service is up \$23.6 million or 8%
- Research is down (\$76 million) or 10% (*however, net of the BARDA/CIADM contract, Research expenses would show a net increase of \$22.9 million or 3.6%*)
- O&M and Public Service is up \$14.9 million or 3.8%



# THE TEXAS A&M UNIVERSITY SYSTEM

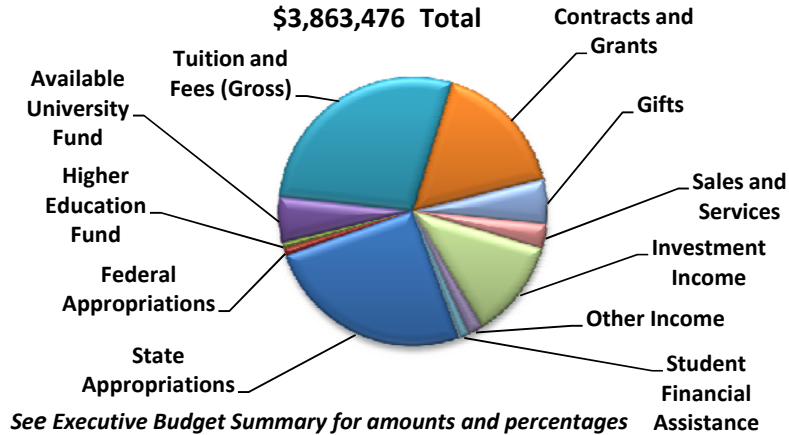
FY 2015 Budget Graphs

(In Thousands)



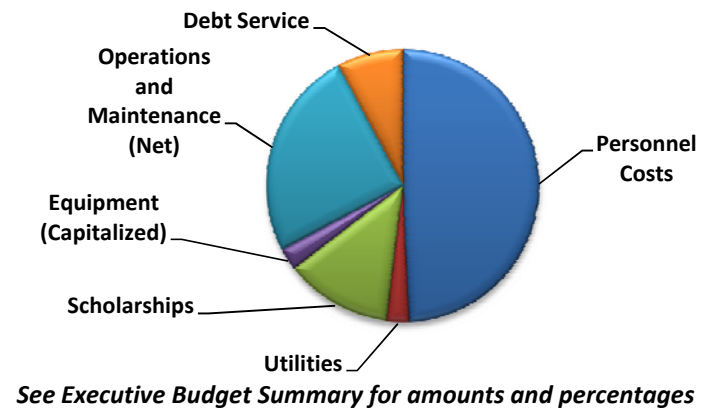
## FY 2015 BUDGET REVENUES

\$3,863,476 Total

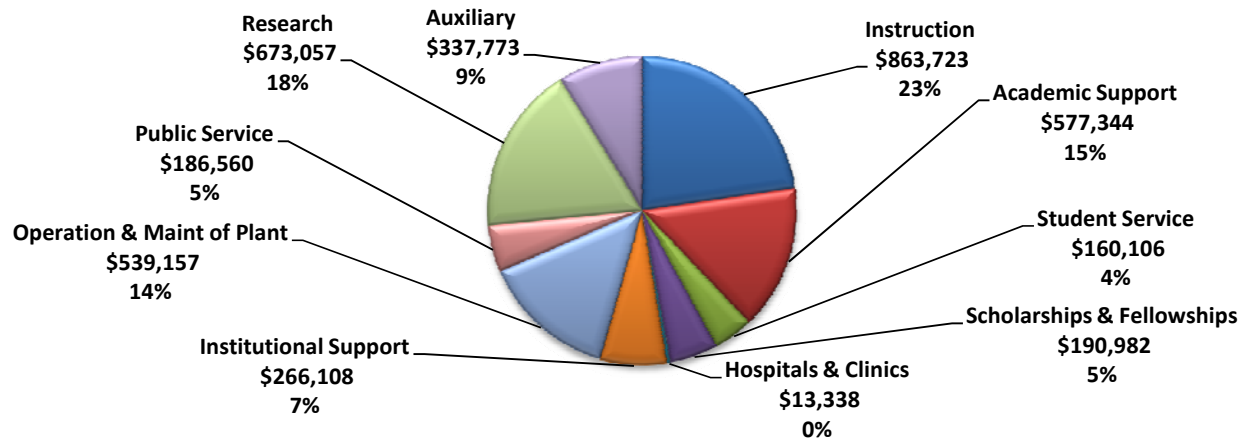


## FY 2015 BUDGET EXPENDITURES

\$3,808,148 Total



## FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)



	FY 2012*	FY 2013*	FY 2014	FY 2015		FY 2015 Budget to FY 2014 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 2,272,858	\$ 2,626,319	\$ 2,983,259	\$ 3,034,241		\$ 50,982	2%
<i>Restatement: (prior year correction)</i>	(409)	825					
<b>REVENUES</b>							
State Appropriations	\$ 1,043,423	\$ 1,022,027	\$ 1,045,707	\$ 1,048,829	27%	\$ 3,121	0%
Federal Appropriations	41,865	35,565	35,971	37,036	1%	1,065	3%
Higher Education Fund	27,137	27,137	27,137	27,137	1%	0	n/a
Available University Fund	285,855	219,979	238,000	226,152	6%	(11,848)	-5%
Tuition and Fees (Gross)	998,521	1,058,282	1,092,923	1,161,191	30%	68,268	6%
Contracts and Grants	819,287	733,912	779,966	683,963	18%	(96,004)	-12%
Student Financial Assistance	0	203,075	212,410	222,375	6%	9,965	5%
Gifts	117,052	117,409	112,534	123,715	3%	11,180	10%
Sales and Services	474,651	521,588	459,011	493,482	13%	34,471	8%
Investment Income	113,989	162,764	82,448	76,332	2%	(6,115)	-7%
Other Income	65,310	68,967	49,363	50,615	1%	1,252	3%
Discounts	(256,933)	(284,199)	(263,364)	(287,349)	-7%	(23,986)	9%
<b>TOTAL REVENUES</b>	<b>\$ 3,730,156</b>	<b>\$ 3,886,506</b>	<b>\$ 3,872,106</b>	<b>\$ 3,863,476</b>		<b>\$ (8,630)</b>	<b>0%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 553,755	\$ 584,377	\$ 621,938	\$ 651,890	17%	\$ 29,952	5%
Salaries - Non-Faculty	796,580	792,303	818,216	836,517	22%	18,301	2%
Wages	155,726	151,183	143,035	150,020	4%	6,985	5%
Benefits	335,546	334,404	365,017	377,338	10%	12,321	3%
<b>Personnel Costs</b>	<b>1,841,608</b>	<b>1,862,267</b>	<b>1,948,206</b>	<b>2,015,765</b>	<b>53%</b>	<b>67,559</b>	<b>3%</b>
Utilities	104,780	103,218	109,293	110,626	3%	1,332	1%
Scholarships	444,640	469,753	493,547	518,554	14%	25,007	5%
Discounts	(256,933)	(284,199)	(263,364)	(287,349)	-8%	(23,986)	9%
Equipment (Capitalized)	67,530	89,714	84,923	107,727	3%	22,804	27%
Operations and Maintenance (Net)	900,775	954,943	1,110,659	1,024,686	27%	(85,973)	-8%
Debt Service	244,878	227,961	294,534	318,140	8%	23,606	8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,347,278</b>	<b>\$ 3,423,658</b>	<b>\$ 3,777,798</b>	<b>\$ 3,808,148</b>		<b>\$ 30,349</b>	<b>1%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ -	\$ -	\$ 0	\$ 0		\$ -	n/a
Other	(29,008)	(106,734)	25,279	24,646		(633)	-3%
<b>NET TRANSFERS</b>	<b>\$ (29,008)</b>	<b>\$ (106,734)</b>	<b>\$ 25,279</b>	<b>\$ 24,646</b>		<b>\$ (633)</b>	<b>-3%</b>
<b>NET INCREASE (DECREASE)</b>	<b>353,870</b>	<b>356,114</b>	<b>119,586</b>	<b>79,975</b>		<b>(39,612)</b>	<b>-33%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 2,626,319</b>	<b>\$ 2,983,259</b>	<b>\$ 3,102,846</b>	<b>\$ 3,114,216</b>		<b>\$ 11,370</b>	<b>0%</b>

\* Excludes estimated expense associated with Other Post-Employment Benefits ("OPEB").  
TAMUS amount for FY 2012 is \$127 million and FY 2013 is \$115 million.  
The cumulative impact of OPEB excluded in the Net Position is \$719 million.





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY 2015 Budget to FY 2014 Budget	
				Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>				
<b>E&amp;G and Designated:</b>							
Instruction	\$ 879,818	\$ 887,124	\$ 756,697	\$ 773,562	20%	\$ 16,865	2%
Academic Support	204,853	265,666	489,135	514,325	14%	25,191	5%
Student Services	123,375	134,781	140,230	151,709	4%	11,479	8%
Scholarships and Fellowships	68,282	75,758	107,084	110,736	3%	3,652	3%
Hospitals and Clinics	10,161	10,308	13,338	13,338	0%	0	0%
Institutional Support	176,341	231,672	269,607	263,906	7%	(5,701)	-2%
O&M of Plant	192,963	209,724	208,915	219,519	6%	10,604	5%
Public Service	228,133	120,012	132,530	136,524	4%	3,994	3%
Research	254,867	278,217	284,339	294,365	8%	10,026	4%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 2,138,792</b>	<b>\$ 2,213,263</b>	<b>\$ 2,401,874</b>	<b>\$ 2,477,985</b>	<b>65%</b>	<b>\$ 76,111</b>	<b>3%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 318,958	\$ 306,195	\$ 328,497	\$ 337,773	9%	9,276	3%
<b>Auxiliary Subtotal:</b>	<b>\$ 318,958</b>	<b>\$ 306,195</b>	<b>\$ 328,497</b>	<b>\$ 337,773</b>	<b>9%</b>	<b>\$ 9,276</b>	<b>3%</b>
<b>Restricted:</b>							
Instruction	\$ 74,576	\$ 78,675	\$ 88,145	\$ 90,161	2%	2,016	2%
Academic Support	42,800	46,214	71,959	63,018	2%	(8,941)	-12%
Student Services	9,281	10,458	11,396	8,397	0%	(2,999)	-26%
Scholarships and Fellowships	101,598	91,951	63,376	80,246	2%	16,869	27%
Institutional Support	5,460	6,165	2,119	2,202	0%	83	4%
O&M of Plant	2,985	4,296	2,084	1,544	0%	(541)	-26%
Public Service	56,722	56,430	49,137	50,037	1%	900	2%
Research	351,547	382,629	464,678	378,692	10%	(85,986)	-19%
<b>Restricted Subtotal:</b>	<b>\$ 644,969</b>	<b>\$ 676,818</b>	<b>\$ 752,894</b>	<b>\$ 674,296</b>	<b>18%</b>	<b>\$ (78,598)</b>	<b>-10%</b>
<b>Debt Service</b>	<b>\$ 244,559</b>	<b>\$ 227,383</b>	<b>\$ 294,534</b>	<b>\$ 318,094</b>	<b>8%</b>	<b>\$ 23,560</b>	<b>8%</b>
<b>TOTAL:</b>							
Instruction	\$ 954,395	\$ 965,799	\$ 844,842	\$ 863,723	23%	\$ 18,881	2%
Academic Support	247,652	311,880	561,094	577,344	15%	16,250	3%
Student Services	132,656	145,239	151,626	160,106	4%	8,480	6%
Scholarships and Fellowships	169,880	167,709	170,461	190,982	5%	20,522	12%
Hospitals and Clinics	10,161	10,308	13,338	13,338	0%	0	0%
Institutional Support	181,801	237,837	271,726	266,108	7%	(5,618)	-2%
O&M of Plant	195,948	214,020	210,999	221,063	6%	10,064	5%
Public Service	284,855	176,442	181,667	186,560	5%	4,893	3%
Auxiliary	318,958	306,195	328,497	337,773	9%	9,276	3%
Research	606,414	660,846	749,017	673,057	18%	(75,960)	-10%
Debt Service	244,559	227,383	294,534	318,094	8%	23,560	8%
<b>TOTAL:</b>	<b>\$ 3,347,278</b>	<b>\$ 3,423,659</b>	<b>\$ 3,777,799</b>	<b>\$ 3,808,148</b>	<b>100%</b>	<b>\$ 30,349</b>	<b>1%</b>



The Texas A&M University System  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 382,074	\$ 368,865	\$ (13,209)
Designated	2,170,380	2,176,154	5,773
Auxiliary	262,555	285,957	23,402
Restricted	219,231	283,239	64,009
<b>Total Change in Net Position</b>	<b>\$ 3,034,241</b>	<b>\$ 3,114,216</b>	<b>\$ 79,975</b>

For detailed explanations, please see member schedules.

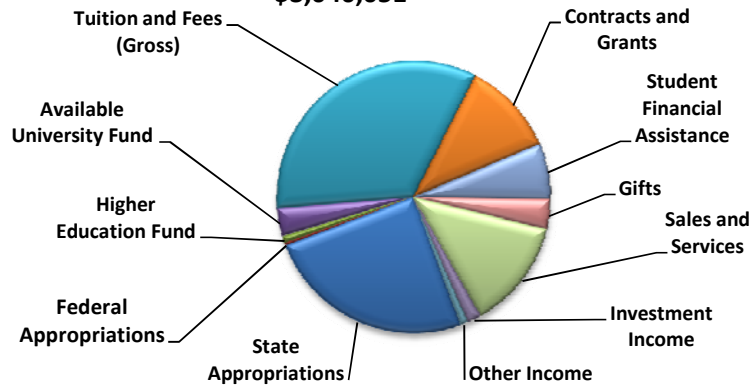


# THE TEXAS A&M UNIVERSITY SYSTEM ACADEMICS

## FY 2015 Budget Graphs (In Thousands)

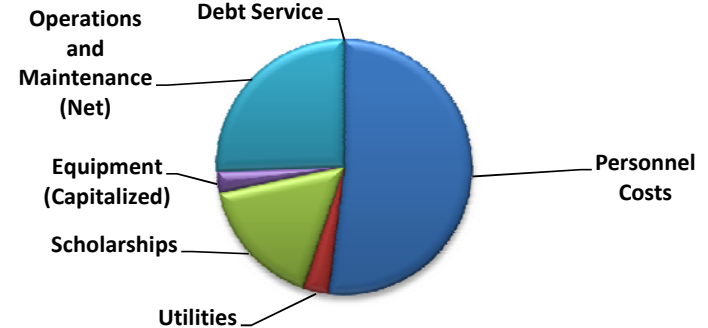


### FY 2015 BUDGET REVENUES \$3,040,051 Total



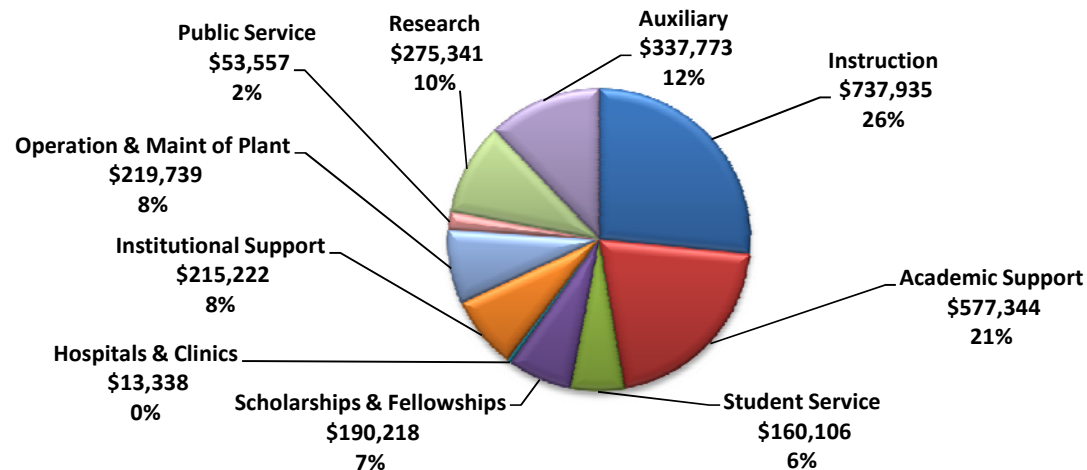
See Executive Budget Summary for amounts and percentages

### FY 2015 BUDGET EXPENDITURES \$2,780,574 Total



See Executive Budget Summary for amounts and percentages

### FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**ACADEMICS**  
**FY 2015 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY 2015 Budget to FY 2014 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
	0						
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 1,254,429</b>	<b>\$ 1,441,622</b>	<b>\$ 1,670,281</b>	<b>\$ 1,713,481</b>		<b>\$ 43,200</b>	<b>#REF!</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 737,651	\$ 720,576	\$ 825,543	\$ 823,962	27%	\$ (1,581)	0%
Federal Appropriations	10,847	9,096	11,457	11,547	0%	90	1%
Higher Education Fund	27,137	27,137	27,137	27,137	1%	0	n/a
Available University Fund	105,999	106,000	106,000	111,000	4%	5,000	5%
Tuition and Fees (Gross)	964,930	1,024,952	1,056,607	1,123,013	37%	66,406	6%
Contracts and Grants	508,518	337,991	347,761	370,726	12%	22,965	7%
Student Financial Assistance	0	203,075	212,410	222,375	7%	9,965	5%
Gifts	110,337	110,360	107,595	118,535	4%	10,941	10%
Sales and Services	402,333	453,625	401,939	432,741	14%	30,803	8%
Investment Income	87,216	130,619	56,831	56,145	2%	(686)	-1%
Other Income	27,127	36,418	28,926	30,220	1%	1,294	4%
Discounts	(256,933)	(284,199)	(263,364)	(287,349)	-9%	(23,986)	9%
<b>TOTAL REVENUES</b>	<b>\$ 2,725,161</b>	<b>\$ 2,875,650</b>	<b>\$ 2,918,842</b>	<b>\$ 3,040,051</b>		<b>\$ 121,210</b>	<b>4%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 498,680	\$ 516,699	\$ 553,371	\$ 580,320	21%	\$ 26,949	5%
Salaries - Non-Faculty	561,538	570,139	578,916	597,333	21%	18,417	3%
Wages	126,546	124,000	120,391	126,913	5%	6,522	5%
Benefits	256,453	256,186	277,786	288,454	10%	10,668	4%
<b>Personnel Costs</b>	<b>1,443,217</b>	<b>1,467,024</b>	<b>1,530,464</b>	<b>1,593,021</b>	<b>57%</b>	<b>62,557</b>	<b>4%</b>
Utilities	94,553	93,868	98,802	100,042	4%	1,240	1%
Scholarships	431,245	457,767	480,588	506,575	18%	25,987	5%
Discounts	(256,933)	(284,199)	(263,364)	(287,349)	-10%	(23,986)	9%
Equipment (Capitalized)	45,264	60,750	61,139	83,962	3%	22,823	37%
Operations and Maintenance (Net)	577,981	715,508	747,268	784,277	28%	37,009	5%
Debt Service	319	578	0	46	0%	46	100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,335,645</b>	<b>\$ 2,511,296</b>	<b>\$ 2,654,898</b>	<b>\$ 2,780,574</b>		<b>\$ 125,676</b>	<b>5%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (165,071)	\$ (171,174)	\$ (176,685)	\$ (182,824)		\$ (6,139)	3%
Other	(18,624)	(77,284)	10,323	5,103		(5,220)	-51%
<b>NET TRANSFERS</b>	<b>\$ (183,695)</b>	<b>\$ (248,457)</b>	<b>\$ (166,362)</b>	<b>\$ (177,720)</b>		<b>\$ (11,358)</b>	<b>7%</b>
<b>NET INCREASE (DECREASE)</b>	<b>205,821</b>	<b>115,896</b>	<b>97,582</b>	<b>81,757</b>		<b>(15,825)</b>	<b>-16%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 1,554,385</b>	<b>\$ 1,670,281</b>	<b>\$ 1,767,863</b>	<b>\$ 1,795,238</b>		<b>\$ 27,375</b>	<b>2%</b>





THE TEXAS A&M UNIVERSITY SYSTEM  
ACADEMICS  
FY 2015 EXECUTIVE BUDGET SUMMARY  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY 2015 Budget to FY 2014 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Instruction	\$ 761,561	\$ 770,672	\$ 630,298	\$ 647,799	23%	\$ 17,502	3%
Academic Support	204,853	265,666	489,135	514,325	18%	25,191	5%
Student Services	123,375	134,781	140,230	151,709	5%	11,479	8%
Scholarships and Fellowships	67,512	74,988	106,320	109,973	4%	3,652	3%
Hospitals and Clinics	10,161	10,308	13,338	13,338	0%	0	0%
Institutional Support	128,193	170,164	215,346	213,208	8%	(2,138)	-1%
O&M of Plant	191,853	208,430	207,819	218,196	8%	10,377	5%
Public Service	35,569	36,454	35,725	37,483	1%	1,758	5%
Research	78,027	93,175	88,114	95,487	3%	7,373	8%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 1,601,103</b>	<b>\$ 1,764,638</b>	<b>\$1,926,325</b>	<b>\$ 2,001,518</b>	<b>72%</b>	<b>\$ 75,194</b>	<b>4%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 318,958	\$ 306,195	\$ 328,497	\$ 337,773	12%	9,276	3%
<b>Auxiliary Subtotal:</b>	<b>\$ 318,958</b>	<b>\$ 306,195</b>	<b>\$ 328,497</b>	<b>\$ 337,773</b>	<b>12%</b>	<b>\$ 9,276</b>	<b>3%</b>
<b>Restricted:</b>							
Instruction	\$ 69,510	\$ 78,567	\$ 88,145	\$ 90,136	3%	\$ 1,991	2%
Academic Support	42,800	46,214	71,959	63,018	2%	(8,941)	-12%
Student Services	9,281	10,458	11,396	8,397	0%	(2,999)	-26%
Scholarships and Fellowships	101,594	91,947	63,376	80,246	3%	16,869	27%
Institutional Support	4,165	5,149	1,931	2,014	0%	83	4%
O&M of Plant	2,984	4,295	2,084	1,544	0%	(541)	-26%
Public Service	23,251	21,466	16,618	16,074	1%	(544)	-3%
Research	161,999	182,366	144,567	179,854	6%	35,287	24%
<b>Restricted Subtotal:</b>	<b>\$ 415,584</b>	<b>\$ 440,463</b>	<b>\$ 400,077</b>	<b>\$ 441,283</b>	<b>16%</b>	<b>\$ 41,205</b>	<b>10%</b>
<b>TOTAL:</b>							
Instruction	\$ 831,071	\$ 849,239	\$ 718,442	\$ 737,935	27%	\$ 19,493	3%
Academic Support	247,652	311,880	561,094	577,344	21%	16,250	3%
Student Services	132,656	145,239	151,626	160,106	6%	8,480	6%
Discounts	169,106	166,935	169,697	190,218	7%	20,522	12%
Hospitals and Clinics	10,161	10,308	13,338	13,338	0%	0	0%
Institutional Support	132,359	175,314	217,278	215,222	8%	(2,056)	-1%
O&M of Plant	194,837	212,725	209,903	219,739	8%	9,836	5%
Public Service	58,820	57,920	52,343	53,557	2%	1,214	2%
Auxiliary	318,958	306,195	328,497	337,773	12%	9,276	3%
Research	240,025	275,541	232,681	275,341	10%	42,660	18%
<b>TOTAL:</b>	<b>\$ 2,335,645</b>	<b>\$ 2,511,296</b>	<b>\$2,654,898</b>	<b>\$ 2,780,574</b>	<b>100%</b>	<b>\$ 125,676</b>	<b>5%</b>



The Texas A&M University System

Academics

Change in Net Position

Current Funds

Fiscal Year 2015 Budget

(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 246,576	\$ 230,903	\$ (15,672)
Designated	1,025,635	1,036,561	10,926
Auxiliary	262,555	285,957	23,402
Restricted	178,716	241,817	63,101
<b>Total Change in Net Position</b>	<b>\$ 1,713,481</b>	<b>\$ 1,795,238</b>	<b>\$ 81,757</b>

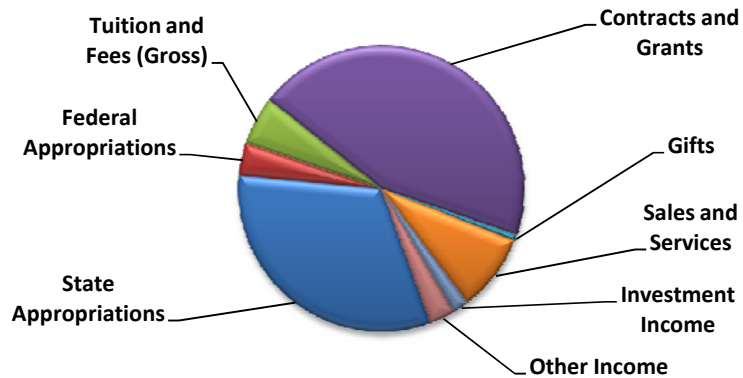
For detailed explanations, please see member schedules.

# THE TEXAS A&M UNIVERSITY SYSTEM AGENCIES

## FY 2015 Budget Graphs (In Thousands)

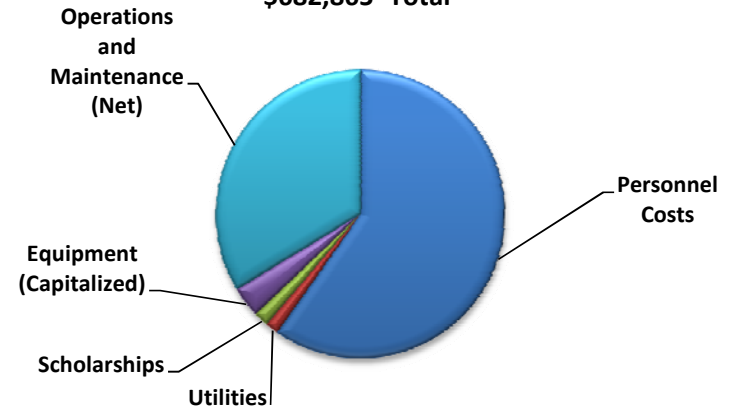


**FY 2015 BUDGET REVENUES**  
\$694,473 Total



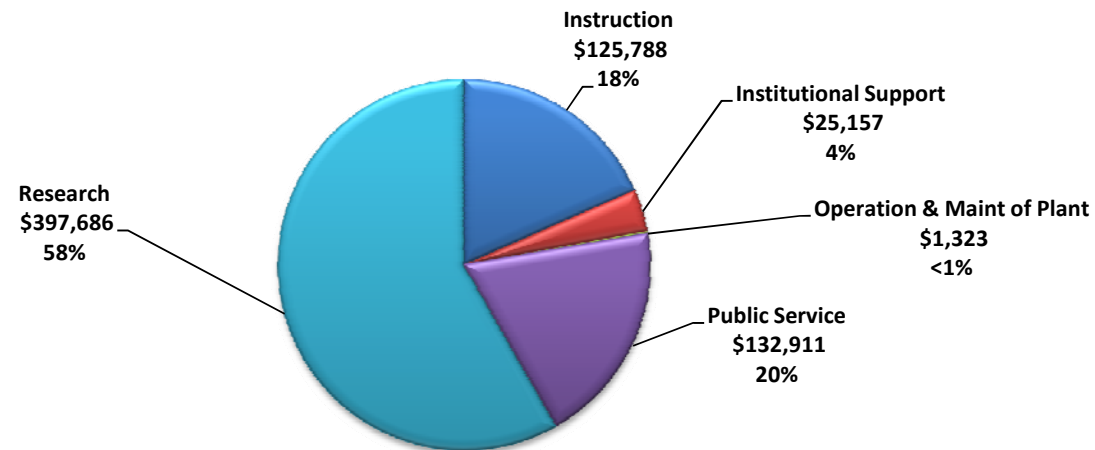
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$682,865 Total



See Executive Budget Summary for amounts and percentages

### FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**AGENCIES**  
**FY 2015 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY 2015 Budget to FY 2014 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 107,701</b>	<b>\$ 159,085</b>	<b>\$ 387,790</b>	<b>\$ 396,995</b>		<b>\$ 9,205</b>	<b>2%</b>
<i>Restatement: (prior year correction)</i>	<i>(409)</i>	<i>825</i>					
<b>REVENUES</b>							
State Appropriations	\$ 303,392	\$ 299,035	\$ 217,740	\$ 222,440	32%	\$ 4,700	2%
Federal Appropriations	31,018	26,469	24,514	25,489	4%	975	4%
Tuition and Fees (Gross)	33,591	33,330	36,316	38,178	5%	1,862	5%
Contracts and Grants	303,064	378,257	306,689	309,882	45%	3,193	1%
Gifts	5,250	6,787	4,747	4,986	1%	240	5%
Sales and Services	72,246	66,297	57,072	60,727	9%	3,655	6%
Investment Income	15,514	18,707	17,596	12,375	2%	(5,221)	-30%
Other Income	32,003	31,799	20,437	20,395	3%	(42)	0%
<b>TOTAL REVENUES</b>	<b>\$ 796,078</b>	<b>\$ 860,682</b>	<b>\$ 685,110</b>	<b>\$ 694,473</b>		<b>\$ 9,362</b>	<b>1%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 53,794	\$ 67,549	\$ 68,567	\$ 71,570	10%	\$ 3,003	4%
Salaries - Non-Faculty	222,751	209,811	224,470	227,471	33%	3,001	1%
Wages	28,685	26,875	22,503	22,970	3%	467	2%
Benefits	75,911	75,554	83,290	85,681	13%	2,390	3%
<b>Personnel Costs</b>	<b>381,141</b>	<b>379,790</b>	<b>398,830</b>	<b>407,691</b>	<b>60%</b>	<b>8,861</b>	<b>2%</b>
Utilities	9,731	8,513	9,952	10,004	1%	52	1%
Scholarships	13,139	11,983	12,196	11,215	2%	(980)	-8%
Equipment (Capitalized)	20,516	22,300	23,695	23,686	3%	(9)	0%
Operations and Maintenance (Net)	312,836	209,810	232,086	230,269	34%	(1,816)	-1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 737,364</b>	<b>\$ 632,396</b>	<b>\$ 676,759</b>	<b>\$ 682,865</b>		<b>\$ 6,106</b>	<b>1%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (4,585)	\$ (4,633)	\$ (9,052)	\$ (9,145)		\$ (93)	-1%
Other	(2,337)	5,651	2,450	(4,720)		(7,170)	-293%
<b>NET TRANSFERS</b>	<b>\$ (6,922)</b>	<b>\$ (242)</b>	<b>\$ (6,602)</b>	<b>\$ (13,865)</b>		<b>\$ (7,263)</b>	<b>110%</b>
<b>NET INCREASE (DECREASE)</b>	<b>51,793</b>	<b>229,303</b>	<b>1,750</b>	<b>(2,258)</b>		<b>(4,007)</b>	<b>-229%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 159,085</b>	<b>\$ 389,213</b>	<b>\$ 389,540</b>	<b>\$ 394,737</b>		<b>\$ 5,197</b>	<b>1%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**AGENCIES**  
**FY 2015 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY 2015 Budget to FY 2014 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Instruction	\$ 118,257	\$ 116,452	\$ 126,400	\$ 125,762	18%	\$ (637)	-1%
Institutional Support	24,096	26,004	25,228	25,157	4%	(71)	0%
O&M of Plant	1,110	1,256	1,096	1,323	0%	227	21%
Public Service	192,564	83,466	96,713	98,949	14%	2,236	2%
Research	176,691	184,439	195,744	198,878	29%	3,133	2%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 512,717</b>	<b>\$ 411,617</b>	<b>\$ 445,182</b>	<b>\$ 450,070</b>	<b>66%</b>	<b>\$ 4,888</b>	<b>1%</b>
<b>Restricted:</b>							
Instruction	\$ 4,649	\$ 55	\$ -	\$ 25	0%	\$ 25	100%
Institutional Support	1	1	0	0	0%	0	n/a
O&M of Plant	1	1	0	0	0%	0	n/a
Public Service	33,429	34,457	32,519	33,962	5%	1,444	4%
Research	186,566	186,266	199,059	198,808	29%	(251)	0%
<b>Restricted Subtotal:</b>	<b>\$ 224,646</b>	<b>\$ 220,779</b>	<b>\$ 231,577</b>	<b>\$ 232,796</b>	<b>34%</b>	<b>\$ 1,218</b>	<b>1%</b>
<b>TOTAL:</b>							
Instruction	\$ 122,907	\$ 116,508	\$ 126,400	\$ 125,787	18%	\$ (612)	0%
Institutional Support	24,097	26,004	25,228	25,157	4%	(71)	0%
O&M of Plant	1,111	1,257	1,096	1,323	0%	227	21%
Public Service	225,992	117,923	129,232	132,911	19%	3,680	3%
Research	363,256	370,705	394,803	397,686	58%	2,883	1%
<b>TOTAL:</b>	<b>\$ 737,363</b>	<b>\$ 632,397</b>	<b>\$ 676,759</b>	<b>\$ 682,865</b>	<b>100%</b>	<b>\$ 6,106</b>	<b>1%</b>



The Texas A&M University System

Agencies

Change in Net Position

Current Funds

Fiscal Year 2015 Budget

(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<hr/>			
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 135,499	\$ 137,962	\$ 2,463
Designated	221,172	215,519	(5,653)
Auxiliary	-	-	-
Restricted	40,324	41,256	932
<b>Total Change in Net Position</b>	<b><u>\$ 396,995</u></b>	<b><u>\$ 394,737</u></b>	<b><u>\$ (2,258)</u></b>

For detailed explanations, please see member schedules.



# PRAIRIE VIEW A&M UNIVERSITY



## BUDGET NARRATIVE

### Revenues

Total Revenues are budgeted to increase \$4.7 million (3%), compared to FY 2014 budget. This overall increase is primarily due to increases in Tuition and Fees, Available University Fund (AUF), Sales and Services and Investment Income.

Tuition and Fees (gross) revenue budget is expected to increase \$4.3 million due to the implementation of the guaranteed tuition, and enrollment growth. In FY 2015, PVAMU is budgeted to receive an increase of \$671,000 in AUF. Sales and Service is increasing due to a reporting change correcting Dining Service revenue from Other Income to Sales and Services (\$400,000). Finally, PVAMU is budgeting an increase of \$630,000 in Investment Income due additional endowments and a higher earnings rate in the System Endowment Fund.

### Expenditures

Total Expenditures are budgeted to increase \$2.4 million (1%), compared to FY 2014 budget. This increase in the FY 2014 budget is primarily attributable to increases in personnel costs and scholarships.

Personnel Costs are budgeted to increase \$2.8 million (3%) which is primarily attributable to a proposed 2.5% merit plan for FY 2015 as well as additional faculty positions. Scholarships are budgeted at \$2.6 million (5%) higher than FY 2014 budget and is due to budgeting Pell at a more realistic number and the increases in set-a-sides related to the Designated Tuition increase.

Discounts are budgeted to increase slightly trending with the budgeted increase for tuition and fees.

### Transfers

RFS Debt Service transfers are budgeted at \$10.4 million. The transfer includes debt service funds for the Student Center, Student Recreation Center, and other buildings such as the Architecture Building, Juvenile Justice, Electrical Engineering, parking garage at the College of Nursing, and various rehabilitation projects. The decrease in debt service from FY2014 budget is primarily due to the VOIP debt paid off during FY 2014.



**Prairie View A&M University**  
**FY 2015 Highlighted Budget Components**  
*(in thousands)*



FY 2014 Board Approved Expense Budget	\$ 173,977
FY 2015 Proposed Expense Budget	176,396
<b>Difference</b>	<b>\$ 2,419</b>
<b>% Change</b>	<b>1.4%</b>

		<b><u>Method of Finance</u></b>
Personnel Costs		
Proposed Merit Plan	\$ 1,676	General Revenue, AUF, Tuition and Fees, Auxiliary and Restricted funds
Additional faculty positions	700	AUF
Wages	181	General Revenue, AUF, Tuition and Fees, Auxiliary and Restricted funds
Other personnel changes	255	General Revenue, AUF, Tuition and Fees, Auxiliary and Restricted funds
Utilities	199	Tuition and Fees
Scholarships	2,577	Tuition and Fees and Restricted funds
Discounts	(1,604)	Student Financial Aid
Equipment (Capitalized)	(94)	General Revenue, AUF, Tuition and Fees, Auxiliary and Restricted funds
Operations & Maintenance (net)	(1,471)	General Revenue, AUF, Tuition and Fees, Auxiliary and Restricted funds
<b>TOTAL:</b>	<b>\$ 2,419</b>	

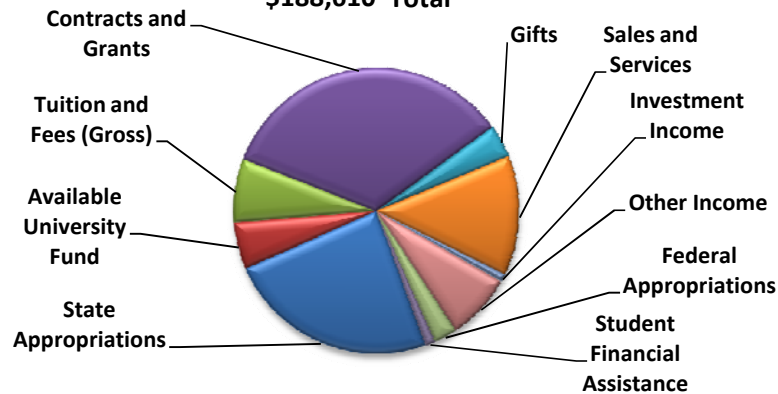


# THE TEXAS A&M UNIVERSITY SYSTEM Prairie View A&M University

## FY 2015 Budget Graphs (In Thousands)

### FY 2015 BUDGET REVENUES

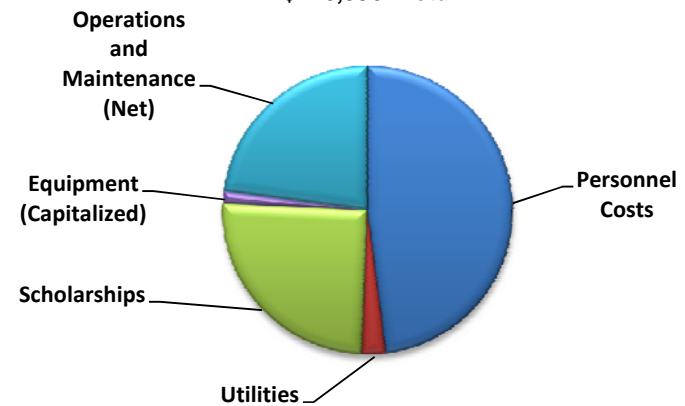
\$188,610 Total



See Executive Budget Summary for amounts and percentages

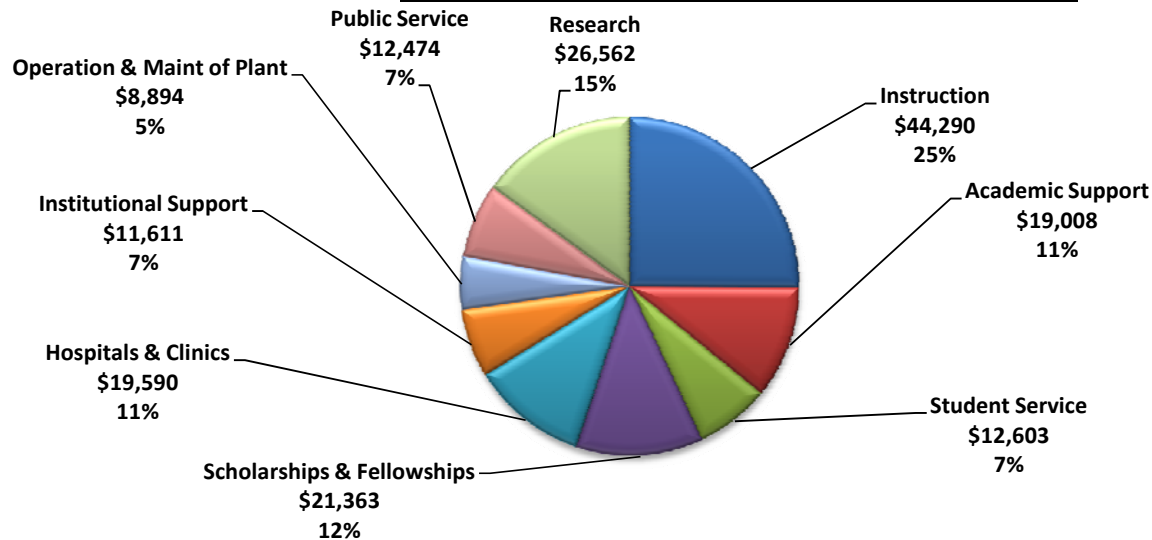
### FY 2015 BUDGET EXPENDITURES

\$176,396 Total



See Executive Budget Summary for amounts and percentages

### FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION



THE TEXAS A&M UNIVERSITY SYSTEM  
Prairie View A&M University  
FY 2015 Executive Budget Summary  
(In Thousands)

	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 132,606</b>	<b>\$153,261</b>	<b>\$ 161,030</b>	<b>\$ 159,750</b>		<b>\$ (1,280)</b>	<b>-1%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 53,221	\$ 51,336	\$ 52,547	\$ 52,492	28%	\$ (55)	0%
Federal Appropriations	10,827	9,063	11,457	11,547	6%	90	1%
Available University Fund	15,140	14,971	15,183	15,854	8%	671	4%
Tuition and Fees (Gross)	66,196	68,256	70,264	74,599	40%	4,335	6%
Contracts and Grants	39,910	12,151	8,302	8,225	4%	(77)	-1%
Student Financial Assistance		28,164	29,250	29,750	16%	500	2%
Gifts	1,099	1,994	1,862	1,862	1%	0	n/a
Sales and Services	16,887	17,900	15,770	16,408	9%	639	4%
Investment Income	5,699	8,048	5,124	5,754	3%	630	12%
Other Income	3,197	3,548	2,844	2,448	1%	(396)	-14%
Discounts	(26,644)	(32,500)	(28,726)	(30,330)	-16%	(1,604)	6%
<b>TOTAL REVENUES</b>	<b>\$ 185,532</b>	<b>\$182,931</b>	<b>\$ 183,877</b>	<b>\$ 188,610</b>		<b>\$ 4,733</b>	<b>3%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 26,634	\$ 27,526	\$ 29,725	\$ 30,859	17%	\$ 1,134	4%
Salaries - Non-Faculty	37,048	38,740	42,955	44,170	25%	1,215	3%
Wages	4,706	5,272	4,099	4,280	2%	181	4%
Benefits	15,968	15,933	19,618	19,900	11%	282	1%
<b>Personnel Costs</b>	<b>84,355</b>	<b>87,472</b>	<b>96,396</b>	<b>99,209</b>	<b>56%</b>	<b>2,812</b>	<b>3%</b>
Utilities	5,251	5,056	5,332	5,531	3%	199	4%
Scholarships	42,079	45,209	49,220	51,797	29%	2,577	5%
Discounts	(26,644)	(32,500)	(28,726)	(30,330)	-17%	(1,604)	6%
Equipment (Capitalized)	4,096	1,924	2,976	2,883	2%	(94)	-3%
Operations and Maintenance (Net)	42,965	49,123	48,778	47,307	27%	(1,471)	-3%
Debt Service	82	109	0	0	0%	0	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,184</b>	<b>\$156,393</b>	<b>\$ 173,977</b>	<b>\$ 176,396</b>		<b>\$ 2,419</b>	<b>1%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (10,546)	\$ (10,420)	\$ (11,175)	\$ (10,373)		\$ 801	-7%
Other	(2,145)	(8,350)	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (12,692)</b>	<b>\$ (18,770)</b>	<b>\$ (11,175)</b>	<b>\$ (10,373)</b>		<b>\$ 801</b>	<b>7%</b>
<b>NET INCREASE (DECREASE)</b>	<b>20,656</b>	<b>7,768</b>	<b>(1,275)</b>	<b>1,841</b>		<b>3,116</b>	<b>244%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 153,261</b>	<b>\$161,030</b>	<b>\$ 159,755</b>	<b>\$ 161,591</b>		<b>\$ 1,836</b>	<b>1%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Prairie View A&M University**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES  Fund Group - NACUBO Function	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>E&amp;G and Designated:</b>							
Instruction	\$ 34,556	\$ 34,607	\$ 34,517	\$ 40,292	23%	\$ 5,775	17%
Academic Support	13,216	17,609	19,249	17,380	10%	(1,869)	-10%
Student Services	8,930	10,085	10,157	12,359	7%	2,201	22%
Scholarships and Fellowships	3,444	3,938	8,312	9,132	5%	820	10%
Institutional Support	17,755	18,811	20,267	19,580	11%	(687)	-3%
O&M of Plant	12,095	13,224	12,382	11,611	7%	(771)	-6%
Public Service	2,676	2,475	3,372	3,301	2%	(72)	-2%
Research	3,043	3,003	2,925	3,087	2%	162	6%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 95,716</b>	<b>\$ 103,753</b>	<b>\$111,182</b>	<b>\$ 116,741</b>	<b>66%</b>	<b>\$ 5,559</b>	<b>5%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 23,419	\$ 24,047	\$ 29,731	26,562	15%	\$ (3,168)	-11%
<b>Auxiliary Subtotal:</b>	<b>\$ 23,419</b>	<b>\$ 24,047</b>	<b>\$ 29,731</b>	<b>\$ 26,562</b>	<b>15%</b>	<b>\$ (3,169)</b>	<b>-11%</b>
<b>Restricted:</b>							
Instruction	\$ 1,606	\$ 1,490	\$ 3,914	\$ 3,998	2%	\$ 84	2%
Academic Support	6,148	6,094	1,527	1,628	1%	101	7%
Student Services	753	745	244	244	0%	0	0%
Scholarships and Fellowships	11,128	8,154	11,945	12,231	7%	286	2%
Institutional Support	95	151	43	9	0%	(34)	-78%
Public Service	6,065	5,408	5,642	5,593	3%	(49)	-1%
Research	7,255	6,550	9,748	9,387	5%	(361)	-4%
<b>Restricted Subtotal:</b>	<b>\$ 33,050</b>	<b>\$ 28,593</b>	<b>\$ 33,064</b>	<b>\$ 33,092</b>	<b>19%</b>	<b>\$ 28</b>	<b>0%</b>
<b>TOTAL:</b>							
Instruction	\$ 36,162	\$ 36,097	\$ 38,431	\$ 44,290	25%	\$ 5,859	15%
Academic Support	19,364	23,703	20,776	19,008	11%	(1,768)	-9%
Student Services	9,682	10,830	10,402	12,603	7%	2,201	21%
Scholarships and Fellowships	14,572	12,093	20,257	21,363	12%	1,106	5%
Institutional Support	17,850	18,963	20,311	19,590	11%	(721)	-4%
O&M of Plant	12,095	13,224	12,382	11,611	7%	(771)	-6%
Public Service	8,741	7,883	9,015	8,894	5%	(120)	-1%
Auxiliary	23,419	24,047	29,731	26,562	15%	(3,168)	-11%
Research	10,298	9,553	12,673	12,474	7%	(199)	-2%
<b>TOTAL:</b>	<b>\$ 152,184</b>	<b>\$ 156,393</b>	<b>\$173,977</b>	<b>\$ 176,396</b>	<b>100%</b>	<b>\$ 2,419</b>	<b>1%</b>



**Prairie View A&M University**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2015 Budget**  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 41,000	\$ 38,453	\$ (2,547)
Designated	95,500	99,259	3,759
Auxiliary	10,500	11,116	616
Restricted	12,750	12,763	13
<b>Change in Net Position</b>	<b>\$ 159,750</b>	<b>\$ 161,591</b>	<b>\$ 1,841</b>

		<b>Explanation for Net Decrease*</b>
<b>Functional and General</b>	\$ (2,547)	PVAMU is using fund balances for the following: <ul style="list-style-type: none"> <li>• \$300,000 for hiring graduate assistants in the School of Juvenile Justice and Psychology;</li> <li>• \$2,000,000 for scholarships to enhance recruiting efforts;</li> <li>• \$96,514 for Chancellor's Research Initiative;</li> <li>• \$150,560 will be used to fund temporary positions in areas that are short staffed.</li> </ul>

\* if applicable



# TARLETON STATE UNIVERSITY

## BUDGET NARRATIVE

### Revenues

Tarleton State University continues to experience significant growth. Current data from the Office of Enrollment Management projects a fall 2014 enrollment gain of greater than 7%. We are therefore using a conservative 6% growth rate for FY 2015 budget planning purposes.

Tarleton is budgeting Tuition and Fee revenue to increase \$7.2 million (10%) over the FY 2014 budget. This increase consists of \$4.3 million in semester credit hour (SCH) growth; \$1.2 million in additional Intercollegiate Athletic Fee as a result of the final phase of a two year increase approved last budget cycle; and \$1.7 million generated from the guaranteed tuition inflation adjustment.

Grant and Contract revenue are budgeted to decrease \$728,000 due to the end of two projects funded by federal contracts.

The increase in Sales and Services of approximately \$4.4 million (19%) is a result of additional auxiliary revenue related to student body growth and includes a 3-5% increase in housing rates.

### Expenditures

Total Expenditures are budgeted to increase by \$9.6 million (7%) over the FY 2014 budget. This is primarily the result of Personnel Costs, Scholarships, and Operations and Maintenance.

Personnel costs will increase by \$7 million (9%). This is the net effect of the addition of new faculty and staff positions, reclassification and tenure promotions, salary increases for existing faculty and staff, increased funding for summer faculty and adjunct salaries, and absorption of salaries previously paid through a contract with Texas A&M University-Central Texas.

The increase in Operations and Maintenance over FY 2014 budget is the result of the following strategic initiatives:

- Increased technology support for academic innovation and business process improvement
- Increased co-curricular programming to foster student transformation and initiatives related to student success
- Increased auxiliary expense related to student body growth

### Transfers

A decrease of \$490,000 in debt service is due to the payoff of debt related to rehabilitation of the Thompson Student Center.





**Tarleton State University**  
**FY 2015 Highlighted Budget Components**  
*(in thousands)*



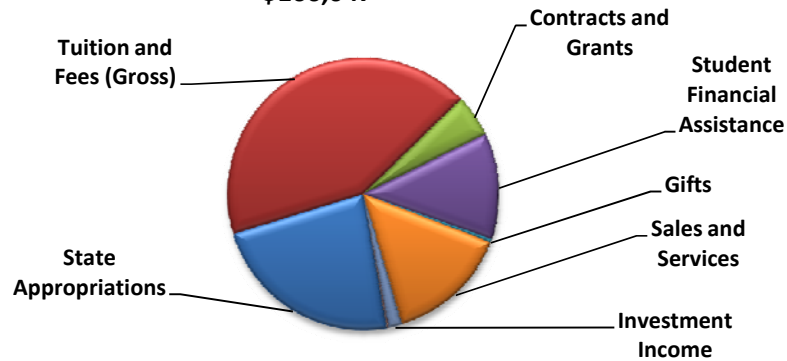
FY 2014 Board Approved Expense Budget	\$ 146,279
FY 2015 Proposed Expense Budget	155,894
<b>Difference</b>	<b>\$ 9,615</b>
<b>% Change</b>	<b>6.6%</b>

		<u><b>Method of Finance</b></u>
Personnel Costs		
Proposed Merit Plan	\$ 1,333	Tuition & Fees
Promotions/Reclassifications	356	Tuition & Fees
Faculty Market Adjustment (Final Phase)	779	Tuition & Fees
New Positions (to accommodate growth)	3,211	Tuition & Fees and State Appropriations
Student Labor	209	Tuition & Fees
Additional Summer Faculty/Adjunct Salary	1,100	Tuition & Fees
Scholarships	1,402	Student Financial Aid
Discounts	(1,700)	Student Financial Aid
Equipment	95	Tuition and Fees
Dining Operations	1,200	Sales and Services
Housing Operations	600	Housing Revenue
Operation Increases (to accommodate growth)	1,030	Tuition & Fees
<b>TOTAL:</b>	<b>\$ 9,615</b>	

# THE TEXAS A&M UNIVERSITY SYSTEM Tarleton State University

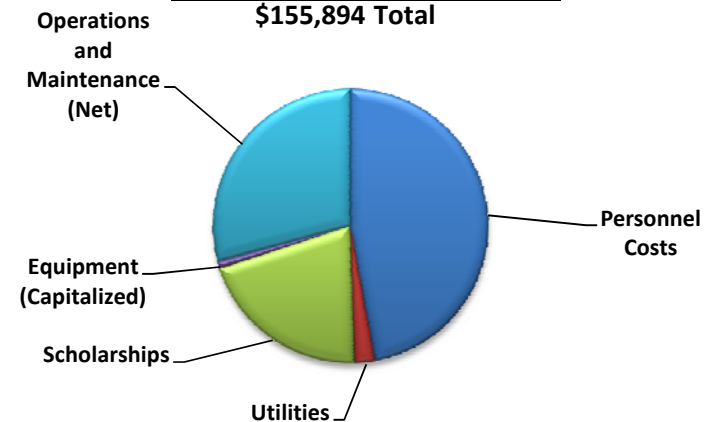
FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**  
\$166,047 Total



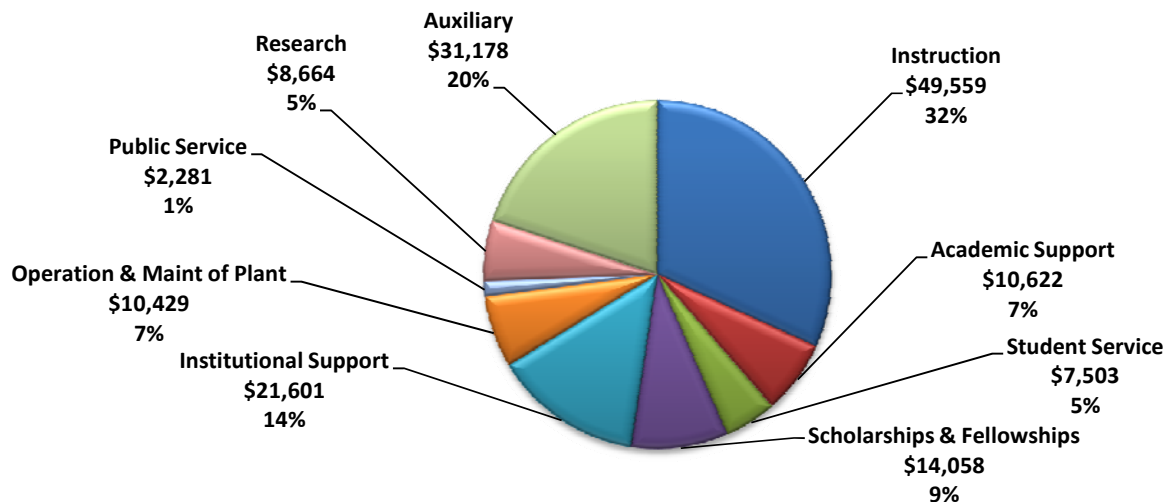
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$155,894 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Tarleton State University**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 49,446</b>	<b>\$ 67,558</b>	<b>\$ 80,095</b>	<b>\$ 84,000</b>		<b>\$ 3,905</b>	<b>5%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 35,735	\$ 35,375	\$ 42,605	\$ 42,933	26%	\$ 329	1%
Tuition and Fees (Gross)	59,255	66,487	71,736	78,967	48%	7,231	10%
Contracts and Grants	36,968	17,074	10,025	9,297	6%	(728)	-7%
Student Financial Assistance		19,855	22,518	23,575	14%	1,057	5%
Gifts	7,344	996	781	781	0%	0	n/a
Sales and Services	24,102	25,675	22,712	27,083	16%	4,371	19%
Investment Income	4,907	7,115	3,079	3,125	2%	47	2%
Other Income	456	375	275	285	0%	10	4%
Discounts	(16,612)	(18,292)	(18,300)	(20,000)	-12%	(1,700)	9%
<b>TOTAL REVENUES</b>	<b>\$ 152,154</b>	<b>\$ 154,660</b>	<b>\$ 155,430</b>	<b>\$ 166,047</b>		<b>\$ 10,617</b>	<b>7%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 25,440	\$ 27,483	\$ 30,319	\$ 33,459	21%	\$ 3,140	10%
Salaries - Non-Faculty	23,969	24,702	26,664	29,094	19%	2,430	9%
Wages	4,310	4,382	3,722	3,931	3%	209	6%
Benefits	13,188	13,672	15,127	16,336	10%	1,209	8%
<b>Personnel Costs</b>	<b>66,907</b>	<b>70,239</b>	<b>75,833</b>	<b>82,821</b>	<b>53%</b>	<b>6,988</b>	<b>9%</b>
Utilities	3,896	4,012	4,388	4,205	3%	(183)	-4%
Scholarships	29,800	32,000	34,639	36,042	23%	1,402	4%
Discounts	(16,612)	(18,292)	(18,300)	(20,000)	-13%	(1,700)	9%
Equipment (Capitalized)	1,049	3,695	1,405	1,500	1%	95	7%
Operations and Maintenance (Net)	35,768	40,742	48,314	51,327	33%	3,013	6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,809</b>	<b>\$ 132,395</b>	<b>\$ 146,279</b>	<b>\$ 155,894</b>		<b>\$ 9,615</b>	<b>7%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (11,683)	\$ (11,169)	\$ (11,826)	\$ (11,336)		\$ 490	-4%
Other	(1,550)	1,441	3,084	3,070		(14)	0%
<b>NET TRANSFERS</b>	<b>\$ (13,233)</b>	<b>\$ (9,728)</b>	<b>\$ (8,742)</b>	<b>\$ (8,266)</b>		<b>\$ 476</b>	<b>-5%</b>
<b>NET INCREASE (DECREASE)</b>	<b>18,112</b>	<b>12,537</b>	<b>409</b>	<b>1,886</b>		<b>1,477</b>	<b>361%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 67,558</b>	<b>\$ 80,095</b>	<b>\$ 80,504</b>	<b>\$ 85,886</b>		<b>\$ 5,382</b>	<b>7%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Tarleton State University**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Instruction	\$ 37,124	\$ 41,750	\$ 44,120	\$ 48,954	31%	\$ 4,834	11%
Academic Support	8,020	8,055	9,142	10,401	7%	1,259	14%
Student Services	4,621	5,269	6,238	6,800	4%	563	9%
Scholarships and Fellowships	5,381	6,036	6,233	5,513	4%	(719)	-12%
Institutional Support	9,865	14,528	23,292	21,601	14%	(1,691)	-7%
O&M of Plant	10,381	9,513	9,472	10,429	7%	957	10%
Public Service	1,084	1,187	1,203	1,212	1%	9	1%
Research	2,245	2,477	2,121	2,019	1%	(102)	-5%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 78,721</b>	<b>\$ 88,814</b>	<b>\$ 101,821</b>	<b>\$ 106,930</b>	<b>69%</b>	<b>\$ 5,109</b>	<b>5%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 21,254	\$ 23,067	\$ 25,901	31,178	20%	\$ 5,277	20%
<b>Auxiliary Subtotal:</b>	<b>\$ 21,254</b>	<b>\$ 23,067</b>	<b>\$ 25,901</b>	<b>\$ 31,178</b>	<b>20%</b>	<b>\$ 5,277</b>	<b>20%</b>
<b>Restricted:</b>							
Instruction	\$ 1,232	743	\$ 818	\$ 605	0%	\$ (213)	-26%
Academic Support	226	224	215	221	0%	6	3%
Student Services	804	1,174	943	703	0%	(240)	-26%
Scholarships and Fellowships	9,977	10,396	8,581	8,544	5%	(37)	0%
Institutional Support	0	0	0	0	0%	0	n/a
O&M of Plant	20	13	0	0	0%	0	n/a
Public Service	2,596	2,641	1,979	1,069	1%	(910)	-46%
Research	5,980	5,323	6,022	6,646	4%	624	10%
<b>Restricted Subtotal:</b>	<b>\$ 20,833</b>	<b>\$ 20,514</b>	<b>\$ 18,557</b>	<b>\$ 17,787</b>	<b>11%</b>	<b>\$ (770)</b>	<b>-4%</b>
<b>TOTAL:</b>							
Instruction	\$ 38,355	\$ 42,493	\$ 44,938	\$ 49,559	32%	\$ 4,621	10%
Academic Support	8,246	8,279	9,357	10,622	7%	1,265	14%
Student Services	5,426	6,443	7,181	7,503	5%	322	4%
Scholarships and Fellowships	15,358	16,431	14,814	14,058	9%	(756)	-5%
Institutional Support	9,865	14,528	23,292	21,601	14%	(1,691)	-7%
O&M of Plant	10,401	9,526	9,472	10,429	7%	957	10%
Public Service	3,679	3,828	3,182	2,281	1%	(901)	-28%
Auxiliary	21,254	23,067	25,901	31,178	20%	5,277	20%
Research	8,225	7,800	8,142	8,664	6%	522	6%
<b>TOTAL:</b>	<b>\$ 120,809</b>	<b>\$ 132,395</b>	<b>\$ 146,279</b>	<b>\$ 155,894</b>	<b>100%</b>	<b>\$ 9,615</b>	<b>7%</b>



Tarleton State University  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 4,500	\$ 4,500	\$ -
Designated	57,000	57,717	717
Auxiliary	18,000	19,416	1,416
Restricted	4,500	4,254	(246)
Change in Net Position	<b>\$ 84,000</b>	<b>\$ 85,886</b>	<b>\$ 1,886</b>

		Explanation for Net Decrease*
<b>Restricted</b>	\$ (246)	Remaining balances of various scholarship accounts and pre-funded grant accounts were budgeted.

\* if applicable

## BUDGET NARRATIVE

### Revenues

Total revenue for FY 2015 is budgeted to increase \$2.1 million (2%) compared to the FY 2014 budget. The increase is primarily due to increases in Tuition and Fees, Sales and Services, and Investment Income.

- Tuition and Fees are budgeted to generate an additional \$2.4 million due to enrollment growth and guaranteed/fixed tuition rates.
- Sales and Services are budgeted to generate additional revenue of \$146,000.
- Contracts and Grants, Student Financial Assistance, Gifts, and Investment Income are budgeted to increase by \$304,000 in total.
- State Appropriations is decreasing \$751,000 (2%) based predominantly on reduced TRB debt service.

### Expenditures

Total Expenditures for FY 2015 are budgeted to increase by \$2.7 million (3%) compared to FY 2014 budget.

- Salaries and wages are expected to increase as follows: \$807,000 based on a 2% merit pool for faculty and non-faculty; \$500,000 for new faculty positions; \$60,000 for faculty promotions; \$28,000 for a 2% pay-scale adjustment; and \$275,000 for new grant salaries and wages.
- Benefits are projected to increase \$334,000 as a result of the new positions and promotions referenced above.
- Utility expenditures are budgeted to increase by \$13,000 due to additional square footage resulting from the Student Center expansion.
- Scholarships are budgeted to increase by \$282,000 due to an increase in financial aid set-asides.
- Equipment expenses are budgeted to increase by \$440,000 (9%) for existing and new sponsored research grants.

### Transfers

RFS debt service transfers are budgeted at \$9.9 million. This is comprised of TRB debt service and is funded with general revenue (\$7.8 million), higher education funds (\$425,000), fees (\$615,000), and auxiliary revenue (\$1.03 million). This debt includes \$7.8 million for prior construction of the University Success Center, Fine Arts Theater, Science Building, Fine Arts Building, Kinesiology Building, and associated road extensions and parking lots. The remaining \$2.1 million will be used for renovation of the Student Center Building, Recreational Sports Center, and Residential Learning Center.



## Texas A&M International University

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	97,193
FY 2015 Proposed Expense Budget		99,932
<b>Difference</b>	<b>\$</b>	<b>2,739</b>
<b>% Change</b>		<b>2.8%</b>

#### Personnel Costs:

		<u>Method of Finance</u>
Proposed Merit Plan Faculty & Non-Faculty	\$ 807	Tuition, Fees & Grants
New Faculty Positions	500	Tuition
Faculty Promotions	60	Tuition
Pay-scale Adjustment	28	Tuition, Fees & Grants
New Grant Salaries and Wages	275	Grants
Benefits	334	Tuition, Fees & Grants
Scholarships	282	Tuition
Utilities	13	Fee
Equipment (Sponsored Research Grants)	440	Grants
<b>TOTAL:</b>	<b>\$ 2,739</b>	

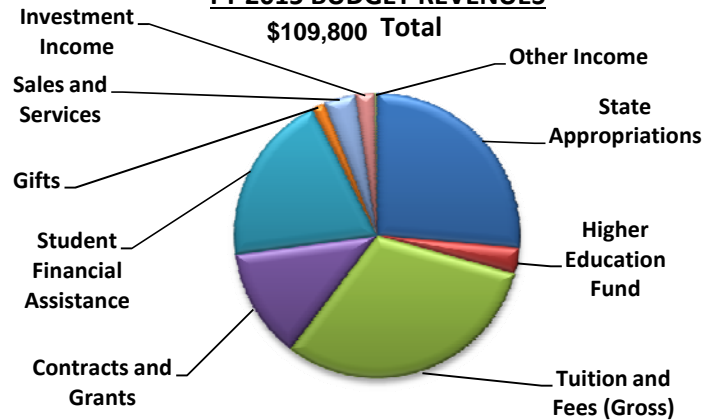


THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M International University

FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**

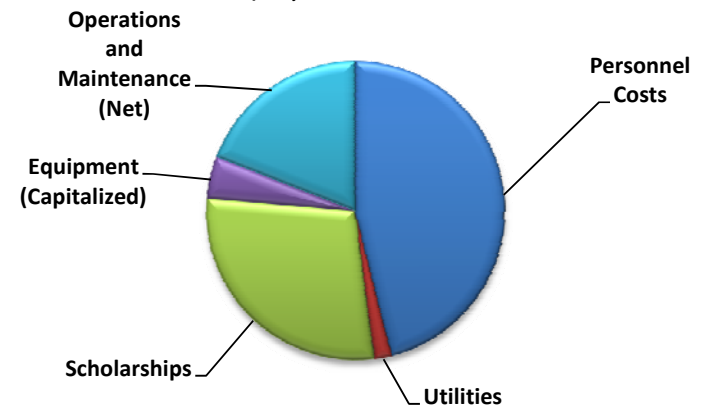
**\$109,800 Total**



See Executive Budget Summary for amounts and percentages

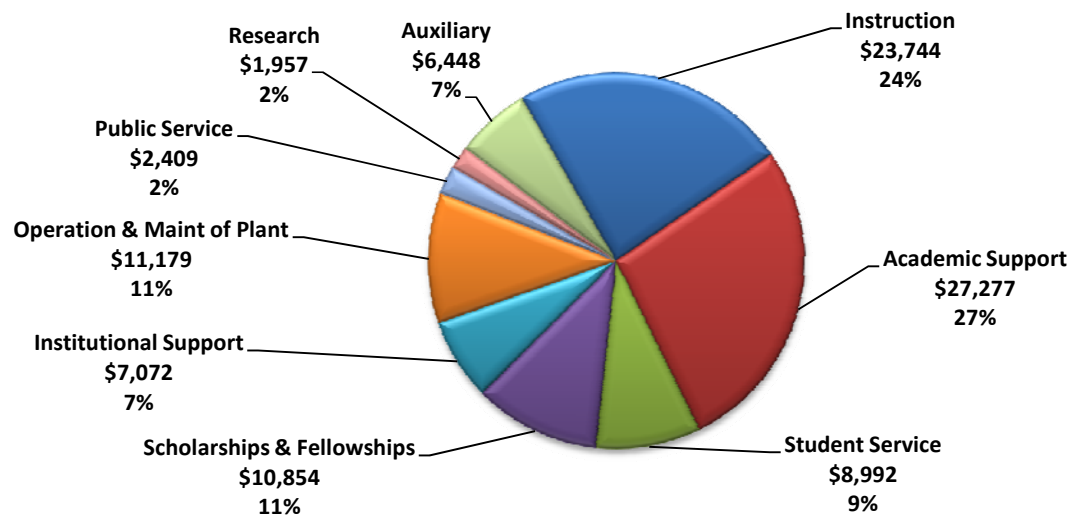
**FY 2015 BUDGET EXPENDITURES**

**\$99,932 Total**



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M International University**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 35,027</b>	<b>\$ 39,538</b>	<b>\$ 50,307</b>	<b>\$ 50,307</b>		<b>\$ -</b>	<b>n/a</b>
<i>Restatement: (prior year correction)</i>	0	0					
<b>REVENUES</b>							
State Appropriations	\$ 33,094	\$ 32,981	\$ 34,764	\$ 34,013	31%	\$ (751)	-2%
Higher Education Fund	3,796	3,796	3,796	3,796	3%	0	n/a
Tuition and Fees (Gross)	35,627	37,829	37,561	39,994	36%	2,433	6%
Contracts and Grants	33,937	15,612	16,100	16,161	15%	61	0%
Student Financial Assistance		21,924	25,277	25,310	23%	33	0%
Gifts	2,234	6,702	1,900	1,905	2%	5	0%
Sales and Services	4,577	5,107	4,483	4,629	4%	146	3%
Investment Income	2,199	3,072	2,600	2,805	3%	205	8%
Other Income	815	433	288	288	0%	(0)	0%
Discounts	(18,857)	(19,911)	(19,100)	(19,100)	-17%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 97,423</b>	<b>\$ 107,544</b>	<b>\$ 107,669</b>	<b>\$ 109,800</b>		<b>\$ 2,131</b>	<b>2%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 16,381	\$ 15,895	\$ 18,821	\$ 19,533	20%	\$ 712	4%
Salaries - Non-Faculty	19,654	21,329	20,336	21,109	21%	774	4%
Wages	2,869	3,289	3,228	3,412	3%	183	6%
Benefits	8,590	8,861	10,505	10,839	11%	334	3%
<b>Personnel Costs</b>	<b>47,493</b>	<b>49,374</b>	<b>52,890</b>	<b>54,892</b>	<b>55%</b>	<b>2,002</b>	<b>4%</b>
Utilities	1,825	2,036	2,165	2,178	2%	13	1%
Scholarships	31,044	30,647	33,503	33,785	34%	282	1%
Discounts	(18,857)	(19,911)	(19,100)	(19,100)	-19%	0	n/a
Equipment (Capitalized)	2,871	2,089	4,989	5,429	5%	440	9%
Operations and Maintenance (Net)	19,035	23,261	22,745	22,747	23%	2	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,411</b>	<b>\$ 87,496</b>	<b>\$ 97,193</b>	<b>\$ 99,932</b>		<b>\$ 2,739</b>	<b>3%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$(10,446)	\$ (10,436)	\$ (10,476)	\$ (9,868)		\$ 607	-6%
Other	945	1,157	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (9,501)</b>	<b>\$ (9,279)</b>	<b>\$ (10,476)</b>	<b>\$ (9,868)</b>		<b>\$ 607</b>	<b>-6%</b>
<b>NET INCREASE (DECREASE)</b>	<b>4,511</b>	<b>10,770</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>n/a</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 39,538</b>	<b>\$ 50,307</b>	<b>\$ 50,307</b>	<b>\$ 50,307</b>		<b>\$ -</b>	<b>n/a</b>

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M International University  
FY 2015 Executive Budget Summary  
(In Thousands)

EXPENDITURES  Fund Group - NACUBO Function	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>E&amp;G and Designated:</b>							
Instruction	\$ 19,309	\$ 20,261	\$ 21,965	\$ 23,086	23%	\$ 1,121	5%
Academic Support	8,780	9,605	8,498	8,661	9%	163	2%
Student Services	8,077	8,395	8,545	8,446	8%	(99)	-1%
Scholarships and Fellowships	1,486	1,395	2,111	2,586	3%	475	22%
Institutional Support	7,424	6,812	6,754	7,072	7%	317	5%
O&M of Plant	7,619	8,419	10,759	11,179	11%	420	4%
Public Service	1,440	1,673	1,559	1,969	2%	410	26%
Research	978	1,200	1,124	1,106	1%	(18)	-2%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 55,113</b>	<b>\$ 57,760</b>	<b>\$ 61,316</b>	<b>\$ 64,105</b>	<b>64%</b>	<b>\$ 2,789</b>	<b>5%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 6,142	\$ 6,052	\$ 6,490	6,448	6%	\$ (42)	-1%
<b>Auxiliary Subtotal:</b>	<b>\$ 6,142</b>	<b>\$ 6,052</b>	<b>\$ 6,490</b>	<b>\$ 6,448</b>	<b>6%</b>	<b>\$ (42)</b>	<b>-1%</b>
<b>Restricted:</b>							
Instruction	\$ 2,766	1,602	\$ 1,182	\$ 658	1%	\$ (524)	-44%
Academic Support	5,772	10,164	18,607	18,616	19%	8	0%
Student Services	192	441	470	546	1%	75	16%
Scholarships and Fellowships	10,232	8,439	7,951	8,268	8%	317	4%
Institutional Support	20	30	0	0	0%	0	n/a
O&M of Plant	82	2	0	0	0%	0	n/a
Public Service	759	572	382	440	0%	58	15%
Research	2,335	2,435	795	851	1%	57	7%
<b>Restricted Subtotal:</b>	<b>\$ 22,157</b>	<b>\$ 23,685</b>	<b>\$ 29,387</b>	<b>\$ 29,378</b>	<b>29%</b>	<b>\$ (9)</b>	<b>0%</b>
<b>TOTAL:</b>							
Instruction	\$ 22,075	\$ 21,863	\$ 23,148	\$ 23,744	24%	\$ 597	3%
Academic Support	14,551	19,769	27,106	27,277	27%	171	1%
Student Services	8,270	8,837	9,015	8,992	9%	(24)	0%
Scholarships and Fellowships	11,718	9,834	10,062	10,854	11%	792	8%
Institutional Support	7,444	6,842	6,754	7,072	7%	317	5%
O&M of Plant	7,701	8,421	10,759	11,179	11%	420	4%
Public Service	2,199	2,245	1,941	2,409	2%	468	24%
Auxiliary	6,142	6,052	6,490	6,448	6%	(42)	-1%
Research	3,312	3,635	1,918	1,957	2%	39	2%
<b>TOTAL:</b>	<b>\$ 83,411</b>	<b>\$ 87,496</b>	<b>\$ 97,193</b>	<b>\$ 99,932</b>	<b>100%</b>	<b>\$ 2,739</b>	<b>3%</b>



Texas A&M International University  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 10,600	\$ 10,600	\$ -
Designated	19,750	19,750	-
Auxiliary	6,150	6,150	-
Restricted	13,807	13,807	-
Change in Net Position	<b>\$ 50,307</b>	<b>\$ 50,307</b>	<b>\$ -</b>

Explanation for Net Decrease\*

\* if applicable



# TEXAS A&M UNIVERSITY



## BUDGET NARRATIVE

### FY 2015 Budget Highlights

- Implementation of a mandatory guaranteed tuition and fee program at Texas A&M University effective Fall 2014. This is in compliance with House Bill 29 and guarantees the rate of tuition and mandatory fees for undergraduate students based on their college and/or major.
- Conversion of course fees to Designated Tuition and Differential Tuition and the conversion of certain graduate program fees to Graduate Advancement Fees
- A proposed 3% merit program for Faculty & Staff

### Revenues

The FY 2015 total revenue budget for TAMU will increase by \$38.7 million (3%) compared to the FY 2014 budget.

State Appropriations are budgeted to decrease \$1 million primarily due to a decrease of \$3 million in Hazlewood funding that was appropriated for FY 2014 only, offset by a \$1.9 million increase in Texas A&M's State Group Insurance contribution.

The Available University Fund (AUF) allocation from the Texas A&M University System is increasing \$4.3 million (5%) compared to FY 2014.

The Gross Tuition and Fee revenue budget is budgeted to increase by \$32.7 million (6%) compared to the FY 2014 budget. Designated Tuition is increasing due to the implementation of guaranteed tuition, the conversion of course fees to tuition, and enrollment growth. Increases to college differential tuition and distance education differential tuition are up due to increased enrollment and the final phase-in of previously approved differential tuition for the College of Veterinary Medicine & Biomedical Sciences.

Contracts and Grants, Student Financial Assistance, Sales & Services, and Investment Income are budgeted to remain relatively flat compared to the FY 2014 budget.

Gifts are budgeted to increase \$6.6 million (8%) compared to FY 2014, primarily driven by a \$5 million budget increase in Athletic gifts.



# TEXAS A&M UNIVERSITY



## BUDGET NARRATIVE CONTINUED

Other Income is expected to increase \$1.3 million (6%), primarily due to a budgeted increase of \$1 million in Collegiate Licensing revenues.

Discounts are budgeted to increase \$16.9 million (14%) compared to the FY 2014 budget. The increase in discounts is attributed to anticipated enrollment growth and associated student financial aid increases.

### **Expenditures**

Overall expenditures for TAMU are budgeted to increase \$51 million (4%) compared to the FY 2014 budget.

Personnel Costs are budgeted to increase by \$35.5 million (5%). The largest driver of this increase is the proposed 3% merit program for faculty and staff and increased faculty positions in the colleges of Education, Engineering, Geosciences, and Liberal Arts. Graduate student salaries are budgeted to increase by \$2.6 million and wages are budgeted to increase by \$4.4 million, with \$2.4 million of the wage increase in Athletics. Modest increases are also budgeted for faculty promotions and for on-going recruitment and retention efforts.

Scholarships expense is budgeted to increase \$15.4 million (8%) compared to the FY 2014 budget. This increase is driven by additional set-asides created through the conversion of course fees to designated tuition, continued enrollment growth and better alignment of Pell grant budgets to actual expenditures.

Equipment (Capitalized) is budgeted to increase \$1.3 million (5%). The largest components of this increase are new equipment purchases in Computing Information Services and Libraries.



**Texas A&M University**  
**FY 2015 Highlighted Budget Components**  
*(in thousands)*



FY 2014 Board Approved Expense Budget	\$ 1,292,829
FY 2015 Proposed Expense Budget	1,343,842
<b>Difference</b>	<b>\$ 51,013</b>
<b>% Change</b>	<b>3.9%</b>

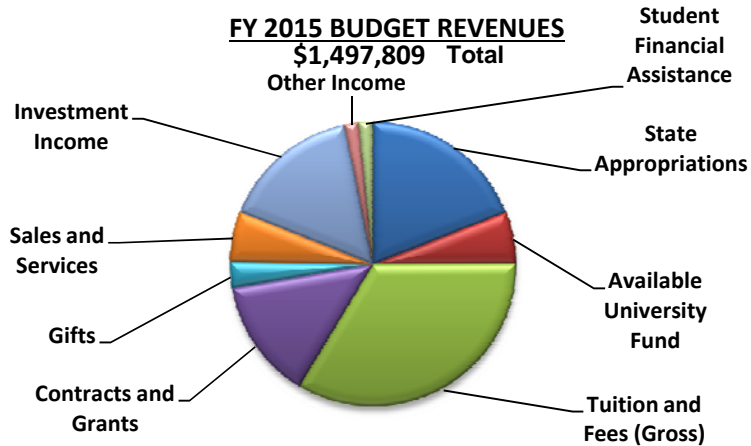
Personnel Costs		<b><u>Method of Finance</u></b>	
Proposed Merit Plan	\$ 13,537	State Appropriations/Statutory Tuition	78%
Incremental Benefits related to Merit	2,301	Designated Tuition	1%
		University Advancement Fees	5%
		Other Designated Funds	5%
		Auxiliary Revenues	8%
		Restricted Funds	3%
New Faculty/Non-Faculty Positions & Reclassifications	9,770	Enrollment Growth, Transition of Course Fees to Differential Tuition, Restricted Funds	
Faculty Promotions	500		
Increase in Graduate Assistants	2,637		
Increase in Wages	4,375		
Increase in Benefits	4,241		
Reduction in Summer Teaching	(196)	Decrease in Summer SCH	
Reduction in Unallocated Salaries	(1,706)	All Funds	
Total Personnel Cost Change	35,460		
Increase in Utilities	1,403	Designated, Auxiliary & Restricted Funds	
Increase in Operations & Maintenance	15,706	Designated & Auxiliary Funds	
Increase in Scholarships	15,353	Differential Tuition Set-asides & Scholarship Funds	
Increase in Scholarship Discounts	(16,907)	Student Financial Aid	
Increase in Capital Equipment	1,291	Designated Funds	
Increase in Net Service Departments	(1,293)	Designated Service Dept Funds	
<b>TOTAL:</b>	<b>\$ 51,013</b>		



THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University  
FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**

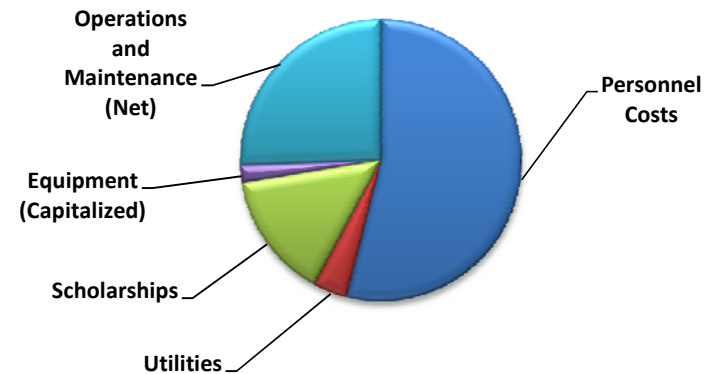
\$1,497,809 Total



See Executive Budget Summary for amounts and percentages

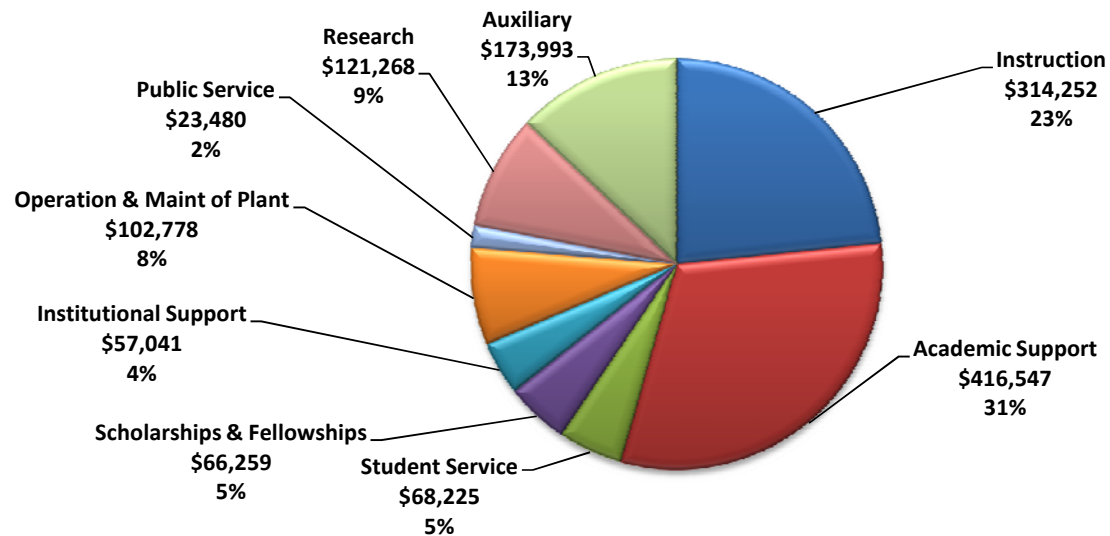
**FY 2015 BUDGET EXPENDITURES**

\$1,343,842 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 775,300</b>	<b>\$ 877,357</b>	<b>\$ 925,570</b>	<b>\$ 953,015</b>		<b>\$ 27,446</b>	<b>3%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 280,318	\$ 282,103	\$ 312,735	\$ 311,681	21%	\$ (1,054)	0%
Available University Fund	90,860	91,029	90,817	95,146	6%	4,329	5%
Tuition and Fees (Gross)	478,338	490,505	517,805	550,479	37%	32,673	6%
Contracts and Grants	226,561	207,450	218,002	223,325	15%	5,322	2%
Student Financial Assistance		39,924	47,746	48,817	3%	1,071	2%
Gifts	73,122	74,802	87,101	93,726	6%	6,625	8%
Sales and Services	252,929	288,883	252,520	257,960	17%	5,440	2%
Investment Income	47,325	75,136	26,892	26,721	2%	(171)	-1%
Other Income	19,124	28,715	24,099	25,439	2%	1,340	6%
Discounts	(116,685)	(126,772)	(118,577)	(135,484)	-9%	(16,907)	14%
<b>TOTAL REVENUES</b>	<b>\$ 1,351,893</b>	<b>\$ 1,451,774</b>	<b>\$ 1,459,139</b>	<b>\$ 1,497,809</b>		<b>\$ 38,669</b>	<b>3%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 257,550	\$ 262,599	\$ 278,690	\$ 291,526	22%	\$ 12,837	5%
Salaries - Non-Faculty	285,280	280,330	274,560	286,266	21%	11,706	4%
Wages	86,757	81,496	84,441	88,816	7%	4,375	5%
Benefits	129,365	124,571	124,877	131,419	10%	6,542	5%
<b>Personnel Costs</b>	<b>758,952</b>	<b>748,996</b>	<b>762,567</b>	<b>798,027</b>	<b>59%</b>	<b>35,460</b>	<b>5%</b>
Utilities	56,276	56,268	56,421	57,823	4%	1,403	2%
Scholarships	176,642	187,578	200,589	215,943	16%	15,353	8%
Discounts	(116,685)	(126,772)	(118,577)	(135,484)	-10%	(16,907)	14%
Equipment (Capitalized)	21,318	37,106	28,383	29,675	2%	1,291	5%
Operations and Maintenance (Net)	275,067	362,825	363,445	377,858	28%	14,413	4%
Debt Service	217	417	0	0	0%	0	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,171,787</b>	<b>\$ 1,266,418</b>	<b>\$ 1,292,829</b>	<b>\$ 1,343,842</b>		<b>\$ 51,013</b>	<b>4%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (70,153)	\$ (76,753)	\$ (72,398)	\$ (77,802)		\$ (5,404)	7%
Other	(7,897)	(60,390)	3,853	2,578		(1,275)	-33%
<b>NET TRANSFERS</b>	<b>\$ (78,050)</b>	<b>\$ (137,143)</b>	<b>\$ (68,545)</b>	<b>\$ (75,224)</b>		<b>\$ (6,679)</b>	<b>10%</b>
<b>NET INCREASE (DECREASE)</b>	<b>102,057</b>	<b>48,213</b>	<b>97,765</b>	<b>78,743</b>		<b>(19,022)</b>	<b>-19%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 877,357</b>	<b>\$ 925,570</b>	<b>\$ 1,023,335</b>	<b>\$ 1,031,758</b>		<b>\$ 8,423</b>	<b>1%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Instruction	\$ 422,012	\$ 411,687	\$ 237,828	\$ 234,006	17%	\$ (3,822)	-2%
Academic Support	96,311	138,698	356,591	378,152	28%	21,561	6%
Student Services	56,817	61,117	61,224	63,875	5%	2,652	4%
Scholarships and Fellowships	34,450	34,494	66,308	64,571	5%	(1,736)	-3%
Institutional Support	15,099	46,259	49,056	56,688	4%	7,632	16%
O&M of Plant	86,534	100,704	90,768	101,682	8%	10,914	12%
Public Service	18,707	18,283	17,479	18,415	1%	936	5%
Research	43,330	53,035	48,308	47,529	4%	(779)	-2%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 773,259</b>	<b>\$ 864,277</b>	<b>\$ 927,562</b>	<b>\$ 964,919</b>	<b>72%</b>	<b>\$ 37,357</b>	<b>4%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 186,304	\$ 163,050	\$ 172,177	173,993	13%	\$ 1,815	1%
<b>Auxiliary Subtotal:</b>	<b>\$ 186,304</b>	<b>\$ 163,050</b>	<b>\$ 172,177</b>	<b>\$ 173,993</b>	<b>13%</b>	<b>\$ 1,815</b>	<b>1%</b>
<b>Restricted:</b>							
Instruction	\$ 56,128	66,266	\$ 77,517	\$ 80,246	6%	\$ 2,730	4%
Academic Support	23,283	23,152	46,773	38,395	3%	(8,378)	-18%
Student Services	3,278	3,992	5,758	4,349	0%	(1,408)	-24%
Scholarships and Fellowships	21,583	20,733	(15,109)	1,687	0%	16,796	-111%
Institutional Support	1,271	2,547	359	353	0%	(5)	-1%
O&M of Plant	2,435	3,039	1,637	1,096	0%	(541)	-33%
Public Service	8,636	7,638	4,687	5,064	0%	377	8%
Research	95,610	111,723	71,469	73,739	5%	2,270	3%
<b>Restricted Subtotal:</b>	<b>\$ 212,224</b>	<b>\$ 239,091</b>	<b>\$ 193,090</b>	<b>\$ 204,930</b>	<b>15%</b>	<b>\$ 11,840</b>	<b>6%</b>
<b>TOTAL:</b>							
Instruction	\$ 478,140	\$ 477,954	\$ 315,345	\$ 314,252	23%	\$ (1,093)	0%
Academic Support	119,594	161,850	403,364	416,547	31%	13,183	3%
Student Services	60,095	65,109	66,981	68,225	5%	1,243	2%
Scholarships and Fellowships	56,033	55,227	51,199	66,259	5%	15,060	29%
Institutional Support	16,370	48,806	49,414	57,041	4%	7,627	15%
O&M of Plant	88,969	103,743	92,405	102,778	8%	10,372	11%
Public Service	27,343	25,921	22,167	23,480	2%	1,313	6%
Auxiliary	186,304	163,050	172,177	173,993	13%	1,815	1%
Research	138,940	164,758	119,777	121,268	9%	1,491	1%
<b>TOTAL:</b>	<b>\$1,171,787</b>	<b>\$1,266,418</b>	<b>\$1,292,829</b>	<b>\$1,343,842</b>	<b>100%</b>	<b>\$ 51,012</b>	<b>4%</b>



Texas A&M University  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 91,489	\$ 79,892	\$ (11,597)
Designated	587,517	598,153	10,636
Auxiliary	167,892	185,890	17,998
Restricted	106,117	167,823	61,706
<b>Change in Net Position</b>	<b>\$ 953,015</b>	<b>\$ 1,031,758</b>	<b>\$ 78,743</b>

		Explanation for Net Decrease*
<b>Functional and General</b>	(11,597)	Spending down fee account balances and Academic Master Plan One-Time funding

\* if applicable



# TEXAS A&M UNIVERSITY at GALVESTON



## BUDGET NARRATIVE

### Introduction

Enrollment for Texas A&M University at Galveston (TAMUG) has increased over the past five years by approximately 33%, including the year enrollment was lost due to Hurricane Ike. During FY 2013 TAMUG launched a more aggressive growth strategy resulting in campus wide strategies focused on the “closing the gap” goal of 3,000 students. Marketing, recruiting and admissions strategies all focused on this goal. From Fall 2012 to Fall 2013, TAMUG experienced 9% enrollment growth. As evidenced by recent application rates, preview days, and scheduled new student orientations, FY 2015 is expected to see the same or better growth rate.

The marine and maritime industries in Texas and the nation continue to demand the specialized degrees offered by TAMUG. Students who graduate from the Maritime Administration, Marine Engineering, and Marine Systems Engineering programs are recruited into high paying positions immediately upon graduation.

During FY 2014, TAMUG successfully recruited additional faculty in Maritime Administration and Engineering and have identified partnerships with the College of Engineering and TEEX as a priority for FY 2015. Additionally, there will be a focus on Marine Transportation faculty needs and recruiting and filling vital department head vacancies.

### Revenues

Total Revenues for FY 2015 are budgeted to increase \$9.3 million (16%), compared to FY 2014 budgeted. This increase is attributable to several factors including the new Campus Tuition Differential of \$25/SCH, the new Guaranteed Tuition and Mandatory Fee plan, predicted enrollment growth, an adjustment for budgeting some fee revenues, and increases budgeted in Investment Income and Contracts and Grants.

State Appropriations are budgeted to increase \$274,000 (1%) which is congruent with the second year of a biennium.

Tuition and Fee revenue is budgeted to increase by \$6.7 million (33%), compared to FY 2014 budget. This is attributable to projected growth over FY 2014 of about 9% or approximately \$1.4 million, under budgeting FY 2014 revenues by \$700,000, a new campus-wide tuition differential of \$25/SCH (approximately \$2.5 million), an increase due to a new guaranteed tuition and fee plan of \$600,000, an

## BUDGET NARRATIVE CONTINUED

increase in the non-resident tuition rate (approximately \$200,000), and a \$1.2 million increase due to an error made in budgeting the TMA training cruises last year.

Contracts and Grants are budgeted to increase over FY 2014 budget by \$1.3 million (16%). During FY 2013, several long-term faculty members retired giving TAMUG the opportunity during FY 2014 to recruit new tenure-track professors capable of expanding research. Six new faculty members were added and proposals during FY 2014 have increased, thus affecting our estimates for FY 2015.

Gifts are budgeted to increase by \$151,000 (10%) and Sales and Services are budgeted to increase slightly by \$198,000 (2%). Investment Income is budgeted to increase \$114,000, which is a 7% increase over FY 2014 budget. This better reflects current market behavior also anticipated in FY 2015.

Tuition Discounts increased and are congruent with budgeted increases in Tuition and Fee Revenues.

### Expenditures

Total Expenditures are budgeted to increase \$8.8 million (17%), compared to FY 2014 budget. This is directly related to a merit pool of 3% for faculty and staff, a nominal equity adjustment pool, Operations and Maintenance, and increases in Scholarships.

Faculty salaries are budgeted to increase by \$1.6 million (17%). This is attributed to the following factors: 3% merit pool, small equity adjustment pool, increases in summer school, increases in part-time Faculty budget, and a pool created for recruiting new faculty members in the fastest growing, highest priority disciplines. Staff salaries are expected to increase by \$265,000 (3%) which reflects the budgeted 3% merit pool.

Utility expenses are expected to increase \$173,000 (7%) due to expected cost increases. Scholarships are budgeted to increase by \$1.4 million (26%) congruent with growth and new campus wide tuition differential requiring set-asides for this purpose.

Operations and Maintenance expenses for FY 2015 are budgeted to increase \$6.5 million (28%), compared to FY 2014 budget. Factors contributing to this increase are new program development budgets, increases in academic enhancement budgets, increases in Sales and Services budgets, increases related to shared service assessments, fire alarm contracts, and insurance premiums.

## BUDGET NARRATIVE CONTINUED

Equipment (Capitalized) is budgeted conservatively and reflects a \$780,000 decrease.

### Transfers

Overall, debt service will remain relatively static from FY 2014 to FY 2015. Total FY 2015 budgeted debt service transfers include approximately \$6 million to the System Offices to cover the following capital projects:

- Ocean and Coastal Studies Complex - \$2.66 million
- Powell Engineering Complex - \$365,000
- Marine Terminal Renewal and Shore-Line Erosion - \$743,000
- Residence halls construction and renovation - \$1.7 million
- Parking lot expansions - \$68,000
- Student Life Center - \$48,000
- Student Services Building - \$101,000
- Student Fees – New Marine Terminal Vessel - \$17,000
- Dining Services Expansion - \$ 135,000
- Sea Aggie Center purchase - \$254,000



## Texas A&M University at Galveston

FY 2015 Highlighted Budget Components  
(in thousands)

FY 2014 Board Approved Expense Budget	\$	58,231
FY 2015 Proposed Expense Budget		67,486
<b>Difference</b>	<b>\$</b>	<b>9,255</b>
<b>% Change</b>		<b>15.9%</b>

### ***Personnel Costs***

Proposed Merit Plan	\$	342	Tuition and Fees
Equity Pool - Faculty and Staff		40	Tuition and Fees
New Faculty Initiatives		1,000	50% Tuition and Fees; 50% State Appropriation:
Dept Heads in Engineering, Maritime Administration, Marine Transportation			
New Faculty for growing programs and new programs			

Increase in Summer School Budget	54	Tuition and Fees
Increase in GAT Budget due to growth	260	Tuition and Fees
Increase in Part-time Faculty Budget due to growth	200	Tuition and Fees
Associated local benefits for staff paid on local	330	Tuition and Fees

### ***Utility Costs***

### ***Scholarships***

### ***Academic Performance Enhancement Initiatives***

Academic Department Enhancements	1,196	Tuition and Fees
New program development		
Classroom enhancements		

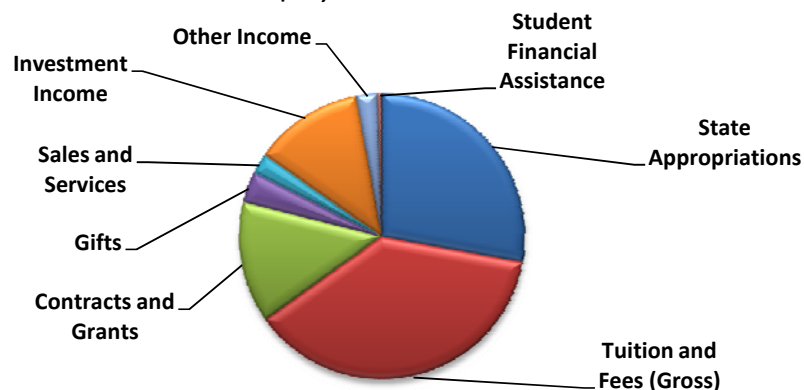
New Academic Program - Dive Safety Minor	100	Tuition and Fees
Academic Enhancement	100	Tuition and Fees
Writing Lab	100	Tuition and Fees
Math Lab	100	Tuition and Fees
Graduate Student Diversity Recruitment	100	Tuition and Fees

### ***Other***

Increases in Sales and Service Budgets	200	Tuition and Fees
Sponsored Research	1,020	Contract and Grant Revenue
Financial Aid from set-asides	600	Tuition
Taining cruise costs for TMA	1,200	Tuition and Fees
New Residence Hall Furnishings...etc.	707	Auxiliary Revenues

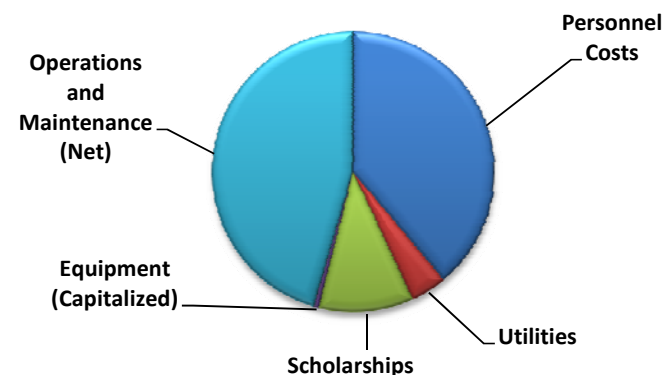
<b>TOTAL:</b>	<b>\$</b>	<b>9,255</b>
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**FY 2015 BUDGET REVENUES**  
\$67,486 Total



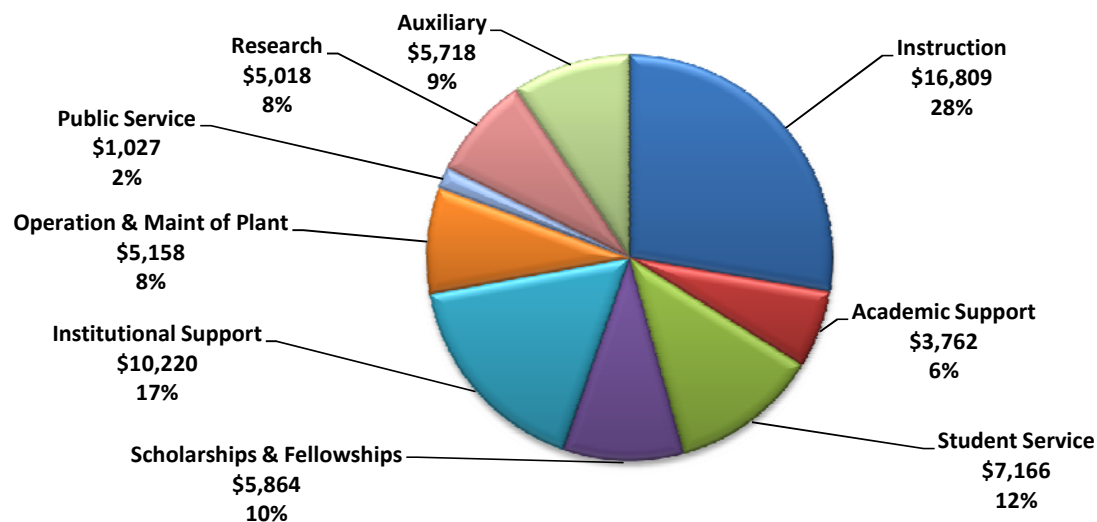
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$60,741 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University at Galveston**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 24,296</b>	<b>\$ 29,905</b>	<b>\$ 36,431</b>	<b>\$ 36,431</b>		<b>\$ -</b>	<b>n/a</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 17,797	\$ 17,807	\$ 19,608	\$ 19,882	29%	\$ 274	1%
Tuition and Fees (Gross)	17,603	18,623	19,892	26,543	39%	6,650	33%
Contracts and Grants	6,647	4,653	8,496	9,813	15%	1,317	16%
Student Financial Assistance		1,993	1,091	2,500	4%	1,409	129%
Gifts	1,053	980	1,500	1,650	2%	151	10%
Sales and Services	9,395	12,366	8,688	8,886	13%	198	2%
Investment Income	1,500	2,266	1,575	1,689	3%	114	7%
Other Income	441	612	331	331	0%	0	n/a
Discounts	(3,151)	(3,808)	(2,950)	(3,808)	-6%	(858)	29%
<b>TOTAL REVENUES</b>	<b>\$ 51,285</b>	<b>\$ 55,491</b>	<b>\$ 58,231</b>	<b>\$ 67,486</b>		<b>\$ 9,255</b>	<b>16%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 9,299	\$ 9,579	\$ 9,894	\$ 11,537	19%	\$ 1,643	17%
Salaries - Non-Faculty	9,973	9,728	8,109	8,374	14%	265	3%
Wages	1,760	1,972	763	873	1%	110	14%
Benefits	4,725	4,541	4,073	4,376	7%	303	7%
<b>Personnel Costs</b>	<b>25,756</b>	<b>25,820</b>	<b>22,840</b>	<b>25,160</b>	<b>41%</b>	<b>2,321</b>	<b>10%</b>
Utilities	2,044	1,995	2,472	2,645	4%	173	7%
Scholarships	5,198	5,561	5,600	7,033	12%	1,433	26%
Discounts	(3,151)	(3,808)	(2,950)	(3,808)	-6%	(858)	29%
Equipment (Capitalized)	1,093	637	1,135	355	1%	(780)	-69%
Operations and Maintenance (Net)	12,729	15,671	22,867	29,356	48%	6,489	28%
Debt Service	1	3	0	0	0%	0	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,670</b>	<b>\$ 45,879</b>	<b>\$ 51,963</b>	<b>\$ 60,741</b>		<b>\$ 8,778</b>	<b>17%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (4,316)	\$ (4,338)	\$ (6,013)	\$ (6,037)		\$ (24)	0%
Other	2,309	1,252	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (2,006)</b>	<b>\$ (3,086)</b>	<b>\$ (6,013)</b>	<b>\$ (6,037)</b>		<b>\$ (24)</b>	<b>0%</b>
<b>NET INCREASE (DECREASE)</b>	<b>5,609</b>	<b>6,525</b>	<b>255</b>	<b>707</b>		<b>453</b>	<b>178%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 29,905</b>	<b>\$ 36,431</b>	<b>\$ 36,685</b>	<b>\$ 37,138</b>		<b>\$ 453</b>	<b>1%</b>

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University at Galveston  
FY 2015 Executive Budget Summary  
(In Thousands)

EXPENDITURES  Fund Group - NACUBO Function	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>E&amp;G and Designated:</b>							
Instruction	\$ 11,890	\$ 12,339	\$ 14,032	\$ 16,809	28%	\$ 2,777	20%
Academic Support	2,158	2,499	2,540	3,762	6%	1,222	48%
Student Services	3,266	3,278	3,411	7,151	12%	3,739	110%
Scholarships and Fellowships	1,385	1,548	1,244	3,635	6%	2,390	192%
Institutional Support	5,320	6,141	10,760	8,895	15%	(1,865)	-17%
O&M of Plant	6,474	5,854	5,301	5,158	8%	(143)	-3%
Public Service	1,208	1,155	1,034	1,027	2%	(7)	-1%
Research	1,156	1,446	1,305	1,418	2%	114	9%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 32,857</b>	<b>\$ 34,259</b>	<b>\$ 39,626</b>	<b>\$ 47,854</b>	<b>79%</b>	<b>\$ 8,228</b>	<b>21%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 6,402	\$ 7,263	\$ 5,567	5,718	9%	\$ 151	3%
<b>Auxiliary Subtotal:</b>	<b>\$ 6,402</b>	<b>\$ 7,263</b>	<b>\$ 5,567</b>	<b>\$ 5,718</b>	<b>9%</b>	<b>\$ 151</b>	<b>3%</b>
<b>Restricted:</b>							
Instruction	\$ 10	\$ 8	\$ -	\$ -	0%	\$ -	n/a
Academic Support	44	40	0	0	0%	0	n/a
Student Services	31	17	10	15	0%	5	50%
Scholarships and Fellowships	1,052	783	1,444	2,230	4%	785	54%
Institutional Support	726	815	1,275	1,325	2%	50	4%
O&M of Plant	2	3	0	0	0%	0	n/a
Public Service	10	8	0	0	0%	0	n/a
Research	2,535	2,684	4,041	3,600	6%	(441)	-11%
<b>Restricted Subtotal:</b>	<b>\$ 4,411</b>	<b>\$ 4,357</b>	<b>\$ 6,770</b>	<b>\$ 7,170</b>	<b>12%</b>	<b>\$ 399</b>	<b>6%</b>
<b>TOTAL:</b>							
Instruction	\$ 11,901	\$ 12,347	\$ 14,032	\$ 16,809	28%	\$ 2,777	20%
Academic Support	2,202	2,539	2,540	3,762	6%	1,222	48%
Student Services	3,297	3,295	3,421	7,166	12%	3,744	109%
Scholarships and Fellowships	2,437	2,331	2,689	5,864	10%	3,175	118%
Institutional Support	6,046	6,955	12,035	10,220	17%	(1,815)	-15%
O&M of Plant	6,475	5,857	5,301	5,158	8%	(143)	-3%
Public Service	1,218	1,163	1,034	1,027	2%	(7)	-1%
Auxiliary	6,402	7,263	5,567	5,718	9%	151	3%
Research	3,691	4,130	5,346	5,018	8%	(327)	-6%
<b>TOTAL:</b>	<b>\$ 43,670</b>	<b>\$ 45,879</b>	<b>\$ 51,963</b>	<b>\$ 60,741</b>	<b>100%</b>	<b>\$ 8,778</b>	<b>17%</b>



Texas A&M University at Galveston  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 5,374	\$ 5,374	\$ -
Designated	22,575	22,575	-
Auxiliary	7,153	7,860	707
Restricted	1,330	1,330	-
<b>Change in Net Position</b>	<b>\$ 36,432</b>	<b>\$ 37,139</b>	<b>\$ 707</b>

Explanation for Net Decrease\*

\* if applicable

## BUDGET NARRATIVE

### Introduction

The Texas A&M Health Science Center (TAMHSC) is committed to serving the citizens of the State of Texas and understands the valuable, but limited, resources provided must be utilized in an efficient and effective manner. During FY 2015, TAMHSC will maintain the targeted College of Medicine enrollment increase enabling the achievement of the State Legislative enrollment growth target of 800 students in FY 2015. Additionally, TAMHSC will continue to expand enrollment in the colleges of Nursing, Pharmacy, Dentistry, and the School of Public Health in an effort to address the health professions shortage in Texas.

### Revenues

Total Revenues are budgeted to increase \$26 million (11%) compared to FY 2014 budget.

Contract and Grants budgeted revenue is projected to increase \$21.4 million (64%) due to the addition of the BARDA grant to TAMHSC in October 2013.

Tuition and Fees (Gross) reflect an increase of \$1.9 million (6%) compared to FY 2014 budget due to class size growth in the colleges of Medicine, Nursing, Pharmacy, Dentistry, and the School of Public Health, as well as an increase in differential tuition rates for dentistry students approved at the January Board of Regents meeting.

Sales and Services revenue reflects an increase of \$4.6 million (16%) compared to FY 2014 budget due to projected growth in the Medicaid 1115 Waiver activity as well as growth in TAMHSC clinical activities. Since FY 2013, TAMHSC has participated in the Medicaid 1115 Waiver Program and was designated as the anchor entity for two Regional Healthcare Partnerships covering an 18 county area in Central Texas. TAMHSC is seeking Texas A&M University System Board of Regents approval to continue participating in the program during FY 2015.

## BUDGET NARRATIVE CONTINUED

### Expenditures

Total Expenditures are budgeted to increase by \$26 million (11%) compared to FY 2014 budget.

Total personnel costs represent 59% of the HSC expenditure budget. Included in that are Faculty salaries which show an increase of \$5 million (10%) compared to FY 2014 budget. This is due to continued academic expansion in all colleges, the College of Medicine's recruitment of top level research and clinical faculty to support the aggressive growth over the last two years, and the proposed salary plan merit increase of 3%.

Recruiting and retaining faculty and staff is critical to the mission of the TAMHSC and is a primary focus of the TAMHSC. Contingent on approval from the Board of Regents, Chancellor, and TAMU President, TAMHSC will authorize deans and vice-presidents to provide merit raises or payments up to 3% of the unit salary base. The TAMHSC Chief Executive Officer will provide half of this funding, while the remaining half will come from the unit operating budget. Funding for merit raises must be sustainable while one-time merit payments may be from one-time sources. The merit plan could potentially cost \$4.2 million if the full three percent is awarded.

Equipment (Capitalized) is budgeted to increase \$15 million and Operations and Maintenance is budgeted to increase \$3.9 million (5%) over FY 2014 budget due to the BARDA grant.

### Transfers

The Revenue Financing System (RFS) Debt Service transfer to the System is consistent with FY 2014 budget. The majority of the debt service transfer is for the Round Rock Building and the Medical Research Building. Other transfers include Permanent University Funds (PUF) provided by the System for equipment purchases.





## Texas A&M Health Science Center

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	237,401
FY 2015 Proposed Expense Budget		263,387
<b>Difference</b>	<b>\$</b>	<b>25,986</b>
<b>% Change</b>		<b>10.9%</b>

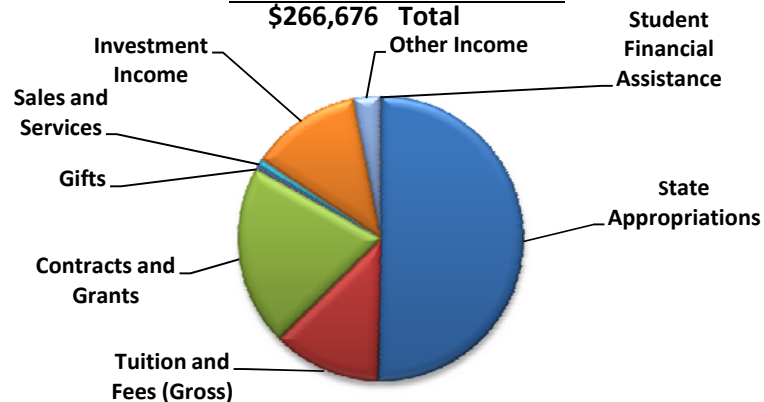
Personnel Costs		<b><u>Method of Finance</u></b>
Proposed Merit Plan	\$ 4,182	75% State Appropriations, 15% Tuition and Fees, and 10% Sales & Services
Academic Program Expansion	304	Tuition and Fees
Sponsored Research - BARDA Grant	21,500	Contract and Grant Revenue
<b>TOTAL:</b>	<b>\$ 25,986</b>	

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Health Science Center

FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**

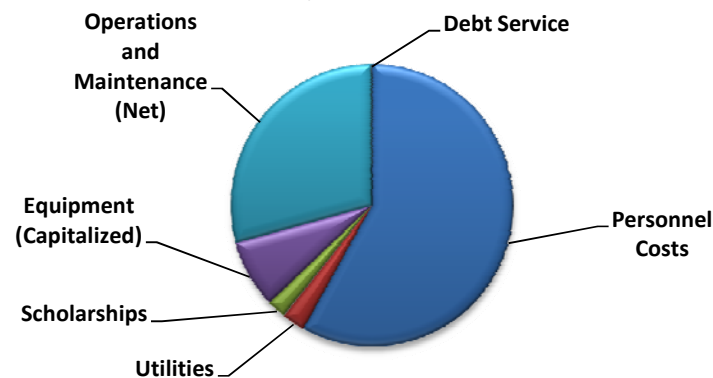
\$266,676 Total



See Executive Budget Summary for amounts and percentages

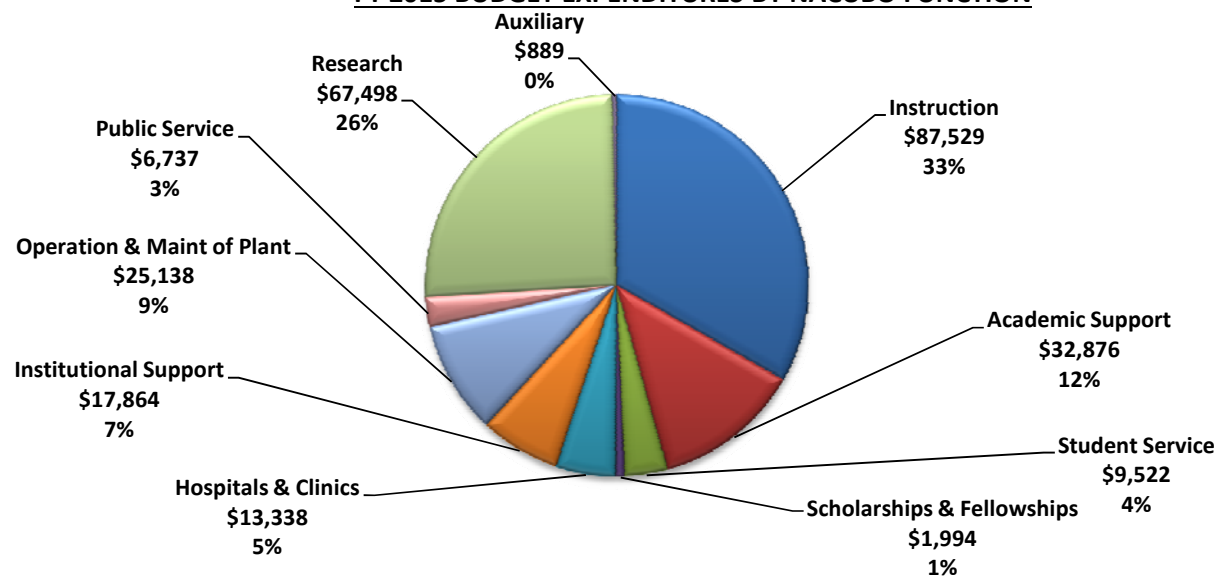
**FY 2015 BUDGET EXPENDITURES**

\$263,387 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Health Science Center**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015	FY 2015 Budget to FY 2014 Budget	
	Actuals	Actuals	Budget	Budget % of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 94,135</b>	<b>\$ 112,762</b>	<b>\$ 111,933</b>	<b>\$ 123,933</b>	<b>\$ 12,000</b>	<b>11%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>				
<b>REVENUES</b>						
State Appropriations	\$ 116,213	\$ 100,689	\$ 134,752	\$ 135,313 51%	\$ 561	0%
Tuition and Fees (Gross)	29,292	32,176	31,041	32,974 12%	1,933	6%
Contracts and Grants	31,102	35,829	33,718	55,142 21%	21,424	64%
Student Financial Assistance		855	748	795 0%	48	6%
Gifts	4,038	3,518	3,192	2,500 1%	(691)	-22%
Sales and Services	26,604	30,331	29,246	33,813 13%	4,567	16%
Investment Income	9,756	12,671	9,903	8,097 3%	(1,806)	-18%
Other Income	266	314	82	227 0%	145	177%
Discounts	(1,787)	(2,206)	(1,995)	(2,185) -1%	(190)	10%
<b>TOTAL REVENUES</b>	<b>\$ 215,482</b>	<b>\$ 214,177</b>	<b>\$ 240,686</b>	<b>\$ 266,676</b>	<b>\$ 25,990</b>	<b>11%</b>
<b>EXPENDITURES</b>						
Salaries - Faculty	\$ 42,801	\$ 45,938	\$ 51,008	\$ 56,026 21%	\$ 5,018	10%
Salaries - Non-Faculty	60,349	62,865	67,811	68,695 26%	883	1%
Wages	2,311	2,317	2,267	2,322 1%	55	2%
Benefits	21,641	23,131	26,462	27,272 10%	810	3%
<b>Personnel Costs</b>	<b>127,102</b>	<b>134,251</b>	<b>147,548</b>	<b>154,315 59%</b>	<b>6,767</b>	<b>5%</b>
Utilities	6,761	6,251	7,326	7,000 3%	(327)	-4%
Scholarships	4,127	5,016	4,887	5,648 2%	761	16%
Discounts	(1,787)	(2,206)	(1,995)	(2,185) -1%	(190)	10%
Equipment (Capitalized)	5,327	4,037	5,898	20,884 8%	14,986	254%
Operations and Maintenance (Net)	53,311	65,172	73,736	77,679 29%	3,943	5%
Debt Service	19	49	0	46 0%	46	100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 194,860</b>	<b>\$ 212,569</b>	<b>\$ 237,401</b>	<b>\$ 263,387</b>	<b>\$ 25,986</b>	<b>11%</b>
<b>TRANSFERS</b>						
RFS Debt Service (To System Office)	\$ (9,492)	\$ (9,500)	\$ (9,485)	\$ (9,489)	\$ (4)	0%
Other	7,497	7,062	6,200	6,200	0	n/a
<b>NET TRANSFERS</b>	<b>\$ (1,995)</b>	<b>\$ (2,438)</b>	<b>\$ (3,285)</b>	<b>\$ (3,289)</b>	<b>\$ (4)</b>	<b>0%</b>
<b>NET INCREASE (DECREASE)</b>	<b>18,628</b>	<b>(829)</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>100%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 112,762</b>	<b>\$ 111,933</b>	<b>\$ 111,933</b>	<b>\$ 123,934</b>	<b>\$ 12,001</b>	<b>11%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Health Science Center**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES  Fund Group - NACUBO Function	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>E&amp;G and Designated:</b>							
Instruction	\$ 63,211	\$ 69,380	\$ 84,430	\$ 86,864	33%	\$ 2,434	3%
Academic Support	26,350	30,795	31,241	31,241	12%	0	0%
Student Services	6,863	6,344	9,222	9,222	4%	1	0%
Scholarships and Fellowships	1,092	1,227	1,576	1,576	1%	(0)	0%
Hospitals and Clinics	10,161	10,308	13,338	13,338	5%	0	0%
Institutional Support	16,726	13,728	19,864	17,864	7%	(2,000)	-10%
O&M of Plant	21,441	21,588	25,087	25,087	10%	0	0%
Public Service	4,427	5,490	5,861	5,861	2%	0	0%
Research	16,219	20,352	20,719	21,719	8%	1,000	5%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 166,490</b>	<b>\$ 179,213</b>	<b>\$ 211,339</b>	<b>\$ 212,774</b>	<b>81%</b>	<b>\$ 1,435</b>	<b>1%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 865	\$ 1,290	\$ 508	889	0%	\$ 382	75%
<b>Auxiliary Subtotal:</b>	<b>\$ 865</b>	<b>\$ 1,290</b>	<b>\$ 508</b>	<b>\$ 889</b>	<b>0%</b>	<b>\$ 382</b>	<b>75%</b>
<b>Restricted:</b>							
Instruction	\$ 1,251	\$ 1,115	\$ 665	\$ 665	0%	\$ (0)	0%
Academic Support	1,388	1,408	1,635	1,635	1%	(0)	0%
Student Services	238	358	300	300	0%	(1)	0%
Scholarships and Fellowships	429	271	418	418	0%	(0)	0%
Institutional Support	46	43	0	0	0%	0	n/a
O&M of Plant	42	0	51	51	0%	(0)	0%
Public Service	716	986	876	876	0%	(0)	0%
Research	23,394	27,884	21,609	45,779	17%	24,170	112%
<b>Restricted Subtotal:</b>	<b>\$ 27,505</b>	<b>\$ 32,066</b>	<b>\$ 25,555</b>	<b>\$ 49,723</b>	<b>19%</b>	<b>\$ 24,169</b>	<b>95%</b>
<b>TOTAL:</b>							
Instruction	\$ 64,462	\$ 70,496	\$ 85,096	\$ 87,529	33%	\$ 2,434	3%
Academic Support	27,738	32,204	32,876	32,876	12%	(0)	0%
Student Services	7,101	6,702	9,522	9,522	4%	0	0%
Scholarships and Fellowships	1,521	1,498	1,995	1,994	1%	(0)	0%
Hospitals and Clinics	10,161	10,308	13,338	13,338	5%	0	0%
Institutional Support	16,772	13,772	19,864	17,864	7%	(2,000)	-10%
O&M of Plant	21,483	21,588	25,138	25,138	10%	0	0%
Public Service	5,144	6,476	6,737	6,737	3%	0	0%
Auxiliary	865	1,290	508	889	0%	382	75%
Research	39,613	48,236	42,328	67,498	26%	25,170	59%
<b>TOTAL:</b>	<b>\$ 194,860</b>	<b>\$ 212,569</b>	<b>\$ 237,401</b>	<b>\$ 263,387</b>	<b>100%</b>	<b>\$ 25,986</b>	<b>11%</b>



Texas A&M Health Science Center  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 40,882	\$ 40,882	\$ -
Designated	66,501	66,501	-
Auxiliary	1,224	1,225	1
Restricted	15,325	15,325	-
<b>Change in Net Position</b>	<b>\$ 123,933</b>	<b>\$ 123,934</b>	<b>\$ 1</b>

Explanation for Net Decrease\*

\* if applicable

## TEXAS A&M UNIVERSITY - CENTRAL TEXAS

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### BUDGET NARRATIVE

#### Revenues

Total Revenues for FY 2015 are budgeted to increase \$6.3 million (24%) over FY 2014 budgeted. The bulk of this large increase (\$4.1 million) is due to the fact TAMU-CT will begin processing student financial assistance for its students effective September 1, 2014. As the parent institution, Tarleton received and processed all the financial assistance until TAMU-CT received its accreditation which it did effective January 1, 2014. Tarleton would then transfer the funds to TAMU-CT so the funding has previously been recorded as a transfer to the institution rather than being recorded as revenue.

State Appropriations are budgeted to remain relatively flat compared to FY 2014. State Appropriations account for 48%, or \$15.7 million, of the total budgeted revenue. Of this, \$5.7 million is appropriated as a Special Item to support the transition to a stand-alone university, \$2 million is estimated state paid benefits, \$1.6 million is for Tuition Revenue Bond Retirement, and \$1.7 million is Infrastructure Support and Small School Supplement.

Tuition and Fees are budgeted to increase by \$2.3 million (18%) over the FY 2014 budgeted amount. 11% of the increase in tuition and fees is based on a combination of estimated enrollment growth of 3.7%, restructuring of the Distance Learning Fee to include hybrid courses which have an online component and relies on the same software as the online courses, and the Guaranteed Tuition and Fee Plan which includes a very modest increase in designated tuition under the rolling four-year calendar average rate of inflation if approved by the Board of Regents. The remainder of the tuition and fee increase \$910,000 (7%) is attributed to Exemptions (primarily Hazelwood) that are given to students. The Exemptions increase in tuition and fees is offset by an increase in Scholarships in the Expenditures category of the budget.

Gifts are expected to increase by \$272,000 (114%) because of the increased need for financial assistance for TAMU-CT students. The TAMU-CT Foundation solicits donations for this purpose and gifts the funds to the university for scholarship purposes. In previous years, not all scholarship funds were awarded leading to a carry-over of funds each year. The university anticipates no carry-over from FY 2014 thus increasing the requested amount from the Foundation.



TEXAS A&M  
UNIVERSITY  
CENTRAL TEXAS

## TEXAS A&M UNIVERSITY - CENTRAL TEXAS

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### BUDGET NARRATIVE CONTINUED

An increase of \$67,000 (44%) for Sales and Services is anticipated as sales at the contracted bookstore continue increasing thus generating more commission income for the university. Other Income is expected to increase \$24,000 (113%) as licensing revenue increases as well as departmental fund raising opportunities.

Investment Income is budgeted to increase \$74,000 (26%) compared to FY 2014 budgeted. Although interest rates remain low, sound financial planning and diversification of investments continues to generate a growing income stream for the university and endowments.

#### **Expenditures**

Total Expenditures are budgeted to increase \$1.8 million (6%), compared to FY 2014 budget. \$1.8 million (35%) of the expenditure increase is driven by the financial needs of the students and exemptions primarily Hazelwood.

Personnel costs are budgeted to increase a modest \$175,000 (1%) overall. The university is budgeting funds for salary market adjustments for all employees, faculty promotions, and the addition of three new faculty members which includes the university's first Nursing instructor. The additional salary costs are offset, in large part, by an anticipated savings of \$539,000 (7%) in Non-Faculty salaries. The funds generated by the savings will be a result of reorganizing departments, reclassification of vacant positions, and elimination of positions through outsourcing opportunities.

Utilities are budgeted to increase \$243,000 (51%) with the opening of TAMU-CT's second building. The termination of TAMU-CT's lease for office and classroom space from Central Texas College will provide funding for the operation of the second campus building which will open for classes in Fall 2014.

Equipment expenses are anticipated to increase \$16,000 (3%). The opening of Warrior Hall with new furniture and technology will be a savings to the university, but equipment will be purchased to outfit the Science labs. Operations and Maintenance expenditures are expected to grow by \$77,000 (1%) for the operation of the new Warrior Hall.

#### **Transfers**

A RFS Debt Service transfer is budgeted at \$1.6 million for Founders Hall.



## Texas A&M University - Central Texas

### FY 2015 Highlighted Budget Components

(in thousands)



TEXAS A&M  
UNIVERSITY  
CENTRAL TEXAS

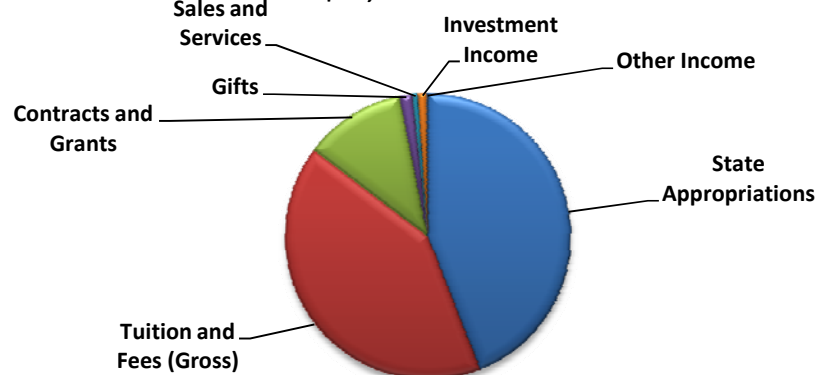
FY 2014 Board Approved Expense Budget	\$	30,232
FY 2015 Proposed Expense Budget		32,071
<b>Difference</b>	<b>\$</b>	<b>1,839</b>
<b>% Change</b>		<b>6.1%</b>

<u>Method of Finance</u>		
Personnel Costs		
New Faculty + Benefits	\$	175 Tuition and Fees
New Building		
Utilities		243 Tuition and Fees
Scholarships (includes exemptions)	1,803	Tuition and Fees
Discounts	(474)	Student Financial Aid
Equipment and O&M	93	Tuition and Fees
<b>TOTAL:</b>	<b>\$</b>	<b>1,839</b>



**FY 2015 BUDGET REVENUES**

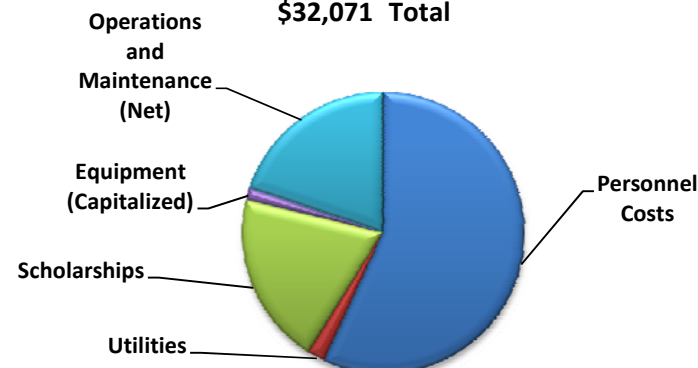
**\$32,742 Total**



See Executive Budget Summary for amounts and percentages

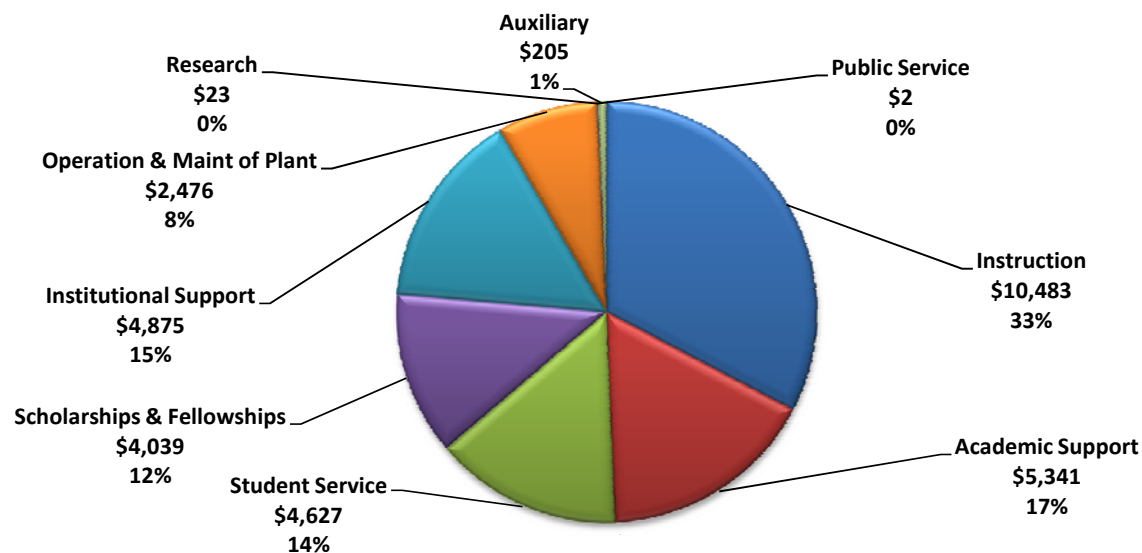
**FY 2015 BUDGET EXPENDITURES**

**\$32,071 Total**



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Central Texas**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



**TEXAS A&M**  
**UNIVERSITY**  
**CENTRAL TEXAS**

	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
					% of	Dollar	Percentage
	Actuals	Actuals	Budget	Budget	Budget	Variance	Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$12,774</b>	<b>\$14,744</b>	<b>\$ 15,511</b>	<b>\$ 12,527</b>		<b>\$ (2,985)</b>	<b>-19%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$14,171	\$14,170	\$ 15,788	\$ 15,705	48%	\$ (83)	-1%
Tuition and Fees (Gross)	10,447	12,956	12,412	14,700	45%	2,288	18%
Contracts and Grants	3,632	3,988	0	0	0%	0	n/a
Student Financial Assistance		16	0	4,100	13%	4,100	100%
Gifts	236	360	239	511	2%	272	114%
Sales and Services	236	358	152	219	1%	67	44%
Investment Income	390	539	281	355	1%	74	26%
Other Income	132	38	21	44	0%	24	113%
Discounts	(2,086)	(2,813)	(2,416)	(2,891)	-9%	(474)	20%
<b>TOTAL REVENUES</b>	<b>\$27,157</b>	<b>\$29,610</b>	<b>\$ 26,477</b>	<b>\$ 32,742</b>		<b>\$ 6,266</b>	<b>24%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 5,824	\$ 6,436	\$ 7,772	\$ 8,388	26%	\$ 616	8%
Salaries - Non-Faculty	5,712	6,625	7,720	7,181	22%	(539)	-7%
Wages	415	512	472	507	2%	35	8%
Benefits	2,389	2,833	3,738	3,801	12%	63	2%
<b>Personnel Costs</b>	<b>14,341</b>	<b>16,406</b>	<b>19,702</b>	<b>19,877</b>	<b>62%</b>	<b>175</b>	<b>1%</b>
Utilities	249	417	472	714	2%	243	51%
Scholarships	5,230	6,477	5,131	6,934	22%	1,803	35%
Discounts	(2,086)	(2,813)	(2,416)	(2,891)	-9%	(474)	20%
Equipment (Capitalized)	1,046	1,026	473	489	2%	16	3%
Operations and Maintenance (Net)	5,244	6,129	6,870	6,947	22%	77	1%
<b>TOTAL EXPENDITURES</b>	<b>\$24,024</b>	<b>\$27,641</b>	<b>\$ 30,232</b>	<b>\$ 32,071</b>		<b>\$ 1,839</b>	<b>6%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (1,647)	\$ (1,645)	\$ (1,645)	\$ (1,649)		\$ (4)	0%
Other	484	444	4,255	(121)		(4,376)	-103%
<b>NET TRANSFERS</b>	<b>\$ (1,163)</b>	<b>\$ (1,202)</b>	<b>\$ 2,610</b>	<b>\$ (1,770)</b>		<b>\$ (4,380)</b>	<b>-168%</b>
<b>NET INCREASE (DECREASE)</b>	<b>1,970</b>	<b>767</b>	<b>(1,146)</b>	<b>(1,099)</b>		<b>47</b>	<b>-4%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$14,744</b>	<b>\$15,511</b>	<b>\$ 14,366</b>	<b>\$ 11,427</b>		<b>\$ (2,938)</b>	<b>-20%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Central Texas**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



**TEXAS A&M**  
**UNIVERSITY**  
**CENTRAL TEXAS**

EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Instruction	\$ 7,283	\$ 7,819	\$ 9,853	\$ 10,483	33%	\$ 629	6%
Academic Support	3,659	4,539	5,255	5,341	17%	87	2%
Student Services	3,435	4,683	3,952	4,611	14%	659	17%
Scholarships and Fellowships	1,150	1,787	684	2,080	6%	1,396	204%
Institutional Support	4,066	4,773	5,331	4,875	15%	(456)	-9%
O&M of Plant	2,259	1,970	2,993	2,476	8%	(517)	-17%
Public Service	22	2	4	2	0%	(1)	-40%
Research	0	61	24	23	0%	(1)	-2%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$21,874</b>	<b>\$25,634</b>	<b>\$ 28,096</b>	<b>\$ 29,892</b>	<b>93%</b>	<b>\$ 1,797</b>	<b>6%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 93	\$ 80	\$ 100	205	1%	\$ 104	104%
<b>Auxiliary Subtotal:</b>	<b>\$ 93</b>	<b>\$ 80</b>	<b>\$ 100</b>	<b>\$ 205</b>	<b>1%</b>	<b>\$ 104</b>	<b>104%</b>
<b>Restricted:</b>							
Instruction	\$ 33	\$ 26	\$ -	\$ -	0%	\$ -	n/a
Academic Support	0	1	0	0	0%	0	n/a
Student Services	34	12	0	15	0%	15	100%
Scholarships and Fellowships	1,988	1,876	2,036	1,959	6%	(77)	-4%
Institutional Support	2	0	0	0	0%	0	n/a
Research	0	12	0	0	0%	0	n/a
<b>Restricted Subtotal:</b>	<b>\$ 2,057</b>	<b>\$ 1,927</b>	<b>\$ 2,036</b>	<b>\$ 1,974</b>	<b>6%</b>	<b>\$ (62)</b>	<b>-3%</b>
<b>TOTAL:</b>							
Instruction	\$ 7,316	\$ 7,845	\$ 9,853	\$ 10,483	33%	\$ 629	6%
Academic Support	3,660	4,540	5,255	5,341	17%	87	2%
Student Services	3,468	4,695	3,952	4,627	14%	675	17%
Scholarships and Fellowships	3,139	3,663	2,720	4,039	13%	1,319	49%
Institutional Support	4,068	4,773	5,331	4,875	15%	(456)	-9%
O&M of Plant	2,259	1,970	2,993	2,476	8%	(517)	-17%
Public Service	22	2	4	2	0%	(1)	-40%
Auxiliary	93	80	100	205	1%	104	104%
Research	0	73	24	23	0%	(1)	-2%
<b>TOTAL:</b>	<b>\$24,024</b>	<b>\$27,641</b>	<b>\$ 30,232</b>	<b>\$ 32,071</b>	<b>100%</b>	<b>\$ 1,839</b>	<b>6%</b>



Texas A&M University - Central Texas  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



TEXAS A&M  
UNIVERSITY  
CENTRAL TEXAS

	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 2,400	\$ 1,953	\$ (447)
Designated	9,866	9,257	(609)
Auxiliary	220	161	(59)
Restricted	40	56	16
<b>Change in Net Position</b>	<b>\$ 12,527</b>	<b>\$ 11,427</b>	<b>\$ (1,099)</b>

		Explanation for Net Decrease*
<b>Functional and General</b>	\$ (447)	One-time use of funds to implement the remaining student information system and purchase any third party programs needed for the implementation. In addition, TAMU-CT will need to equipment and supplies for its first Biology and Chemistry labs.
<b>Designated</b>	\$ (609)	One-time use of funds to implement the remaining student information system and purchase any third party programs needed for the implementation.
<b>Auxiliary</b>	\$ (59)	One-time purchase of a parking software program that will be integrated into the student information system. Funds will be used for the software license and implementation of the parking program.

\* if applicable

# TEXAS A&M UNIVERSITY - COMMERCE

## BUDGET NARRATIVE

### Revenues

Texas A&M University-Commerce is budgeting a total revenue decrease of \$3.8 million (2%) from FY 2014 budget. The decrease is largely attributed to significant increase in graduate level commencements (21%). Although proud of this achievement, TAMU-C realizes that further investment in recruiting new graduate students will be needed to fill the pipeline.

State Appropriations are budgeted to remain flat, while Tuition and Fees are budgeted to decrease by \$5.6 million (7%). The guaranteed tuition and fee plan for all new and current students is expected to generate an additional \$1.6 million, but the reduction in enrollment of graduate students causes the overall tuition and fees to decline. Sales and Services revenues are budgeted to decrease by \$143,000 (1%) due to the enrollment shift.

Contracts and Grants, Gifts, and Investment Income continue to be budgeted conservatively. Student Financial Assistance is budgeted to decline based on the enrollment shift of the graduate students.

### Expenditures

Texas A&M University-Commerce is budgeting a total expenditure decrease of \$4.1 million (3%) compared to FY 2014 budget. The requested budget is consistent with the priorities developed to meet the following institutional goals:

- Continuing support for enrollment growth
  - Adding new graduate recruiters: \$180,000
  - Operating increase to support recruiting efforts: \$120,000
- Continuing support for innovations
  - Texas Affordable Baccalaureate Degree: \$200,000
- Continuing to implement cost efficiencies
  - Reduction in adjunct faculty due to the phasing out of select graduate programs: \$574,000
  - Delay in full-time and part-time staff hiring: \$1.8 million
  - Utility efficiencies: \$177,000
  - Facilities savings: \$600,000



# TEXAS A&M UNIVERSITY - COMMERCE



## BUDGET NARRATIVE CONTINUED

Total personnel costs are budgeted to decrease to help offset the shift in enrollment. Salary increases targeted to high performing employees will be given contingent on enrollment growth.

Scholarships are expected to decrease to align with the anticipated Pell and Texas Grants for FY 2015. Discounts are adjusted to reflect the change in the mix of the student population (\$2.7 million).

Operations and Maintenance expenditures are budgeted to decrease \$3.8 million (8%) from the FY 2014 budget. The decrease is primarily attributed to the realignment of one-time construction budget (\$3.1 million) and facilities savings.

### **Transfers**

FY 2015 transfers include \$11.3 million to be transferred to the System Offices to cover \$2 million in Tuition Revenue Bond (TRB) debt service and \$9.3 million in other Revenue Financing System (RFS) debt service. The debt service transfers are primarily for the student center, music building, and student housing.

The remaining \$804,000 is related to the transfer of \$470,000 to the State of Texas for the B-On-Time Program, the transfer of \$184,000 to support the Texas Public Education Grant (TPEG) Loan Program, and the transfer of \$150,000 of HEF dollars to plant funds to be set aside for anticipated property purchases.



## Texas A&M University - Commerce

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	152,177
FY 2015 Proposed Expense Budget		148,113
<b>Difference</b>	<b>\$</b>	<b>(4,064)</b>
<b>% Change</b>		<b>-2.7%</b>

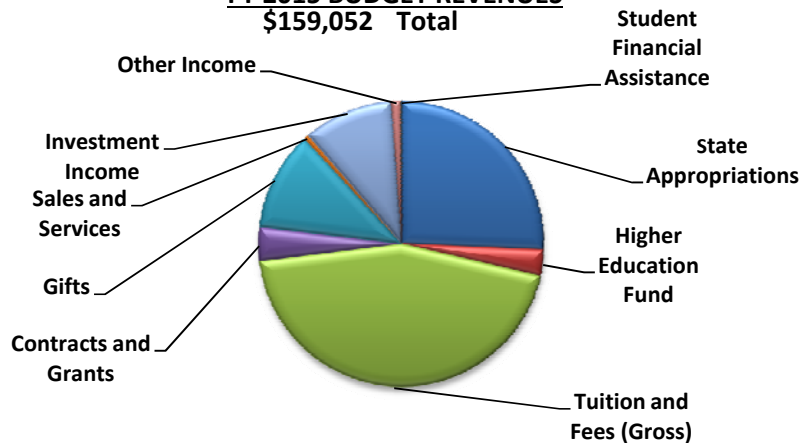
		<u>Method of Finance</u>
Personnel Costs		
Graduate Recruiters	\$ 180	Tuition and Fees
Reduction in adjunct faculty	(574)	Tuition and Fees
Delay in full-time and part-time staff hires	(1,774)	Tuition and Fees
Increase in Health Insurance costs	60	65% State Paid Benefits and 35% Tuition, Fees
Operating increase to support recruiting efforts	120	Tuition and Fees
Texas Affordable Baccalaureate Degree	200	Tuition and Fees
Utility savings due to energy efficiencies	(177)	Tuition and Fees
Scholarships and Discounts	2,149	Student Financial Aid
Facilities savings	(600)	Tuition and Fees
Construction Budget (one-time for FY14)	(3,107)	Tuition and Fees
Athletics	(179)	60% Athletic Fee and 40% Sales and Services
Campus Housing	(498)	Sales and Services
Food Services	347	Sales and Services
Other Auxiliaries (Student Center, Rec Center)	(211)	Sales and Services

<b>TOTAL:</b>	<b>\$</b>	<b>(4,064)</b>
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THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University - Commerce

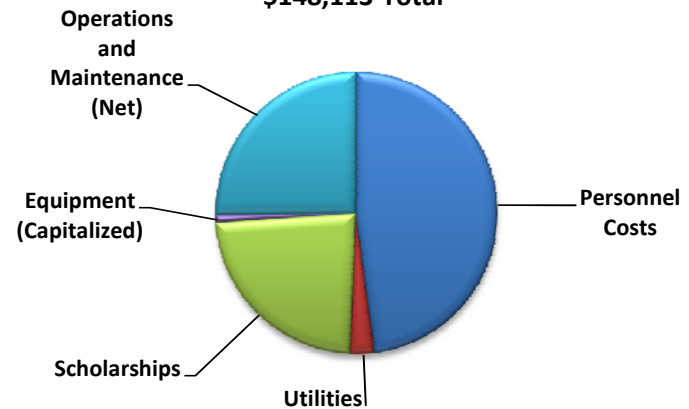
FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**  
\$159,052 Total



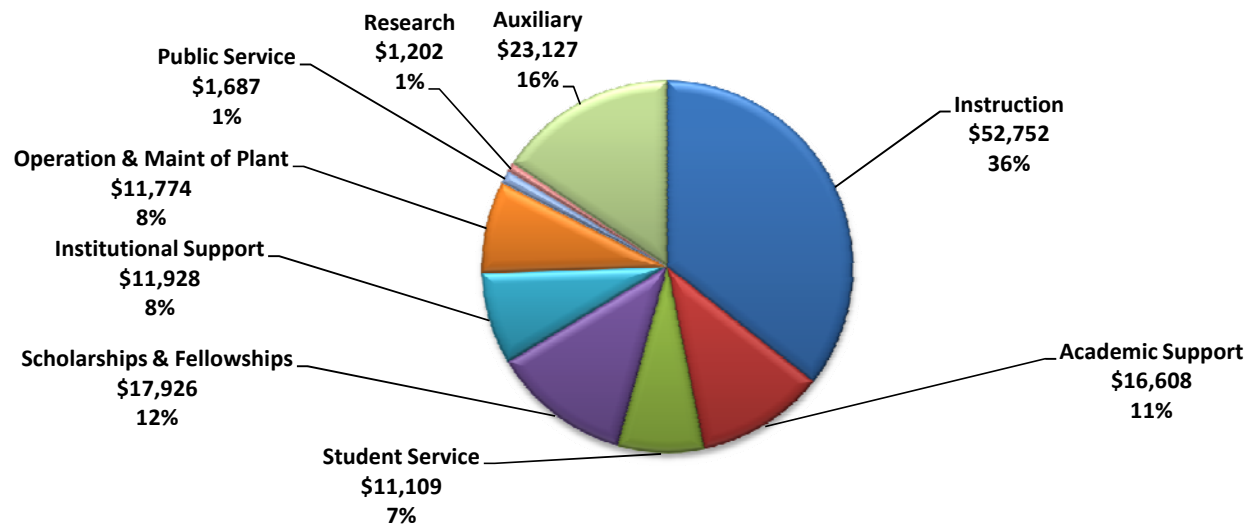
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$148,113 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**







**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Commerce**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 57,712</b>	<b>\$ 72,873</b>	<b>\$ 89,732</b>	<b>\$ 89,415</b>		<b>\$ (317)</b>	<b>0%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 40,477	\$ 40,721	\$ 45,014	\$ 45,000	28%	\$ (14)	0%
Federal Appropriations	20	19	0	0	0%	0	n/a
Higher Education Fund	5,193	5,193	5,193	5,193	3%	0	n/a
Tuition and Fees (Gross)	75,813	83,318	83,536	77,928	49%	(5,608)	-7%
Contracts and Grants	25,428	4,614	6,549	6,656	4%	106	2%
Student Financial Assistance		20,175	20,652	19,812	12%	(840)	-4%
Gifts	1,880	1,735	900	950	1%	50	6%
Sales and Services	16,874	18,235	17,942	17,798	11%	(143)	-1%
Investment Income	4,763	7,535	1,883	1,882	1%	(1)	0%
Other Income	311	261	96	98	0%	2	2%
Discounts	(18,595)	(16,835)	(18,949)	(16,265)	-10%	2,683	-14%
<b>TOTAL REVENUES</b>	<b>\$ 152,164</b>	<b>\$ 164,971</b>	<b>\$ 162,817</b>	<b>\$ 159,052</b>		<b>\$ (3,765)</b>	<b>-2%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 26,192	\$ 30,236	\$ 31,325	\$ 30,751	21%	\$ (574)	-2%
Salaries - Non-Faculty	26,901	28,263	29,199	27,990	19%	(1,210)	-4%
Wages	4,786	4,832	4,421	4,037	3%	(384)	-9%
Benefits	14,383	15,116	15,969	16,029	11%	60	0%
<b>Personnel Costs</b>	<b>72,261</b>	<b>78,448</b>	<b>80,913</b>	<b>78,806</b>	<b>53%</b>	<b>(2,107)</b>	<b>-3%</b>
Utilities	3,983	4,042	4,717	4,541	3%	(177)	-4%
Scholarships	34,158	34,557	38,677	38,143	26%	(534)	-1%
Discounts	(18,595)	(16,835)	(18,949)	(16,265)	-11%	2,683	-14%
Equipment (Capitalized)	1,380	2,319	1,609	1,504	1%	(105)	-7%
Operations and Maintenance (Net)	30,775	37,178	45,209	41,385	28%	(3,824)	-8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 123,961</b>	<b>\$ 139,709</b>	<b>\$ 152,177</b>	<b>\$ 148,113</b>		<b>\$ (4,064)</b>	<b>-3%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (7,649)	\$ (7,682)	\$ (11,266)	\$ (11,278)		\$ (12)	0%
Other	(5,393)	(720)	(834)	(804)		30	-4%
<b>NET TRANSFERS</b>	<b>\$ (13,043)</b>	<b>\$ (8,402)</b>	<b>\$ (12,100)</b>	<b>\$ (12,082)</b>		<b>\$ 18</b>	<b>0%</b>
<b>NET INCREASE (DECREASE)</b>	<b>15,160</b>	<b>16,859</b>	<b>(1,461)</b>	<b>(1,143)</b>		<b>317</b>	<b>-22%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 72,873</b>	<b>\$ 89,732</b>	<b>\$ 88,272</b>	<b>\$ 88,272</b>		<b>\$ 0</b>	<b>0%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Commerce**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Instruction	\$ 44,007	\$ 46,359	\$ 52,041	\$ 52,175	35%	\$ 134	0%
Academic Support	11,110	15,178	16,546	16,408	11%	(138)	-1%
Student Services	6,678	8,064	9,419	9,437	6%	18	0%
Scholarships and Fellowships	6,085	8,302	7,688	7,704	5%	16	0%
Institutional Support	10,847	12,831	13,987	11,928	8%	(2,059)	-15%
O&M of Plant	11,230	12,909	14,072	11,774	8%	(2,298)	-16%
Public Service	1,252	1,399	1,126	1,124	1%	(2)	0%
Research	359	761	457	416	0%	(41)	-9%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 91,568</b>	<b>\$ 105,802</b>	<b>\$ 115,336</b>	<b>\$ 110,966</b>	<b>75%</b>	<b>\$ (4,370)</b>	<b>-4%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 19,284	\$ 21,043	\$ 23,668	23,127	16%	\$ (541)	-2%
<b>Auxiliary Subtotal:</b>	<b>\$ 19,284</b>	<b>\$ 21,043</b>	<b>\$ 23,668</b>	<b>\$ 23,127</b>	<b>16%</b>	<b>\$ (541)</b>	<b>-2%</b>
<b>Restricted:</b>							
Instruction	\$ 733	\$ 597	\$ 561	\$ 577	0%	\$ 16	3%
Academic Support	519	554	168	200	0%	32	19%
Student Services	1,567	1,066	1,677	1,672	1%	(5)	0%
Scholarships and Fellowships	7,215	7,967	9,494	10,223	7%	729	8%
Institutional Support	887	424	0	0	0%	0	n/a
O&M of Plant	0	22	0	0	0%	0	n/a
Public Service	544	715	546	563	0%	17	3%
Research	1,644	1,518	727	786	1%	59	8%
<b>Restricted Subtotal:</b>	<b>\$ 13,109</b>	<b>\$ 12,864</b>	<b>\$ 13,173</b>	<b>\$ 14,020</b>	<b>9%</b>	<b>\$ 847</b>	<b>6%</b>
<b>TOTAL:</b>							
Instruction	\$ 44,740	\$ 46,956	\$ 52,602	\$ 52,752	36%	\$ 150	0%
Academic Support	11,629	15,732	16,714	16,608	11%	(106)	-1%
Student Services	8,246	9,129	11,096	11,109	8%	13	0%
Scholarships and Fellowships	13,300	16,269	17,182	17,926	12%	744	4%
Institutional Support	11,735	13,255	13,987	11,928	8%	(2,059)	-15%
O&M of Plant	11,230	12,931	14,072	11,774	8%	(2,298)	-16%
Public Service	1,797	2,114	1,672	1,687	1%	15	1%
Auxiliary	19,284	21,043	23,668	23,127	16%	(541)	-2%
Research	2,002	2,280	1,184	1,202	1%	18	2%
<b>TOTAL:</b>	<b>\$ 123,961</b>	<b>\$ 139,709</b>	<b>\$ 152,177</b>	<b>\$ 148,113</b>	<b>100%</b>	<b>\$ (4,064)</b>	<b>-3%</b>



Texas A&M University - Commerce  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 6,751	\$ 5,607	\$ (1,144)
Designated	64,807	64,807	-
Auxiliary	17,160	17,160	-
Restricted	698	698	-
<b>Change in Net Position</b>	<b>\$ 89,415</b>	<b>\$ 88,272</b>	<b>\$ (1,143)</b>

		Explanation for Net Decrease*
<b>Functional and General</b>	\$ (1,143)	One-time debt service on RFS commercial paper held for final close out of Music Building project.

\* if applicable



# TEXAS A&M UNIVERSITY – CORPUS CHRISTI



## BUDGET NARRATIVE

### Revenues

Total Revenues are budgeted to increase by approximately \$17.4 million (10%) over FY 2014 budgeted amounts. State revenues decreased approximately \$924,000, most of which was a result of a decrease in funds for special items that were received in the first year of the biennium.

Total Tuition and Fees are budgeted to increase \$3.5 million (5%) over FY 2014 budget. This increase is based on expected enrollment growth and the implementation of the Guaranteed Tuition plan.

Contracts and Grants are budgeted to be \$3.7 million (19%) more than FY 2014 budget due to the implementation of the Lone Star-UAS (Unmanned Aircraft Systems) program.

Student Financial Assistance is budgeted to increase \$411,000 (2%) when compared to FY 2014 budget. Sales and Services revenues are budgeted to increase by \$13.2 million due to the implementation of the Lone Star-UAS program and implementation of the meal plan program for resident students. Gifts and Other Income have been budgeted conservatively as compared to budgets for FY 2014.

The implementation of the Lone Star-UAS program will have a significant impact on the operations of TAMU-CC, increasing Contracts & Grants and Sales & Services revenues, as well as several major expenditure categories. The primary goal of the Lone Star-UAS at TAMU-CC, one of six designated sites in the U.S., is to perform UAS research and development that will provide the FAA with operational data to facilitate the development of procedures, standards, and regulations of UAS flights in the National Air Space (NAS). Additionally, the center will create an electronics lab for preflight testing, develop several mobile command centers and control capability for efficient test-site management, and catalyze commercialization of UAS technologies to create a new industry cluster in Texas.

### Expenditures

Total Expenditures for FY 2015 are budgeted to increase by \$21.6 million (14%). The increase in budgeted expenditures is partially the result of operating funds for the completion of capital projects started and funded in FY 2014 on the Lone Star-UAS program.

## BUDGET NARRATIVE CONTINUED

Total personnel costs are budgeted to increase \$4.2 million (4%) over FY 2014 budgeted amounts. The increase is primarily due to the addition of positions to cover enrollment growth and growth in research projects. Enrollment growth also allowed TAMU-CC to implement mid-year merit and equity adjustments which accounted for a portion of the increase in personnel costs.

Scholarships are budgeted to reflect increases due to growth in enrollment and slight increases in federal programs funding.

Equipment purchases are budgeted to increase due to the expected completion of capital projects and an increase in grants and contracts activity, particularly the Lone Star-UAS program.

Operations and Maintenance expenditures are budgeted to increase by \$12.1 million (39%) due to the implementation of the Lone Star-UAS program and the Meal Plan program.

### Transfers

RFS Debt Service is budgeted at \$13.5 million, which is an increase of \$648,000 as compared to FY 2014 budgeted amounts and attributed to repayment of the Governor's Office Product Development Loan. Of this amount, \$7.3 million is being funded from general revenue (Tuition Revenue Bonds). The remaining \$6.2 million is being funded with Higher Education Funds (HEF) and other fees. The debt service is associated primarily with the following projects:

- University Center
- Harte Building
- Nursing, Health Sciences & Kinesiology Building
- Michael & Karen O'Connor Building
- Engineering Building
- Classroom Lab Building
- Performing Arts Center
- Dugan Wellness Center
- Bayside Parking Garage
- Momentum Sports Complex
- Dining Hall
- Chapman Field Renovations
- UC Expansion
- Glasscock Addition
- Water Effluent System
- Lone Star-Unmanned Aircraft Systems Project



## Texas A&M University - Corpus Christi

### FY 2015 Highlighted Budget Components

(in thousands)



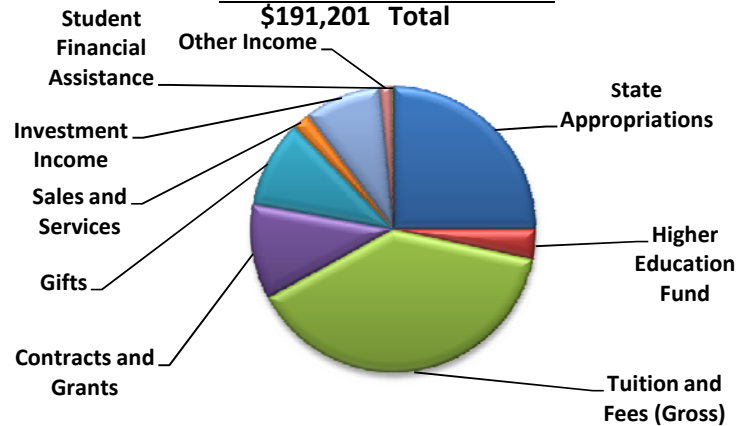
FY 2014 Board Approved Expense Budget	\$	159,468
FY 2015 Proposed Expense Budget		181,053
<b>Difference</b>	<b>\$</b>	<b>21,585</b>
<b>% Change</b>		<b>13.5%</b>

Lone Star-UAS Program			<u>Method of Finance</u>
O&M	\$	8,343	44.1% Grant/Loan Funds, 1.7%
Equipment		5,500	Tuition (Designated), 54.2%
Debt Service		527	Sales and Services
Personnel		387	
		<hr/> 14,757	
Merit Plan		1,563	All Revenue Sources
New Meal Plan		4,861	Sales & Services
Misc. Expense Budgets		404	All Revenue Sources
<b>TOTAL:</b>	<b>\$</b>	<b>21,585</b>	

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University - Corpus Christi

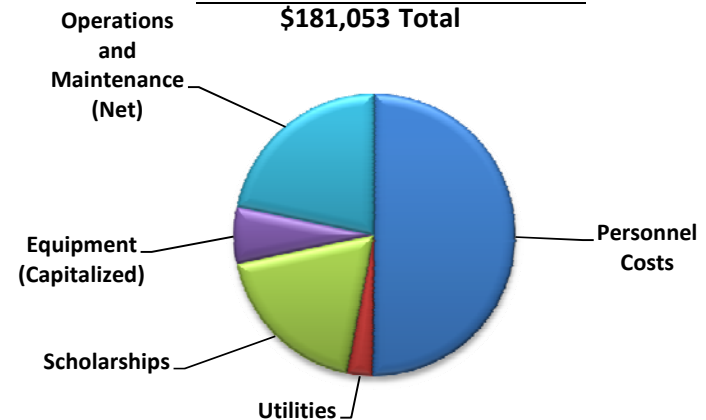
FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**  
\$191,201 Total



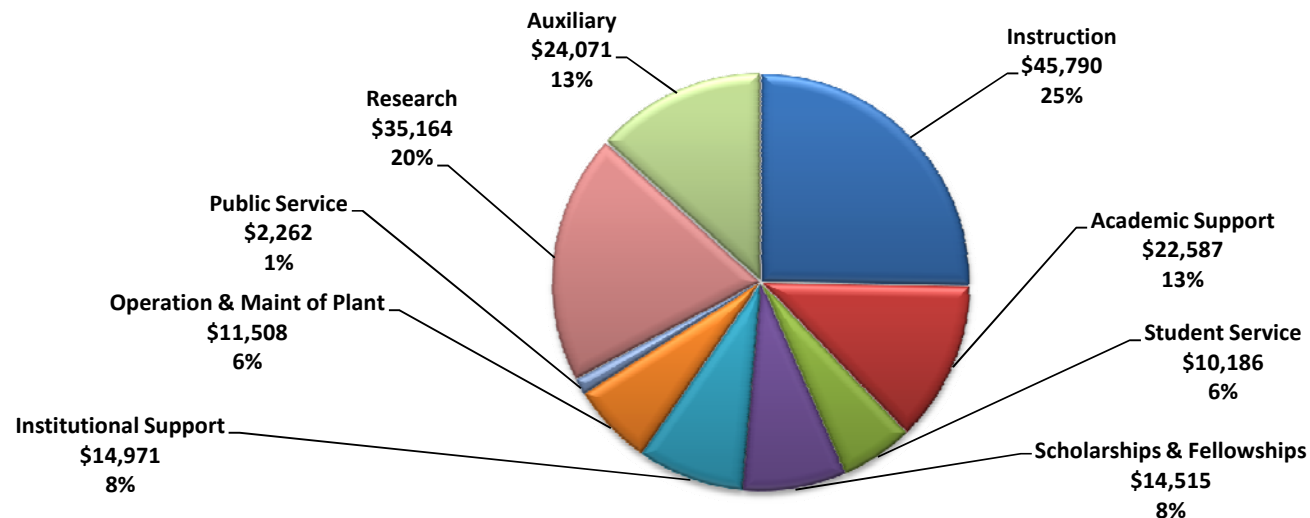
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$181,053 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Corpus Christi**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 58,585</b>	<b>\$ 64,088</b>	<b>\$ 64,932</b>	<b>\$ 68,388</b>		<b>\$ 3,456</b>	<b>5%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 47,165	\$ 46,414	\$ 53,366	\$ 52,442	27%	\$ (924)	-2%
Higher Education Fund	7,139	7,139	7,139	7,139	4%	0	n/a
Tuition and Fees (Gross)	71,675	79,735	77,621	81,157	42%	3,536	5%
Contracts and Grants	36,838	18,080	18,930	22,611	12%	3,681	19%
Student Financial Assistance		19,997	20,393	20,805	11%	411	2%
Gifts	4,843	5,860	3,925	4,150	2%	226	6%
Sales and Services	7,799	8,182	5,106	18,297	10%	13,191	258%
Investment Income	3,901	5,402	2,679	2,864	1%	184	7%
Other Income	1,121	984	347	426	0%	79	23%
Discounts	(15,777)	(18,651)	(15,666)	(18,688)	-10%	(3,022)	19%
<b>TOTAL REVENUES</b>	<b>\$ 164,704</b>	<b>\$ 173,140</b>	<b>\$ 173,839</b>	<b>\$ 191,201</b>		<b>\$ 17,362</b>	<b>10%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 30,237	\$ 31,109	\$ 34,093	\$ 35,585	20%	\$ 1,491	4%
Salaries - Non-Faculty	33,267	34,425	36,970	38,300	21%	1,329	4%
Wages	6,202	7,402	5,031	6,183	3%	1,152	23%
Benefits	15,253	15,853	19,942	20,185	11%	243	1%
<b>Personnel Costs</b>	<b>84,959</b>	<b>88,789</b>	<b>96,037</b>	<b>100,253</b>	<b>55%</b>	<b>4,216</b>	<b>4%</b>
Utilities	4,632	4,681	5,798	5,888	3%	90	2%
Scholarships	34,201	35,380	34,772	37,081	20%	2,309	7%
Discounts	(15,777)	(18,651)	(15,666)	(18,688)	-10%	(3,022)	19%
Equipment (Capitalized)	2,679	4,366	7,124	13,019	7%	5,895	83%
Operations and Maintenance (Net)	29,807	33,719	31,403	43,501	24%	12,098	39%
<b>TOTAL EXPENDITURES</b>	<b>\$ 140,501</b>	<b>\$ 148,284</b>	<b>\$ 159,468</b>	<b>\$ 181,053</b>		<b>\$ 21,586</b>	<b>14%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (11,505)	\$ (11,920)	\$ (12,900)	\$ (13,548)		\$ (648)	5%
Other	(7,196)	(12,092)	(500)	(500)		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (18,701)</b>	<b>\$ (24,012)</b>	<b>\$ (13,400)</b>	<b>\$ (14,048)</b>		<b>\$ (648)</b>	<b>5%</b>
<b>NET INCREASE (DECREASE)</b>	<b>5,503</b>	<b>844</b>	<b>971</b>	<b>(3,901)</b>		<b>(4,872)</b>	<b>&gt;-500%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 64,088</b>	<b>\$ 64,932</b>	<b>\$ 65,903</b>	<b>\$ 64,488</b>		<b>\$ (1,415)</b>	<b>-2%</b>



THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University - Corpus Christi  
FY 2015 Executive Budget Summary  
(In Thousands)

EXPENDITURES  Fund Group - NACUBO Function	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>E&amp;G and Designated:</b>							
Instruction	\$ 39,609	\$ 40,144	\$ 41,921	\$ 43,553	24%	\$ 1,631	4%
Academic Support	17,462	19,773	20,362	21,676	12%	1,314	6%
Student Services	9,115	9,526	9,540	10,063	6%	522	5%
Scholarships and Fellowships	5,238	5,689	3,295	2,880	2%	(415)	-13%
Institutional Support	10,372	12,262	17,042	14,732	8%	(2,311)	-14%
O&M of Plant	9,327	10,529	11,126	11,111	6%	(15)	0%
Public Service	1,860	1,943	1,336	2,152	1%	816	61%
Research	2,664	3,633	3,792	11,878	7%	8,086	213%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 95,647</b>	<b>\$ 103,498</b>	<b>\$ 108,414</b>	<b>\$ 118,045</b>	<b>65%</b>	<b>\$ 9,630</b>	<b>9%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 15,671	\$ 17,037	\$ 19,099	24,071	13%	\$ 4,973	26%
<b>Auxiliary Subtotal:</b>	<b>\$ 15,671</b>	<b>\$ 17,037</b>	<b>\$ 19,099</b>	<b>\$ 24,071</b>	<b>13%</b>	<b>\$ 4,973</b>	<b>26%</b>
<b>Restricted:</b>							
Instruction	\$ 2,905	\$ 3,804	\$ 2,415	\$ 2,237	1%	\$ (177)	-7%
Academic Support	934	1,083	629	911	1%	282	45%
Student Services	1,171	1,335	892	123	0%	(769)	-86%
Scholarships and Fellowships	10,466	8,310	12,994	11,635	6%	(1,359)	-10%
Institutional Support	865	588	181	239	0%	58	32%
O&M of Plant	362	353	396	397	0%	1	0%
Public Service	2,111	1,439	197	109	0%	(88)	-45%
Research	10,367	10,839	14,250	23,285	13%	9,035	63%
<b>Restricted Subtotal:</b>	<b>\$ 29,183</b>	<b>\$ 27,750</b>	<b>\$ 31,955</b>	<b>\$ 38,937</b>	<b>22%</b>	<b>\$ 6,982</b>	<b>22%</b>
<b>TOTAL:</b>							
Instruction	\$ 42,514	\$ 43,947	\$ 44,336	\$ 45,790	25%	\$ 1,454	3%
Academic Support	18,396	20,855	20,991	22,587	12%	1,596	8%
Student Services	10,286	10,861	10,432	10,186	6%	(247)	-2%
Scholarships and Fellowships	15,704	13,999	16,289	14,515	8%	(1,774)	-11%
Institutional Support	11,238	12,849	17,224	14,971	8%	(2,253)	-13%
O&M of Plant	9,690	10,882	11,522	11,508	6%	(14)	0%
Public Service	3,972	3,382	1,533	2,262	1%	728	48%
Auxiliary	15,671	17,037	19,099	24,071	13%	4,973	26%
Research	13,030	14,472	18,042	35,164	19%	17,122	95%
<b>TOTAL:</b>	<b>\$ 140,501</b>	<b>\$ 148,284</b>	<b>\$ 159,468</b>	<b>\$ 181,053</b>	<b>100%</b>	<b>\$ 21,586</b>	<b>14%</b>



Texas A&M University - Corpus Christi  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 9,357	\$ 9,507	\$ 150
Designated	40,799	35,654	(5,145)
Auxiliary	11,413	12,345	932
Restricted	6,820	6,982	162
<b>Change in Net Position</b>	<b>\$ 68,388</b>	<b>\$ 64,488</b>	<b>\$ (3,901)</b>

		Explanation for Net Decrease*
<b>Designated</b>	\$ (5,145)	Use of funds carried forward for Lone-Star UAS project to complete project startup.

\* if applicable



# TEXAS A&M UNIVERSITY - KINGSVILLE



## BUDGET NARRATIVE

### Revenues

Total Revenues are budgeted at \$145.7 million for FY 2015. This is a net increase of \$2.9 million (2%) as compared to the FY 2014 budget. The primary reasons for the increase are the implementation of the guaranteed tuition plan, which includes a 2.2% inflationary rate compounded over four years resulting in \$3.3 million (7%) gross increase to tuition and fee. Also included in the increase is \$101,000 in non-resident Statutory Tuition due to a rate increase from \$404 to \$412 per SCH and an increase in Hazlewood and other exemptions of \$318,000 (11%) over the FY 2014 budget.

Sales and Services revenues are budgeted with a modest increase of \$1 million (6%). Included in the \$1 million increase are room rates at 2.5% to cover increased operating expenses and meal plans due to the contractual 3.5% annual increase for the Aramark contract.

Gifts, Investment Income, and Other Income continue to be budgeted conservatively.

### Expenditures

Total Expenditures are budgeted at \$120.8 million, a net increase of \$1.3 million (1%) as compared to the FY 2014 budget. Additional funds are allocated for an estimated \$1 million reserve for the new Enterprise Information System implementation anticipated by the Texas A&M University System.

Personnel Costs are budgeted to increase \$1.1 million. Continued enrollment growth has necessitated increases in faculty and staff salaries. If TAMU-K realizes additional enrollment growth in Fall 2014, a 0-3% merit plan may be implemented for faculty and staff.

Scholarships are budgeted to increase \$1 million based on the anticipated enrollment growth.

TAMU-K is very cognizant of the need to reduce costs, while still providing superior educational programs. The university has continued to look at options for shared services and other efficiency measures. A shared services agreement has been initiated with Texas A&M University for payroll processing and other opportunities continue to be evaluated.



# TEXAS A&M UNIVERSITY - KINGSVILLE



## BUDGET NARRATIVE CONTINUED

### Transfers

Total FY 2015 budgeted transfers include \$9.3 million to the System Offices to cover RFS debt service obligations. Included in this amount is \$2.7 million for Tuition Revenue Bond funding; \$888,000 from the Recreational Sports Fee; \$1.6 million from Higher Education Fund (HEF); \$447,000 from dining services; and \$3.1 million from housing revenues. Additional debt service obligations for the renovation of the Student Union Building (\$108,000); Campus parking lot improvements (\$30,000); Stadium Track and Field renovation (\$216,600); and Poteet Hall renovations (\$159,000) are included.

Other transfers are primarily attributed to \$3.4 million of HEF funds reserved to address compliance, deferred maintenance projects and campus redevelopment projects. A transfer of \$6.37 million is also included to reflect the transfer of Federal Pell Grant and Texas Grant scholarships to Texas A&M University-San Antonio. An additional \$525,000 reflects the transfer to the State of Texas for the B-On-Time Program.



## Texas A&M University - Kingsville

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	119,556
FY 2015 Proposed Expense Budget		120,840
<b>Difference</b>	<b>\$</b>	<b>1,284</b>
<b>% Change</b>		<b>1.1%</b>

Personnel Costs			<b><u>Method of Finance</u></b>
Additional Faculty & Staff	\$	1,146	Tuition and Fees
Operating Costs			
Enterprise Information System		1,000	Tuition and Fees
Scholarships		1,011	Tuition and Fees
Other expenditures		(288)	all sources
Discounts		(1,585)	Student Financial Aid
<b>TOTAL:</b>	<b>\$</b>	<b>1,284</b>	



# THE TEXAS A&M UNIVERSITY SYSTEM Texas A&M University - Kingsville

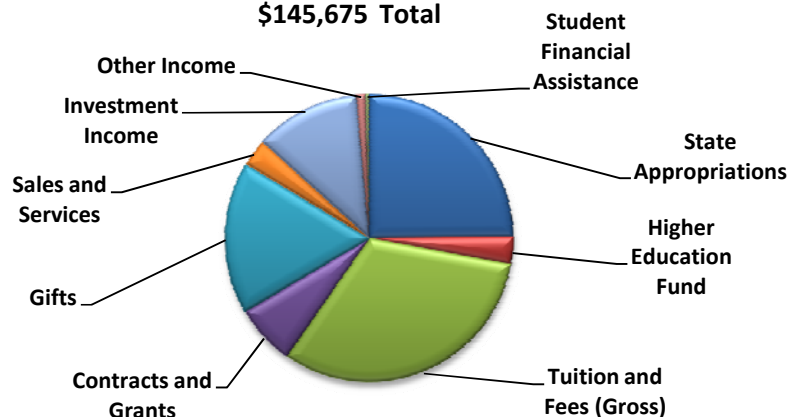
## FY 2015 Budget Graphs

(In Thousands)



### FY 2015 BUDGET REVENUES

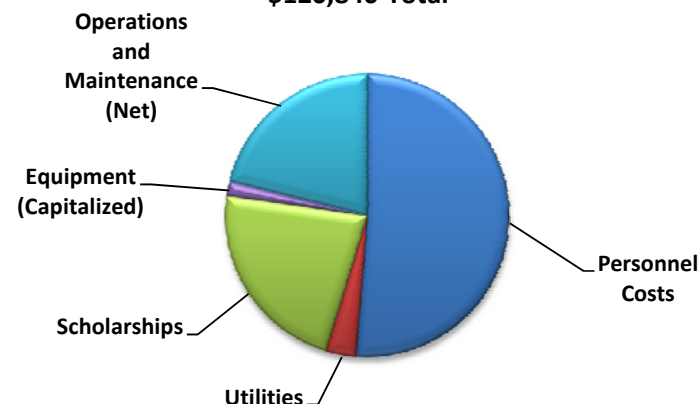
\$145,675 Total



See Executive Budget Summary for amounts and percentages

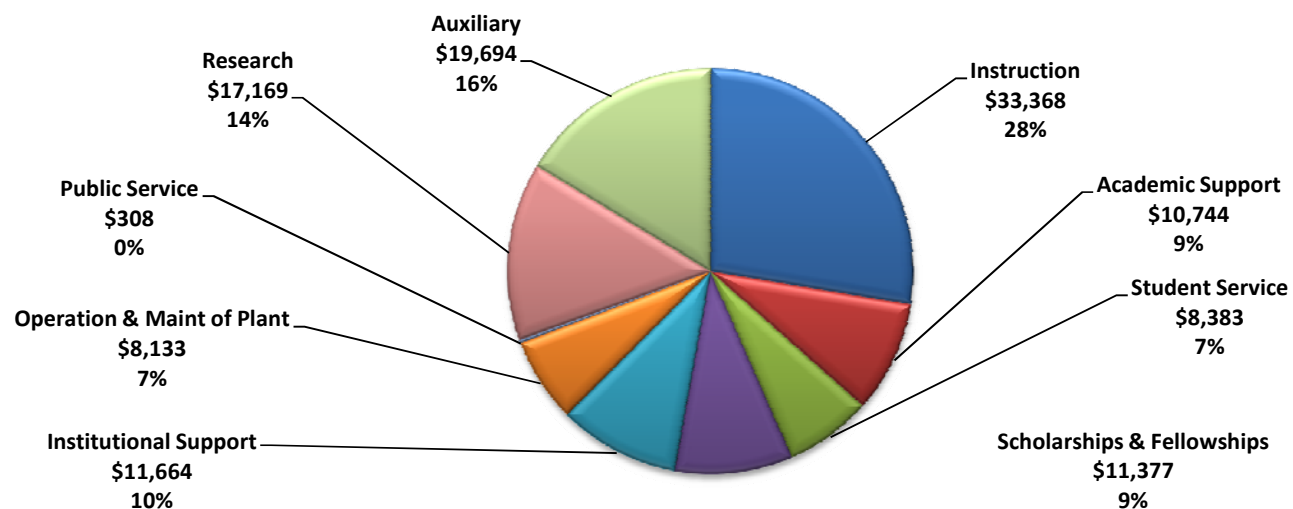
### FY 2015 BUDGET EXPENDITURES

\$120,840 Total



See Executive Budget Summary for amounts and percentages

### FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Kingsville**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 37,492</b>	<b>\$ 38,170</b>	<b>\$ 40,386</b>	<b>\$ 42,975</b>		<b>\$ 2,590</b>	<b>6%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 33,561	\$ 33,174	\$ 40,795	\$ 40,767	28%	\$ (29)	0%
Higher Education Fund	5,047	5,047	5,047	5,047	3%	0	n/a
Tuition and Fees (Gross)	42,917	49,103	48,850	52,181	36%	3,331	7%
Contracts and Grants	37,377	11,398	11,534	11,159	8%	(374)	-3%
Student Financial Assistance		26,399	28,045	28,205	19%	160	1%
Gifts	6,411	5,955	4,771	5,050	3%	278	6%
Sales and Services	19,656	21,357	18,406	19,462	13%	1,056	6%
Investment Income	2,819	3,545	1,664	1,684	1%	20	1%
Other Income	815	712	545	635	0%	91	17%
Discounts	(15,760)	(18,426)	(16,930)	(18,515)	-13%	(1,585)	9%
<b>TOTAL REVENUES</b>	<b>\$ 132,842</b>	<b>\$ 138,264</b>	<b>\$ 142,726</b>	<b>\$ 145,675</b>		<b>\$ 2,949</b>	<b>2%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 23,078	\$ 23,512	\$ 23,889	\$ 24,053	20%	\$ 165	1%
Salaries - Non-Faculty	25,818	26,495	24,685	25,620	21%	935	4%
Wages	6,863	6,429	6,402	6,513	5%	111	2%
Benefits	13,077	13,132	15,335	15,271	13%	(65)	0%
<b>Personnel Costs</b>	<b>68,835</b>	<b>69,568</b>	<b>70,311</b>	<b>71,457</b>	<b>59%</b>	<b>1,146</b>	<b>2%</b>
Utilities	4,954	5,293	4,824	4,790	4%	(34)	-1%
Scholarships	27,895	30,563	30,371	31,383	26%	1,011	3%
Discounts	(15,760)	(18,426)	(16,930)	(18,515)	-15%	(1,585)	9%
Equipment (Capitalized)	985	705	1,395	2,307	2%	912	65%
Operations and Maintenance (Net)	31,038	35,379	29,584	29,418	24%	(166)	-1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 117,947</b>	<b>\$ 123,083</b>	<b>\$ 119,556</b>	<b>\$ 120,840</b>		<b>\$ 1,284</b>	<b>1%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (8,769)	\$ (7,996)	\$ (9,345)	\$ (9,341)		\$ 3	0%
Other	(5,447)	(4,970)	(11,236)	(10,633)		604	-5%
<b>NET TRANSFERS</b>	<b>\$ (14,216)</b>	<b>\$ (12,966)</b>	<b>\$ (20,581)</b>	<b>\$ (19,974)</b>		<b>\$ 607</b>	<b>-3%</b>
<b>NET INCREASE (DECREASE)</b>	<b>678</b>	<b>2,215</b>	<b>2,590</b>	<b>4,861</b>		<b>2,272</b>	<b>88%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 38,170</b>	<b>\$ 40,386</b>	<b>\$ 42,975</b>	<b>\$ 47,836</b>		<b>\$ 4,861</b>	<b>11%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Kingsville**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012		FY 2013		FY 2014		FY 2015		FY15 Budget to FY14 Budget	
	Actuals		Actuals		Budget		Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>										
<b>E&amp;G and Designated:</b>										
Instruction	\$ 28,802		\$ 29,408		\$ 31,985		\$ 33,007	27%	\$ 1,022	3%
Academic Support	8,603		9,386		10,046		10,600	9%	554	6%
Student Services	7,313		8,042		7,907		8,297	7%	390	5%
Scholarships and Fellowships	2,319		3,815		4,813		4,040	3%	(773)	-16%
Institutional Support	9,832		10,461		11,367		11,664	10%	297	3%
O&M of Plant	7,520		8,341		7,657		8,133	7%	475	6%
Public Service	448		643		380		308	0%	(72)	-19%
Research	4,446		4,150		4,829		3,598	3%	(1,232)	-26%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 69,283</b>		<b>\$ 74,248</b>		<b>\$ 78,984</b>		<b>\$ 79,646</b>	<b>66%</b>	<b>\$ 662</b>	<b>1%</b>
<b>Auxiliary:</b>										
Auxiliary	\$ 19,241		\$ 20,226		\$ 19,745		19,694	16%	\$ (51)	0%
<b>Auxiliary Subtotal:</b>	<b>\$ 19,241</b>		<b>\$ 20,226</b>		<b>\$ 19,745</b>		<b>\$ 19,694</b>	<b>16%</b>	<b>\$ (51)</b>	<b>0%</b>
<b>Restricted:</b>										
Instruction	\$ 2,314		\$ 2,402		\$ 658		\$ 361	0%	\$ (297)	-45%
Academic Support	575		455		70		144	0%	74	107%
Student Services	808		958		748		86	0%	(662)	-88%
Scholarships and Fellowships	15,016		13,246		6,323		7,337	6%	1,015	16%
Institutional Support	169		166		0		0	0%	0	n/a
Public Service	341		135		0		0	0%	0	n/a
Research	10,201		11,246		13,029		13,571	11%	542	4%
<b>Restricted Subtotal:</b>	<b>\$ 29,423</b>		<b>\$ 28,608</b>		<b>\$ 20,827</b>		<b>\$ 21,500</b>	<b>18%</b>	<b>\$ 673</b>	<b>3%</b>
<b>TOTAL:</b>										
Instruction	\$ 31,117		\$ 31,810		\$ 32,643		\$ 33,368	28%	\$ 725	2%
Academic Support	9,177		9,841		10,115		10,744	9%	629	6%
Student Services	8,120		9,000		8,655		8,383	7%	(271)	-3%
Scholarships and Fellowships	17,335		17,061		11,136		11,377	9%	242	2%
Institutional Support	10,001		10,627		11,367		11,664	10%	297	3%
O&M of Plant	7,520		8,341		7,657		8,133	7%	475	6%
Public Service	789		779		380		308	0%	(72)	-19%
Auxiliary	19,241		20,226		19,745		19,694	16%	(51)	0%
Research	14,647		15,397		17,859		17,169	14%	(690)	-4%
<b>TOTAL:</b>	<b>\$ 117,947</b>		<b>\$ 123,083</b>		<b>\$ 119,556</b>		<b>\$ 120,840</b>	<b>100%</b>	<b>\$ 1,284</b>	<b>1%</b>





Texas A&M University - Kingsville  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 7,252	\$ 7,252	\$ -
Designated	13,225	14,845	1,620
Auxiliary	8,068	9,859	1,791
Restricted	14,430	15,881	1,450
<b>Change in Net Position</b>	<b>\$ 42,975</b>	<b>\$ 47,836</b>	<b>\$ 4,861</b>

Explanation for Net Decrease\*

\* if applicable

## BUDGET NARRATIVE

### Revenues

Total Revenues are budgeted to increase by \$2.4 million (6%), compared to FY 2014 budgeted figures. This increase is attributed largely to an increase in enrollment growth and the inflationary increase on the new guaranteed tuition plan.

State Appropriations are budgeted to decrease by \$80,000 (<1%), due to the combination of the one-time funding in FY 2014 for Hazlewood (\$171,000), an increase in formula funding for FY 2015 of \$19,000, an increase in TRB for FY15 of \$5,000, and an increase for group insurance benefits of \$67,000.

Tuition and Fees are budgeted to increase by \$2.3 million (11%), compared to FY 2014 budget. This is based on statutory tuition growth of \$363,000 (7%), designated tuition growth of \$640,000 (9%), and increases in fees of \$1.3 million (16%). The increases in tuition and fee amounts are primarily based on projected increases in enrollment, combined with the new guaranteed tuition plan inflationary factor.

Sales and Services are budgeted to increase by \$114,000 (44%) due to the waiver of parking charges for early enrollment of students in FY 2014, but not continuing this practice in FY 2015. Gifts and Investment income are budgeted conservatively based on current economic uncertainties.

### Expenditures

Total Expenditures are budgeted to increase \$1.6 million (4%), compared to FY 2014 budgeted amounts. The increase is primarily attributable to an increase in Utilities and Operations and Maintenance.

Personnel Costs are budgeted to increase in FY 2015 by \$76,000 (<1%) when compared to FY 2014 budget amounts. This is due, in large part, to the increase in Wages, which account for a \$92,000 increase (12%) over budgeted amount for FY 2014 as the university plans to employ more student workers.

## BUDGET NARRATIVE CONTINUED

Utilities are budgeted to increase by \$189,000 (34%) over FY 2014 budgeted amounts. This is attributed to bringing three new buildings on-line for FY 2015.

Operations and Maintenance is budgeted to increase by \$1.5 million (14%), compared to FY 2014 budgeted amounts. This is due, in larger part, to increase costs associated with the SSC contract. The contract will increase by \$811,000 upon opening of the new buildings that will go on-line for FY 2015. The base amount arrived at was also higher than originally estimated and budgeted by about \$394,000. It is expected there will be a credit of approximately \$233,000 against these amounts upon taking the Gillette location off-line. Additionally, there were approximately \$175,000 of increases to contracts and agreements. The remainder is due to numerous miscellaneous items.

### Transfers

RFS Debt Service transfers are budgeted at \$2.6 million. This is continued debt service on the Main building.

While TAMU-SA is working towards accreditation, student financial aid activities for TAMU-SA continue to be handled through TAMU-Kingsville. During this time, TAMU-Kingsville continues to collect student financial assistance for TAMU-SA, which is then transferred to TAMU-SA. Of the \$6.8 million in other transfers, \$6.4 million is related to student financial assistance.



## Texas A&M University - San Antonio

### FY 2015 Highlighted Budget Components

(in thousands)



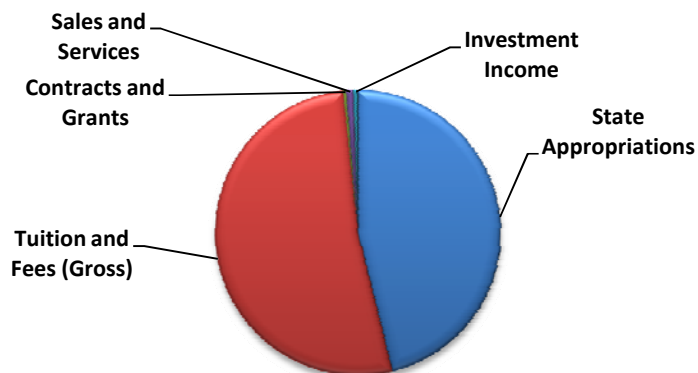
FY 2014 Board Approved Expense Budget	\$	45,032
FY 2015 Proposed Expense Budget		46,654
<b>Difference</b>	<b>\$</b>	<b>1,622</b>
<b>% Change</b>		<b>3.6%</b>

		<u>Method of Finance</u>
Student Workers	\$ 92	Tuition and Fees
Increased costs related to SSC contract	972	Tuition and Fees
Increased Cost Relating to New Buildings		
Utilities	189	Tuition and Fees
Landscaping	50	Tuition and Fees
Increases on Agreements:		
Brooks Lease	78	Tuition and Fees
Blackboard	20	Tuition and Fees
Oracle	56	Tuition and Fees
Agiloft	6	Tuition and Fees
System Library Assessment	15	Tuition and Fees
Additional funding for UPD	24	Tuition and Fees
New External Affairs Department	14	Tuition and Fees
Reduction in Expected Pell Grant	(330)	Transfer of Financial Aid from TAMU-K
Miscellaneous items	436	Tuition and Fees
<b>TOTAL:</b>	<b>\$ 1,622</b>	

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University - San Antonio

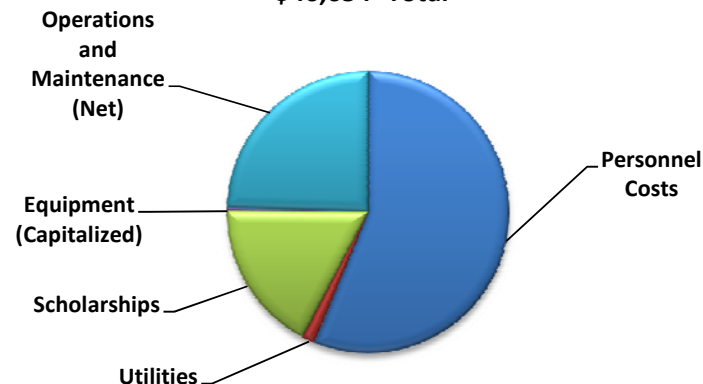
FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**  
\$42,355 Total



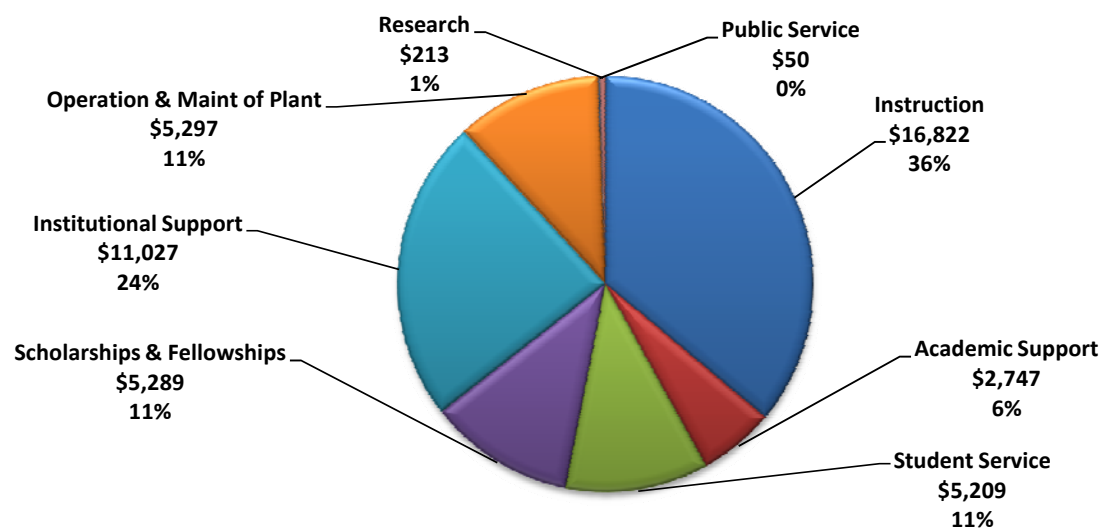
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$46,654 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - San Antonio**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 6,373	\$ 10,914	\$ 13,320	\$ 12,134		\$ (1,185)	-9%
<i>Restatement: (prior year correction)</i>	0	0					
<b>REVENUES</b>							
State Appropriations	\$ 16,624	\$ 16,706	\$ 21,165	\$ 21,085	50%	\$ (80)	0%
Tuition and Fees (Gross)	18,456	22,052	21,565	23,880	56%	2,315	11%
Contracts and Grants	6,348	200	0	0	0%	0	n/a
Student Financial Assistance		6,310	0	0	0%	0	n/a
Gifts	602	525	150	150	0%	0	n/a
Sales and Services	340	454	261	375	1%	114	44%
Investment Income	158	413	215	215	1%	0	n/a
Other Income	99	89	0	0	0%	0	n/a
Discounts	(3,001)	(3,958)	(3,350)	(3,350)	-8%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 39,625</b>	<b>\$ 42,790</b>	<b>\$ 40,005</b>	<b>\$ 42,355</b>		<b>\$ 2,350</b>	<b>6%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 7,373	\$ 8,332	\$ 10,065	\$ 10,417	22%	\$ 352	3%
Salaries - Non-Faculty	8,150	9,065	11,727	11,309	24%	(417)	-4%
Wages	362	532	746	838	2%	92	12%
Benefits	3,183	3,759	5,473	5,522	12%	50	1%
<b>Personnel Costs</b>	<b>19,068</b>	<b>21,688</b>	<b>28,011</b>	<b>28,087</b>	<b>60%</b>	<b>76</b>	<b>0%</b>
Utilities	435	421	561	750	2%	189	34%
Scholarships	7,954	9,871	8,943	8,735	19%	(208)	-2%
Discounts	(3,001)	(3,958)	(3,350)	(3,350)	-7%	0	n/a
Equipment (Capitalized)	92	194	50	152	0%	102	202%
Operations and Maintenance (Net)	8,177	9,642	10,817	12,280	26%	1,462	14%
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,725</b>	<b>\$ 37,858</b>	<b>\$ 45,032</b>	<b>\$ 46,654</b>		<b>\$ 1,622</b>	<b>4%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (2,636)	\$ (2,636)	\$ (2,632)	\$ (2,637)		\$ (5)	0%
Other	278	109	7,132	6,797		(336)	-5%
<b>NET TRANSFERS</b>	<b>\$ (2,358)</b>	<b>\$ (2,527)</b>	<b>\$ 4,500</b>	<b>\$ 4,160</b>		<b>\$ (340)</b>	<b>-8%</b>
<b>NET INCREASE (DECREASE)</b>	<b>4,542</b>	<b>2,405</b>	<b>(526)</b>	<b>(139)</b>		<b>388</b>	<b>-74%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 10,914</b>	<b>\$ 13,320</b>	<b>\$ 12,793</b>	<b>\$ 11,995</b>		<b>\$ (798)</b>	<b>-6%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - San Antonio**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
Fund Group - NACUBO Function	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>E&amp;G and Designated:</b>							
Instruction	\$ 10,938	\$ 13,491	\$ 16,755	\$ 16,822	36%	\$ 67	0%
Academic Support	2,514	2,406	2,608	2,747	6%	139	5%
Student Services	3,634	4,215	5,237	5,209	11%	(29)	-1%
Scholarships and Fellowships	1,136	2,255	1,323	1,431	3%	108	8%
Institutional Support	8,041	8,581	11,049	11,027	24%	(21)	0%
O&M of Plant	2,214	2,951	3,524	5,297	11%	1,773	50%
Public Service	65	38	250	50	0%	(200)	-80%
Research	8	0	0	0	0%	0	n/a
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 28,549</b>	<b>\$ 33,937</b>	<b>\$ 40,746</b>	<b>\$ 42,583</b>	<b>91%</b>	<b>\$ 1,837</b>	<b>5%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 208	\$ 244	\$ 98	213	0%	\$ 114	117%
<b>Auxiliary Subtotal:</b>	<b>\$ 208</b>	<b>\$ 244</b>	<b>\$ 98</b>	<b>\$ 213</b>	<b>0%</b>	<b>\$ 114</b>	<b>117%</b>
<b>Restricted:</b>							
Instruction	\$ 153	\$ 21	\$ -	\$ -	0%	\$ -	n/a
Scholarships and Fellowships	3,812	3,655	4,188	3,858	8%	(330)	-8%
Public Service	4	2	0	0	0%	0	n/a
<b>Restricted Subtotal:</b>	<b>\$ 3,969</b>	<b>\$ 3,677</b>	<b>\$ 4,188</b>	<b>\$ 3,858</b>	<b>8%</b>	<b>\$ (330)</b>	<b>-8%</b>
<b>TOTAL:</b>							
Instruction	\$ 11,092	\$ 13,511	\$ 16,755	\$ 16,822	36%	\$ 67	0%
Academic Support	2,514	2,406	2,608	2,747	6%	139	5%
Student Services	3,634	4,215	5,237	5,209	11%	(29)	-1%
Scholarships and Fellowships	4,948	5,910	5,511	5,289	11%	(222)	-4%
Institutional Support	8,041	8,581	11,049	11,027	24%	(21)	0%
O&M of Plant	2,214	2,951	3,524	5,297	11%	1,773	50%
Public Service	68	40	250	50	0%	(200)	-80%
Auxiliary	208	244	98	213	0%	114	117%
<b>TOTAL:</b>	<b>\$ 32,725</b>	<b>\$ 37,858</b>	<b>\$ 45,032</b>	<b>\$ 46,654</b>	<b>100%</b>	<b>\$ 1,622</b>	<b>4%</b>



Texas A&M University - San Antonio  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 4,292	\$ 4,205	\$ (87)
Designated	7,842	7,791	(51)
Auxiliary	-	-	-
Restricted	-	-	-
<b>Change in Net Position</b>	<b>\$ 12,134</b>	<b>\$ 11,995</b>	<b>\$ (139)</b>

		Explanation for Net Decrease*
<b>Functional and General</b>	\$ (87)	Carry forward and use of balances identified to cover temporary salaries.
<b>Designated</b>	\$ (51)	Carry forward and use of balances identified to cover temporary salaries.

\* if applicable



## TEXAS A&M UNIVERSITY – TEXARKANA

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### BUDGET NARRATIVE

#### Revenues

Total Revenues for FY 2015 are budgeted to increase by \$556,000 (2%) compared to the FY 2014 budget. The increase is due primarily to the expected implementation of a proposed guaranteed tuition and fee plan that includes the recommended inflation factor. It is estimated that the tuition and fee revenue inflation factor will provide a FY 2015 increase of \$574,000 (6%) above the FY 2014 budget. State Appropriations are budgeted to increase \$147,000 (1%) compared to FY 2014. The increase is attributed to the formula funding model and to the increased state-paid benefit funding. In addition, minor increases in gifts and investment income are budgeted. The increases are off-set by the negative amount of Discounts increasing by \$211,000 (8%).

Tuition and fee revenue has been budgeted conservatively. TAMU-T experienced a slight downturn in headcount in FY 2014, which resulted in revenue less than projected for the current fiscal year. It is expected that enrollment strategies initiated in FY 2014 will return enrollment to FY 2014 budgeted levels. However, revenue has not been projected for enrollment that exceeds those levels.

#### Expenditures

FY 2015 Expenditures are budgeted to increase \$562,000 (2%), compared to the FY 2014 budget. Significant savings (13%) are projected in utilities expenditures due to improvements in the scheduling of electrical and gas usage using the Energy Management Program. The projected additional funds available from revenues and the savings projected in utilities will be used for a projected increase in personnel costs due to an increase in benefits expenses, and increases in operation and maintenance of plant.

Scholarships are budgeted to increase \$47,000 from the FY 2014 budgeted. This is due to increases in tuition set-aside programs as a result of the guaranteed tuition and fee inflation factor.

TAMU-T continues to identify additional budget modifications and reallocations to maximize available resources. TAMU-T continues the shared services agreement with Texas A&M University – Commerce for computer support services and will continue a shared service agreement with Texas A&M University – Corpus Christi for student information system maintenance.

## TEXAS A&M UNIVERSITY – TEXARKANA

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### BUDGET NARRATIVE CONTINUED

TAMU-T will evaluate student enrollment in Fall 2014 to determine if a proposed 3% merit salary pool and compensation for market adjustments can be implemented.

#### **Transfers**

A total of \$6.7 million is budgeted to cover Tuition Revenue Bond debt service obligations for campus buildings.



## Texas A&M University - Texarkana

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	28,712
FY 2015 Proposed Expense Budget		29,274
<b>Difference</b>	<b>\$</b>	<b>562</b>
<b>% Change</b>		<b>2.0%</b>

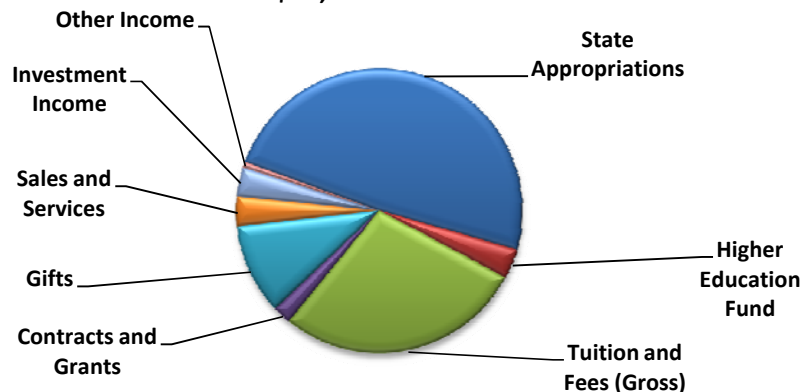
<u>Method of Finance</u>		
Personnel Costs:		
Increase in GIP	\$	303
Net increase in salaries and wages		29
Anticipated increase in Operation & Maintenance Costs		230
<b>TOTAL:</b>	<b>\$</b>	<b>562</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Texarkana**  
**FY 2015 Budget Graphs**  
(In Thousands)

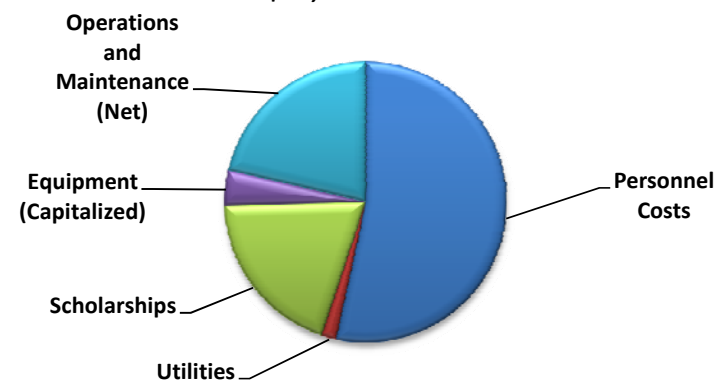


**FY 2015 BUDGET REVENUES**  
**\$35,925 Total**



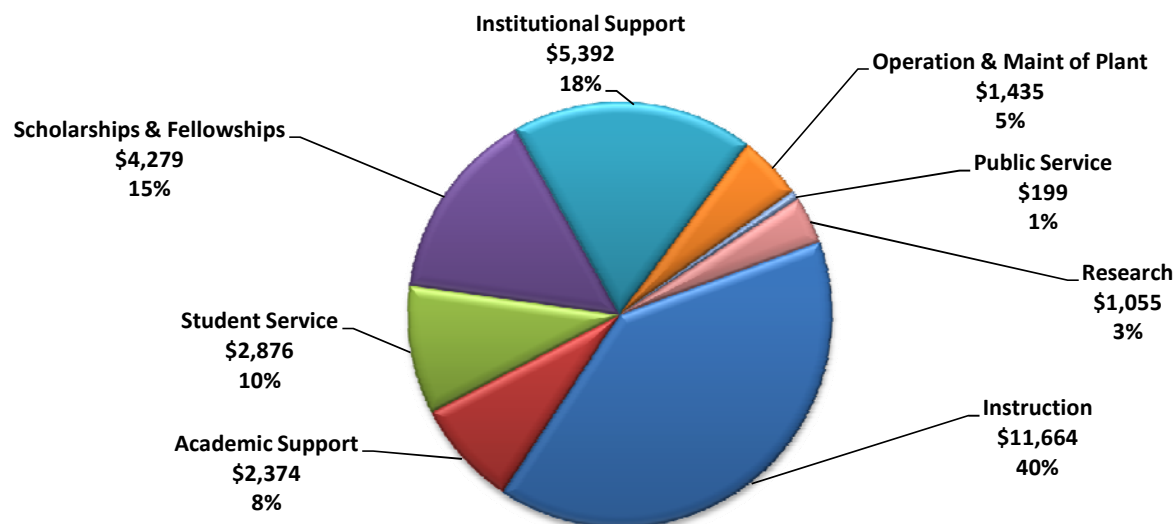
*See Executive Budget Summary for amounts and percentages*

**FY 2015 BUDGET EXPENDITURES**  
**\$29,274 Total**



*See Executive Budget Summary for amounts and percentages*

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**



*\* Excludes Scholarships & Fellowships*

NACUBO - National Association of College and University Business Officers.

*(See Glossary for function definitions)*



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Texarkana**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 22,252</b>	<b>\$ 27,451</b>	<b>\$ 28,365</b>	<b>\$ 26,116</b>		<b>\$ (2,249)</b>	<b>-8%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 16,842	\$ 16,774	\$ 18,729	\$ 18,876	53%	\$ 147	1%
Higher Education Fund	1,308	1,308	1,308	1,308	4%	0	n/a
Tuition and Fees (Gross)	9,052	10,049	10,286	10,860	30%	574	6%
Contracts and Grants	4,145	1,036	796	797	2%	2	0%
Student Financial Assistance		2,865	3,963	3,963	11%	0	n/a
Gifts	1,375	1,264	1,274	1,297	4%	23	2%
Sales and Services	1,817	1,304	1,261	1,275	4%	14	1%
Investment Income	1,014	1,305	251	259	1%	8	3%
Other Income	65	62	0	0	0%	0	n/a
Discounts	(2,635)	(3,052)	(2,498)	(2,710)	-8%	(211)	8%
<b>TOTAL REVENUES</b>	<b>\$ 32,983</b>	<b>\$ 32,914</b>	<b>\$ 35,369</b>	<b>\$ 35,925</b>		<b>\$ 556</b>	<b>2%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 5,833	\$ 5,997	\$ 7,181	\$ 7,087	24%	\$ (95)	-1%
Salaries - Non-Faculty	4,877	5,382	5,699	5,833	20%	134	2%
Wages	675	776	391	380	1%	(11)	-3%
Benefits	2,697	2,835	3,470	3,773	13%	303	9%
<b>Personnel Costs</b>	<b>14,082</b>	<b>14,990</b>	<b>16,741</b>	<b>17,073</b>	<b>58%</b>	<b>332</b>	<b>2%</b>
Utilities	662	480	834	544	2%	(290)	-35%
Scholarships	5,708	5,946	6,184	6,231	21%	47	1%
Discounts	(2,635)	(3,052)	(2,498)	(2,710)	-9%	(211)	8%
Equipment (Capitalized)	220	205	1,295	1,295	4%	0	n/a
Operations and Maintenance (Net)	4,230	6,422	6,155	6,841	23%	685	11%
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,268</b>	<b>\$ 24,990</b>	<b>\$ 28,712</b>	<b>\$ 29,274</b>		<b>\$ 562</b>	<b>2%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (5,868)	\$ (5,868)	\$ (6,657)	\$ (6,650)		\$ 7	0%
Other	352	(1,143)	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (5,516)</b>	<b>\$ (7,010)</b>	<b>\$ (6,657)</b>	<b>\$ (6,650)</b>		<b>\$ 7</b>	<b>0%</b>
<b>NET INCREASE (DECREASE)</b>	<b>5,199</b>	<b>914</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>n/a</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 27,451</b>	<b>\$ 28,365</b>	<b>\$ 28,365</b>	<b>\$ 26,116</b>		<b>\$ (2,249)</b>	<b>-8%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Texarkana**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Instruction	\$ 8,496	\$ 8,842	\$ 11,905	\$ 11,366	39%	\$ (539)	-5%
Academic Support	1,594	2,000	1,655	2,334	8%	679	41%
Student Services	1,761	1,898	2,068	2,876	10%	809	39%
Scholarships and Fellowships	1,028	859	672	549	2%	(123)	-18%
Institutional Support	3,479	5,106	4,921	5,392	18%	471	10%
O&M of Plant	1,953	1,758	1,642	1,435	5%	(207)	-13%
Public Service	38	24	43	0	0%	(43)	-100%
Research	1	7	29	199	1%	171	595%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 18,350</b>	<b>\$ 20,494</b>	<b>\$ 22,934</b>	<b>\$ 24,151</b>	<b>83%</b>	<b>\$ 1,217</b>	<b>5%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 1,089	\$ 1,295	\$ 1,693	1,055	4%	\$ (638)	-38%
<b>Auxiliary Subtotal:</b>	<b>\$ 1,089</b>	<b>\$ 1,295</b>	<b>\$ 1,693</b>	<b>\$ 1,055</b>	<b>4%</b>	<b>\$ (638)</b>	<b>-38%</b>
<b>Restricted:</b>							
Instruction	\$ 155	\$ 113	\$ -	\$ 297	1%	\$ 297	n/a
Academic Support	501	509	313	40	0%	(273)	-87%
Student Services	66	20	0	0	0%	0	n/a
Scholarships and Fellowships	1,954	1,980	3,772	3,730	13%	(42)	-1%
Institutional Support	11	299	0	0	0%	0	n/a
O&M of Plant	0	1	0	0	0%	0	n/a
Research	143	279	0	0	0%	0	n/a
<b>Restricted Subtotal:</b>	<b>\$ 2,829</b>	<b>\$ 3,201</b>	<b>\$ 4,085</b>	<b>\$ 4,068</b>	<b>14%</b>	<b>\$ (17)</b>	<b>0%</b>
<b>TOTAL:</b>							
Instruction	\$ 8,651	\$ 8,954	\$ 11,905	\$ 11,664	40%	\$ (242)	-2%
Academic Support	2,095	2,509	1,968	2,374	8%	407	21%
Student Services	1,827	1,919	2,068	2,876	10%	809	39%
Scholarships and Fellowships	2,981	2,840	4,443	4,279	15%	(164)	-4%
Institutional Support	3,490	5,405	4,921	5,392	18%	471	10%
O&M of Plant	1,953	1,759	1,642	1,435	5%	(207)	-13%
Public Service	38	24	43	0	0%	(43)	-100%
Auxiliary	1,089	1,295	1,693	1,055	4%	(638)	-38%
Research	143	286	29	199	1%	171	595%
<b>TOTAL:</b>	<b>\$ 22,268</b>	<b>\$ 24,990</b>	<b>\$ 28,712</b>	<b>\$ 29,274</b>	<b>100%</b>	<b>\$ 562</b>	<b>2%</b>



Texas A&M University - Texarkana  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 12,979	\$ 12,979	\$ -
Designated	9,502	9,502	-
Auxiliary	2,475	2,475	-
Restricted	1,159	1,159	-
<b>Change in Net Position</b>	<b>\$ 26,116</b>	<b>\$ 26,116</b>	<b>\$ -</b>

Explanation for Net Decrease\*

\* if applicable



## WEST TEXAS A&M UNIVERSITY



### BUDGET NARRATIVE

#### Revenues

Total Revenues are budgeted to increase by \$4.1 million (3%), compared to the FY 2014 budget. State Appropriations are budgeted slightly higher compared to FY 2014 consisting of a slight decrease in General Revenue (\$78,000) and increases in group insurance and other benefit related appropriations.

Tuition and Fees are budgeted to increase by \$4.7 million (9%). This increase is due primarily to enrollment growth and the conversion to a Guaranteed Tuition and Fee model. Differential tuition in the Department of Nursing, the College of Business, and the College of Engineering and Computer Science will increase by \$370,000 (43%). Differential tuition in the College of Business and the College of Engineering and Computer Science was understated in FY 2014 due to conservative budgeting. Waivers and Exemptions are budgeted at \$2.9 million, which is an increase of \$712,000.

Contracts and Grants, Student Financial Assistance, and Gifts - in total - are budgeted to decrease by \$1.8 million (6%). The budgeted allocation between the three categories was misstated for FY 2014 and has been corrected to accurately reflect revenues for FY 2015. Student Financial Assistance will increase slightly in FY 2015 due to anticipated increases in some state aid programs. Contracts and Grants will decrease due to the loss of several key researchers, as well as budget uncertainty at the federal level, that has resulted in fewer available dollars for new awards. Gifts are conservatively budgeted compared to prior year actuals.

Sales and Services are budgeted to increase \$1.1 million (5%). This is due to increased occupancy rates resulting from enrollment growth and a tightening of the exemption policy toward the housing requirement.

#### Expenditures

Total Expenditures are budgeted to increase \$2.3 million (2%) compared to the FY 2014 budget. Salaries increased by \$1.4 million (3%), which is due to new positions budgeted for FY 2015, merit increases and market adjustments. Wages increased by \$414,000 due to a reclassification of temporary, part-time personnel. New positions, merit and market increases, and group insurance costs resulted in a benefits increase of \$534,000 (4%).



## BUDGET NARRATIVE CONTINUED

Utilities show a slight decrease to reflect actual costs. Scholarship expenses are budgeted to decrease by \$250,000 (1%), compared to FY 2014 projections. The decrease is due to overestimated mandated set-asides in FY 2014 and the loss of several key researchers resulting in fewer grants.

Discounts and Capitalized Equipment have both remained relatively flat compared to FY 2014.

Operations and Maintenance is budgeted to increase \$288,000 (1%), compared to FY 2014.

### **Transfers**

The RFS Debt Service increased by \$1.9 million (18%), primarily due to the financing for a new residence hall.



**West Texas A&M University**  
**FY 2015 Highlighted Budget Components**  
*(in thousands)*



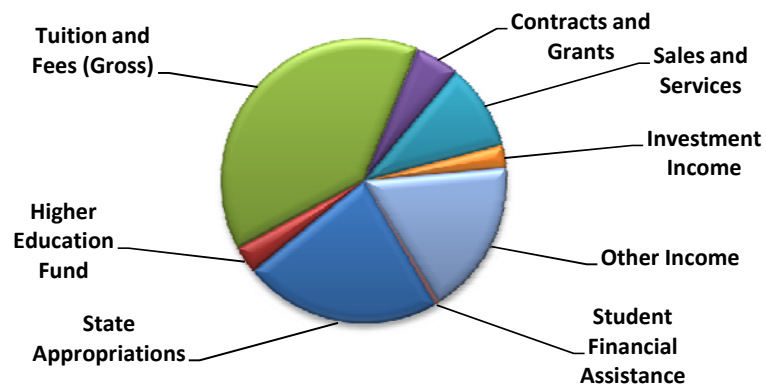
FY 2014 Board Approved Expense Budget	\$	120,079
FY 2015 Proposed Expense Budget		122,377
<b>Difference</b>	<b>\$</b>	<b>2,298</b>
<b>% Change</b>		<b>1.9%</b>

**Method of Finance**

Merit Plan	\$	724	Tuition and Fees
Market Adjustments		150	Tuition and Fees
Salaries and Wages		1,835	Tuition and Fees
Benefits		534	State Appropriations
M&O, Utilities, Capital & Discounts		(695)	Tuition and Fees
Scholarships/Fellowships		(250)	Restricted Funds (Contracts/Grants)

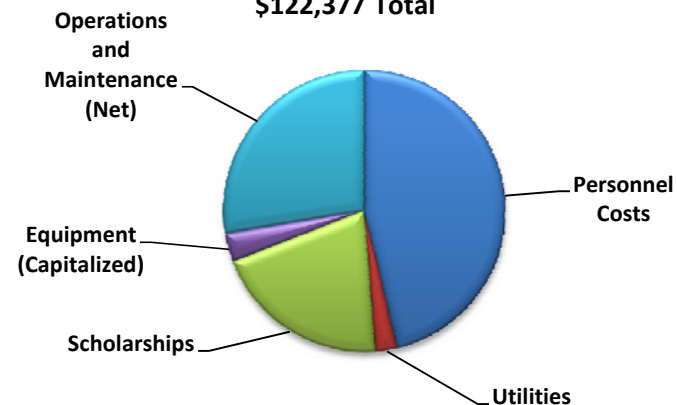
<b>TOTAL:</b>	<b>\$</b>	<b>2,298</b>
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**FY 2015 BUDGET REVENUES**  
\$136,674 Total



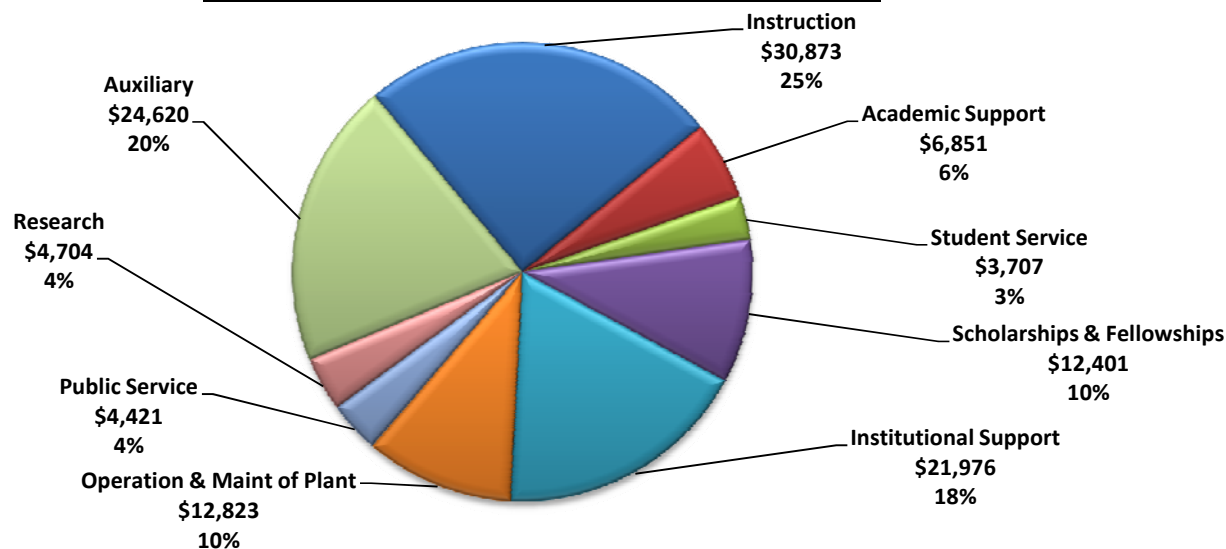
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$122,377 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**West Texas A&M University**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 42,565</b>	<b>\$ 45,762</b>	<b>\$ 52,670</b>	<b>\$ 54,490</b>		<b>\$ 1,820</b>	<b>3%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 32,433	\$ 32,325	\$ 33,676	\$ 33,773	25%	\$ 98	0%
Federal Appropriations	0	15	0	0	0%	0	n/a
Higher Education Fund	4,653	4,653	4,653	4,653	3%	0	n/a
Tuition and Fees (Gross)	50,259	53,865	54,038	58,753	43%	4,714	9%
Contracts and Grants	19,626	5,906	15,310	7,541	6%	(7,770)	-51%
Student Financial Assistance		14,600	12,728	14,744	11%	2,016	16%
Gifts	6,100	5,671	0	4,003	3%	4,003	100%
Sales and Services	21,116	23,473	25,393	26,535	19%	1,143	4.50%
Investment Income	2,786	3,572	685	696	1%	11	2%
Other Income	285	275	0	0	0%	0	n/a
Discounts	(15,342)	(16,973)	(13,907)	(14,024)	-10%	(117)	1%
<b>TOTAL REVENUES</b>	<b>\$ 121,917</b>	<b>\$ 127,382</b>	<b>\$ 132,576</b>	<b>\$ 136,674</b>		<b>\$ 4,098</b>	<b>3%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 22,038	\$ 22,057	\$ 20,590	\$ 21,100	17%	\$ 510	2%
Salaries - Non-Faculty	20,540	22,189	22,481	23,392	19%	911	4%
Wages	4,530	4,788	4,407	4,821	4%	414	9%
Benefits	11,995	11,950	13,197	13,731	11%	534	4%
<b>Personnel Costs</b>	<b>59,103</b>	<b>60,984</b>	<b>60,675</b>	<b>63,044</b>	<b>52%</b>	<b>2,369</b>	<b>4%</b>
Utilities	3,587	2,916	3,492	3,434	3%	(58)	-2%
Scholarships	27,210	28,963	28,070	27,820	23%	(250)	-1%
Discounts	(15,342)	(16,973)	(13,907)	(14,024)	-11%	(117)	1%
Equipment (Capitalized)	3,107	2,446	4,405	4,471	4%	66	1%
Operations and Maintenance (Net)	29,834	30,243	37,344	37,632	31%	288	1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 107,499</b>	<b>\$ 108,580</b>	<b>\$ 120,079</b>	<b>\$ 122,377</b>		<b>\$ 2,298</b>	<b>2%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (10,361)	\$ (10,810)	\$ (10,866)	\$ (12,813)		\$ (1,947)	18%
Other	(860)	(1,084)	(1,631)	(1,484)		147	-9%
<b>NET TRANSFERS</b>	<b>\$ (11,221)</b>	<b>\$ (11,894)</b>	<b>\$ (12,497)</b>	<b>\$ (14,297)</b>		<b>\$ (1,801)</b>	<b>14%</b>
<b>NET INCREASE (DECREASE)</b>	<b>3,197</b>	<b>6,907</b>	<b>(0)</b>	<b>0</b>		<b>0</b>	<b>-143%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 45,762</b>	<b>\$ 52,670</b>	<b>\$ 52,670</b>	<b>\$ 54,490</b>		<b>\$ 1,820</b>	<b>3%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**West Texas A&M University**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES  Fund Group - NACUBO Function	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>E&amp;G and Designated:</b>							
Instruction	\$ 34,323	\$ 34,586	\$ 28,945	\$ 30,383	25%	\$ 1,438	5%
Academic Support	5,075	5,123	5,403	5,622	5%	219	4%
Student Services	2,866	3,865	3,310	3,363	3%	54	2%
Scholarships and Fellowships	3,317	3,642	2,061	4,274	3%	2,213	107%
Institutional Support	9,368	9,871	21,656	21,890	18%	234	1%
O&M of Plant	12,807	10,672	13,035	12,823	10%	(212)	-2%
Public Service	2,342	2,142	2,078	2,061	2%	(17)	-1%
Research	3,580	3,049	2,482	2,494	2%	12	0%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 73,678</b>	<b>\$ 72,949</b>	<b>\$ 78,970</b>	<b>\$ 82,911</b>	<b>68%</b>	<b>\$ 3,941</b>	<b>5%</b>
<b>Auxiliary:</b>							
Auxiliary	\$ 18,986	\$ 21,502	\$ 23,720	24,620	20%	\$ 900	4%
<b>Auxiliary Subtotal:</b>	<b>\$ 18,986</b>	<b>\$ 21,502</b>	<b>\$ 23,720</b>	<b>\$ 24,620</b>	<b>20%</b>	<b>\$ 900</b>	<b>4%</b>
<b>Restricted:</b>							
Instruction	\$ 224	\$ 379	\$ 415	\$ 491	0%	\$ 76	18%
Academic Support	3,411	2,531	2,021	1,228	1%	(793)	-39%
Student Services	339	340	354	344	0%	(10)	-3%
Scholarships and Fellowships	6,743	6,137	9,340	8,126	7%	(1,213)	-13%
Institutional Support	73	87	73	87	0%	14	20%
O&M of Plant	41	861	0	0	0%	0	n/a
Public Service	1,469	1,921	2,310	2,359	2%	50	2%
Research	2,535	1,873	2,878	2,210	2%	(668)	-23%
<b>Restricted Subtotal:</b>	<b>\$ 14,835</b>	<b>\$ 14,130</b>	<b>\$ 17,389</b>	<b>\$ 14,846</b>	<b>12%</b>	<b>\$ (2,544)</b>	<b>-15%</b>
<b>TOTAL:</b>							
Instruction	\$ 34,547	\$ 34,965	\$ 29,360	\$ 30,873	25%	\$ 1,514	5%
Academic Support	8,486	7,654	7,424	6,851	6%	(573)	-8%
Student Services	3,205	4,206	3,663	3,707	3%	44	1%
Scholarships and Fellowships	10,060	9,779	11,401	12,401	10%	1,000	9%
Institutional Support	9,441	9,958	21,729	21,976	18%	248	1%
O&M of Plant	12,847	11,533	13,035	12,823	10%	(212)	-2%
Public Service	3,811	4,063	4,388	4,421	4%	33	1%
Auxiliary	18,986	21,502	23,720	24,620	20%	900	4%
Research	6,115	4,922	5,360	4,704	4%	(656)	-12%
<b>TOTAL:</b>	<b>\$ 107,499</b>	<b>\$ 108,580</b>	<b>\$ 120,079</b>	<b>\$ 122,377</b>	<b>100%</b>	<b>\$ 2,298</b>	<b>2%</b>



West Texas A&M University  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 9,700	\$ 9,700	\$ -
Designated	30,750	30,750	-
Auxiliary	12,300	12,300	-
Restricted	1,740	1,740	0
<b>Change in Net Position</b>	<b>\$ 54,490</b>	<b>\$ 54,490</b>	<b>\$ 0</b>

Explanation for Net Decrease\*

\* if applicable



## TEXAS A&M AGRILIFE RESEARCH

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### BUDGET NARRATIVE

#### Revenues

Texas A&M AgriLife Research is budgeting Total Revenues in FY 2015 to increase approximately \$7 million (4%), compared to the FY 2014 budget. Total State Appropriations are budgeted to increase approximately 2% over the FY 2014 budget. Federal Appropriations are being budgeted to increase by almost 12% over the FY 2014 budget. Contracts and Grants revenue is projected to increase by 3%.

General Revenue has increased 2% over the FY 2014 budget due to a state-mandated 2% salary increase. Additionally, there is an increase in state-paid benefits appropriations for FY 2015.

Federal Appropriations are budgeted at a 12% increase over the FY 2104 budget due to the return to FY 2012 Federal Appropriations funding levels in the federal budget.

Revenue from Contracts and Grants is budgeted at \$88.6 million, which is 45% of total budgeted revenues. AgriLife Research continues to be successful in obtaining these types of funds from both federal and corporate sponsors.

Sales and Services revenues are projected to increase by 8% to historical levels after a projected dip in the FY 2014 budget. Units continue to maximize their sales and services potential to generate funds for operating. Gifts are projected to increase by 21% over the FY 2014 budget as historical trends show a continued growth in gift income. Investment Income is projected to be up in FY 2015 slightly as investment rates increase through treasury services investment power.

#### Expenditures

Total FY 2015 budgeted expenditures are expected to increase by \$2.5 million (1%), compared to the FY 2014 budget. Personnel Costs are up 3% from FY 2014 budgeted personnel costs due to the FY 2015 salary mandate of 2% and a proposed merit pool of 1%. Total wages are budgeted slightly higher and benefits are projected to increase due to the increased personnel costs.

Equipment costs increased slightly in the FY 2015 budget and Operations and Maintenance expenditures decreased by 2% from the FY 2014 budget due to timing of deferred maintenance and operating expenditures.



## TEXAS A&M AGRILIFE RESEARCH

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### BUDGET NARRATIVE CONTINUED

Texas A&M AgriLife Research, Texas A&M AgriLife Extension Service, and Texas A&M Veterinary Medical Diagnostic Lab share fiscal, human resources, communications, Concur/Travel, purchasing/HUB, and information technology services within Texas A&M AgriLife to maximize administrative cost efficiencies. Joint offices are located both on-campus and off-campus. In addition, the agency is collaborating with other system members to gain efficiencies in contract and grant administration through Sponsored Research Services.

#### **Transfers**

The RFS Debt Service transfer of \$2.05 million is for the Centeq Building loan, the Nuclear Magnetic Resonance Facility loan, and the Ag Headquarters, Fiscal Services Building and Visitor's Center loan.





**Texas A&M AgriLife Research**  
FY 2015 Highlighted Budget Components  
*(in thousands)*



FY 2014 Board Approved Expense Budget	\$	190,970
FY 2015 Proposed Expense Budget		193,423
<b>Difference</b>	<b>\$</b>	<b>2,453</b>
<b>% Change</b>		<b>1.3%</b>

Personnel Costs		<b><u>Method of Finance</u></b>
Proposed Mandate Plan	\$	1,465 \$794 R&G, \$671 Local, Contracts & Grants
Proposed Merit Plan		729 \$394 R&G, \$335 Local, Contracts & Grants
Benefits and wages		839
Other Agency programs - Net		(580) R&G, Local, Contract & Grants

<b>TOTAL:</b>	<b>\$</b>	<b>2,453</b>
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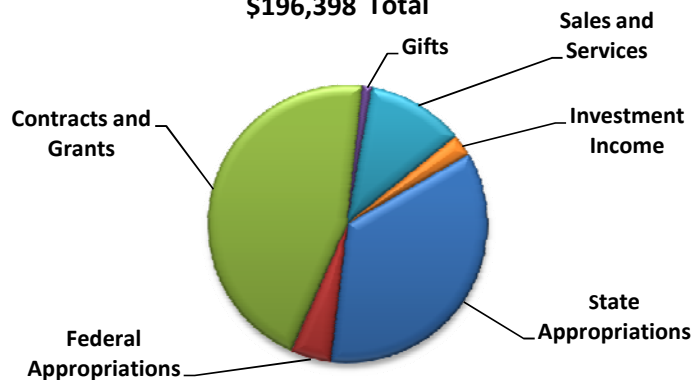
THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M AgriLife Research

FY 2015 Budget Graphs

(In Thousands)

**FY 2015 BUDGET REVENUES**

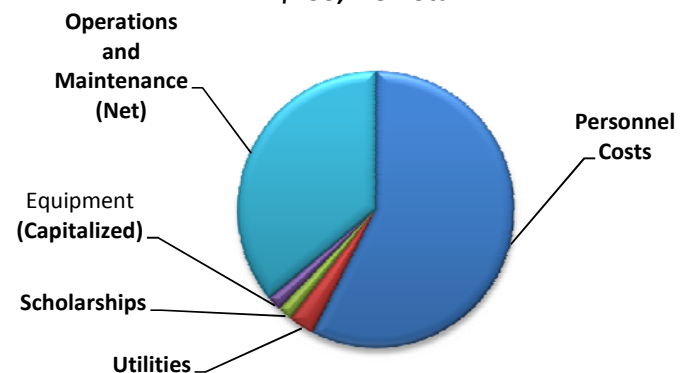
\$196,398 Total



See Executive Budget Summary for amounts and percentages

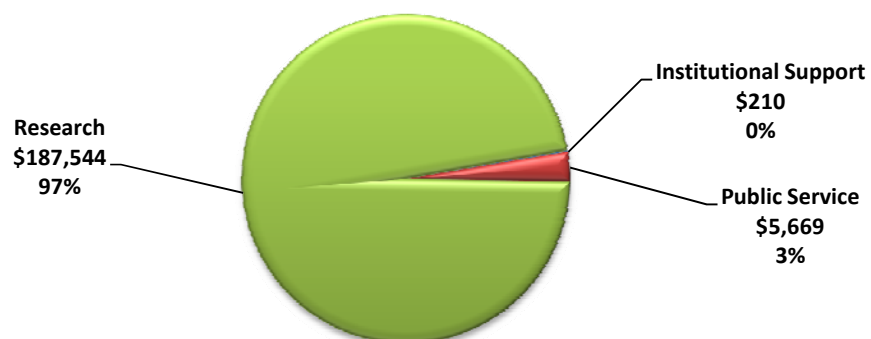
**FY 2015 BUDGET EXPENDITURES**

\$193,423 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M AgriLife Research**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 62,151</b>	<b>\$ 73,462</b>	<b>\$ 81,074</b>	<b>\$ 77,391</b>		<b>\$ (3,683)</b>	<b>-5%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 62,213	\$ 62,453	\$ 67,820	\$ 69,267	35%	\$ 1,447	2%
Federal Appropriations	8,909	8,105	8,229	9,184	5%	956	12%
Contracts and Grants	86,673	78,707	86,255	88,601	45%	2,346	3%
Gifts	1,863	2,423	1,792	2,173	1%	381	21%
Sales and Services	23,405	22,769	20,488	22,224	11%	1,736	8%
Investment Income	4,571	5,653	4,682	4,949	3%	267	6%
Other Income	55	203	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 187,688</b>	<b>\$ 180,313</b>	<b>\$ 189,265</b>	<b>\$ 196,398</b>		<b>\$ 7,133</b>	<b>4%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 24,705	\$ 25,167	\$ 24,774	\$ 24,900	13%	\$ 126	1%
Salaries - Non-Faculty	51,041	51,672	54,250	55,962	29%	1,712	3%
Wages	7,875	8,077	7,361	7,590	4%	230	3%
Benefits	20,611	20,703	21,916	22,882	12%	965	4%
<b>Personnel Costs</b>	<b>104,231</b>	<b>105,620</b>	<b>108,301</b>	<b>111,335</b>	<b>58%</b>	<b>3,033</b>	<b>3%</b>
Utilities	5,641	4,685	5,698	5,818	3%	120	2%
Scholarships	3,170	3,025	3,190	3,300	2%	110	3%
Equipment (Capitalized)	2,594	5,392	2,975	3,254	2%	279	9%
Operations and Maintenance (Net)	59,315	54,168	70,806	69,716	36%	(1,090)	-2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 174,951</b>	<b>\$ 172,890</b>	<b>\$ 190,970</b>	<b>\$ 193,423</b>		<b>\$ 2,453</b>	<b>1%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (1,976)	\$ (1,982)	\$ (1,978)	\$ (2,046)		\$ (68)	3%
Other	551	2,171	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (1,426)</b>	<b>\$ 189</b>	<b>\$ (1,978)</b>	<b>\$ (2,046)</b>		<b>\$ (68)</b>	<b>3%</b>
<b>NET INCREASE (DECREASE)</b>	<b>11,311</b>	<b>7,612</b>	<b>(3,683)</b>	<b>929</b>		<b>4,612</b>	<b>125%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 73,462</b>	<b>\$ 81,074</b>	<b>\$ 77,391</b>	<b>\$ 78,319</b>		<b>\$ 929</b>	<b>1%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M AgriLife Research**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Institutional Support	\$ 135	\$ 181	\$ 200	\$ 210	0%	\$ 10	5%
Public Service	4,809	5,205	5,669	5,669	3%	0	0%
Research	101,215	103,337	113,422	114,604	59%	1,182	1%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 106,160</b>	<b>\$ 108,722</b>	<b>\$ 119,291</b>	<b>\$ 120,483</b>	<b>62%</b>	<b>\$ 1,192</b>	<b>1%</b>
<b>Restricted:</b>							
Public Service	\$ 45	\$ 30	\$ -	\$ -	0%	\$ -	n/a
Research	68,747	64,138	71,680	72,940	38%	1,261	2%
<b>Restricted Subtotal:</b>	<b>\$ 68,792</b>	<b>\$ 64,168</b>	<b>\$ 71,680</b>	<b>\$ 72,940</b>	<b>38%</b>	<b>\$ 1,261</b>	<b>2%</b>
<b>TOTAL:</b>							
Institutional Support	\$ 135	\$ 181	\$ 200	\$ 210	0%	\$ 10	5%
Public Service	4,854	5,235	5,669	5,669	3%	0	0%
Research	169,962	167,474	185,101	187,544	97%	2,443	1%
<b>TOTAL:</b>	<b>\$ 174,951</b>	<b>\$ 172,890</b>	<b>\$ 190,970</b>	<b>\$ 193,423</b>	<b>100%</b>	<b>\$ 2,453</b>	<b>1%</b>



Texas A&M AgriLife Research  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 2,731	\$ 2,872	\$ 141
Designated	69,207	69,384	176
Auxiliary	-	-	-
Restricted	5,453	6,064	611
<b>Change in Net Position</b>	<b>\$ 77,391</b>	<b>\$ 78,319</b>	<b>\$ 929</b>

Explanation for Net Decrease\*

\* if applicable

## TEXAS A&M AGRILIFE EXTENSION SERVICE

---

### BUDGET NARRATIVE

#### Revenues

Texas A&M AgriLife Extension Service (AgriLife Extension) budgeted Total Revenues in FY 2015 will increase \$2.9 million (3%) from budgeted FY 2014.

State Appropriations are budgeted to increase approximately \$1.9 million (3%) from FY 2014, due to a 2% state funded increase in salaries and an increase in benefits funded by the state which is offset by the related benefit expenses. The agency continues to partner with Texas A&M AgriLife Research (AgriLife Research) and Texas A&M Engineering Experiment Station (TEES) on projects advancing water resources management, sharing \$1.5 million per year appropriated to AgriLife Research to support this partnership.

Federal Appropriations for FY 2015 are budgeted conservatively at FY 2014 funding levels. The agency anticipates notification of actual appropriated amounts from the National Institute for Food and Agriculture (NIFA) later in the spring.

Contracts and Grants are budgeted to increase approximately \$788,000 (3%) from FY 2014 budgeted amounts. AgriLife Extension continues to partner with Texas Parks and Wildlife Department (TPWD) to develop educational resources and programs to reestablish growth of quail populations based on research proven best management practices. Other project collaborations with Texas Health and Human Services Commission and Scott and White Health Care System are anticipated further enhancing program opportunities in health and physical activity and nutrition weight management.

Sales and Service are budgeted to increase 3% from FY 2014 budgeted amounts. AgriLife Extension offers fee based educational programs in areas such as pesticide applicator and food protection management. Online courses, such as those for county government officials and child care providers, continue to expand.

Gifts and Investment income are budgeted conservatively based on their uncertainty.

## TEXAS A&M AGRILIFE EXTENSION SERVICE

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### BUDGET NARRATIVE CONTINUED

#### **Expenditures**

For 2015, AgriLife Extension budgeted Total Expenditures will increase \$5.7 million (5%), compared to FY 2014. Overall, Personnel costs are estimated to increase 5% which includes a 2% salary increase as authorized by the 83<sup>rd</sup> Legislature, Article IX, Section 17.06. A 1% merit pool is also reflected in Personnel costs. The additional increase in personnel costs is related to positions resulting from contract and grant activity. These positions are funded based on availability of contract and grant resources.

Operations and Maintenance are budgeted to increase \$890,000 (4%), compared to FY 2014. The agency is strategically allocating fund balance resources to expand online program delivery, youth workforce development, water conservation and management, health education initiatives, and urban programs.

Funds for Equipment are allocated on a priority basis in conjunction with the agency capital plan and are dependent upon available resources. Equipment costs for FY 2015 are budgeted to increase 3% from FY 2014 budgeted amounts.

AgriLife Extension continues to share fiscal, human resources, communications, and information technology services with the College of Agriculture, Texas A&M AgriLife Research, and Texas A&M Veterinary Medical Diagnostic Lab. Collaborations with Sponsored Research Services continues.

#### **Transfers**

In FY 2015, AgriLife Extension the agency will allocate \$500,000 in PUF allocation transferred from the Texas A&M University System to support major repairs at research and extension centers across the state.



## Texas A&M AgriLife Extension Service

### FY 2015 Highlighted Budget Components

(in thousands)



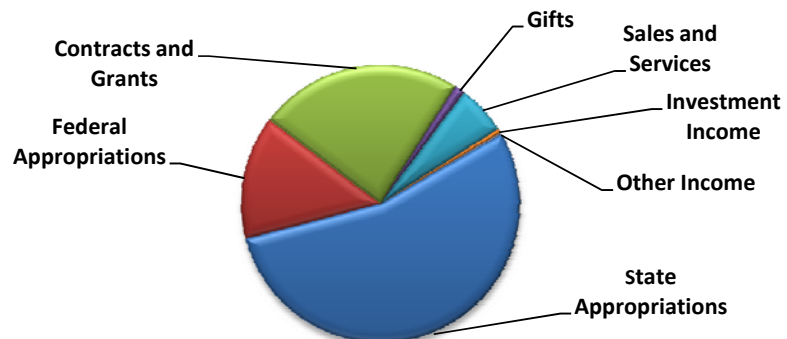
FY 2014 Board Approved Expense Budget	\$	109,677
FY 2015 Proposed Expense Budget		115,385
<b>Difference</b>	<b>\$</b>	<b>5,708</b>
<b>% Change</b>		<b>5.2%</b>

Personnel Costs		<u><b>Method of Finance</b></u>
Proposed Merit Plan	\$ 698	Agency resources
Statutorily Mandated Salary Increases		
State funded	872	State Appropriated funds
Agency funded (incl'd C&G)	764	Agency resources
Estimated Promotes	262	Agency resources
Strategic Agency Initiatives	1,398	Agency funded- Federal carry over funds
Other Sponsored Activities	1,713	Contract and Grant Revenue
<b>TOTAL:</b>	<b>\$ 5,708</b>	



**FY 2015 BUDGET REVENUES**

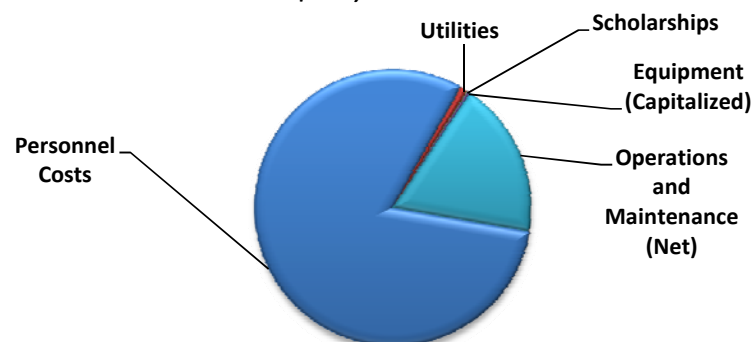
**\$113,127 Total**



See Executive Budget Summary for amounts and percentages

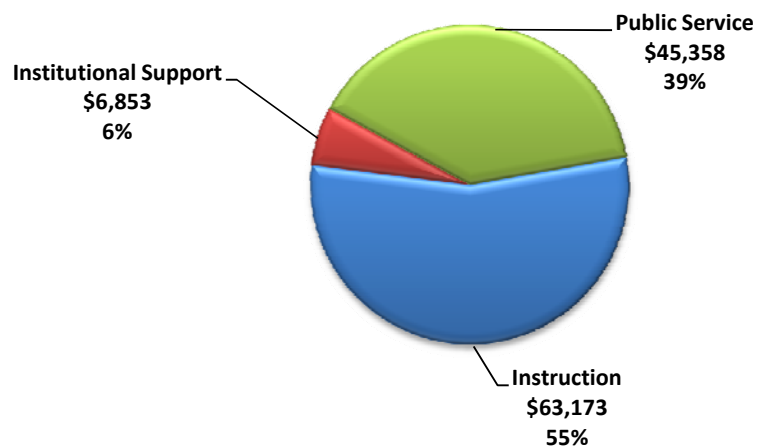
**FY 2015 BUDGET EXPENDITURES**

**\$115,385 Total**



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M AgriLife Extension Service**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 22,919</b>	<b>\$ 28,667</b>	<b>\$ 35,280</b>	<b>\$ 36,568</b>		<b>\$ 1,288</b>	<b>4%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>825</i>					
<b>REVENUES</b>							
State Appropriations	\$ 57,601	\$ 57,726	\$ 59,481	\$ 61,382	54%	\$ 1,901	3%
Federal Appropriations	22,110	18,364	16,285	16,305	14%	19	0%
Contracts and Grants	25,297	24,791	26,000	26,788	24%	788	3%
Gifts	1,543	1,504	1,305	1,332	1%	27	2%
Sales and Services	6,042	6,625	6,313	6,484	6%	171	3%
Investment Income	609	1,008	609	609	1%	0	n/a
Other Income	307	316	221	227	0%	6	3%
<b>TOTAL REVENUES</b>	<b>\$ 113,509</b>	<b>\$ 110,333</b>	<b>\$ 110,214</b>	<b>\$ 113,127</b>		<b>\$ 2,913</b>	<b>3%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 10,963	\$ 10,399	\$ 10,779	\$ 11,115	10%	\$ 336	3%
Salaries - Non-Faculty	49,080	49,446	51,411	54,445	47%	3,034	6%
Wages	2,722	3,055	2,196	2,116	2%	(81)	-4%
Benefits	22,667	22,117	23,542	25,042	22%	1,499	6%
<b>Personnel Costs</b>	<b>85,432</b>	<b>85,016</b>	<b>87,929</b>	<b>92,718</b>	<b>80%</b>	<b>4,789</b>	<b>5%</b>
Utilities	870	817	932	948	1%	16	2%
Scholarships	181	202	102	105	0%	3	3%
Equipment (Capitalized)	520	775	360	370	0%	10	3%
Operations and Maintenance (Net)	21,049	18,115	20,353	21,243	18%	890	4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 108,051</b>	<b>\$ 104,926</b>	<b>\$ 109,677</b>	<b>\$ 115,385</b>		<b>\$ 5,708</b>	<b>5%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ -	\$ -	\$ -	\$ -		\$ -	n/a
Other	291	380	750	500		(250)	-33%
<b>NET TRANSFERS</b>	<b>\$ 291</b>	<b>\$ 380</b>	<b>\$ 750</b>	<b>\$ 500</b>		<b>\$ (250)</b>	<b>-33%</b>
<b>NET INCREASE (DECREASE)</b>	<b>5,748</b>	<b>5,788</b>	<b>1,288</b>	<b>(1,758)</b>		<b>(3,045)</b>	<b>-236%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 28,667</b>	<b>\$ 35,280</b>	<b>\$ 36,568</b>	<b>\$ 34,810</b>		<b>\$ (1,758)</b>	<b>-5%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M AgriLife Extension Service**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
				Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>			
<b>E&amp;G and Designated:</b>							
Instruction	\$ 53,825	\$ 51,591	\$ 61,602	\$ 63,173	55%	\$ 1,572	3%
Institutional Support	7,221	7,043	6,799	6,853	6%	54	1%
O&M of Plant	99	0	0	0	0%	0	n/a
Public Service	16,177	17,852	14,323	16,693	14%	2,370	17%
Research	326	377	0	0	0%	0	n/a
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 77,649</b>	<b>\$ 76,864</b>	<b>\$ 82,724</b>	<b>\$ 86,719</b>	<b>75%</b>	<b>\$ 3,996</b>	<b>5%</b>
<b>Restricted:</b>							
Instruction	\$ 4,631	\$ -	\$ -	\$ -	0%	\$ -	n/a
Institutional Support	1	0	0	0	0%	0	n/a
Public Service	25,771	28,061	26,953	28,665	25%	1,712	6%
<b>Restricted Subtotal:</b>	<b>\$ 30,402</b>	<b>\$ 28,061</b>	<b>\$ 26,953</b>	<b>\$ 28,665</b>	<b>25%</b>	<b>\$ 1,712</b>	<b>6%</b>
<b>TOTAL:</b>							
Instruction	\$ 58,456	\$ 51,591	\$ 61,602	\$ 63,173	55%	\$ 1,572	3%
Institutional Support	7,222	7,043	6,799	6,853	6%	54	1%
O&M of Plant	99	0	0	0	0%	0	n/a
Public Service	41,948	45,914	41,276	45,358	39%	4,082	10%
Research	326	377	0	0	0%	0	n/a
<b>TOTAL:</b>	<b>\$ 108,051</b>	<b>\$ 104,926</b>	<b>\$ 109,677</b>	<b>\$ 115,385</b>	<b>100%</b>	<b>\$ 5,708</b>	<b>5%</b>



Texas A&M AgriLife Extension Service  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 13,518	\$ 12,018	\$ (1,500)
Designated	22,689	22,431	(258)
Auxiliary	-	-	-
Restricted	361	361	-
<b>Change in Net Position</b>	<b>\$ 36,568</b>	<b>\$ 34,810</b>	<b>\$ (1,758)</b>

		Explanation for Net Decrease*
<b>Functional and General</b>	\$ (1,500)	One-time strategic allocation of fund balances for expansion of priority programs
<b>Designated</b>	\$ (258)	Carryforward balance of FY 2014 PUF funds will be utilized in FY 2015

\* if applicable

## BUDGET NARRATIVE

### Revenues

The Texas A&M Forest Service is budgeting essentially a flat budget, with an increase in Total Revenue of \$161,000, compared to the FY 2014 budget. This increase is due primarily to an increase in State Appropriations for GIP funding and the statutorily required 2% salary increase.

Contracts and Grants are budgeted to decrease slightly, which is off-set by small increases in Sales and Services and Other income.

Investment Income was budgeted at the same rates as FY 2014 based on continued uncertainty in the market. No Gift revenues were budgeted, since no recurring gifts are received annually upon which to base an estimate.

### Expenditures

The Texas A&M Forest Service is budgeting an increase in Total Expenditures of only \$208,000, compared to the FY 2014 budget. The increase is primarily due to an increase in GIP and the statutorily required 2% salary increase. The other changes between budget categories are primarily due to refinements in budgeting of the new TWPP funding provided by the 83<sup>rd</sup> Legislature.

Included in Personnel Costs is the agency's plan for \$100,000 in promotions and market adjustments, a \$350,000 one-time merit payments pool, a 1% merit raise pool of \$175,000, and the statutorily required increase of 2% (\$50/mo. minimum) totaling \$361,000. The FY 2014 budget included personnel costs estimates for the TWPP program, which are more accurately budgeted in FY 2015 causing a lower net increase when compared to FY 2014 budget.



**Texas A&M Forest Service**  
**FY 2015 Highlighted Budget Components**  
*(in thousands)*



FY 2014 Board Approved Expense Budget	\$	70,217
FY 2015 Proposed Expense Budget		70,425
<b>Difference</b>	<b>\$</b>	<b>208</b>
<b>% Change</b>		<b>0.3%</b>

<b>Method of Finance</b>		
Personnel Costs	\$	273
Utilities and O&M		(210)
Equipment		145
<b>TOTAL:</b>	<b>\$</b>	<b>208</b>

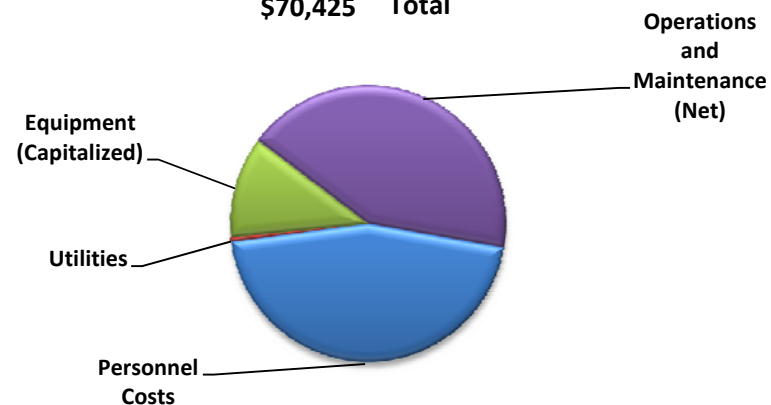
THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Forest Service  
FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**  
\$70,491 Total



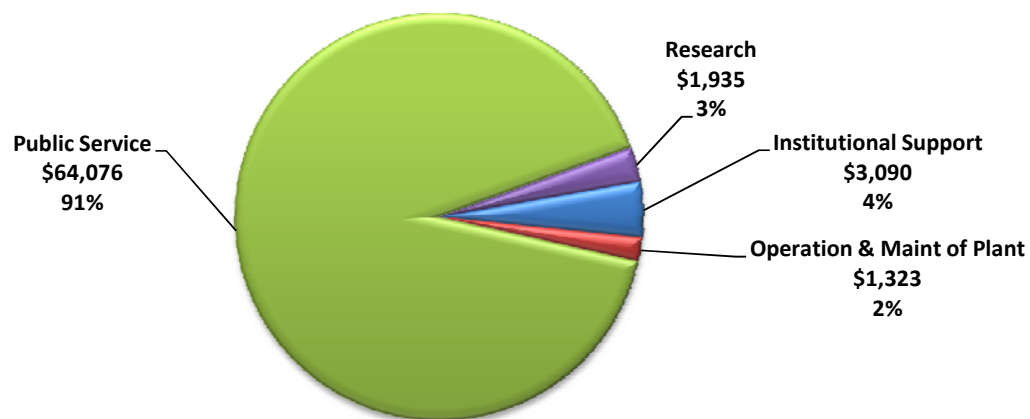
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$70,425 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Forest Service**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ (132,216)</b>	<b>\$ (109,372)</b>	<b>\$ 103,181</b>	<b>\$ 103,295</b>		<b>\$ 114</b>	<b>0%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 143,508	\$ 139,199	\$ 39,148	\$ 39,311	56%	\$ 163	0%
Contracts and Grants	11,757	93,977	9,051	8,936	13%	(114)	-1%
Gifts	1,005	70	0	0	0%	0	n/a
Sales and Services	3,469	3,338	2,281	2,361	3%	79	3%
Investment Income	979	1,067	355	355	1%	0	n/a
Other Income	31,506	31,165	19,495	19,528	28%	33	0%
<b>TOTAL REVENUES</b>	<b>\$ 192,223</b>	<b>\$ 268,817</b>	<b>\$ 70,330</b>	<b>\$ 70,491</b>		<b>\$ 161</b>	<b>0%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ -	\$ -	\$ -	\$ -	0%	\$ -	n/a
Salaries - Non-Faculty	16,869	16,293	22,937	22,834	32%	(103)	0%
Wages	3,913	1,426	871	919	1%	48	5%
Benefits	6,176	5,761	7,728	8,056	11%	328	4%
<b>Personnel Costs</b>	<b>26,958</b>	<b>23,480</b>	<b>31,536</b>	<b>31,809</b>	<b>45%</b>	<b>273</b>	<b>1%</b>
Utilities	243	240	513	360	1%	(153)	-30%
Scholarships	0	2	0	0	0%	0	n/a
Equipment (Capitalized)	4,317	3,451	8,178	8,324	12%	145	2%
Operations and Maintenance (Net)	137,032	29,082	29,990	29,933	43%	(57)	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 168,550</b>	<b>\$ 56,255</b>	<b>\$ 70,217</b>	<b>\$ 70,425</b>		<b>\$ 208</b>	<b>0%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ -	\$ -	\$ -	\$ -		\$ -	n/a
Other	(829)	(9)	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (829)</b>	<b>\$ (9)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>22,845</b>	<b>212,553</b>	<b>114</b>	<b>66</b>		<b>(48)</b>	<b>-42%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ (109,372)</b>	<b>\$ 103,181</b>	<b>\$ 103,295</b>	<b>\$ 103,361</b>		<b>\$ 66</b>	<b>0%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Forest Service**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
				Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>% of Budget</b>		
<b>E&amp;G and Designated:</b>							
Institutional Support	\$ 2,688	\$ 2,856	\$ 3,049	\$ 3,090	4%	\$ 41	1%
O&M of Plant	1,010	1,256	1,096	1,323	2%	227	21%
Public Service	157,296	45,539	60,241	60,434	86%	194	0%
Research	1,306	1,272	1,504	1,565	2%	61	4%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$162,300</b>	<b>\$ 50,923</b>	<b>\$ 65,890</b>	<b>\$ 66,413</b>	<b>94%</b>	<b>\$ 523</b>	<b>1%</b>
<b>Restricted:</b>							
Institutional Support	\$ 0	\$ 1	\$ -	\$ -	0%	\$ -	n/a
O&M of Plant	1	1	0	0	0%	0	n/a
Public Service	5,770	4,928	3,950	3,642	5%	(308)	-8%
Research	478	402	377	370	1%	(7)	-2%
<b>Restricted Subtotal:</b>	<b>\$ 6,250</b>	<b>\$ 5,332</b>	<b>\$ 4,327</b>	<b>\$ 4,012</b>	<b>6%</b>	<b>\$ (315)</b>	<b>-7%</b>
<b>TOTAL:</b>							
Institutional Support	\$ 2,688	\$ 2,856	\$ 3,049	\$ 3,090	4%	41	1%
O&M of Plant	1,011	1,257	1,096	1,323	2%	227	21%
Public Service	163,066	50,467	64,191	64,076	91%	(114)	0%
Research	1,784	1,674	1,881	1,935	3%	54	3%
<b>TOTAL:</b>	<b>\$168,550</b>	<b>\$ 56,255</b>	<b>\$ 70,217</b>	<b>\$ 70,425</b>	<b>100%</b>	<b>\$ 208</b>	<b>0%</b>



Texas A&M Forest Service  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 94,678	\$ 94,678	\$ -
Designated	8,127	8,193	66
Auxiliary	-	-	-
Restricted	490	490	-
<b>Change in Net Position</b>	<b>\$ 103,295</b>	<b>\$ 103,361</b>	<b>\$ 66</b>

Explanation for Net Decrease\*

\* if applicable

## BUDGET NARRATIVE

### Revenues

Total Revenues are budgeted to slightly decline \$190,000 (1%), when compared to the FY 2014 budget. Overall, State Appropriations will increase 1%, based on an increase in state paid benefits. The increase in appropriations is offset by budgeted decreases in Contracts and Grants and Sales and Services.

The agency is expected to bring in approximately \$515,000 in Contract and Grant revenue in FY 2015. The agency continues to seek opportunities to increase contract and grant activities.

Sales and Services revenue from TVMDL diagnostic fee income is budgeted to decrease slightly by \$171,000 (2%), compared to the FY 2014 budget. Sales and Services total \$9.27 million and represents 47% of the total FY 2015 revenue budget.

### Expenditures

Total FY 2015 budgeted Expenditures are budgeted to decrease by \$427,000 (2%) over the FY 2014 budget. Decreases in capital expenditures, personnel costs, and operations make up this decrease.

Total Personnel Costs, which are 68% of the agency's expenditures, are budgeted to decrease over the FY 2014 budget by \$57,000. TVMDL will implement the state mandated 2% salary increase (\$250,000) in FY 2015. The overall decrease is caused by planned retirements and other expected vacancies that will either be filled at lower salaries or will be eliminated.

For FY 2015, Utilities are expected to increase 7% based on projections provided by TAMU Utilities Management. Operations and Maintenance costs total \$4.5 million and will decrease 6% over FY 2014 budget. Equipment (Capitalized) will decrease from FY 2014 as TVMDL finishes the implementation of its agency-wide laboratory information management system (LIMS.)

TVMDL continues to share several administrative functions (e.g., human resources, payroll, disbursements, procurement, Concur/travel and HUB) with Texas A&M AgriLife Research and Texas A&M AgriLife Extension. This has helped the agency to maximize cost efficiencies in administrative functions.



## Texas A&M Veterinary Medical Diagnostic Laboratory

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	17,258
FY 2015 Proposed Expense Budget		16,831
<b>Difference</b>	<b>\$</b>	<b>(427)</b>
<b>% Change</b>		<b>-2.5%</b>

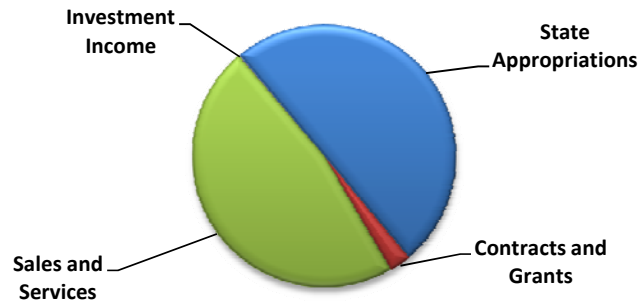
#### Method of Finance

Reduced Personnel Costs	\$	(57)	Sales and Service (Fee Revenue)
Reduced Capital Expenditures		(140)	Sales and Service (Fee Revenue)
Reduced Operations and Maintenance		(230)	Sales and Service (Fee Revenue)
		-	

<b>TOTAL:</b>	<b>\$</b>	<b>(427)</b>
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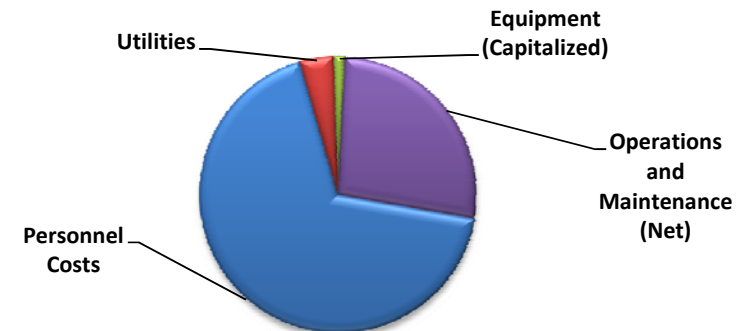
THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Veterinary Medical Diagnostic Laboratory  
FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**  
\$19,607 Total



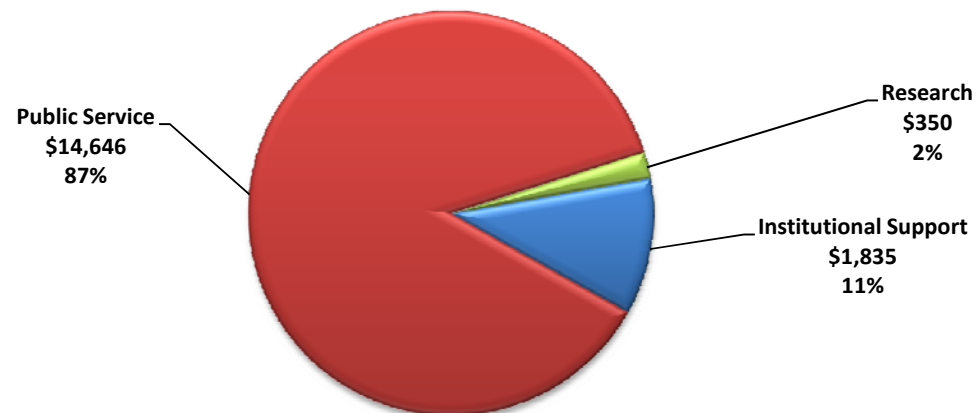
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$16,831 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Veterinary Medical Diagnostic Lab**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 4,591</b>	<b>\$ 5,160</b>	<b>\$ 4,392</b>	<b>\$ 3,932</b>		<b>\$ (460)</b>	<b>-10%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 6,589	\$ 6,413	\$ 9,734	\$ 9,815	50%	\$ 81	1%
Contracts and Grants	461	678	615	515	3%	(101)	-16%
Sales and Services	9,797	9,251	9,437	9,266	47%	(171)	-2%
Investment Income	14	10	12	12	0%	0	n/a
Other Income	1	1	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 16,862</b>	<b>\$ 16,353</b>	<b>\$ 19,798</b>	<b>\$ 19,607</b>		<b>\$ (190)</b>	<b>-1%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 31	\$ 29	\$ 28	\$ -	0%	\$ (28)	-100%
Salaries - Non-Faculty	7,902	8,404	8,771	8,855	53%	84	1%
Wages	379	351	307	277	2%	(29)	-10%
Benefits	2,008	2,132	2,358	2,275	14%	(83)	-4%
<b>Personnel Costs</b>	<b>10,320</b>	<b>10,917</b>	<b>11,464</b>	<b>11,407</b>	<b>68%</b>	<b>(57)</b>	<b>0%</b>
Utilities	722	644	620	664	4%	44	7%
Scholarships	0	8	0	0	0%	0	n/a
Equipment (Capitalized)	275	674	364	224	1%	(140)	-38%
Operations and Maintenance (Net)	5,003	4,880	4,810	4,537	27%	(273)	-6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,319</b>	<b>\$ 17,124</b>	<b>\$ 17,258</b>	<b>\$ 16,831</b>		<b>\$ (427)</b>	<b>-2%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ -	\$ -	\$ (3,000)	\$ (3,000)		\$ -	n/a
Other	26	4	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ 26</b>	<b>\$ 4</b>	<b>\$ (3,000)</b>	<b>\$ (3,000)</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>569</b>	<b>(768)</b>	<b>(461)</b>	<b>(224)</b>		<b>237</b>	<b>51%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 5,160</b>	<b>\$ 4,392</b>	<b>\$ 3,932</b>	<b>\$ 3,708</b>		<b>\$ (224)</b>	<b>-6%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Veterinary Medical Diagnostic Lab**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
				Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>			
<b>E&amp;G and Designated:</b>							
Institutional Support	\$ 1,595	\$ 1,697	\$ 1,790	\$ 1,835	11%	\$ 45	3%
Public Service	14,276	14,875	14,994	14,646	87%	(347)	-2%
Research	10	11	10	2	0%	(8)	-80%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 15,880</b>	<b>\$ 16,582</b>	<b>\$ 16,794</b>	<b>\$ 16,484</b>	<b>98%</b>	<b>\$ (310)</b>	<b>-2%</b>
<b>Restricted:</b>							
Public Service	\$ 56	\$ 53	\$ -	\$ -	0%	\$ -	n/a
Research	383	489	464	348	2%	(117)	-25%
<b>Restricted Subtotal:</b>	<b>\$ 439</b>	<b>\$ 542</b>	<b>\$ 464</b>	<b>\$ 348</b>	<b>2%</b>	<b>\$ (117)</b>	<b>-25%</b>
<b>TOTAL:</b>							
Institutional Support	\$ 1,595	\$ 1,697	\$ 1,790	\$ 1,835	11%	\$ 45	3%
Public Service	14,332	14,927	14,994	14,646	87%	(347)	-2%
Research	393	500	474	350	2%	(125)	-26%
<b>TOTAL:</b>	<b>\$ 16,319</b>	<b>\$ 17,124</b>	<b>\$ 17,258</b>	<b>\$ 16,831</b>	<b>100%</b>	<b>\$ (427)</b>	<b>-2%</b>



**Texas A&M Veterinary Medical Diagnostic Laboratory**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2015 Budget**  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 3,932	\$ 3,572	\$ (360)
Designated	-	136	136
Auxiliary	-	-	-
Restricted	-	-	-
<b>Change in Net Position</b>	<b>\$ 3,932</b>	<b>\$ 3,708</b>	<b>\$ (224)</b>

		Explanation for Net Decrease*
<b>Functional and General</b>	\$ (360)	One-time equipment expenses

\* if applicable





## TEXAS A&M ENGINEERING EXPERIMENT STATION



### BUDGET NARRATIVE

#### Revenues

Total Revenues are budgeted to decrease by \$4.4 million (3%), compared to the FY 2014 budget, with a majority of the variance due to a more conservative estimate of investment earnings in FY 2015. The FY 2014 earnings estimate was derived from a significant spike in capital gains during FY 2013 due to fund manager changes during a year of tremendous growth in the capital markets. The remaining decrease in budgeted revenues is in federally funded contracts and grants, including long-term research projects funded by the American Recovery and Reinvestment Act of 2009 (ARRA) that will be expiring. These reductions in federal funding, however, are partially offset by expected growth in revenues from industry related initiatives. For example, new contracts with major oil companies for the development of new technology related to the acquisition of marine seismic data in environmentally sensitive areas have projected revenue streams of \$6 - \$8 million over the next four years, with \$6 million expected in FY 2015.

State Appropriations are budgeted to have a slight increase due to a legislatively mandated salary increase of 2% as well as a continuation of funding for the mandated 1% increase in FY 2014. Sales and Services are budgeted to increase by \$686,000 compared to the FY 2014 budget due to an increase in international short courses offered by the TEES Turbomachinery Laboratory and the Food Protein R&D Center.

#### Expenditures

Total Expenditures are estimated to decrease by approximately \$1.4 million (1%) compared to the FY 2014 budget. \$1.4 million is budgeted for salary increases from the state mandated 2% salary increase and an additional 1% merit pool TEES is proposing for FY 2015. These increases are offset by an overall decrease in Personnel and other expenses in Restricted funds as a result of the reduction in contract and grant revenue. Scholarships are also budgeted to decrease as a result of a reduction to expected contract and grant revenue.

#### Transfers

The RFS Debt Service transfer is for the Good Laboratory Practices Facility and the TEES State Headquarters Building. Other transfers include PUF funds in the amount of \$1.2 million (funds provided by the System Offices for critical capital equipment purchases).



## Texas A&M Engineering Experiment Station

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	145,585
FY 2015 Proposed Expense Budget		144,173
<b>Difference</b>	<b>\$</b>	<b>(1,412)</b>
<b>% Change</b>		<b>-1.0%</b>

Personnel Costs		<b><u>Method of Finance</u></b>
State Mandate Plan	\$ 748	33% State Funds, 14% Designated Funds, 53% Contract & Grant Revenue
Proposed Merit Plan	374	33% State Funds, 14% Designated Funds, 53% Contract & Grant Revenue
Market Adjustment Pool	300	33% State Funds, 14% Designated Funds, 53% Contract & Grant Revenue
Reduction in Contract and Grant Personnel Costs	(1,440)	Contract & Grant Revenue
Grad Student Assistance - Reduction in Contracts and Grants	(1,394)	Contract & Grant Revenue

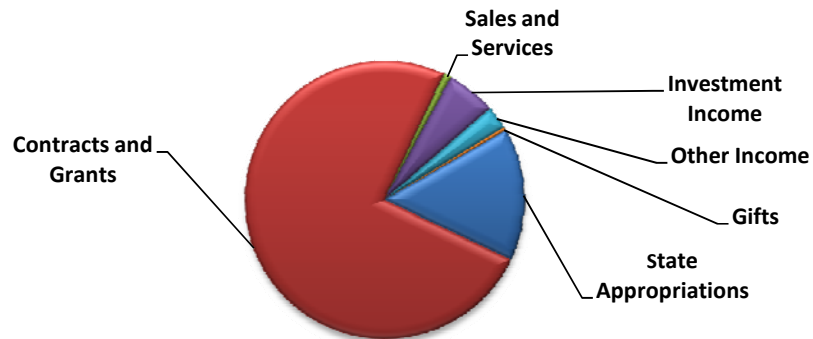
<b>TOTAL:</b>	<b>\$</b>	<b>(1,412)</b>
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THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Engineering Experiment Station  
FY 2015 Budget Graphs  
(In Thousands)

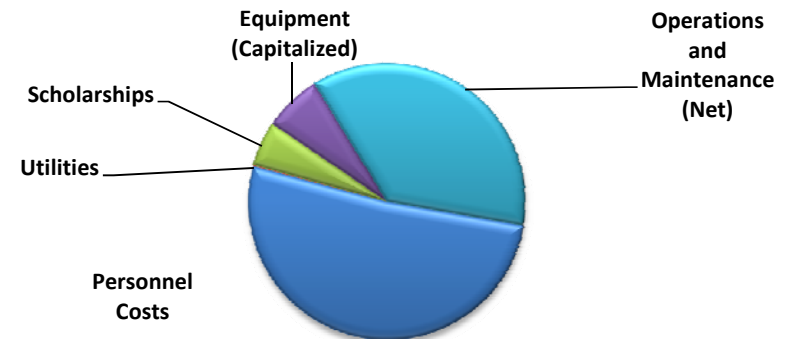


**FY 2015 BUDGET REVENUES**  
\$143,332 Total



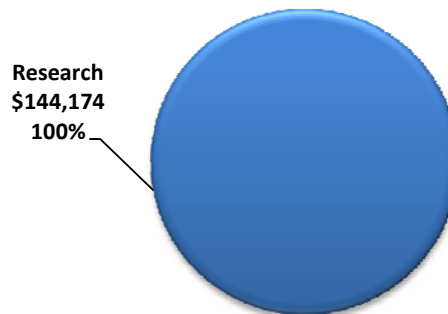
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$144,174 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Engineering Experiment Station**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 89,418</b>	<b>\$ 97,226</b>	<b>\$ 99,150</b>	<b>\$ 109,353</b>		<b>\$ 10,202</b>	<b>10%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 18,536	\$ 16,559	\$ 21,186	\$ 22,078	15%	\$ 892	4%
Contracts and Grants	110,887	103,979	108,491	107,365	75%	(1,126)	-1%
Gifts	677	2,215	1,500	1,306	1%	(194)	-13%
Sales and Services	11,219	12,238	7,475	8,161	6%	686	9%
Investment Income	6,633	7,585	8,393	3,843	3%	(4,550)	-54%
Other Income	49	34	665	580	0%	(85)	-13%
<b>TOTAL REVENUES</b>	<b>\$ 148,001</b>	<b>\$ 142,611</b>	<b>\$ 147,710</b>	<b>\$ 143,332</b>		<b>\$ (4,378)</b>	<b>-3%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty (Equivalent)	\$ 17,877	\$ 17,688	\$ 18,776	\$ 17,826	12%	\$ (950)	-5%
Salaries - Non-Faculty	41,380	40,727	40,699	41,339	29%	640	2%
Wages	4,454	4,319	3,398	2,965	2%	(433)	-13%
Benefits	10,565	10,431	12,811	11,892	8%	(919)	-7%
<b>Personnel Costs</b>	<b>74,276</b>	<b>73,165</b>	<b>75,684</b>	<b>74,022</b>	<b>51%</b>	<b>(1,663)</b>	<b>-2%</b>
Utilities	247	243	204	197	0%	(6)	-3%
Scholarships	9,464	8,321	8,709	7,565	5%	(1,144)	-13%
Equipment (Capitalized)	8,340	7,498	9,378	9,707	7%	329	4%
Operations and Maintenance (Net)	43,797	50,962	51,610	52,683	37%	1,073	2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 136,125</b>	<b>\$ 140,189</b>	<b>\$ 145,585</b>	<b>\$ 144,174</b>		<b>\$ (1,412)</b>	<b>-1%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (361)	\$ (359)	\$ (361)	\$ (359)		\$ 2	-1%
Other	(3,707)	(138)	1,200	1,200		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (4,068)</b>	<b>\$ (497)</b>	<b>\$ 839</b>	<b>\$ 841</b>		<b>\$ 2</b>	<b>0%</b>
<b>NET INCREASE (DECREASE)</b>	<b>7,808</b>	<b>1,924</b>	<b>2,964</b>	<b>0</b>		<b>(2,964)</b>	<b>-100%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 97,226</b>	<b>\$ 99,150</b>	<b>\$ 102,114</b>	<b>\$ 109,353</b>		<b>\$ 7,239</b>	<b>7%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Engineering Experiment Station**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Research	\$ 52,807	\$ 56,870	\$ 55,193	\$ 56,617	39%	1,424	3%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 52,807</b>	<b>\$ 56,870</b>	<b>\$ 55,193</b>	<b>\$ 56,617</b>	<b>39%</b>	<b>\$ 1,424</b>	<b>3%</b>
<b>Restricted:</b>							
Research	\$ 83,318	\$ 83,320	\$ 90,392	87,556	61%	\$ (2,836)	-3%
<b>Restricted Subtotal:</b>	<b>\$ 83,318</b>	<b>\$ 83,320</b>	<b>\$ 90,392</b>	<b>\$ 87,556</b>	<b>61%</b>	<b>\$ (2,836)</b>	<b>-3%</b>
<b>TOTAL:</b>							
Research	\$ 136,125	\$ 140,190	\$ 145,585	\$ 144,174	100%	(1,412)	-1%
<b>TOTAL:</b>	<b>\$ 136,125</b>	<b>\$ 140,190</b>	<b>\$ 145,585</b>	<b>\$ 144,174</b>	<b>100%</b>	<b>\$ (1,412)</b>	<b>-1%</b>



Texas A&M Engineering Experiment Station  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 3,245	\$ 3,245	\$ -
Designated	73,928	73,928	-
Auxiliary	-	-	-
Restricted	32,180	32,180	-
<b>Change in Net Position</b>	<b>\$ 109,353</b>	<b>\$ 109,353</b>	<b>\$ -</b>

Explanation for Net Decrease\*

\* if applicable

### BUDGET NARRATIVE

#### Revenues

Total Revenues in FY 2015 are budgeted to increase by \$1.5 million (2%), compared to FY 2014 budget.

- FY 2015 State Appropriations budget is increasing \$79,000 due to state mandated salary increases and related benefits.
- FY 2015 Tuition and Fees budget is increasing \$1.9 million due to budgeted increase in training deliveries.
- FY 2015 Contracts and Grants budget is decreasing \$463,000 due to one particular contract expiring in FY 2014.
- FY 2015 Sales and Service is increasing \$939,000 due to growth of the Product Development Center and technical assistance in developing a skilled workforce program.
- FY 2015 Gifts budget is increasing \$25,000 due to a continuation of newly obtained corporation donor commitments.
- FY 2015 Investment Income is decreasing \$938,000 due to a more conservative estimate for FY 2015.

#### Expenditures

Total Expenditures in FY 2015 are budgeted to decrease \$2.4 million (3%), compared to the FY 2014 budget.

- FY 2015 Personnel Costs budget is increasing \$1.3 million (3%) primarily due to the 2% statutorily mandated increase for agencies and a proposed 1% merit plan.
- FY 2015 Equipment (Capitalized) and Operations and Maintenance expenses budget is decreasing \$3.7 million due to transferring funds to plant for service department equipment renewals and replacements.

#### Transfers

FY 2015 RFS Debt Service transfer of \$2.7 million is for the Wastewater System Upgrade at the Brayton Fire Field, the Physical Skills Training Center at the Riverside campus, and the purchase of the Gateway facility for Texas Task Force 1.

FY 2015 Transfers Out are increasing \$6.4 million due to transferring PUF, capital plan, and service department equipment renewals and replacements to plant fund (\$500,000 PUF; \$3.4 million Brayton FireField Infrastructure; \$1.7 million Firefield Training Equipment; \$400,000 fund capital plan; \$400,000 replace vehicles used in training deliveries).



## Texas A&M Engineering Extension Service

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	79,675
FY 2015 Proposed Expense Budget		77,289
<b>Difference</b>	<b>\$</b>	<b>(2,386)</b>
<b>% Change</b>		<b>-3.0%</b>

#### Method of Finance

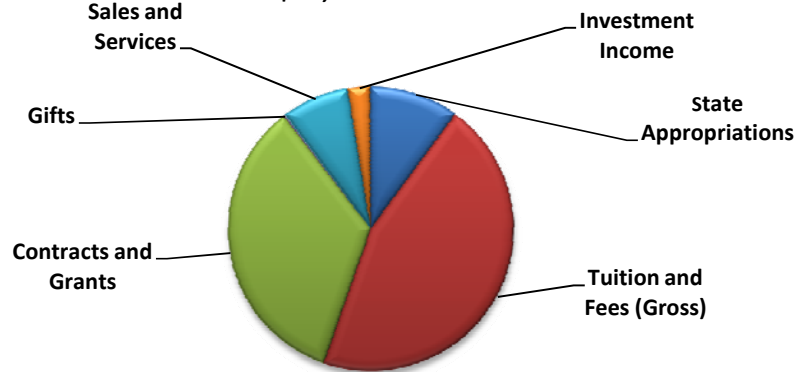
Personnel Costs		
Net Proposed Merit Plan and Personnel Changes	\$	1,296
		90% Tuition and Fees & 10% State Mandated Salary Funded
Utilities		32
		Tuition and Fees
Scholarship		25
		Gift Funded
Capital and Other Expenses		
Net Service Department Renewals & Replacement Transfer to Plant	(3,739)	Service Department Use Fee

<b>TOTAL:</b>	<b>\$</b>	<b>(2,386)</b>
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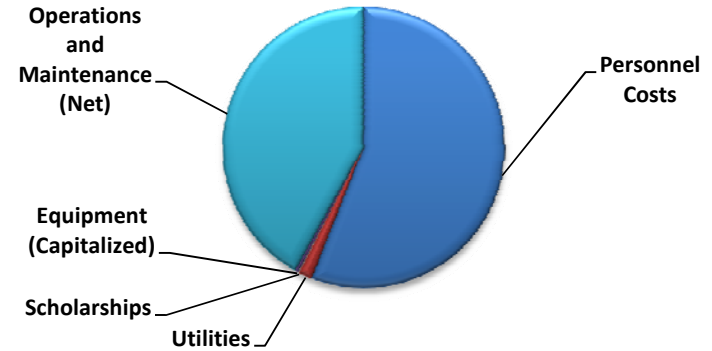


THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Engineering Extension Service  
FY 2015 Budget Graphs  
(In Thousands)

**FY 2015 BUDGET REVENUES**  
\$84,356 Total



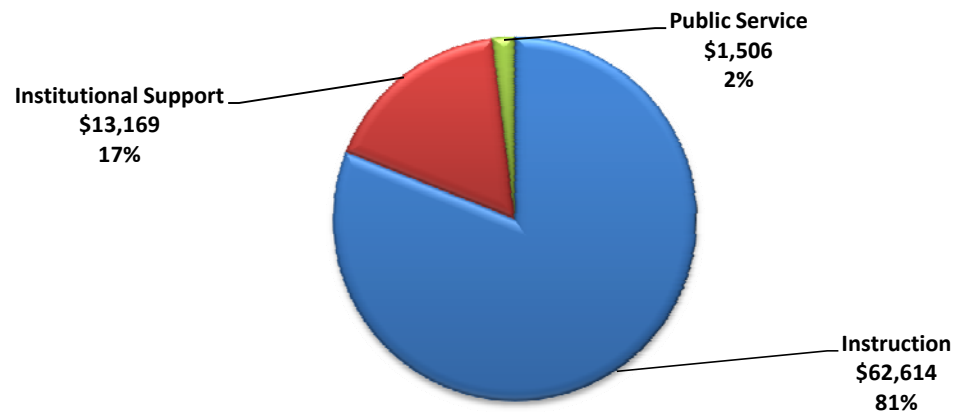
**FY 2015 BUDGET EXPENDITURES**  
\$77,289 Total



See Executive Budget Summary for amounts and percentages

See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Engineering Extension Service**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 41,047</b>	<b>\$ 43,741</b>	<b>\$ 44,416</b>	<b>\$ 44,201</b>		<b>\$ (215)</b>	<b>0%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 6,763	\$ 8,339	\$ 8,426	\$ 8,505	10%	\$ 79	1%
Tuition and Fees (Gross)	33,591	33,330	36,316	38,178	45%	1,862	5%
Contracts and Grants	23,813	27,580	29,369	28,907	34%	(463)	-2%
Gifts	112	301	100	125	0%	25	25%
Sales and Services	12,546	6,511	5,539	6,479	8%	939	17%
Investment Income	2,052	2,718	3,041	2,103	2%	(938)	-31%
Other Income	48	70	56	60	0%	4	7%
<b>TOTAL REVENUES</b>	<b>\$ 78,925</b>	<b>\$ 78,848</b>	<b>\$ 82,848</b>	<b>\$ 84,356</b>		<b>\$ 1,508</b>	<b>2%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ -	\$ -	\$ -	\$ -	0%	\$ -	n/a
Salaries - Non-Faculty	26,310	25,308	27,223	27,434	35%	211	1%
Wages	7,841	7,997	7,083	7,791	10%	708	10%
Benefits	7,231	7,103	7,675	8,052	10%	377	5%
<b>Personnel Costs</b>	<b>41,382</b>	<b>40,409</b>	<b>41,981</b>	<b>43,277</b>	<b>56%</b>	<b>1,296</b>	<b>3%</b>
Utilities	1,182	1,203	1,185	1,217	2%	31	3%
Scholarships	0	17	0	25	0%	25	n/a
Equipment (Capitalized)	3,313	3,359	980	347	0%	(633)	-65%
Operations and Maintenance (Net)	31,052	34,011	35,529	32,423	42%	(3,106)	-9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,930</b>	<b>\$ 78,998</b>	<b>\$ 79,675</b>	<b>\$ 77,289</b>		<b>\$ (2,386)</b>	<b>-3%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (596)	\$ (1,285)	\$ (2,681)	\$ (2,714)		\$ (33)	1%
Other	1,295	2,109	500	(6,420)		(6,920)	>-500%
<b>NET TRANSFERS</b>	<b>\$ 699</b>	<b>\$ 825</b>	<b>\$ (2,181)</b>	<b>\$ (9,134)</b>		<b>\$ (6,953)</b>	<b>-319%</b>
<b>NET INCREASE (DECREASE)</b>	<b>2,695</b>	<b>675</b>	<b>992</b>	<b>(2,067)</b>		<b>(3,058)</b>	<b>-308%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 43,741</b>	<b>\$ 44,416</b>	<b>\$ 45,408</b>	<b>\$ 42,134</b>		<b>\$ (3,273)</b>	<b>-7%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Engineering Extension Service**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>							
<b>E&amp;G and Designated:</b>							
Instruction	\$ 64,432	\$ 64,861	\$ 64,798	\$ 62,589	81%	\$ (2,209)	-3%
Institutional Support	12,479	14,082	13,390	13,169	17%	(221)	-2%
Public Service	0	0	1,487	1,506	2%	19	1%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 76,911</b>	<b>\$ 78,943</b>	<b>\$ 79,675</b>	<b>\$ 77,264</b>	<b>100%</b>	<b>\$ (2,411)</b>	<b>-3%</b>
<b>Restricted:</b>							
Instruction	\$ 19	\$ 55	\$ -	\$ 25	0%	\$ 25	100%
<b>Restricted Subtotal:</b>	<b>\$ 19</b>	<b>\$ 55</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>0%</b>	<b>\$ 25</b>	<b>100%</b>
<b>TOTAL:</b>							
Instruction	\$ 64,451	\$ 64,916	\$ 64,798	\$ 62,614	81%	\$ (2,184)	-3%
Institutional Support	12,479	14,082	13,390	13,169	17%	(221)	-2%
Public Service	0	0	1,487	1,506	2%	19	1%
<b>TOTAL:</b>	<b>\$ 76,930</b>	<b>\$ 78,998</b>	<b>\$ 79,675</b>	<b>\$ 77,289</b>	<b>100%</b>	<b>\$ (2,386)</b>	<b>-3%</b>



**Texas A&M Engineering Extension Service**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2015 Budget**  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 15,603	\$ 19,747	\$ 4,144
Designated	28,539	22,328	(6,211)
Auxiliary	-	-	-
Restricted	59	59	-
<b>Change in Net Position</b>	<b>\$ 44,201</b>	<b>\$ 42,134</b>	<b>\$ (2,067)</b>

		Explanation for Net Decrease*
<b>Designated</b>	\$ (6,211)	One-time transfer to plant funds for capital plan, renewals, and replacements.

\* if applicable



## TEXAS A&M TRANSPORTATION INSTITUTE



### BUDGET NARRATIVE

#### Revenues

Total Revenues are budgeted to increase \$2.2 million (3%), compared to the FY 2014 budget. The increase in revenues is primarily the result of growth in non-traditional sponsored research activities.

The Texas A&M Transportation Institute (TTI) will receive its primary state appropriation through Fund 6 (State Highway Fund), which includes \$1.5 million for the Transportation Policy Research Center, \$1 million for the Transportation Safety Center and \$850,000 for the Center for International Intelligent Transportation Research. TTI also will receive \$2.1 million in general revenue, which includes \$1.7 million for the Transportation Policy Research Center.

Investment Income is budgeted conservatively at \$505,000.

#### Expenditures

Total Expenditures are budgeted to increase \$2 million (3%), compared to the FY 2014 budget. The increase in expenditures is the result of higher Personnel Costs and Operations and Maintenance expenditures, resulting from growth in sponsored research activities.

Personnel Costs are budgeted to increase \$1.2 million (3%), compared to the FY 2014 budget. The increase is the result of a mandatory 2% salary increase with a \$50 per month minimum for full-time budgeted employees and a proposed 1% merit pool. In addition, TTI budgets \$25,000 per year for merit bonuses to award to the top-performing researchers who are most successful in achieving diversification in sponsored research activities.

Other budgeted increases include a 13% increase in tuition support for TTI graduate student employees.

#### Transfers

The \$1 million budget for RFS Debt Service includes \$968,000 for the TTI State Headquarters and Research Building, \$43,000 for the TTI Research Building (Gibb Gilchrist Building) and \$16,000 for research facilities expansion and equipment purchases.



## Texas A&M Transportation Institute

FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$	63,376
FY 2015 Proposed Expense Budget		65,338
<b>Difference</b>	<b>\$</b>	<b>1,962</b>
<b>% Change</b>		<b>3.1%</b>

### Personnel Costs

Mandatory 2% Salary Adjustment

\$ 793

### Method of Finance

84% Contract and Grant Revenue, 13% State Highway Fund 6 and 3% General Revenue

Proposed 1% Merit Pool

397

Contract and Grant Revenue

Operations and Maintenance and  
Tuition Support for Graduate Student  
Employees

772

Contract and Grant Revenue

<b>TOTAL:</b>	<b>\$</b>	<b>1,962</b>
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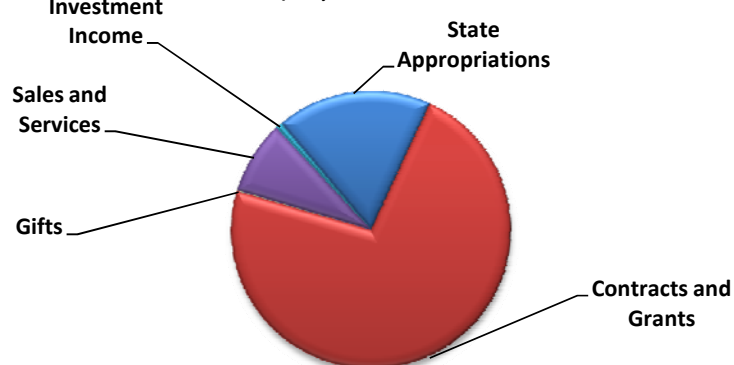
THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Transportation Institute



FY 2015 Budget Graphs

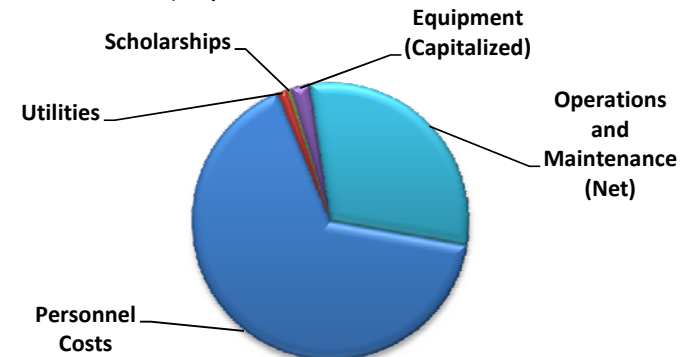
(In Thousands)

**FY 2015 BUDGET REVENUES**  
\$67,161 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$65,338 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Transportation Institute**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 19,792</b>	<b>\$ 20,200</b>	<b>\$ 20,296</b>	<b>\$ 20,833</b>		<b>\$ 537</b>	<b>3%</b>
<i>Restatement: (prior year correction)</i>	<i>(409)</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 8,183	\$ 8,347	\$ 11,945	\$ 12,083	18%	\$ 138	1%
Contracts and Grants	44,176	47,686	46,907	48,770	73%	1,863	4%
Gifts	51	274	50	50	0%	0	n/a
Sales and Services	5,768	5,566	5,539	5,753	9%	215	4%
Investment Income	656	660	504	505	1%	0	0%
Other Income	37	10	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 58,871</b>	<b>\$ 62,542</b>	<b>\$ 64,945</b>	<b>\$ 67,161</b>		<b>\$ 2,215</b>	<b>3%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 218	\$ 14,266	\$ 14,208	\$ 17,728	27%	\$ 3,520	25%
Salaries - Non-Faculty	30,170	17,289	19,179	16,602	25%	(2,577)	-13%
Wages	1,500	1,623	1,288	1,312	2%	25	2%
Benefits	6,654	7,145	7,259	7,482	11%	223	3%
<b>Personnel Costs</b>	<b>38,543</b>	<b>40,323</b>	<b>41,934</b>	<b>43,124</b>	<b>66%</b>	<b>1,190</b>	<b>3%</b>
Utilities	826	680	800	800	1%	0	n/a
Scholarships	323	407	195	220	0%	25	13%
Equipment (Capitalized)	1,158	1,082	1,460	1,460	2%	0	n/a
Operations and Maintenance (Net)	15,589	18,821	18,987	19,734	30%	747	4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,438</b>	<b>\$ 61,313</b>	<b>\$ 63,376</b>	<b>\$ 65,338</b>		<b>\$ 1,962</b>	<b>3%</b>
<b>TRANSFERS</b>							
RFS Debt Service (To System Office)	\$ (1,652)	\$ (1,007)	\$ (1,032)	\$ (1,026)		\$ 6	-1%
Other	36	(127)	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (1,615)</b>	<b>\$ (1,134)</b>	<b>\$ (1,032)</b>	<b>\$ (1,026)</b>		<b>\$ 6</b>	<b>-1%</b>
<b>NET INCREASE (DECREASE)</b>	<b>818</b>	<b>96</b>	<b>537</b>	<b>796</b>		<b>259</b>	<b>48%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 20,200</b>	<b>\$ 20,296</b>	<b>\$ 20,833</b>	<b>\$ 21,629</b>		<b>\$ 796</b>	<b>4%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Transportation Institute**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
				Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>			
<b>E&amp;G and Designated:</b>							
Institutional Support	\$ (22)	\$ 303	\$ -	\$ -	0%	\$ -	n/a
Public Service	5	(4)	0	0	0%	0	n/a
Research	21,027	22,573	25,615	26,089	40%	474	2%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$21,010</b>	<b>\$22,871</b>	<b>\$25,615</b>	<b>\$26,089</b>	<b>40%</b>	<b>\$474</b>	<b>2%</b>
<b>Restricted:</b>							
Public Service	\$ 1,787	\$ 1,385	\$ 1,615	\$ 1,655	3%	\$ 40	2%
Research	33,640	37,057	36,146	37,594	58%	1,448	4%
<b>Restricted Subtotal:</b>	<b>\$35,427</b>	<b>\$38,442</b>	<b>\$37,761</b>	<b>\$39,249</b>	<b>60%</b>	<b>\$1,488</b>	<b>4%</b>
<b>TOTAL:</b>							
Institutional Support	\$ (22)	\$ 303	\$ -	\$ -	0%	\$ -	n/a
Public Service	1,793	1,381	1,615	1,655	3%	40	2%
Research	54,667	59,629	61,761	63,683	97%	1,922	3%
<b>TOTAL:</b>	<b>\$56,438</b>	<b>\$61,313</b>	<b>\$63,376</b>	<b>\$65,338</b>	<b>100%</b>	<b>\$1,962</b>	<b>3%</b>



Texas A&M Transportation Institute  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 1,791	\$ 1,830	\$ 39
Designated	17,260	17,697	437
Auxiliary	-	-	-
Restricted	1,782	2,103	321
<b>Change in Net Position</b>	<b>\$ 20,833</b>	<b>\$ 21,629</b>	<b>\$ 796</b>

Explanation for Net Decrease\*

\* if applicable

## SYSTEM OFFICES

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### BUDGET NARRATIVE

#### Introduction

The A&M System Offices continues to make positive organizational and operational changes to improve the overall services provided to the Board, System members, and departments within the System Offices. Over the past year, the System Offices has taken steps to eliminate redundant positions, improve customer services, and increase efficiencies.

#### Revenues

Overall, System Offices revenues are expected to decrease by a net \$139.2 million (52%), compared to FY 2014 budget.

The System Offices is appropriated approximately \$1.4 million in State Appropriations for operations and another \$763,711 for need based scholarships. State Appropriations are projected to remain level when compared to FY 2014 budget.

Available University Fund (AUF) revenue is budgeted to decrease by \$16.8 million based on the standard calculation of the distribution from the Permanent University Fund of 4.75%. The UT Board will determine the distribution rate and amount for FY 2015 before the end of FY 2014. *The System Offices AUF excellence allocation will be \$13.85 million, an increase from \$13.3 million in FY 2014. Also, TAMU and PVAMU will receive \$95.146 million and \$15.854 million per year, respectively.* Both amounts represent increases of just over 4 percent. In addition, FY 2015 marks the 3<sup>rd</sup> year of the Chancellor's Research Initiative (CRI). For this third year, \$12.4 million has been allocated to provide one-time funds (in the form of excellence funds and debt service) to Texas A&M University and/or Prairie View A&M University for the recruitment and hiring of faculty members who will have a transformative impact upon the academic and research missions of their respective university. Also, an estimate of up to \$20 million has been budgeted for one-time excellence initiatives.

Contracts and Grants for FY 2015 have been budgeted at \$3.4 million, a decrease of \$122.2 million, compared to FY 2014 budget. This decrease is associated with the transfer of the operational oversight of the Center for Innovation in Advanced Development and Manufacturing (CIADM) to the Texas A&M Health Science Center. This \$285.6 million public-private partnership with the U.S. Department of Health and Human Services will enhance the nation's ability to counter biological and pandemic threats, both known and unknown, with vaccines manufactured in the United States. For FY 2015, \$21.2 million has been included in the operational budget of the Texas A&M Health Science Center.

## SYSTEM OFFICES

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### BUDGET NARRATIVE CONTINUED

#### **Expenditures**

As mentioned in the introduction, over the past year, the System Offices has taken steps to eliminate redundant positions, improve customer services, and increase efficiencies.

Overall, System Offices expenditures are budgeted to decrease by a net \$101.4 million (23%), compared to FY 2014 budget. This net change is related to the transfer of the operational oversight of the Center for Innovation in Advanced Development and Manufacturing (CIADM) to the Texas A&M Health Science Center. However, excluding this change, the overall operational budget is projected to increase by \$1.3 million, or 3.7%. This increase is primarily associated with the department of Facilities Planning & Construction's outsourced contracts of \$340,000, increased infrastructure support provided by TAMU of \$380,000, and approximately \$500,000 budgeted as an operational contingency.



## System Offices

### FY 2015 Highlighted Budget Components

(in thousands)



FY 2014 Board Approved Expense Budget	\$ 446,142
FY 2015 Proposed Expense Budget	344,709
<b>Difference</b>	<b>\$ (101,433)</b>
<b>% Change</b>	<b>-22.7%</b>

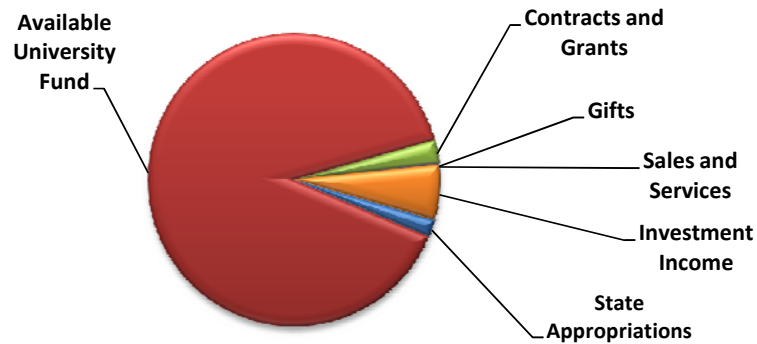
Personnel Costs		<b><u>Method of Finance</u></b>
Mandatory 2% Salary Adjustment	\$ (3,858)	BARDA grant moved to the Health Science Center
Utilities	40	Available University Fund
Operations & Maintenance, Equipment	(121,175)	BARDA grant moved to the Health Science Center
Debt Service	23,560	Member transfers
<b>TOTAL:</b>	<b>\$ (101,433)</b>	

# THE TEXAS A&M UNIVERSITY SYSTEM System Offices

FY 2015 Budget Graphs  
(In Thousands)

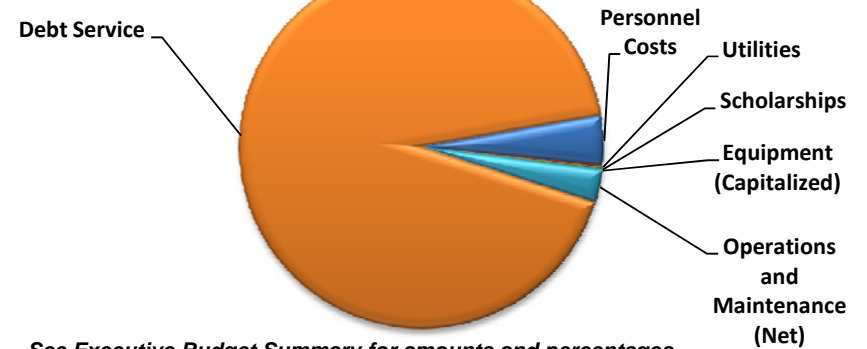


**FY 2015 BUDGET REVENUES**  
\$128,952 Total



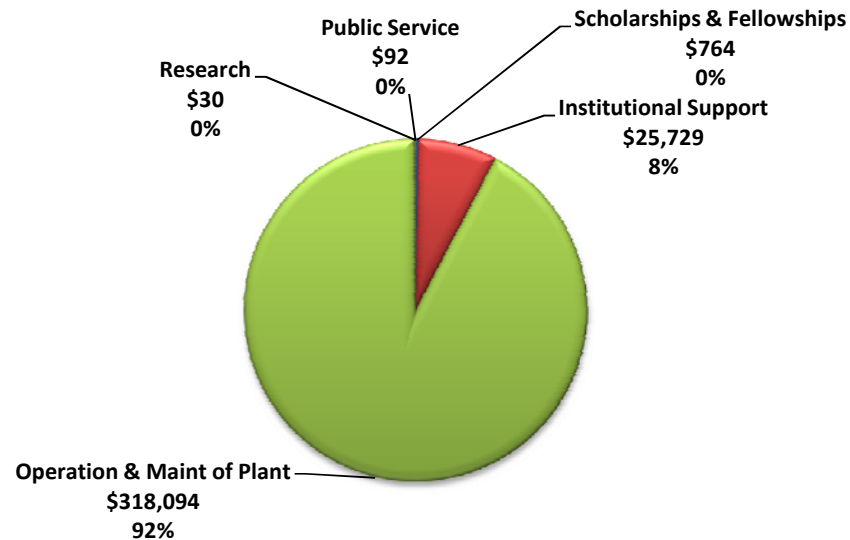
See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES**  
\$344,709 Total



See Executive Budget Summary for amounts and percentages

**FY 2015 BUDGET EXPENDITURES BY NACUBO FUNCTION**





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**System Offices**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 816,593</b>	<b>\$ 912,850</b>	<b>\$ 923,765</b>	<b>\$ 923,765</b>		<b>\$ 0</b>	<b>0%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>0</i>					
<b>REVENUES</b>							
State Appropriations	\$ 2,381	\$ 2,415	\$ 2,424	\$ 2,427	2%	\$ 3	0%
Available University Fund	179,856	113,979	132,000	115,152	89%	(16,848)	-13%
Contracts and Grants	7,705	17,664	125,517	3,355	3%	(122,162)	-97%
Gifts	1,465	262	193	193	0%	0	n/a
Sales and Services	73	1,666	0	14	0%	14	#DIV/0!
Investment Income	11,259	13,438	8,020	7,812	6%	(208)	-3%
Other Income	6,180	750	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 208,918</b>	<b>\$ 150,175</b>	<b>\$ 268,154</b>	<b>\$ 128,952</b>		<b>\$ (139,202)</b>	<b>-52%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 1,282	\$ 128	\$ -	\$ -	0%	\$ -	n/a
Salaries - Non-Faculty	12,291	12,353	14,830	11,714	3%	(3,117)	-21%
Wages	496	308	141	137	0%	(4)	-3%
Benefits	3,182	2,664	3,941	3,203	1%	(738)	-19%
<b>Personnel Costs</b>	<b>17,250</b>	<b>15,453</b>	<b>18,912</b>	<b>15,054</b>	<b>4%</b>	<b>(3,858)</b>	<b>-20%</b>
Utilities	496	837	539	579	0%	40	8%
Scholarships	256	4	764	764	0%	0	n/a
Equipment (Capitalized)	1,750	6,664	89	79	0%	(10)	-11%
Operations and Maintenance (Net)	9,958	29,625	131,305	10,139	3%	(121,166)	-92%
Debt Service	244,559	227,383	294,534	318,094	92%	23,560	8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 274,270</b>	<b>\$ 279,966</b>	<b>\$ 446,142</b>	<b>\$ 344,709</b>		<b>\$ (101,433)</b>	<b>-23%</b>
<b>TRANSFERS</b>							
RFS Debt Service (from System Members)	\$ 169,656	\$ 175,807	\$ 185,737	\$ 191,969		\$ 6,232	3%
Other	(8,047)	(35,101)	12,506	24,263		11,757	94%
<b>NET TRANSFERS</b>	<b>\$ 161,609</b>	<b>\$ 140,706</b>	<b>\$ 198,243</b>	<b>\$ 216,232</b>		<b>\$ 17,989</b>	<b>9%</b>
<b>NET INCREASE (DECREASE)</b>	<b>96,257</b>	<b>10,915</b>	<b>20,255</b>	<b>476</b>		<b>(19,779)</b>	<b>-98%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 912,850</b>	<b>\$ 923,765</b>	<b>\$ 944,020</b>	<b>\$ 924,241</b>		<b>\$ (19,779)</b>	<b>-2%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**System Offices**  
**FY 2015 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2012	FY 2013	FY 2014	FY 2015		FY15 Budget to FY14 Budget	
				Budget	% of Budget	Dollar Variance	Percentage Variance
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>	<b>% of Budget</b>		
<b>E&amp;G and Designated:</b>							
Scholarships and Fellowships	\$ 771	\$ 771	\$ 764	\$ 764	0%	\$ -	0%
Institutional Support	24,052	35,504	29,032	25,541	7%	(3,491)	-12%
O&M of Plant	0	38	0	0	0%	0	n/a
Public Service	0	92	92	92	0%	0	0%
Research	149	603	480	0	0%	(480)	-100%
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 24,972</b>	<b>\$ 37,008</b>	<b>\$ 30,368</b>	<b>\$ 26,397</b>	<b>8%</b>	<b>\$ (3,971)</b>	<b>-13%</b>
<b>Restricted:</b>							
Instruction	\$ 416	\$ 52	\$ -	\$ -	0%	\$ -	n/a
Scholarships and Fellowships	4	4	0	0	0%	0	n/a
Institutional Support	1,293	1,015	188	188	0%	0	0%
Public Service	43	507	0	0	0%	0	n/a
Research	2,983	13,998	121,052	30	0%	(121,022)	-100%
<b>Restricted Subtotal:</b>	<b>\$ 4,739</b>	<b>\$ 15,575</b>	<b>\$ 121,240</b>	<b>\$ 218</b>	<b>0%</b>	<b>\$ (121,022)</b>	<b>-100%</b>
<b>Debt Service</b>	<b>244,559</b>	<b>227,383</b>	<b>294,534</b>	<b>318,094</b>		<b>23,560</b>	<b>8%</b>
<b>TOTAL:</b>							
Instruction	\$ 416	\$ 52	\$ -	\$ -	0%	\$ -	n/a
Scholarships and Fellowships	774	774	764	764	0%	0	0%
Institutional Support	25,345	36,519	29,220	25,729	7%	(3,491)	-12%
O&M of Plant	0	38	0	0	0%	0	n/a
Public Service	43	599	92	92	0%	0	0%
Research	3,132	14,600	121,532	30	0%	(121,502)	-100%
Debt Service	244,559	227,383	294,534	318,094	92%	23,560	8%
<b>TOTAL:</b>	<b>\$ 274,270</b>	<b>\$ 279,966</b>	<b>\$ 446,142</b>	<b>\$ 344,709</b>	<b>100%</b>	<b>\$ (101,433)</b>	<b>-23%</b>





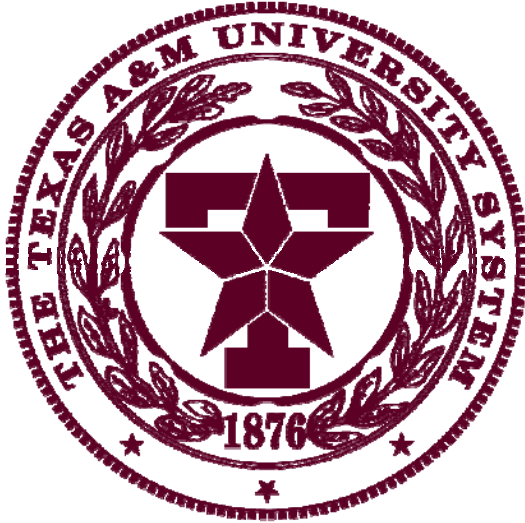
System Offices  
Change in Net Position  
Current Funds  
Fiscal Year 2015 Budget  
(In Thousands)



	Estimated Beginning Net Position	Estimated Ending Net Position	Change In Net Position
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ -	\$ -	\$ -
Designated	137,566	138,066	501
Auxiliary	-	-	-
Restricted	191	166	(25)
<b>Change in Net Position</b>	<b>\$ 137,757</b>	<b>\$ 138,232</b>	<b>\$ 476</b>

		Explanation for Net Decrease*
<b>Restricted</b>	\$ (25)	Use of FY 2014 carry-forward balances from multi-year contracts and grants.



\* if applicable






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1. Salary Plans (by Member)
2. Academic Enrollment and Semester Credit Hours
3. Texas A&M Health Science Center
  - Student and Program Data
4. Faculty Information
  - Average Faculty Salaries
  - Full-Time Faculty Equivalents
5. Academic and Financial Analytics



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<b>Prairie View A&amp;M University</b>  	<b>Faculty:</b>	
	2.5% Merit Pool	\$ 624,822
	<i>Benefits</i>	93,723
	<b>Faculty Subtotal:</b>	\$ 718,545
	<b>Staff:</b>	
	2.5% Merit Pool	\$ 832,329
	<i>Benefits</i>	124,849
	<b>Staff Subtotal:</b>	\$ 957,178
	<b>Total:</b>	\$ 1,675,723
<b>Tarleton State University</b>  	<b>Faculty:</b>	
	2% Merit Pool	\$ 594,526
	<i>Benefits</i>	95,124
	Market Adjustment (final phase)	671,349
	<i>Benefits</i>	107,416
	Promotions	168,925
	<i>Benefits</i>	27,028
	<b>Faculty Subtotal:</b>	\$ 1,664,368
	<b>Staff:</b>	
	2% Merit Pool	\$ 554,726
	<i>Benefits</i>	88,756
	Promotions	137,728
	<i>Benefits</i>	22,036
	<b>Staff Subtotal:</b>	\$ 803,246
	<b>Total:</b>	\$ 2,467,614



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<b>Texas A&amp;M International University</b>  	<b>Faculty:</b>	
	2% Merit Pool (contingent on fall enrollment)	\$ 305,849
	Promotions and Market Adjustments	60,000
	<i>Benefits</i>	100,000
	<b>Faculty Subtotal:</b>	\$ 465,849
	<b>Staff:</b>	
<b>Texas A&amp;M University</b>  	2% Merit Pool (contingent on fall enrollment)	\$ 501,151
	Market Adjustments	28,000
	<i>Benefits</i>	155,000
	<b>Staff Subtotal:</b>	\$ 684,151
	<b>Total:</b>	\$ 1,150,000
	<b>Faculty:</b>	
<b>Texas A&amp;M University</b>  	3% Merit Pool (pending)	\$ 6,835,903
	Promotions	500,000
	<i>Benefits</i>	1,247,104
	<b>Faculty Subtotal:</b>	\$ 8,583,007
	<b>Staff:</b>	
	3% Merit Pool (pending)	\$ 6,701,368
	<i>Benefits</i>	1,139,233
	<b>Staff Subtotal:</b>	\$ 7,840,601
	<b>Total:</b>	\$ 16,423,608





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<div>Texas A&amp;M University at Galveston</div> <div></div>	<b>Faculty:</b>	
	3% Merit Pool	\$ 210,000
	Market Adjustments	20,000
	<i>Benefits</i>	70,000
	<b>Faculty Subtotal:</b>	\$ 300,000
	<b>Staff:</b>	
3% Merit Pool	\$ 131,500	
Market Adjustments	20,000	
<i>Benefits</i>	48,500	
<b>Staff Subtotal:</b>	\$ 200,000	
	<b>Total:</b>	\$ 500,000
<div>Texas A&amp;M Health Science Center</div> <div></div>	<b>Faculty:</b>	
	3% Merit Pool	\$ 1,493,057
	<i>Benefits</i>	323,993
	<b>Faculty Subtotal:</b>	\$ 1,817,050
	<b>Staff:</b>	
	3% Merit Pool	\$ 1,943,184
	<i>Benefits</i>	421,671
	<b>Staff Subtotal:</b>	\$ 2,364,855
	<b>Total:</b>	\$ 4,181,905



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<b>Texas A&amp;M University - Central Texas</b>  	<b>Faculty:</b>	
	Market Adjustment	\$ 187,000
	Promotions	30,000
	<i>Benefits</i>	31,357
	<b>Faculty Subtotal:</b>	<b>\$ 248,357</b>
	<b>Staff:</b>	
	Market Adjustment	\$ 314,129
	<i>Benefits</i>	45,392
	<b>Staff Subtotal:</b>	<b>\$ 359,521</b>
	<b>Total:</b>	<b>\$ 607,878</b>
<b>Texas A&amp;M University - Commerce</b>  	<b>Faculty:</b>	
	2%-3% Merit Pool (based on enrollment growth)	\$ 766,862
	Market Adjustments	80,000
	<i>Benefits</i>	130,367
	<b>Faculty Subtotal:</b>	<b>\$ 977,229</b>
	<b>Staff:</b>	
	2%-3% Merit Pool (based on enrollment growth)	\$ 747,721
	Market Adjustments	70,000
	<i>Benefits</i>	127,112
	<i>(not included in base budget due to contingent on enrollment)</i>	
	<b>Staff Subtotal:</b>	<b>\$ 944,833</b>
	<b>Total:</b>	<b>\$ 1,922,062</b>

**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**



MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<b>Texas A&amp;M University - Corpus Christi</b>  	<b>Faculty:</b>	
	2% Merit Pool (contingent on enrollment)	\$ 600,000
	Promotions	35,000
	Benefits	158,000
	<b>Faculty Subtotal:</b>	\$ 793,000
	<b>Staff:</b>	
<b>Texas A&amp;M University - Kingsville</b>  	2% Merit Pool (contingent on enrollment)	\$ 600,000
	Benefits	170,000
	(not included in base budget due to contingent on enrollment)	
	<b>Staff Subtotal:</b>	\$ 770,000
	<b>Total:</b>	\$ 1,563,000
	<b>Faculty:</b>	
<b>Texas A&amp;M University - Kingsville</b>  	Faculty Promotions (15)	\$ 58,500
	0-3% Merit Pool (contingent on enrollment)	627,700
	Benefits	96,068
	<b>Faculty Subtotal:</b>	\$ 782,268
	<b>Staff:</b>	
	0-3% Merit Pool (contingent on enrollment)	\$ 717,755
<b>Texas A&amp;M University - Kingsville</b>  	Benefits	100,486
	<b>Staff Subtotal:</b>	\$ 818,241
	<b>Total:</b>	\$ 1,600,509

**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**



MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<p>Texas A&amp;M University - San Antonio</p> 	<b>Faculty:</b>	
	No Merit Pool	
	<i>Benefits</i>	
	<b>Faculty Subtotal:</b>	\$ -
	<b>Staff:</b>	
	No Merit Pool	
	<i>Benefits</i>	-
	<b>Staff Subtotal:</b>	\$ -
	<b>Total:</b>	\$ -
<p>Texas A&amp;M University - Texarkana</p> 	<b>Faculty:</b>	
	3% Merit Pool (contingent on enrollment)	\$ 163,873
	Market Adjustments	30,000
	<i>Benefits</i>	28,429
	<b>Faculty Subtotal:</b>	\$ 222,302
	<b>Staff:</b>	
	3% Merit Pool (contingent on enrollment)	\$ 148,789
	Market Adjustments	120,355
	<i>Benefits</i>	39,791
	<i>(not included in base budget due to contingent on enrollment)</i>	
	<b>Staff Subtotal:</b>	\$ 308,935
	<b>Total:</b>	\$ 531,237






**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<b>West Texas A&amp;M University</b> 	<b>Faculty &amp; Staff:</b> 2% Merit Pool Market Adjustments <i>Benefits</i>	\$ 724,000 150,000 135,907
		<b>Total:</b> \$ 1,009,907
<b>Texas A&amp;M AgriLife Research</b> 	<b>Faculty:</b> 2% Statutorily required (minimum increase of \$50/month per employee) 1% Merit Pool Promotions <i>Benefits</i>	\$ 483,502 241,744 80,000 208,317
		<b>Faculty Subtotal:</b> \$ 1,013,563
	<b>Staff:</b> 2% Statutorily required (minimum increase of \$50/month per employee) 1% Merit Pool <i>Benefits</i>	\$ 981,954 487,595 380,172
		<b>Staff Subtotal:</b> \$ 1,849,721
	<b>Total:</b>	<b>\$ 2,863,284</b>


**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<b>Texas A&amp;M AgriLife Extension Service</b>  	<b>Faculty:</b>	
	2% Statutorily required (minimum increase of \$50/month per employee)	\$ 200,318
	1% Merit Pool	100,380
	Promotions	80,446
	Benefits	67,462
	<b>Faculty Subtotal:</b>	\$ 448,606
	<b>Staff:</b>	
	2% Statutorily required (minimum increase of \$50/month per employee)	\$ 1,189,928
	1% Merit Pool	492,525
	Promotions	142,992
	Benefits	323,104
	<b>Staff Subtotal:</b>	\$ 2,148,549
	<b>Total:</b>	<b>\$ 2,597,155</b>
<b>Texas A&amp;M Forest Service</b>  	<b>Staff:</b>	
	2% Statutorily required (minimum increase of \$50/month per employee)	\$ 361,000
	1% Merit Pool	175,000
	2% One-Time Merit Pool	350,000
	Promotions and Market Adjustments	100,000
	Benefits	139,000
	<b>Staff Subtotal:</b>	\$ 1,125,000
	<b>Total:</b>	<b>\$ 1,125,000</b>

**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<b>Texas A&amp;M Veterinary Medical Diagnostic Lab</b>  	<b>Staff:</b> 2% Statutorily required (minimum increase of \$50/month per employee) Market Adjustments <i>Benefits</i>	\$ 171,453
		25,000
		54,007
		<b>Staff Subtotal:</b> \$ 250,460
	<b>Total:</b>	<b>\$ 250,460</b>
<b>Texas A&amp;M Engineering Experiment Station</b>  	<b>Staff:</b> 2% Statutorily required (minimum increase of \$50/month per employee) 1% Merit Pool Market Adjustments <i>Benefits</i>	\$ 747,773
		373,886
		300,000
		284,332
	<b>Staff Subtotal:</b>	<b>\$ 1,705,991</b>
	<b>Total:</b>	<b>\$ 1,705,991</b>
<b>Texas A&amp;M Engineering Extension Service</b>  	<b>Staff:</b> 2% Statutorily required (minimum increase of \$50/month per employee) 1% Merit Pool <i>Benefits</i>	\$ 559,353
		279,676
		208,757
		<b>Staff Subtotal:</b> \$ 1,047,786
	<b>Total:</b>	<b>\$ 1,047,786</b>

**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2015**  
**Salary Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<p><b>Texas A&amp;M Transportation Institute</b></p> 	<b>Faculty:</b>	
	2% Statutorily required (minimum increase of \$50/month per employee)	\$ 341,436
	1% Merit Pool	170,718
	<i>Benefits</i>	61,715
	<b>Faculty Subtotal:</b>	<b>\$ 573,869</b>
	<b>Staff:</b>	
	2% Statutorily required (minimum increase of \$50/month per employee)	\$ 366,735
	1% Merit Pool	183,367
	<i>Benefits</i>	66,287
	<u>Other</u>	
	TTI will award a merit bonus of \$2,500 each to the top 10 researchers who have been the most successful in diversifying TTI's research program over the past year. Research diversification is a priority in TTI's Strategic Plan.	25,000
	<b>Staff Subtotal:</b>	<b>\$ 641,389</b>
	<b>Total:</b>	<b>\$ 1,215,258</b>

## FY 2015 Salary Plans





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Student Headcount by Member**

	PVAMU	Tarleton	TAMIU	TAMU	TAMUG	TAMU-CT	TAMU-C	TAMU-CC	TAMU-K	TAMU-SA	TAMU-T	WTAMU	TOTAL	% chg
Fall 2004	8,350	7,348	4,269	44,435	1,615	1,685	8,547	8,227	6,166	960	1,540	7,299	100,441	1.8%
Fall 2005	7,912	7,585	4,298	44,578	1,661	1,555	8,677	8,355	5,779	883	1,549	7,293	100,125	-0.3%
Fall 2006	8,006	7,776	4,917	45,380	1,553	1,688	8,496	8,585	5,791	909	1,625	7,412	102,138	2.0%
Fall 2007	8,382	7,739	5,179	46,542	1,614	1,721	8,879	8,563	5,578	969	1,605	7,502	104,273	2.1%
Fall 2008	8,203	7,756	5,856	48,039	1,612	1,878	8,787	9,007	5,698	1,436	1,625	7,535	107,432	3.0%
Fall 2009	8,608	8,598	6,419	48,702	1,774	2,188	9,075	9,468	5,892	2,343	1,597	7,769	112,433	4.7%
Fall 2010	8,781	9,340	6,853	49,129	1,867	2,317	10,280	10,033	6,586	3,120	1,803	7,839	117,948	4.9%
Fall 2011	8,425	9,893	7,037	49,861	2,035	2,096	10,726	10,162	6,731	3,554	1,907	7,886	120,313	2.0%
Fall 2012	8,336	10,279	7,213	50,227	2,014	2,253	11,187	10,508	7,234	4,116	1,903	7,909	123,179	2.4%
Fall 2013	8,250	10,937	7,431	53,219	2,174	2,404	11,068	10,913	7,730	4,512	1,805	8,381	128,824	4.6%



**THE TEXAS A&M UNIVERSITY SYSTEM**  
Semester Credit Hours by Member

	PVAMU	Tarleton	TAMIU	TAMU	TAMUG	TAMU-CT	TAMU-C	TAMU-CC	TAMU-K	TAMU-SA	TAMU-T	WTAMU	TOTAL	% chg
<b>FY 2004</b>	212,657	196,886	95,481	1,160,517	46,319	32,306	199,755	202,537	160,961	13,809	29,756	174,771	2,525,755	1.8%
<b>FY 2005</b>	223,736	201,363	99,095	1,133,621	46,411	30,197	204,603	209,698	153,319	19,335	30,225	177,802	2,529,405	0.1%
<b>FY 2006</b>	206,046	204,599	105,306	1,183,378	47,601	30,731	202,241	214,076	144,036	17,838	30,319	178,138	2,564,309	1.4%
<b>FY 2007</b>	208,265	207,270	113,090	1,192,656	45,063	31,480	200,814	220,936	147,461	18,482	31,052	178,884	2,595,453	1.2%
<b>FY 2008</b>	216,204	203,039	120,722	1,230,588	46,321	34,585	198,870	215,136	135,688	22,429	32,317	177,514	2,633,413	1.5%
<b>FY 2009</b>	210,047	205,278	130,642	1,249,689	48,021	37,484	197,174	228,913	134,886	34,454	32,810	180,343	2,689,741	2.1%
<b>FY 2010</b>	220,741	216,373	144,110	1,259,364	50,372	43,690	207,525	239,630	151,041	52,981	34,126	186,789	2,806,742	4.3%
<b>FY 2011</b>	222,722	231,999	153,142	1,264,844	54,774	43,867	232,380	255,785	166,133	66,371	38,069	193,304	2,923,390	4.2%
<b>FY 2012</b>	218,106	247,412	151,820	1,280,878	57,306	44,553	246,366	256,889	173,041	74,128	42,582	195,285	2,988,366	2.2%
<b>FY 2013 **</b>	214,954	259,373	153,222	1,286,846	57,084	44,887	250,874	264,999	176,256	83,625	36,164	199,538	3,027,822	1.3%



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Health Science Center**  
**Fall Student Enrollment by Head Count and FTE**



School	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013
Baylor College of Dentistry (BCD)								
Head Count	533	544	568	565	580	573	580	576
FTEs	513.6	530.8	550.8	541.8	556.1	556.0	567.0	570.0
College of Medicine (COM)								
Head Count	324	353	413	481	534	633	706	767
FTEs	324.0	353.0	413.0	481.0	534.0	633.0	706.0	767.0
College of Nursing (CON)								
Head Count	First Class enrolled in the		44	89	121	106	145	184
FTEs	Fall 2008		44.0	83.8	116.2	103.1	141.2	159.3
College of Pharmacy (COP)								
Head Count	76	153	235	320	329	345	343	347
FTEs	76.0	153.0	235.0	320.0	329.0	345.0	343.0	347.0
School of Graduate Studies (SGS) *								
Head Count	110	103	105	112	112	127	131	126
FTEs	95.9	84.7	87.7	94.4	102.1	108.7	117.1	106.7
School of Rural Public Health (SRPH)								
Head Count	269	279	330	277	282	338	381	417
FTEs	169.0	184.9	235.4	194.4	209.4	256.2	284.4	223.7
Health Science Center (Total)								
Head Count	1,312	1,432	1,695	1,844	1,958	2,122	2,286	2,417
FTEs	1,178.5	1,306.4	1,565.9	1,715.4	1,846.8	2,002.0	2,158.7	2,173.7

\* The numbers for the School of Graduate Studies shown here are only the students in the biomedical sciences program and Public Health Sciences students who are enrolled in the MSPH and Ph.D. programs.

Full-time equivalent (FTE) enrollment calculated using the Texas Higher Education Coordinating Board contact-hour conversion parameters. Professional students are considered full time and included as head count (each student=1 FTE). Undergraduate and graduate students are converted to FTEs as follows: semester credit hours for the fall semester of each academic year and divided by 15 hours for undergraduates, 12 hours for master's students, and 9 hours for doctoral students. Table only includes State funded contact hours





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Health Science Center**  
**Total Faculty Employment by Head Count and FTE**



School	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013
Baylor College of Dentistry (BCD)								
Head Count	238	248	244	235	244	246	254	245
FTEs	147.4	152.8	154.0	152.2	150.2	147.5	153.1	151.8
College of Medicine (COM)								
Head Count	114	114	102	110	125	125	134	129
FTEs	104.0	106.0	97.9	104.4	118.7	117.1	124.9	120.5
College of Nursing (CON)								
Head Count	First Class enrolled in the Fall 2008		11	19	24	22	29	35
FTEs			9.3	18.9	19.2	20.9	27.2	31.2
College of Pharmacy (COP)								
Head Count	9	14	23	37	37	42	41	37
FTEs	9.0	14.0	22.3	35.4	35.4	40.8	40.2	36.4
Institute of Bioscience & Technology (IBT)								
Head Count	15	17	19	21	16	13	15	19
FTEs	14.0	17.6	18.2	20.2	18.8	13.0	14.6	17.7
School of Rural Public Health (SRPH)								
Head Count	41	45	48	47	49	44	44	47
FTEs	39.2	37.8	42.0	42.4	41.9	41.2	42.0	44.0
Health Science Center (Total)								
Head Count	417	438	447	469	495	492	517	512
FTEs	313.6	328.2	343.7	373.4	380.8	380.6	402.0	401.6

Head count and full-time equivalent (FTE) faculty members calculated using only budgeted employees. The College of Medicine has an additional 1259 faculty through a Scott & White clinical contract.

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Health Science Center  
Student-to-Faculty Ratio

School	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013
Baylor College of Dentistry (BCD)								
Student-to-Faculty Ratio	3.48	3.47	3.58	3.56	3.70	3.77	3.70	3.75
College of Medicine (COM)								
Student-to-Faculty Ratio	3.12	3.33	4.22	4.61	4.50	5.41	5.65	6.37
College of Nursing (CON)								
Student-to-Faculty Ratio	First Class enrolled in the Fall 2008		4.73	4.43	6.05	4.93	5.19	5.11
College of Pharmacy (COP)								
Student-to-Faculty Ratio	8.44	10.93	10.54	9.04	9.29	8.46	8.53	9.53
School of Rural Public Health (SRPH)								
Student-to-Faculty Ratio	4.31	4.89	5.60	4.58	5.00	6.22	6.77	5.08
Health Science Center (Total)								
Student-to-Faculty Ratio	3.76	3.98	4.56	4.59	4.85	5.26	5.37	5.41

Student Full-time equivalent (FTE) enrollment calculated using the Texas Higher Education Coordinating Board contact-hour conversion parameters. Professional students are considered full time and included as head count (each student=1 FTE). Undergraduate and graduate students are converted to FTEs as follows: semester credit hours for the fall semester of each academic year and divided by 15 hours for undergraduates, 12 hours for master's students, and 9 hours for doctoral students.

Faculty full-time equivalent (FTE) calculated using only budgeted employees. The College of Medicine has an additional 595 faculty through a Scott & White clinic.

TAMHSC does not have faculty headcounts for GSBS, consequently, there is no student-to-faculty ratio for GSBS.

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Health Science Center  
Degrees Awarded by Academic Discipline

School	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Baylor College of Dentistry (BCD)</b>	<b>154</b>	<b>173</b>	<b>165</b>	<b>156</b>	<b>171</b>	<b>170</b>	<b>175</b>	<b>172</b>
BS	28	27	30	30	30	28	25	28
Clinical Specialty <sup>1</sup>	39	48	34	20	35	27	35	35
DDS	78	79	88	87	84	101	97	97
MS	9	19	13	19	22	14	18	12
<b>College of Medicine (COM)</b>	<b>59</b>	<b>78</b>	<b>76</b>	<b>79</b>	<b>76</b>	<b>100</b>	<b>117</b>	<b>134</b>
BS	-	2	-	-	-	-	-	-
MD	59	78	76	79	76	100	117	134
<b>College of Nursing (CON)</b>					<b>39</b>	<b>80</b>	<b>71</b>	<b>88</b>
BS	First Class enrolled in the Fall 2008				39	80	71	88
<b>College of Pharmacy (COP)</b>	-	-	-	-	<b>74</b>	<b>69</b>	<b>88</b>	<b>78</b>
MS	First Class enrolled in				-	-	-	78
PhD	the Fall 2006				74	69	88	
<b>School of Graduate Studies (SGS)</b>	<b>59</b>	<b>37</b>	<b>23</b>	<b>29</b>	<b>31</b>	<b>28</b>	<b>23</b>	<b>32</b>
MS	2	2	6	1	-	4	6	1
PhD	13	25	12	23	22	18	12	31
MSPH	44	10	5	5	9	6	5	-
<b>School of Rural Public Health (SRPH)</b>	<b>21</b>	<b>104</b>	<b>78</b>	<b>106</b>	<b>117</b>	<b>91</b>	<b>91</b>	<b>122</b>
MHA	-	15	17	20	22	14	24	22
MPH	21	89	61	86	95	77	65	95
MS	-	-	-	-	-	-	-	1
PhD	-	-	-	-	-	-	2	3
DrPH	-	-	-	-	-	-	-	1
<b>Health Science Center (Total)</b>	<b>293</b>	<b>392</b>	<b>342</b>	<b>370</b>	<b>508</b>	<b>538</b>	<b>565</b>	<b>626</b>
BS	28	27	30	30	30	28	25	28
BSN	-	-	-	-	39	80	71	88
Clinical Specialty	39	48	34	20	35	27	35	35
DDS (Professional)	78	79	88	87	84	101	97	97
MD (Professional)	59	78	76	79	76	100	117	134
MHA	-	15	17	20	22	14	24	22
MPH	21	89	61	86	95	77	65	95
MSPH	44	10	5	5	9	6	5	-
MS	11	21	19	20	22	18	24	92
PharmD	-	-	-	-	74	69	88	-
PhD	13	25	12	23	22	18	14	34
DrPH	-	-	-	-	-	-	-	1

<sup>1</sup> Some Clinical Specialty Students concurrently receive a graduate degree

Degrees listed with (GSBS) are considered GSBS degrees, but the degrees are awarded by each of the colleges



## THE TEXAS A&M UNIVERSITY SYSTEM

### Texas A&M Health Science Center

#### Degrees Offered



#### **Baylor College of Dentistry**

- Doctor of Dental Surgery (DDS)
- Master of Science (MS) (Dental Graduate Specialty Programs)
- Bachelor of Science, Dental Hygiene (BS)
- Advanced Dental Education Programs (Certificate of Completion)

#### **College of Medicine**

- Doctor of Medicine (MD)

#### **College of Nursing**

- Bachelor of Science, Nursing (BSN)
- Master of Science in Nursing, Nursing Education (MSN)

#### **Irma Lerma Rangel College of Pharmacy**

- Doctor of Pharmacy (PharmD)

#### **School of Graduate Studies**

- Master of Science, Biomedical Science (MS)
- Master of Science, Education of Healthcare Professionals (MS)
- Master of Science, Medical Science (MS)
- Master of Science in Public Health (MSPH)
- Doctor of Philosophy, Biomedical Science (PhD)
- Doctor of Philosophy, Health Services Research (PhD)
- Doctor of Philosophy, Medical Science (PhD)
- Doctor of Philosophy, Neuroscience (PhD)

#### **School of Rural Public Health**

- Master of Public Health (MPH)
- Master of Health Administration (MHA)
- Doctor of Public Health (DrPH)

**Note :** The Institute for Biosciences and Technology does not grant degrees. Instead, the students trained at that facility are included in the programs offered by the School of Graduate Studies.

**FY 2013 Average Budgeted Faculty Salaries for State Universities**  
**(Based on Fall 2012)**

INSTITUTION	Professor				Associate Professor				Assistant Professor			
	Number	FTE Fac	Average FTE Sal	Rank (highest to lowest)	Number	FTE Fac	Average FTE Sal	Rank	Number	FTE Fac	Average FTE Sal	Rank
The University of Texas at Austin	973	931	\$ 145,387	1	528	513	\$ 93,442	2	396	381	\$ 86,559	2
The University of Texas at Dallas	203	193	136,254	2	121	117	105,459	1	116	112	96,130	1
University of Houston	385	380	134,444	3	315	314	88,730	3	216	216	86,090	3
University of Houston-Victoria	21	18	131,918	4	34	33	85,264	4	41	41	73,562	5
Texas A&M University	826	692	125,939	5	517	455	85,137	5	301	273	76,266	4
The University of Texas at San Antonio	204	193	118,040	6	208	203	81,872	8	156	153	72,764	6
Texas Tech University	337	318	111,677	7	397	382	76,618	12	233	231	71,208	7
University of North Texas	298	295	109,523	8	305	303	82,683	6	200	198	68,192	10
The University of Texas at Arlington	174	168	107,293	9	217	212	81,956	7	187	181	70,257	8
The University of Texas at El Paso	154	146	104,353	10	196	190	75,889	13	141	139	70,037	9
Texas A&M University at Galveston	26	23	103,714	11	15	14	70,123	21	17	17	67,425	12
Texas State University - San Marcos	266	178	97,447	12	243	170	78,374	9	222	149	65,195	16
University of Houston-Clear Lake	62	62	96,210	13	93	92	72,850	15	72	71	63,076	20
Texas Southern University	112	107	95,770	14	111	106	77,323	11	68	65	61,952	23
Texas A&M International University	29	23	94,246	15	51	47	74,244	14	57	55	67,425	11
The University of Texas-Pan American	116	82	93,091	16	198	142	72,130	17	150	110	64,675	18
Sam Houston State University	141	113	92,123	17	160	128	70,789	20	165	123	61,229	24
Texas A&M University-Commerce	59	56	92,079	18	66	63	69,158	24	118	108	65,031	17
Lamar University	81	81	89,856	19	110	110	72,125	18	86	86	62,544	22
University of North Texas at Dallas	4	4	88,899	20	4	4	72,506	16	30	30	65,362	15
Texas A&M University-San Antonio	4	4	86,989	21	16	16	78,001	10	47	47	66,006	13
University of Houston-Downtown	60	54	86,871	22	113	108	67,774	28	80	78	59,632	28
The University of Texas at Tyler	47	43	86,635	23	65	61	69,290	23	63	60	65,720	14
Texas A&M University-Corpus Christi	79	60	85,366	24	95	76	68,912	25	80	61	63,350	19
Prairie View A&M University	51	45	84,909	25	90	88	68,084	27	55	54	61,182	25
Texas A&M University-Texarkana	22	21	84,775	26	20	19	66,425	33	15	15	59,396	29
West Texas A&M University	59	54	84,231	27	58	57	65,634	34	76	76	63,053	21
Texas Woman's University	103	100	84,215	28	105	103	67,001	32	92	91	54,940	35
Texas A&M University-Kingsville	93	80	82,941	29	59	53	67,539	30	90	88	59,297	30
Tarleton State University	66	62	81,794	30	72	69	68,259	26	78	77	58,272	31
Midwestern State University	48	47	81,570	31	59	58	67,670	29	58	58	57,273	33
The University of Texas of the Permian Basin	20	19	81,254	32	39	38	69,855	22	23	23	57,531	32
Texas A&M University-Central Texas	5	5	80,200	33	12	11	71,297	19	45	44	60,130	26
Stephen F. Austin State University	113	111	79,340	34	116	115	63,981	35	127	127	55,388	34
Angelo State University	69	66	78,212	35	46	46	67,450	31	85	83	59,978	27
Sul Ross State University Rio Grande College	8	8	72,776	36	12	12	56,927	37	7	6	47,232	38
Sul Ross State University	31	28	69,399	37	21	20	55,708	38	19	19	47,645	37
The University of Texas at Brownsville	54	51	67,406	38	113	100	62,566	36	86	79	50,323	36
STATEWIDE	5,403	4,918	\$114,320		5,000	4,645	\$78,820		4,098	3,822	\$69,238	

\*Includes all faculty records with teaching time and salary greater than 0.

Non-tenure-track faculty reported in the first four ranks are counted as "Other."

Source: THECB - May 2013



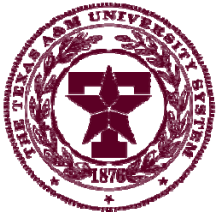
## THE TEXAS A&M UNIVERSITY SYSTEM

### Full-Time Faculty Equivalents

Institution	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012
Prairie View A&M University	375	384	383	375	384	386	390	357	370
Tarleton State University	341	373	376	397	414	351	360	389	410
Texas A&M International University	181	187	194	183	197	202	216	193	210
Texas A&M University	1,753	1,829	1,938	1,979	2,079	2,078	2,074	1,942	1,938
Texas A&M University at Galveston	93	94	94	97	99	106	108	109	109
Texas A&M University - Central Texas	N/A	N/A	N/A	N/A	N/A	69	79	80	87
Texas A&M University - Commerce	330	329	338	346	346	356	344	346	366
Texas A&M University - Corpus Christi	296	303	323	340	343	326	365	352	364
Texas A&M University - Kingsville	314	306	315	314	334	288	309	307	317
Texas A&M University - San Antonio	N/A	N/A	N/A	N/A	N/A	91	112	128	138
Texas A&M University - Texarkana	59	58	62	62	66	63	64	71	76
West Texas A&M University	260	263	269	274	286	302	311	309	300

Full-Time Faculty Equivalents (FTFE) for Texas A&M University - Central Texas and Texas A&M University - San Antonio before Fall 2009 are not available.

Source: Texas Higher Education Coordinating Board - Accountability System



# THE TEXAS A&M UNIVERSITY SYSTEM

## ANALYTICS INFORMATION

<http://analytics.tam.us.edu/>

### Student Success

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First Year Persistence Rates  
Four Year Graduation Rates  
Six Year Graduation Rates  
Student Success by Peers  
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Transfer Cohort – First Year Persistence Rates  
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Transfer Cohort – SCH Metrics

### Degrees Conferred

Degrees Conferred  
Degrees Conferred by Level – STEM Degrees  
Degrees Conferred by Major  
Peer Institution Comparison

### Degrees Conferred

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Four Year Graduation Rates w/Stretch Goals  
Six Year Graduation Rates w/Stretch Goals  
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Critical Workforce - Degrees Awarded to STEM Majors  
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Student Success Time to Degree  
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Financial Metrics - Operating Expense per FTSE  
Financial Metrics - Research Expenditures  
Financial Metrics - Research Expenditure per FTE  
Financial Metrics – State Support per FTSE  
Financial Metrics - Total Endowment  
Financial Metrics - Average Tuition and Fees  
Financial Comparison of Financial Metrics  
Financial by Department – NACUBO Function  
Financial Expense by College - NACUBO Function  
Financial Selected Departments – NACUBO Function

### Definitions



**THE TEXAS A&M UNIVERSITY SYSTEM  
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**Fund Groups:**

Education and General Funds (E&G Funds)	Primarily includes State Appropriations and Statutory Tuition supporting the core mission of the institution. Examples include Education, Research, Extension, Administrative, Regulatory, and Forestry.
Designated Funds	Primarily includes Designated Tuition and Student Fees. Representing unrestricted funds that have been internally designated to support the core mission of the institution.
Auxiliary Funds	An auxiliary enterprise is an entity that exists primarily to furnish goods or services to students, faculty, or staff, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Auxiliary enterprises are essentially managed as self-supporting units. Examples include Athletics, Dining Services, and Student Housing.
Restricted Funds	Funds available for current purposes, the use of which has been restricted by others (e.g., outside agencies or donors) for specific purposes or to a specific time. Examples include contracts and grants, financial aid, gifts, etc.
Unrestricted Net Position	Net assets that are available for any lawful purpose; these funds are not subject to externally imposed restrictions.





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**NACUBO FUNCTION:**

Instruction	Expenses for all activities that are part of the institution's instruction program including expenses for credit and noncredit courses; academic, vocational and technical instruction; remedial and tutorial instruction; and regular, special and extension sessions.
Academic Support	Expenses incurred to provide support services for the institution's primary missions: instruction, research and public service. Examples include Dean's offices, libraries, course and curriculum development, etc.
Institutional Support	Expenses for central, executive-level activities concerned with management and long-range planning for the entire institution (e.g., the governing board, planning and programming, legal services, fiscal operations, administrative data processing, space management, employee personnel and records, etc.).
Operations and Maintenance of Plant	Expenses for the administration, supervision, operation, maintenance, preservation and protection of the university's physical plant. Includes expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities, etc.
Student Services	Expenses incurred for the Offices of Admissions and the Registrar. This also includes expenses for activities with the primary purpose of contributing to student's emotional and physical well-being and intellectual, cultural and social development outside the context of the formal instruction program.



**THE TEXAS A&M UNIVERSITY SYSTEM  
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Scholarships and Fellowships	Payments made for scholarship grants to students as authorized by law.
Auxiliary	Expenses relating to the operation of auxiliary enterprises, including expenses for operation and maintenance of plant and institutional support.
Public Service	Expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution (e.g., conferences, institutes, general advisory services, reference bureaus, radio and television)
Research	Expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the university.



**THE TEXAS A&M UNIVERSITY SYSTEM  
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**REVENUES:**

State Appropriations	Appropriations from the State General Revenue Fund which supplement member institutional revenue in meeting operating expenses such as faculty salaries, employee benefits, utilities, and institutional support.
Federal Appropriations	Revenues from federal governmental agencies that are for training programs, research, or public service activities.
Higher Education Fund	State appropriated general revenue which is used for construction, library and equipment expenses for Texas public universities that do not benefit from AUF Excellence funding or Permanent University Fund (PUF) bond proceeds.
Available University Fund	Income from the Permanent University Fund (PUF) endowment derived from dividends, interest and other income resulting from PUF investments.
Tuition and Fees	The amount of money assessed to students for instructional services. Tuition and fees may be charged per term, per course, or per semester credit hour. Includes the statutory tuition rate set by the State legislature, designated tuition set by the Board of Regents, and various student fees.
Exemptions	The reductions of tuition and fees that are required by statute. Examples are Hazlewood or border state students.
Contracts, Grants and Gifts	Total contract and grant revenue from all sources (Federal, State, Private, and Local) less Indirect Costs recovered. Revenues received from gift or contribution non-exchange transactions (bequests, pledges, etc.)
Student Financial Assistance	Revenue collected for the benefit of providing student financial aid. For example, Pell Grants.



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Sales and Services	Revenues from the sale of goods or services that are incidental to the conduct of instruction, research or public service. Examples include sales of scientific and literary publications, testing services, veterinary services, university presses, dairy products, data processing services, cosmetology services, auxiliary services, etc.
Discounts	Elimination entry related to grant revenue received for payment of tuition and fees. Entry is needed to prevent the overstatement of tuition and fees revenue and grant revenue. For example, Pell grants.
Investment Income	Revenues derived from the institution's investments. Such income may take the form of interest income, dividend income, rental income or royalty income.
Other Income	Other revenues provided to meet current fiscal year operating expenses such as fines, penalties, interest on late payments, etc.



**THE TEXAS A&M UNIVERSITY SYSTEM  
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**EXPENDITURES:**

Salaries - Faculty	Funds expended as compensation for services to faculty (including lecturers and graduate students - teaching).
Salaries - Non-Faculty	Funds expended as compensation for services to non-faculty (includes administrators, professionals, support staff, and graduate students non-teaching).
Wages	Funds expended as compensation for services to non-budgeted employees (including student workers) on an hourly basis. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, lump sum termination payments, death
Benefits	Payments made to, or on behalf of, an individual over and above that received in the form of a salary or wage. Examples include health insurance, retirement plans, social security and Medicare matching, etc.
Utilities	Total funds expended for utilities including electricity, water, natural gas, sewage, etc.
Scholarships	Grants-in-aid, tuition and fee waivers, or other forms of financial aid awarded to a student for the purpose of attending college.
Discounts	Elimination entry related to total scholarship expenditures funded by grant revenue received for payment of tuition and fees. Entry is needed to prevent the overstatement of tuition and fees revenue and scholarship and grant expenses. For example, Pell grants.



**THE TEXAS A&M UNIVERSITY SYSTEM**

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Operations and Maintenance	Total funds expended for operations and maintenance including all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also includes net service departments as total service department revenue less expenditures (may be a deduction or an addition); claims and losses as decreases in net assets from incidental transactions or other events affecting the organization not resulting from expenses; and movable tangible property such as research equipment, vehicles, machinery and other office equipment that meet the institution's capitalization policy for capital assets.
Equipment (Capitalized)	Moveable tangible property such as research equipment, vehicles, machinery, and office equipment that meet the institution's capitalization policy for capital assets.
Debt Service	Funds transferred to the System Offices by the members to pay the interest and charges due on debt held at the System for the benefit of the members, including principal



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**ACADEMIC:**

Semester credit hours	Semester credit hours (SCH), state-funded and total (both non-state funded and state-funded) generated by undergraduate and graduate level courses and students. Post baccalaureate students are included in the graduate level SCH.
4 and 6-Year Graduation Rate (Same Institution)	First-time entering degree-seeking students who enrolled at an institution in a minimum of 12 SCH their first fall semester who graduated from that same institution after four (six) academic years.
4 and 6-Year Graduation Rate (Total)	First-time entering degree-seeking students who enrolled at an institution in a minimum of 12 SCH their first fall semester who graduated from that same institution or another Texas public or independent institution after four (six) academic years.
1-Year Persistence Rate (Same Institution)	Percentage of first-time entering degree-seeking undergraduates enrolled in at least 12 SCH their first semester who are still enrolled at the same institution one year later. Students who are not enrolled after the first academic year, but re-enroll the second academic year are included in the two-year persistence.
1-Year Persistence Rate (Total)	Percentage of first-time entering degree-seeking undergraduates enrolled in at least 12 SCH their first semester who are still enrolled at the same or another institution one year later. Students who are not enrolled after the first academic year, but re-enroll the second academic year are included in the two-year persistence.



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6-Year Graduation and Persistence Rate	First-time full-time, degree-seeking students who enrolled in a minimum of 12 SCH their first fall semester and have graduated from the same or another Texas public independent university or are still enrolled at the same institution or another Texas public institution after six academic years.
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