

# THE TEXAS A&M UNIVERSITY SYSTEM

## ***FY 2023 EXECUTIVE BUDGET SUMMARY***

**FISCAL YEAR ENDING AUGUST 31, 2023**

# System Members

## Universities

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

President: Ruth Simmons

**Established: 1876**

### **Tarleton State University**

President: James L. Hurley

**Established: 1899**

**Joined A&M System: 1917**

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

President: Pablo Arenaz

**Established: 1970**

**Joined A&M System: 1989**

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

President: M. Katherine Banks

**Established: 1876**

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

CEO: Col. Michael E. Fossum

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

Senior VP and CEO: Jon Mogford

**Established: 1999**

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

President: Marc A. Nigliazzo

**Established: 2009**

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

President: Mark Rudin

**Established: 1889**

**Joined A&M System: 1996**

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

President: Kelly M. Miller

**Established: 1947**

**Joined A&M System: 1989**

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

President: Cynthia Teniente-Matson

**Established: 2009**

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

Interim President: James Hallmark

**Established: 1925**

**Joined A&M System: 1989**

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

President: Emily Fourmy Cutrer

**Established: 1971**

**Joined A&M System: 1996**

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

President: Walter Wendler

**Established: 1910**

**Joined A&M System: 1990**

## Agencies

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

Interim VC and Dean: Mark Hussey

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

Director: Cliff Lamb

**Established: 1887**

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

Director: Rick Avery

**Established: 1915**

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

Interim Director: Al Davis

**Established: 1915**

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

Director: Amy Swinford

**Established: 1967**

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

Interim VC and Dean: John E. Hurtado

**Established: 1914**

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

Director: David Coatney

**Established: 1948**

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

Director: Gregory D. Winfree

**Established: 1950**

### **Texas Division of Emergency Management**

Director: W. Nim Kidd

**Joined A&M System: 2019**

## System Offices

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

Chancellor: John Sharp

**Established: 1948**

● **Agricultural Agencies**



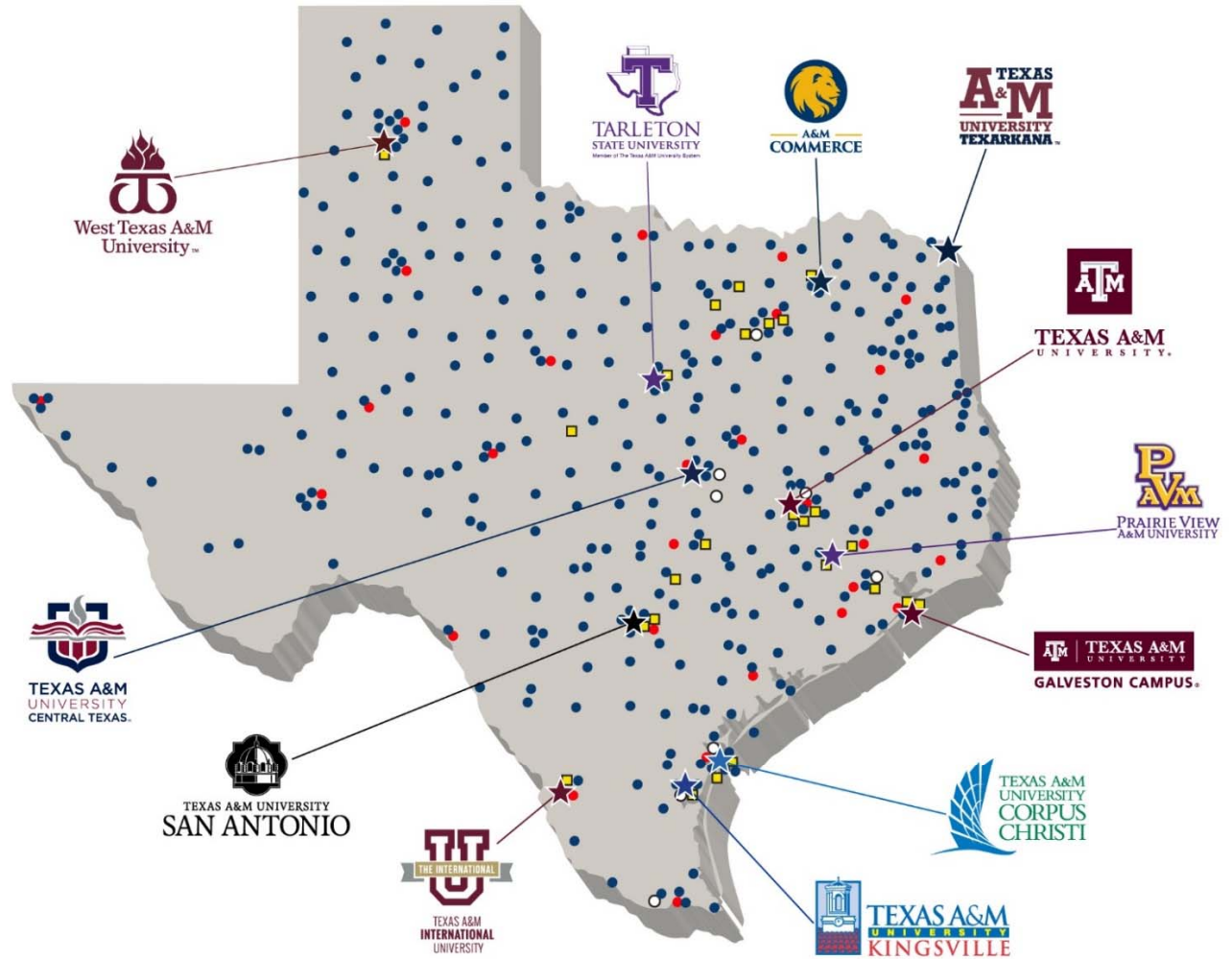
■ **Engineering Agencies**



● **Texas Division of Emergency Management**



○ **Health Science Center Campus Locations**





# TEXAS A&M UNIVERSITY SYSTEM

## 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, as always, 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 so doing, it is important 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, public/private partnerships, debt financing, investment management, and other opportunities. The imperative of excellence in all we do and the reality of resource limitations in the State of Texas, increase the importance of striving to meet these challenges and dictate that we devote our collective skills to ensuring that the productivity of all System resources is optimized.

FY 2023 marks the second year of the biennium. Looking back, from a financial perspective, we are very fortunate to be where we are today. We are very grateful for the support provided by our State and Federal governments. The investments made in our capital infrastructure are significant and they will have a positive impact on our institutions. As we look ahead, we are still facing much uncertainty in areas such as supply chain disruptions, inflation, competitive labor markets, and volatility in the investment markets. However, working together with our current leadership and with the financial assistance provided to us by our state legislators, the A&M System will continue to move forward in a positive direction.

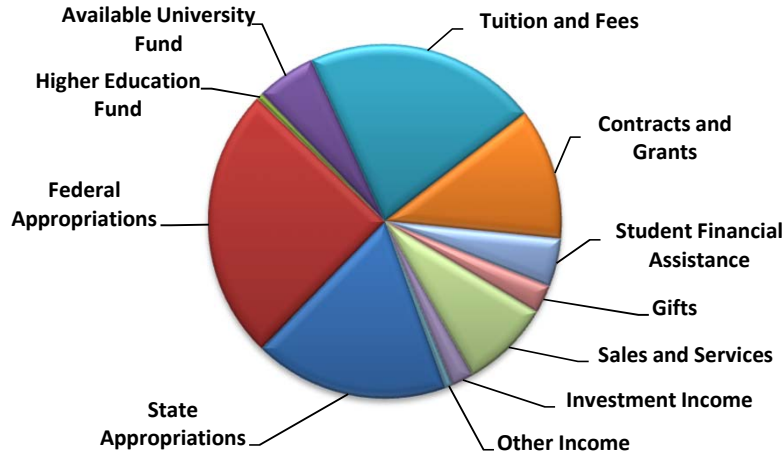
In the pages to follow, each member will provide an executive budget narrative and budget summary detailing the changes to their overall FY 2023 revenues and expenses. As noted above, FY 2023 represents the second year of the biennium. As a result, outside of the additional debt service funding provided for the Capital Construction Assistance Projects (CCAPs), there is little change in the overall State Appropriations when compared to the previous FY 2022 budget. However, there will be some significant changes as a result of the decreased COVID response and expiration of the Higher Education Emergency Relief Funds (HEERF). This will definitely be significant in the Texas Division of Emergency Management (TDEM) budget. Overall, our proposed expense budget is projected to decrease by \$2.4 billion, or 25%, to \$7.2 billion. As mentioned previously, the decrease is primarily associated with the anticipated reduction in the COVID response. If you remove TDEM from the calculation, our overall expense budget is projected to remain level at \$5.6 billion.

This FY 2023 budget is reflective of each member's employee retention plans and for the academics, as directed by the Board, there will be no increases to the Fall 2022 tuition and fee rates. The estimated increase in Tuition and Fee revenue is due to changes in enrollment and a true up of FY 2022 estimated revenue.

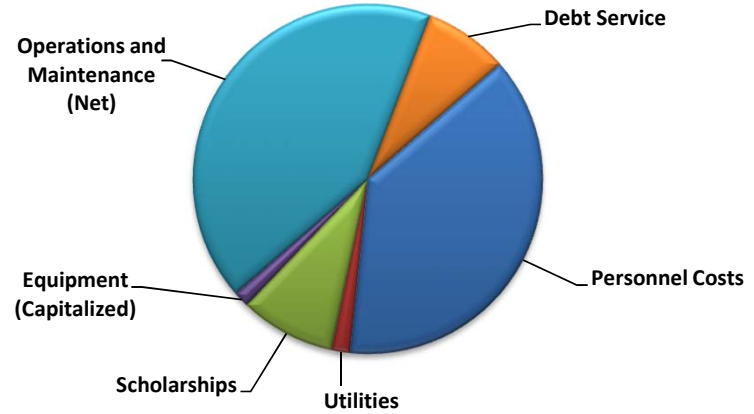
**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2023 Budget Graphs**  
(In Thousands)



**FY 2023 BUDGET REVENUES**  
**\$7,590,962 Total**

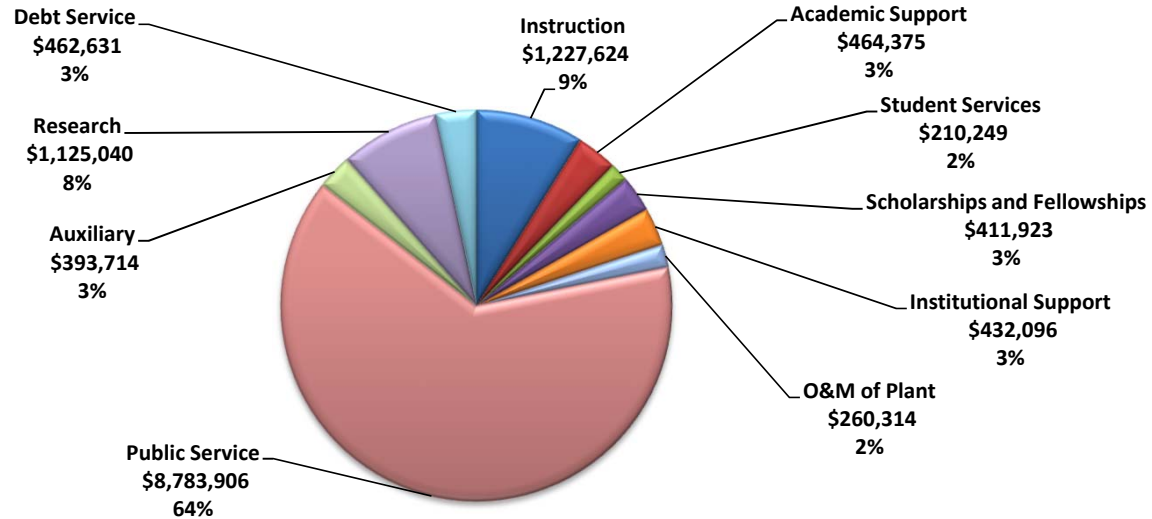


**FY 2023 BUDGET EXPENDITURES**  
**\$7,218,048 Total**



*See Executive Budget Summary for amounts and percentages*

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

*(See Glossary for function definitions)*





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2023 EXECUTIVE BUDGET SUMMARY**

(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 4,128,577	\$ 3,577,176	\$ 3,840,460	\$ 4,740,549	\$ 5,593,624	\$ 5,662,573		\$ 68,949	1%
<i>Restatement: (prior year correction)</i>	<i>(1,027,762)</i>	<i>(2,952)</i>	<i>250</i>	<i>0</i>					
<b>REVENUES</b>									
State Appropriations	\$ 1,232,727	\$ 1,284,269	\$ 1,360,329	\$ 1,429,580	\$ 1,375,187	\$ 1,422,807	19%	\$ 47,620	3%
Federal Appropriations	36,412	38,355	1,838,721	8,628,961	4,123,675	1,986,366	26%	(2,137,310)	-52%
Higher Education Fund	46,587	46,587	46,587	48,420	48,420	48,420	1%	0	n/a
Available University Fund	597,415	378,638	469,865	338,633	403,935	430,693	6%	26,759	7%
Tuition and Fees	1,409,053	1,485,053	1,528,905	1,616,402	1,638,545	1,705,882	22%	67,337	4%
Contracts and Grants	724,103	768,122	1,099,308	1,093,349	924,578	959,141	13%	34,563	4%
Student Financial Assistance	317,535	337,996	385,237	433,538	469,680	351,860	5%	(117,820)	-25%
Gifts	192,213	208,747	164,478	199,077	185,319	205,263	3%	19,944	11%
Sales and Services	659,605	674,050	610,743	621,600	625,160	651,699	9%	26,539	4%
Investment Income	257,265	210,469	482,324	690,641	138,725	162,140	2%	23,415	17%
Other Income	109,249	116,646	84,297	114,787	57,347	54,743	1%	(2,604)	-5%
Discounts	(329,994)	(361,755)	(352,738)	(380,858)	(358,085)	(388,053)	-5%	(29,968)	8%
<b>TOTAL REVENUES</b>	<b>\$ 5,252,172</b>	<b>\$ 5,187,176</b>	<b>\$ 7,718,056</b>	<b>\$ 14,834,130</b>	<b>\$ 9,632,486</b>	<b>\$ 7,590,962</b>	<b>100%</b>	<b>\$ (2,041,524)</b>	<b>-21%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 762,996	\$ 812,662	\$ 844,350	\$ 841,554	\$ 923,380	\$ 951,387	13%	\$ 28,007	3%
Salaries - Non-Faculty	949,848	991,597	1,050,627	1,070,592	1,121,246	1,163,873	16%	42,626	4%
Wages	181,938	181,703	170,397	164,135	164,786	163,155	2%	(1,632)	-1%
Benefits	493,901	514,680	535,917	552,147	578,300	614,708	9%	36,408	6%
<b>Personnel Costs</b>	<b>2,388,683</b>	<b>2,500,643</b>	<b>2,601,292</b>	<b>2,628,427</b>	<b>2,787,713</b>	<b>2,893,123</b>	<b>40%</b>	<b>105,410</b>	<b>4%</b>
Utilities	134,191	130,728	107,457	106,782	128,055	129,197	2%	1,141	1%
Scholarships	592,399	633,483	654,185	706,875	715,700	673,542	9%	(42,158)	-6%
Discounts	(329,994)	(361,755)	(352,738)	(380,858)	(358,085)	(388,053)	-5%	(29,968)	8%
Equipment (Capitalized)	142,496	129,565	122,389	136,459	118,664	107,351	1%	(11,312)	-10%
Operations and Maintenance (Net)	1,272,780	1,299,221	3,378,919	10,110,993	5,677,876	3,210,624	44%	(2,467,252)	-43%
Debt Service	410,990	473,147	415,625	463,191	501,755	592,263	8%	90,508	18%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,611,546</b>	<b>\$ 4,805,032</b>	<b>\$ 6,927,130</b>	<b>\$ 13,771,871</b>	<b>\$ 9,571,678</b>	<b>\$ 7,218,048</b>	<b>100%</b>	<b>\$ (2,353,630)</b>	<b>-25%</b>
<b>TRANSFERS</b>									
Other	(164,264)	(115,829)	108,914	(209,184)	(37,687)	(289,013)		(24,999)	66%
<b>NET TRANSFERS</b>	<b>\$ (164,264)</b>	<b>\$ (115,829)</b>	<b>\$ 108,914</b>	<b>\$ (209,184)</b>	<b>\$ (37,687)</b>	<b>\$ (289,013)</b>		<b>\$ (251,326)</b>	<b>&gt;500%</b>
<b>NET INCREASE (DECREASE)</b>	<b>476,362</b>	<b>266,316</b>	<b>899,840</b>	<b>853,074</b>	<b>23,121</b>	<b>83,901</b>		<b>60,780</b>	<b>263%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 3,577,176</b>	<b>\$ 3,840,460</b>	<b>\$ 4,740,549</b>	<b>\$ 5,593,624</b>	<b>\$ 5,616,745</b>	<b>\$ 5,746,474</b>		<b>\$ 129,729</b>	<b>2%</b>

\* Excludes estimated expense associated with Other Post-Employment Benefits ("OPEB") and TRS Pension.  
TAMUS amount for OPEB in FY 2018 is \$145.2 million, FY 2019 (\$462.5) million, FY 2020 \$83.3 million, FY 2021 \$121.3 million  
TAMUS amount for TRS pension in FY 2018 is (\$7.8) million, FY 2019 \$32.8 million, FY 2020 \$68.6 million, FY 2021 \$39.7 million



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**FY 2023 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
<b>PERCENT OF FISCAL YEAR 2020</b>				
Instruction	\$ 1,110,270	\$ 1,119,493	\$ 1,150,636	\$ 1,123,200
Academic Support	358,772	418,508	410,774	408,192
Student Services	176,230	193,429	190,266	188,621
Scholarships and Fellowships	126,845	133,711	144,270	148,027
Institutional Support	322,106	332,342	348,937	398,534
O&M of Plant	241,393	241,276	259,083	253,199
Public Service	275,736	247,392	304,426	332,039
Research	375,636	382,421	400,570	401,451
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 2,986,988</b>	<b>\$ 3,068,573</b>	<b>\$ 3,208,963</b>	<b>\$ 3,253,264</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 417,598	\$ 427,710	\$ 418,985	\$ 393,714
<b>Auxiliary Subtotal:</b>	<b>\$ 417,598</b>	<b>\$ 427,710</b>	<b>\$ 418,985</b>	<b>\$ 393,714</b>
<b>Restricted:</b>				
Instruction	\$ 105,053	\$ 114,744	\$ 94,423	\$ 104,423
Academic Support	55,964	59,064	52,787	56,183
Student Services	14,549	14,760	22,186	21,628
Scholarships and Fellowships	108,122	112,150	157,299	263,896
Institutional Support	3,722	3,678	5,872	33,562
O&M of Plant	3,997	4,621	3,735	7,114
Public Service	59,517	53,840	1,780,410	8,451,867
Research	445,157	473,085	767,832	723,589
<b>Restricted Subtotal:</b>	<b>\$ 796,057</b>	<b>\$ 835,928</b>	<b>\$ 2,884,540</b>	<b>\$ 9,662,263</b>
<b>Debt Service</b>	<b>\$ 410,878</b>	<b>\$ 472,809</b>	<b>\$ 414,639</b>	<b>\$ 462,631</b>
<b>TOTAL:</b>				
Instruction	\$ 1,215,323	\$ 1,234,237	\$ 1,245,058	\$ 1,227,624
Academic Support	414,736	477,572	463,562	464,375
Student Services	190,779	208,189	212,452	210,249
Scholarships and Fellowships	234,967	245,861	301,569	411,923
Institutional Support	325,828	336,020	354,808	432,096
O&M of Plant	245,390	245,897	262,818	260,314
Public Service	335,253	301,232	2,084,836	8,783,906
Auxiliary	417,598	427,710	418,985	393,714
Research	820,794	855,506	1,168,402	1,125,040
Debt Service	410,878	472,809	414,639	462,631
<b>TOTAL:</b>	<b>\$ 4,611,546</b>	<b>\$ 4,805,031</b>	<b>\$ 6,927,130</b>	<b>\$ 13,771,871</b>



The Texas A&M University System  
Change in Net Position  
Current Funds  
Fiscal Year 2023 Budget  
*(In Thousands)*

	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 546,220	\$ 543,325	\$ (2,895)
Designated	4,074,255	4,151,271	77,016
Auxiliary	651,113	661,350	10,237
Restricted	422,030	421,573	(457)
<b>Total Change in Net Position</b>	<b>\$ 5,693,616</b>	<b>\$ 5,777,518</b>	<b>\$ 83,901</b>

For detailed explanations, please see member schedules.





THE TEXAS A&M UNIVERSITY SYSTEM

ACADEMICS

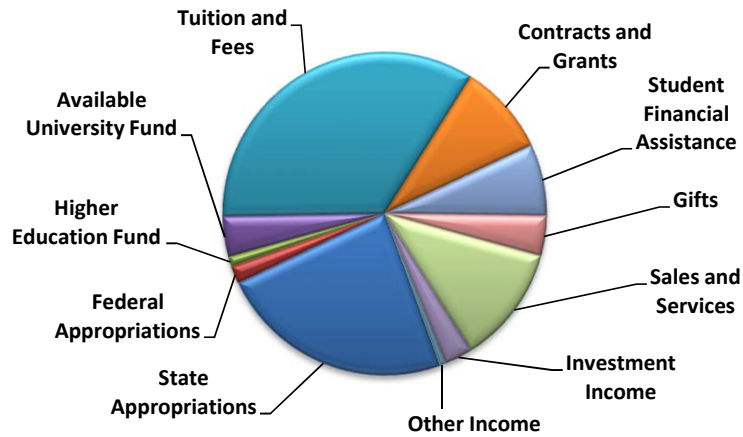
FY 2023 Budget Graphs

(In Thousands)



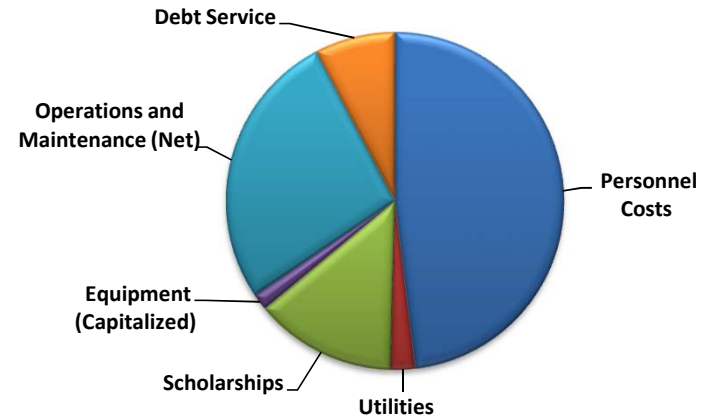
**FY 2023 BUDGET REVENUES**

\$4,517,060 Total



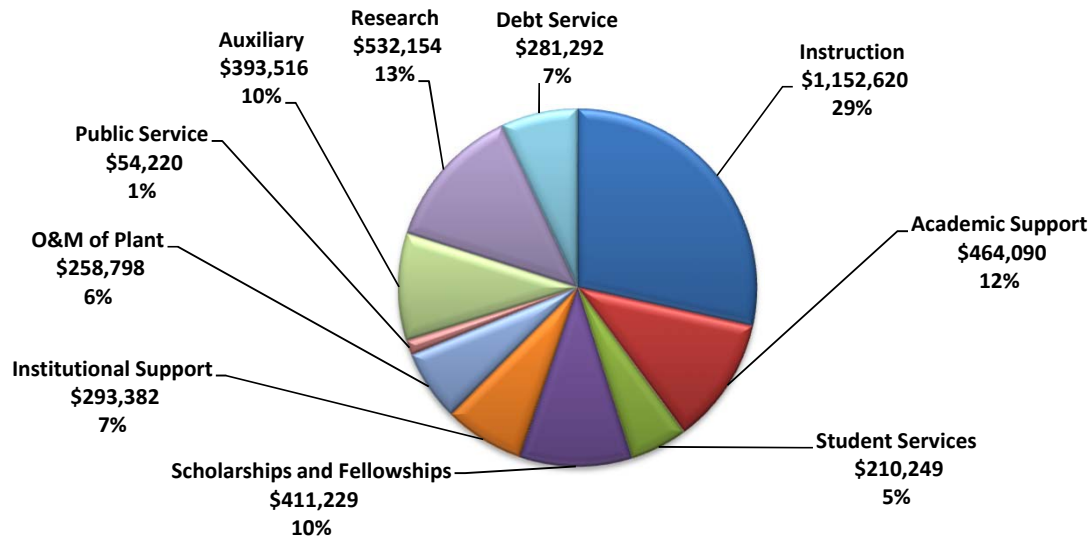
**FY 2023 BUDGET EXPENDITURES**

\$4,431,498 Total



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Academics**  
**FY 2023 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 2,792,201</b>	<b>\$ 2,967,038</b>	<b>\$ 3,105,606</b>	<b>\$ 3,519,509</b>	<b>\$ 4,387,268</b>	<b>\$ 4,515,976</b>		<b>\$ 128,708</b>	<b>3%</b>
<i>Restatement: (prior year correction)</i>	<i>0</i>	<i>(2,952)</i>	<i>250</i>	<i>0</i>					
<b>REVENUES</b>									
State Appropriations	\$ 998,824	\$ 995,512	\$ 1,042,768	\$ 1,077,518	\$ 1,093,469	\$ 1,152,646	26%	\$ 59,177	5%
Federal Appropriations	9,431	9,859	27,385	202,886	244,546	86,441	2%	(158,106)	-65%
Higher Education Fund	46,587	46,587	46,587	48,420	48,420	48,420	1%	0	n/a
Available University Fund	164,821	189,605	170,461	178,660	211,903	198,444	4%	(13,459)	-6%
Tuition and Fees	1,383,551	1,459,831	1,512,625	1,598,177	1,611,442	1,676,883	37%	65,441	4%
Contracts and Grants	357,199	386,584	518,382	526,784	449,116	447,228	10%	(1,889)	0%
Student Financial Assistance	317,535	337,996	385,237	433,538	469,680	351,860	8%	(117,820)	-25%
Gifts	184,278	202,094	155,763	192,343	179,967	197,703	4%	17,736	10%
Sales and Services	578,805	586,551	532,986	536,623	557,043	578,791	13%	21,748	4%
Investment Income	179,689	117,975	397,568	572,538	109,829	137,588	3%	27,759	25%
Other Income	67,726	86,863	54,637	69,190	31,724	29,110	1%	(2,614)	-8%
Discounts	(329,994)	(361,755)	(352,738)	(380,858)	(358,085)	(388,053)	-9%	(29,968)	8%
<b>TOTAL REVENUES</b>	<b>\$ 3,958,452</b>	<b>\$ 4,057,701</b>	<b>\$ 4,491,660</b>	<b>\$ 5,055,820</b>	<b>\$ 4,649,053</b>	<b>\$ 4,517,060</b>	<b>100%</b>	<b>\$ (131,993)</b>	<b>-3%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 693,831	\$ 744,449	\$ 767,294	\$ 766,257	\$ 844,791	\$ 866,854	20%	\$ 22,063	3%
Salaries - Non-Faculty	689,428	722,213	755,493	774,925	806,231	831,290	19%	25,060	3%
Wages	150,625	153,360	140,681	136,548	141,418	139,151	3%	(2,267)	-2%
Benefits	384,843	404,483	416,962	430,500	454,215	479,173	11%	24,958	5%
<b>Personnel Costs</b>	<b>1,918,726</b>	<b>2,024,506</b>	<b>2,080,431</b>	<b>2,108,229</b>	<b>2,246,655</b>	<b>2,316,468</b>	<b>52%</b>	<b>69,813</b>	<b>3%</b>
Utilities	120,916	117,467	95,299	94,719	112,509	113,074	3%	566	1%
Scholarships	578,659	618,344	634,829	683,185	699,531	655,187	15%	(44,344)	-6%
Discounts	(329,994)	(361,755)	(352,738)	(380,858)	(358,085)	(388,053)	-9%	(29,968)	8%
Equipment (Capitalized)	87,064	94,525	89,628	72,375	82,198	74,946	2%	(7,252)	-9%
Operations and Maintenance (Net)	951,750	981,168	1,163,581	1,192,046	1,461,755	1,288,226	29%	(173,529)	-12%
Debt Service	292,098	333,034	296,769	281,853	312,374	371,649	8%	59,274	19%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,619,219</b>	<b>\$ 3,807,288</b>	<b>\$ 4,007,799</b>	<b>\$ 4,051,550</b>	<b>\$ 4,556,937</b>	<b>\$ 4,431,498</b>	<b>100%</b>	<b>\$ (125,439)</b>	<b>-3%</b>
<b>TRANSFERS</b>									
Other	(164,397)	(108,893)	(70,209)	(136,511)	2,389	(7,764)		(10,153)	-425%
<b>NET TRANSFERS</b>	<b>\$ (164,397)</b>	<b>\$ (108,893)</b>	<b>\$ (70,209)</b>	<b>\$ (136,511)</b>	<b>\$ 2,389</b>	<b>\$ (7,764)</b>		<b>\$ (10,153)</b>	<b>-425%</b>
<b>NET INCREASE (DECREASE)</b>	<b>174,836</b>	<b>141,520</b>	<b>413,653</b>	<b>867,759</b>	<b>94,505</b>	<b>77,798</b>		<b>(16,707)</b>	<b>-18%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 2,967,038</b>	<b>\$ 3,105,606</b>	<b>\$ 3,519,509</b>	<b>\$ 4,387,268</b>	<b>\$ 4,481,773</b>	<b>\$ 4,593,775</b>		<b>\$ 112,001</b>	<b>2%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Academics**  
**FY 2023 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
<b>PERCENT OF FISCAL YEAR 2020</b>				
Instruction	\$ 1,043,970	\$ 1,048,436	\$ 1,084,296	\$ 1,062,852
Academic Support	358,772	418,508	410,677	407,906
Student Services	176,230	193,429	190,266	188,621
Scholarships and Fellowships	126,115	132,981	143,540	147,334
Institutional Support	251,967	255,293	268,185	270,934
O&M of Plant	239,964	239,774	257,620	251,793
Public Service	47,528	47,120	38,970	33,265
Research	149,339	158,672	173,871	179,012
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 2,393,885</b>	<b>\$ 2,494,212</b>	<b>\$ 2,567,426</b>	<b>\$ 2,541,717</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 416,188	\$ 427,639	\$ 418,644	\$ 393,516
<b>Auxiliary Subtotal:</b>	<b>\$ 416,188</b>	<b>\$ 427,639</b>	<b>\$ 418,644</b>	<b>\$ 393,516</b>
<b>Restricted:</b>				
Instruction	\$ 82,201	\$ 91,328	\$ 77,195	\$ 89,768
Academic Support	55,939	59,051	52,784	56,183
Student Services	14,549	14,760	22,186	21,628
Scholarships and Fellowships	108,120	112,148	157,294	263,895
Institutional Support	3,130	3,102	5,627	22,448
O&M of Plant	3,996	2,775	3,734	7,006
Public Service	18,366	17,695	14,500	20,955
Research	230,847	251,881	392,626	353,142
<b>Restricted Subtotal:</b>	<b>\$ 517,149</b>	<b>\$ 552,740</b>	<b>\$ 725,946</b>	<b>\$ 835,025</b>
<b>TOTAL:</b>				
Instruction	\$ 1,126,171	\$ 1,139,763	\$ 1,161,491	\$ 1,152,620
Academic Support	414,711	477,559	463,461	464,090
Student Services	190,779	208,189	212,452	210,249
Scholarships and Fellowships	234,236	245,130	300,835	411,229
Hospitals and Clinics	0	0	0	0
Institutional Support	255,097	258,395	273,812	293,382
O&M of Plant	243,959	242,549	261,353	258,798
Public Service	65,894	64,814	53,470	54,220
Auxiliary	416,188	427,639	418,644	393,516
Research	380,186	410,552	566,497	532,154
Debt Service	291,997	332,697	295,783	281,292
<b>TOTAL:</b>	<b>\$ 3,619,219</b>	<b>\$ 3,807,288</b>	<b>\$ 4,007,799</b>	<b>\$ 4,051,550</b>



The Texas A&M University System

ACADEMICS

Change in Net Position

Fiscal Year 2023 Budget

(In Thousands)

	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 361,140	\$ 356,994	\$ (4,146)
Designated	3,123,754	3,196,017	72,262
Auxiliary	650,402	660,639	10,237
Restricted	380,681	380,125	(556)
<b>Total Change in Net Position</b>	<b>\$ 4,515,975</b>	<b>\$ 4,593,774</b>	<b>\$ 77,798</b>

For detailed explanations, please see member schedules.

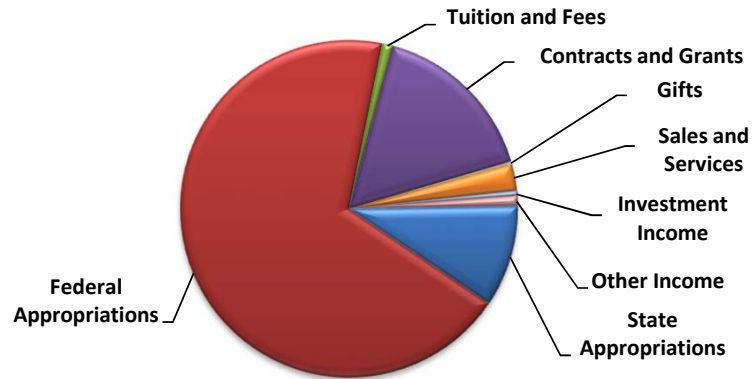


**THE TEXAS A&M UNIVERSITY SYSTEM  
AGENCIES**

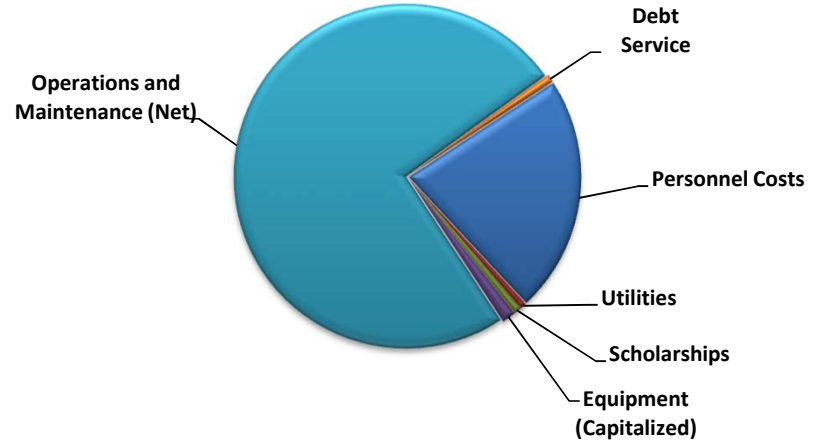
**FY 2023 Budget Graphs**  
(In Thousands)



**FY 2023 BUDGET REVENUES**  
\$2,765,685 Total

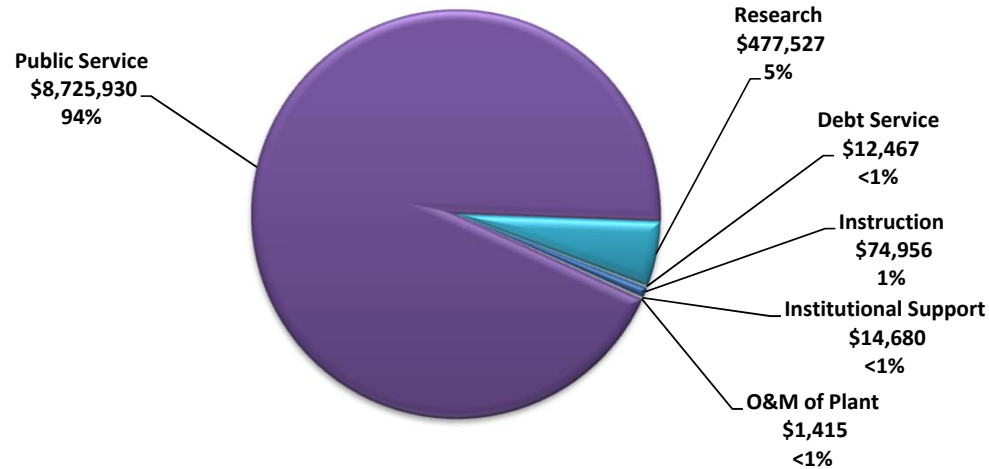


**FY 2023 BUDGET EXPENDITURES**  
\$2,484,025 Total



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM  
AGENCIES  
FY 2023 EXECUTIVE BUDGET SUMMARY**



(In Thousands)

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 363,495	\$ 331,164	\$ 374,336	\$ 511,439	\$ 569,649	\$ 584,373		\$ 14,724	3%
<i>Restatement: (prior year correction)</i>	0	0	0						
<b>REVENUES</b>									
State Appropriations	\$ 233,133	\$ 287,987	\$ 316,791	\$ 351,368	\$ 280,987	\$ 269,429	10%	(11,557)	-4%
Federal Appropriations	26,982	28,495	1,810,431	8,424,409	3,879,129	1,899,925	69%	(1,979,204)	-51%
Tuition and Fees	25,502	25,223	16,280	18,224	27,103	28,999	1%	1,895	7%
Contracts and Grants	353,475	364,700	417,800	436,204	415,360	449,171	16%	33,811	8%
Gifts	7,156	5,850	8,002	6,421	5,160	7,367	0%	2,208	43%
Sales and Services	73,027	84,194	76,012	82,541	67,383	71,908	3%	4,525	7%
Investment Income	18,821	10,950	36,095	47,817	12,796	13,252	0%	456	4%
Other Income	26,728	28,928	28,175	25,521	25,623	25,633	1%	10	0%
<b>TOTAL REVENUES</b>	<b>\$ 764,823</b>	<b>\$ 835,981</b>	<b>\$ 2,685,099</b>	<b>\$ 9,366,813</b>	<b>\$ 4,713,542</b>	<b>\$ 2,765,685</b>	<b>100%</b>	<b>(1,947,857)</b>	<b>-41%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 69,070	\$ 67,791	\$ 76,716	\$ 75,029	\$ 78,589	\$ 84,533	3%	5,944	8%
Salaries - Non-Faculty	245,671	252,923	276,179	279,432	297,423	313,899	13%	16,475	6%
Wages	30,687	27,975	29,118	27,207	23,282	23,918	1%	636	3%
Benefits	105,002	105,780	114,075	117,300	119,169	129,908	5%	10,738	9%
<b>Personnel Costs</b>	<b>450,430</b>	<b>454,469</b>	<b>496,088</b>	<b>498,969</b>	<b>518,464</b>	<b>552,257</b>	<b>22%</b>	<b>33,794</b>	<b>7%</b>
Utilities	12,108	12,209	11,124	12,525	14,772	15,347	1%	575	4%
Scholarships	13,738	13,237	15,243	18,373	15,438	17,624	1%	2,186	14%
Equipment (Capitalized)	27,422	30,758	30,336	55,004	36,446	32,385	1%	(4,060)	-11%
Operations and Maintenance (Net)	301,079	276,901	2,031,319	8,709,923	4,123,166	1,847,784	74%	(2,275,381)	-55%
Debt Service	11,813	11,035	12,559	12,467	13,437	18,627	1%	5,191	39%
<b>TOTAL EXPENDITURES</b>	<b>\$ 815,504</b>	<b>\$ 798,610</b>	<b>\$ 2,596,668</b>	<b>\$ 9,307,261</b>	<b>\$ 4,721,721</b>	<b>\$ 2,484,025</b>	<b>100%</b>	<b>(2,237,696)</b>	<b>-47%</b>
<b>TRANSFERS</b>									
Other	16,592	5,881	24,184	(27,035)	11,278	(280,249)		(291,527)	>-500%
<b>NET TRANSFERS</b>	<b>\$ 16,592</b>	<b>\$ 5,881</b>	<b>\$ 24,184</b>	<b>\$ (27,035)</b>	<b>\$ 11,278</b>	<b>\$ (280,249)</b>		<b>\$ (291,527)</b>	<b>&gt;-500%</b>
<b>NET INCREASE (DECREASE)</b>	<b>(35,176)</b>	<b>43,252</b>	<b>137,103</b>	<b>58,210</b>	<b>3,099</b>	<b>1,410</b>		<b>(1,688)</b>	<b>-54%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 331,164</b>	<b>\$ 374,336</b>	<b>\$ 511,439</b>	<b>\$ 569,649</b>	<b>\$ 572,748</b>	<b>\$ 585,784</b>		<b>\$ 13,036</b>	<b>2%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Agencies**  
**FY 2023 EXECUTIVE BUDGET SUMMARY**  
(In Thousands)



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
<b>PERCENT OF FISCAL YEAR 2020</b>				
Instruction	\$ 66,299	\$ 71,058	\$ 66,340	\$ 60,348
Institutional Support	19,097	18,184	16,862	14,643
O&M of Plant	1,429	1,503	1,463	1,406
Public Service	226,994	199,954	264,974	298,848
Research	222,305	223,993	226,699	222,439
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 536,124</b>	<b>\$ 514,691</b>	<b>\$ 576,435</b>	<b>\$ 597,970</b>
<b>Restricted:</b>				
Instruction	\$ 22,852	\$ 23,416	\$ 17,228	\$ 14,608
Institutional Support	0	0	0	37
O&M of Plant	1	3	1	9
Public Service	39,059	35,345	1,759,661	8,427,082
Research	206,728	214,108	230,783	255,087
<b>Restricted Subtotal:</b>	<b>\$ 268,641</b>	<b>\$ 272,873</b>	<b>\$ 2,007,672</b>	<b>\$ 8,696,824</b>
<b>TOTAL:</b>				
Instruction	\$ 89,151	\$ 94,474	\$ 83,567	\$ 74,956
Institutional Support	19,097	18,184	16,862	14,680
O&M of Plant	1,430	1,506	1,464	1,415
Public Service	266,053	235,299	2,024,635	8,725,930
Auxiliary	0	0	0	0
Research	429,033	438,101	457,481	477,527
Debt Service	11,802	11,034	12,557	12,467
<b>TOTAL:</b>	<b>\$ 816,591</b>	<b>\$ 798,610</b>	<b>\$ 2,596,667</b>	<b>\$ 9,307,261</b>



The Texas A&M University System

**AGENCIES**

**Change in Net Position  
Fiscal Year 2023 Budget**

*(In Thousands)*

	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 185,080	\$ 186,331	\$ 1,251
Designated	359,484	359,482	(2)
Restricted	39,809	39,971	161
<b>Total Change in Net Position</b>	<b>\$ 584,373</b>	<b>\$ 585,784</b>	<b>\$ 1,410</b>

For detailed explanations, please see member schedules.

## BUDGET NARRATIVE

### **Introduction:**

PVAMU is going into year two of the biennium where state funding levels for operations did not change. The FY 2023 budget has conservatively projected revenues and estimated expenses. Enrollment projections for fall 2022 are not trending upward; therefore, the FY 2023 Budget is built on the fall 2021 census of 9,353 student head count and 254,479 semester credit hours.

### **Revenues:**

- State Appropriations increased by \$2.1 million (3%). The increase is primarily attributable to the C-CAP for the Teaching & Academic Student Support Services Facility.
- Federal Appropriations has a slight increase over FY 2022. The net increase is attributable to the No-Cost Extension for Higher Education Emergency Funding (HEERF) III estimated at \$54.2 million.
- Tuition and Fees revenue has a projected increase of \$2.1 million (2%) over the FY 2022 budget. The projection brings the FY 23 budget more in line with FY 22 actuals.

### **Expenses:**

- Overall expenses are up 4%. The increase is attributable to the personnel changes noted below, anticipated increase in group insurance premiums (GIP) and wages related to Academic Student Support and Success initiatives.
- Institutional Priorities
  - Student Financial Assistance
  - Safe learning environment for students, faculty and staff
  - Increasing enrollment in graduate programs
- Personnel Costs increased \$5 million (3%)
  - Employee Retention Plan \$207,000
    - Faculty Promotions
    - Career Ladder Promotions for University Police Department
  - FY 2023 –College Faculty Lines moved to permanent funding \$1 million
  - Faculty Recruitment \$150,000
  - Key Executive and Administrative Staff Changes \$597,000

BUDGET NARRATIVE CONTINUED

- Estimated Increase for Benefits (GIP/TRS/FICA) \$2.4 million
- Academic Support and Student Success \$847,000
- Institution Concern
  - Increase in Employer Group Insurance Premiums
- HEERF Funding Plan – funding will be used to support student assistance grants, COVID testing, vaccine support, quarantine/isolation support, COVID Hotline support, enhanced cleaning, delivery of instruction and student support services
  - \$15 million – Student Grants
  - \$8 million – Delivery of Instruction
    - (adjuncts, academic support staff, additional staff to accommodate social distancing, IT Infrastructure enhancements)
  - \$8 million - Student Services Support
    - Health and IT Support
  - \$23.2 million – Contingency Funds
    - Water Fountain Upgrades/Replacements
    - Air Flow Quality Improvements
    - Other (additional student grants, loss of revenue, etc.)

**Reserves:**

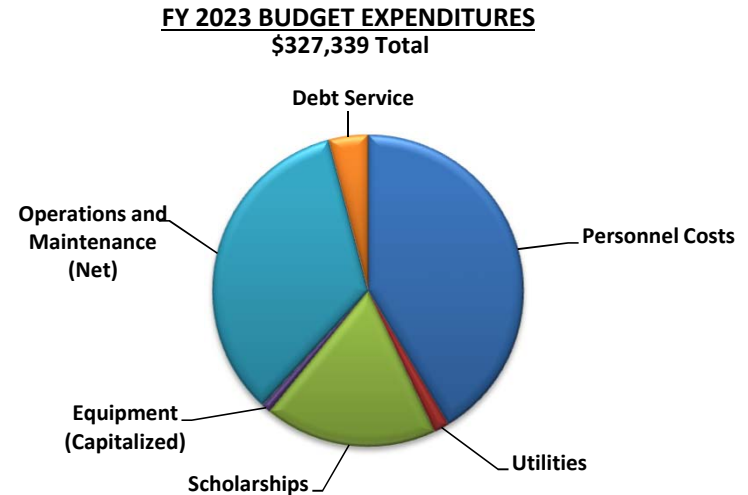
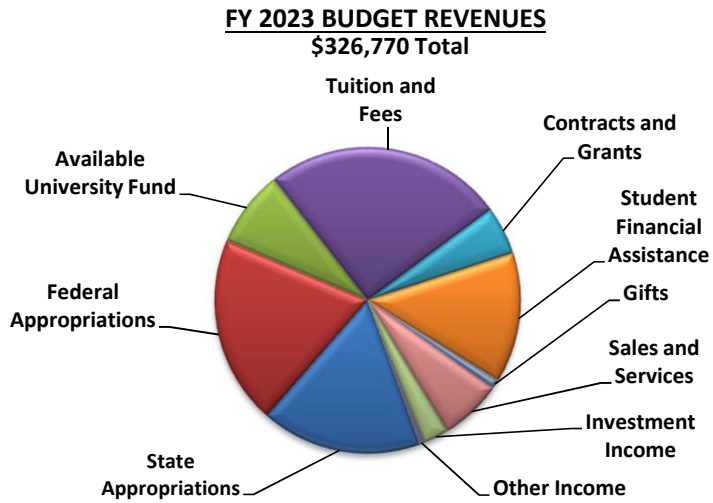
- FY 2021 Operating Reserve balance
  - \$63 million, 4.4 months
- FY 2022 Projected Reserve balance
  - \$70 million, 4.8 months
- Projected FY 2023
  - Slight Decrease

**Capital and Deferred Maintenance Plan:**

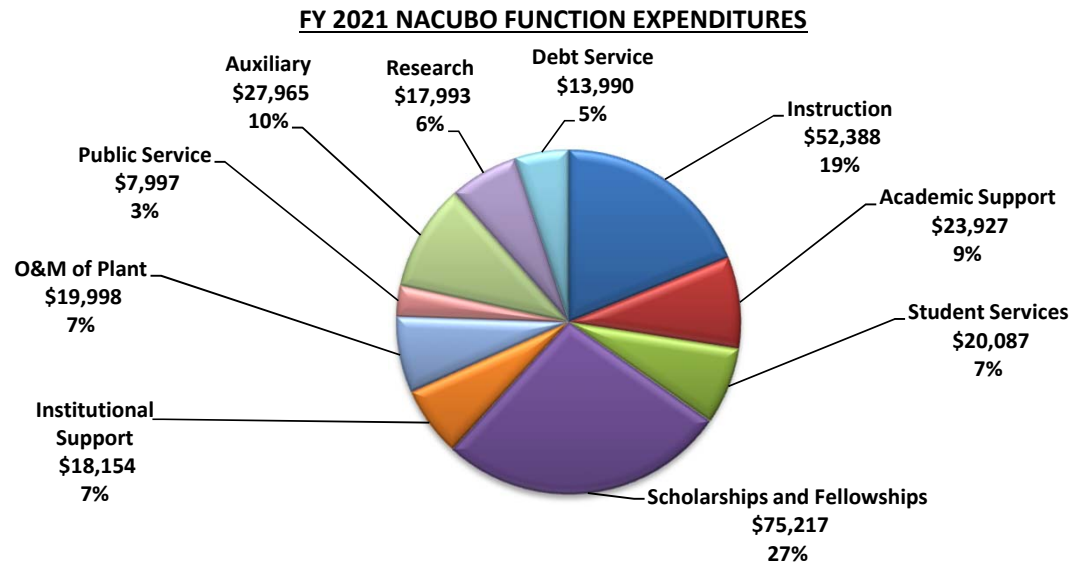
- Proposed FY 2023 Project
  - Water Fountain Upgrades/Replacements
- Approved FY 2023 Projects
  - Teaching & Academic Student Support Services Facility (C-CAP)
  - Fire Alarm System Replacement PH2



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Prairie View A&M University**  
**FY 2023 Budget Graphs**  
(In Thousands)



*See Executive Budget Summary for amounts and percentages*



NACUBO - National Association of College and University Business Officers.

*(See Glossary for function definitions)*



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Prairie View A&M University**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 165,199	\$ 162,622	\$ 151,855	\$ 167,200	\$ 216,944	\$ 225,000		\$ 8,056	4%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 58,075	\$ 57,449	\$ 57,637	\$ 55,534	\$ 60,691	\$ 62,797	19%	\$ 2,106	3%
Federal Appropriations	9,409	9,838	11,363	40,860	73,523	73,565	23%	42	0%
Available University Fund	24,793	24,956	24,956	27,639	28,745	29,895	9%	1,150	4%
Tuition and Fees	86,010	91,460	91,347	95,348	91,616	93,756	29%	2,140	2%
Contracts and Grants	14,497	18,556	14,602	18,956	19,807	18,807	6%	(1,000)	-5%
Student Financial Assistance	39,820	43,916	51,486	60,334	50,818	50,824	16%	7	0%
Gifts	1,796	2,284	4,294	31,911	3,483	3,483	1%	0	n/a
Sales and Services	25,140	27,004	21,394	17,717	24,185	24,185	7%	0	n/a
Investment Income	9,619	6,148	14,942	22,153	9,391	9,955	3%	564	6%
Other Income	4,675	4,703	5,900	3,577	1,780	1,780	1%	0	n/a
Discounts	(45,872)	(53,506)	(48,278)	(40,982)	(49,529)	(42,276)	-13%	7,253	-15%
<b>TOTAL REVENUES</b>	<b>\$ 227,963</b>	<b>\$ 232,809</b>	<b>\$ 249,644</b>	<b>\$ 333,046</b>	<b>\$ 314,509</b>	<b>\$ 326,770</b>	<b>123%</b>	<b>\$ 12,261</b>	<b>4%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 33,679	\$ 37,340	\$ 40,826	\$ 41,186	\$ 51,243	\$ 52,303	16%	\$ 1,059	2%
Salaries - Non-Faculty	45,556	46,784	49,254	48,786	61,480	62,139	19%	659	1%
Wages	6,594	6,943	5,340	5,011	5,774	6,621	2%	847	15%
Benefits	22,427	24,126	25,026	25,566	29,366	31,802	10%	2,436	8%
<b>Personnel Costs</b>	<b>108,256</b>	<b>115,193</b>	<b>120,446</b>	<b>120,550</b>	<b>147,863</b>	<b>152,865</b>	<b>47%</b>	<b>5,001</b>	<b>3%</b>
Utilities	6,120	5,430	5,027	3,893	5,830	5,860	2%	30	1%
Scholarships	64,113	71,978	68,994	76,800	65,580	66,569	20%	989	2%
Discounts	(45,872)	(53,506)	(48,278)	(40,982)	(49,529)	(42,276)	-13%	7,253	-15%
Equipment (Capitalized)	5,755	7,096	4,914	3,300	3,156	3,430	1%	274	9%
Operations and Maintenance (Net)	68,764	82,677	82,500	100,066	128,686	125,738	38%	(2,948)	-2%
Debt Service	14,033	14,006	14,515	14,089	12,709	15,154	5%	2,445	19%
<b>TOTAL EXPENDITURES</b>	<b>\$ 221,170</b>	<b>\$ 242,875</b>	<b>\$ 248,118</b>	<b>\$ 277,716</b>	<b>\$ 314,294</b>	<b>\$ 327,339</b>	<b>100%</b>	<b>\$ 13,045</b>	<b>4%</b>
<b>TRANSFERS</b>									
Other	(9,370)	(701)	13,820	(5,586)	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (9,370)</b>	<b>\$ (701)</b>	<b>\$ 13,820</b>	<b>\$ (5,586)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>(2,577)</b>	<b>(10,767)</b>	<b>15,345</b>	<b>49,744</b>	<b>215</b>	<b>(568)</b>		<b>(783)</b>	<b>-364%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 162,622</b>	<b>\$ 151,855</b>	<b>\$ 167,200</b>	<b>\$ 216,944</b>	<b>\$ 217,159</b>	<b>\$ 224,432</b>		<b>\$ 7,273</b>	<b>3%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Prairie View A&M University**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 45,408	\$ 48,941	\$ 50,281	\$ 49,276
Academic Support	15,337	18,330	15,977	14,473
Student Services	16,858	18,651	16,892	16,061
Scholarships and Fellowships	8,290	11,729	12,841	15,134
Institutional Support	20,507	20,756	21,498	16,773
O&M of Plant	19,224	23,607	25,854	19,998
Public Service	2,830	2,596	3,658	2,570
Research	9,660	10,501	10,879	9,230
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 138,113</b>	<b>\$ 155,113</b>	<b>\$ 157,880</b>	<b>\$ 143,516</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 33,603	\$ 35,445	\$ 32,867	\$ 27,965
<b>Auxiliary Subtotal:</b>	<b>\$ 33,603</b>	<b>\$ 35,445</b>	<b>\$ 32,867</b>	<b>\$ 27,965</b>
<b>Restricted:</b>				
Instruction	\$ 847	\$ 932	\$ 700	\$ 3,112
Academic Support	9,151	12,151	10,157	9,454
Student Services	2,260	1,377	7,849	4,025
Scholarships and Fellowships	9,711	9,084	11,990	60,083
Institutional Support	154	292	844	1,382
O&M of Plant	5	0	0	0
Public Service	5,841	6,142	3,533	5,427
Research	7,451	8,333	8,277	8,763
<b>Restricted Subtotal:</b>	<b>\$ 35,421</b>	<b>\$ 38,310</b>	<b>\$ 43,351</b>	<b>\$ 92,245</b>
<b>TOTAL:</b>				
Instruction	\$ 46,255	\$ 49,873	\$ 50,981	\$ 52,388
Academic Support	24,488	30,480	26,135	23,927
Student Services	19,118	20,028	24,740	20,087
Scholarships and Fellowships	18,001	20,813	24,831	75,217
Institutional Support	20,660	21,049	22,342	18,154
O&M of Plant	19,229	23,608	25,854	19,998
Public Service	8,671	8,739	7,191	7,997
Auxiliary	33,603	35,445	32,867	27,965
Research	17,112	18,834	19,156	17,993
Debt Service	14,032	14,006	14,020	13,990
<b>TOTAL:</b>	<b>\$ 221,170</b>	<b>\$ 242,875</b>	<b>\$ 248,118</b>	<b>\$ 277,716</b>



**Prairie View A&M University**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 Budget**  
*(In Thousands)*



	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 35,000	\$ 32,341	\$ (2,659)
Designated	140,000	140,630	630
Auxiliary	30,000	31,100	1,100
Restricted	20,000	20,360	360
<b>Change in Net Position</b>	<b>\$ 225,000</b>	<b>\$ 224,432</b>	<b>\$ (568)</b>

**Explanation for Net Decrease\***

<b>Functional and General</b>	\$ (2,659)	One-time use of net position for the following one-time uses: 1) Scholarships; PVAMU is continuing enhancing its recruiting efforts and offering \$1,000,000 in scholarships for FY 2023, 2) CRI projects; continued use of previously appropriated AUF funding for CRI projects is reflected in the FY 2023 budget, 3) unexpended balances for the operations of the Center for the Study and Prevention of Juvenile Delinquency Center.
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# TARLETON STATE UNIVERSITY

## BUDGET NARRATIVE

### Introduction

During FY 2022, Tarleton focused on aligning resources with the 10-year strategic plan. The mission for Tarleton State University, a founding member of the Texas A&M System, is to transform generations by inspiring discovery, leadership, and inclusion through educational excellence. The vision of Tarleton State University is to be *THE* premier comprehensive regional university in the nation, with a keen focus on student success, teaching, and research.

The strategic plan also defines the following priorities for the University:

- **Student Opportunity & Success** – strategically grow enrollment and foster a thriving learning environment characterized by transformational educational experiences that promote the holistic development, economic mobility, and success of all students.
- **Academic Distinction** – Achieve academic excellence through innovative instructional practices, strategic program expansion, and a robust academic and technological infrastructure.
- **Diversity, Equity and Inclusion** – Demonstrate institutional commitment to equity and inclusion that provides fair access and opportunities for students and employees of all backgrounds and identities.
- **Research, Innovation & Economic Impact** – Cultivate an entrepreneurial ecosystem to enhance research, scholarship, and regional partnerships that drive innovation and economic development.
- **Institutional Prominence** – Attain national prominence through student achievement, a thriving employee experience, a culture of philanthropy, and fiscal sustainability.

### Revenues

- During FY 2022, Tarleton conservatively budgeted and forecasted revenues in all categories.
- Federal HEERF funds expired in FY 2022 which reduced the federal appropriations by \$14.9 million compared to FY 2022.
- State Appropriations increased \$8.9 million (15%) primarily from additional general revenue associated with new funding for the Health Science Center.
- State Tuition increased \$899 thousand (5%) and Designated Tuition increased \$2.6 million (5%) based upon 3-year record enrollment growth.
- Fees increased by \$814 thousand (2%) compared to FY 2022 due to 3-year record enrollment growth.
- Student Financial Assistance decreased \$8.6 million (-27%) associated with the expiration of HEERF funding.
- Contracts and Grants increased \$2.2 million (22%) associated with a new NSF Grant affiliated with the Research Division.
- Gifts have increased \$500 thousand (18%) due to an increased focus on development and advancement activities.

# TARLETON STATE UNIVERSITY

## BUDGET NARRATIVE CONTINUED

- Sales and Service has increased \$1.8 million (4%) due to the purchase of Bosque Crossing and insourcing of the Campus Bookstore.
- Investment Income has increased \$1.2 million (34%) due to aligning revenues to prior year actuals.

### Expenses

- During FY 2022, Tarleton conservatively budgeted and forecasted expenses with a focus on aligning resources with the strategic plan.
- Personnel costs have increased by \$8.3 million (7%) for FY 2023 associated with the proposed salary plan and new positions to support a strategic focus on Research and Diversity, Equity and Inclusion. Benefits increased by 6%, which is a combination of the increase in salaries and rising healthcare costs.
- Scholarships decreased by \$8.5 million (-16%) associated with the expiration of Federal HEERF.
- Equipment decreased by \$872 thousand (-24%) due to a reallocation of plant funds for maintenance.
- Operations and Maintenance decreased by \$13.5 million (-17%) primarily associated with an expiration of Federal HEERF (\$14.9 million).
- Debt Service was increased by \$10.7 million (41%) due to new bonds for the Parking Garage and Health Science Center.

### Reserves

- FY 2021 Operating Reserve balance of \$53.4 million will support 3.8 months of operations.
- FY 2022 Projected Reserve balance will support 3.9 months of operations.
- FY 2023 Budget includes a Net Available of \$1 million that will be allocated to strategic initiatives outlined in Tarleton Forward 2030.

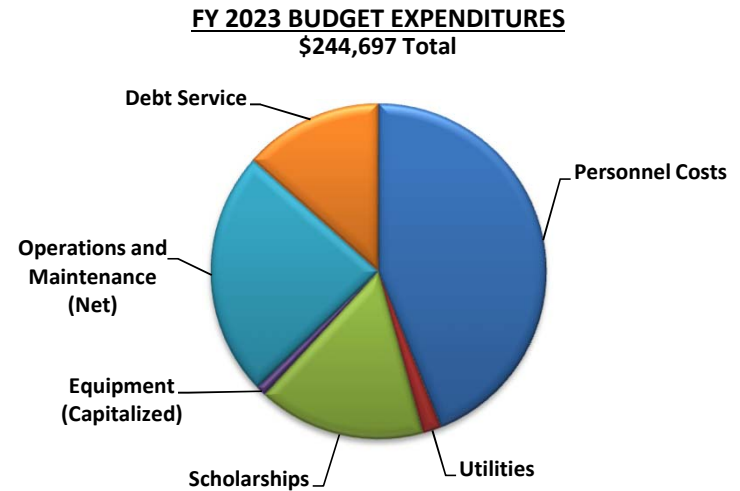
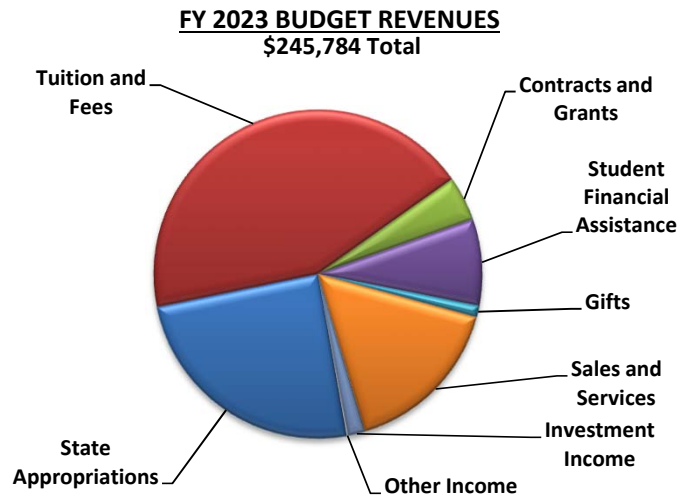
### Capital Plan

Priorities for the Capital Plan for FY 2023 include:

- Interprofessional Education Building at Fort Worth Campus
- Parking Garage
- Health Sciences Building for Rural Health Initiative (CCAP)
- Expansion of Fort Worth Campus (CCAP)
- Library Renovation
- Minor Projects to Upgrade Athletic Facilities
- Research Facility Upgrades
- Hotel/Convocation Center Project

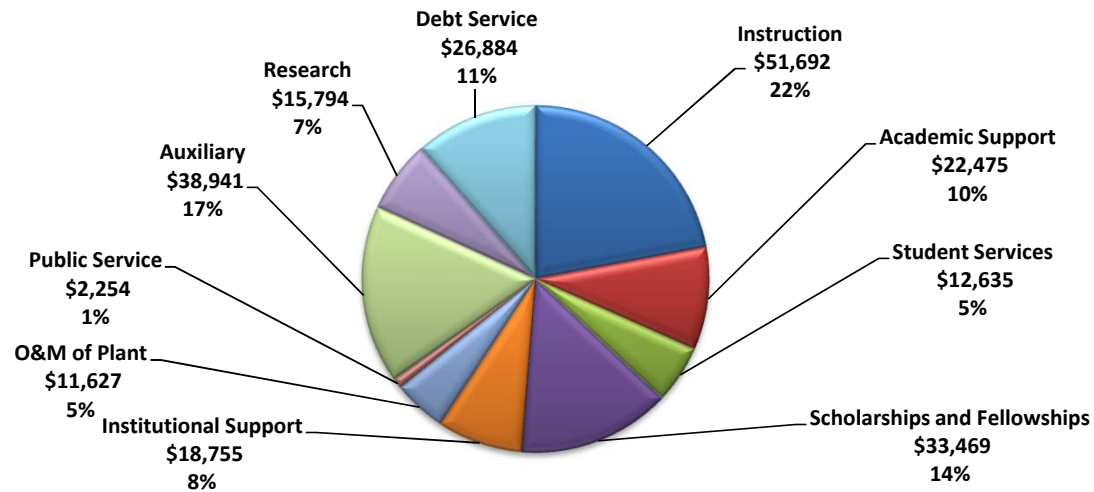


**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Tarleton State University**  
**FY 2023 Budget Graphs**  
(In Thousands)



*See Executive Budget Summary for amounts and percentages*

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

*(See Glossary for function definitions)*



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Tarleton State University**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 73,683	\$ 85,003	\$ 90,691	\$ 115,169	\$ 152,457	\$ 152,457		\$ (0)	0%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 66,315	\$ 56,654	\$ 55,489	\$ 53,786	\$ 59,264	\$ 68,192	28%	\$ 8,928	15%
Federal Appropriations	0	0	2,992	10,582	14,966	0	0%	(14,966)	-100%
Tuition and Fees	92,506	97,665	103,619	118,166	116,386	120,738	49%	4,352	4%
Contracts and Grants	8,353	8,069	8,353	18,579	10,000	12,182	5%	2,181	22%
Student Financial Assistance	29,778	30,821	34,442	45,589	32,173	23,558	10%	(8,615)	-27%
Gifts	1,883	5,664	2,363	5,125	2,750	3,250	1%	500	18%
Sales and Services	30,941	28,492	22,088	41,723	43,021	44,819	18%	1,798	4%
Investment Income	6,903	5,490	16,676	23,601	3,500	4,701	2%	1,201	34%
Other Income	653	677	8,506	771	405	405	0%	0	n/a
Discounts	(24,299)	(24,997)	(24,447)	(31,570)	(32,060)	(32,060)	-13%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 213,034</b>	<b>\$ 208,536</b>	<b>\$ 230,082</b>	<b>\$ 286,352</b>	<b>\$ 250,405</b>	<b>\$ 245,784</b>	<b>100%</b>	<b>\$ (4,620)</b>	<b>-2%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 35,883	\$ 38,430	\$ 38,379	\$ 38,052	\$ 43,802	\$ 46,382	19%	\$ 2,579	6%
Salaries - Non-Faculty	35,111	35,808	37,190	39,848	37,729	40,276	16%	2,546	7%
Wages	5,408	5,697	5,300	5,293	5,595	5,856	2%	261	5%
Benefits	22,936	23,259	24,167	24,978	26,127	29,050	12%	2,923	11%
<b>Personnel Costs</b>	<b>99,338</b>	<b>103,193</b>	<b>105,037</b>	<b>108,171</b>	<b>113,253</b>	<b>121,563</b>	<b>50%</b>	<b>8,310</b>	<b>7%</b>
Utilities	2,540	2,683	2,761	3,745	4,968	4,969	2%	1	0%
Scholarships	41,939	42,505	44,309	52,670	53,162	44,702	18%	(8,461)	-16%
Discounts	(24,299)	(24,997)	(24,447)	(31,570)	(32,060)	(32,060)	-13%	0	n/a
Equipment (Capitalized)	1,796	1,621	1,271	1,536	3,611	2,739	1%	(872)	-24%
Operations and Maintenance (Net)	50,642	54,800	54,827	73,091	79,112	65,587	27%	(13,525)	-17%
Debt Service	16,786	18,621	18,767	26,884	26,469	37,198	15%	10,728	41%
<b>TOTAL EXPENDITURES</b>	<b>\$ 188,742</b>	<b>\$ 198,426</b>	<b>\$ 202,525</b>	<b>\$ 234,526</b>	<b>\$ 248,516</b>	<b>\$ 244,697</b>	<b>100%</b>	<b>\$ (3,819)</b>	<b>-2%</b>
<b>TRANSFERS</b>									
Other	(12,971)	(4,422)	(3,078)	(14,538)	75	0		(75)	-100%
<b>NET TRANSFERS</b>	<b>\$ (12,971)</b>	<b>\$ (4,422)</b>	<b>\$ (3,078)</b>	<b>\$ (14,538)</b>	<b>\$ 75</b>	<b>\$ -</b>		<b>\$ (75)</b>	<b>-100%</b>
<b>NET INCREASE (DECREASE)</b>	<b>11,320</b>	<b>5,688</b>	<b>24,478</b>	<b>37,287</b>	<b>1,963</b>	<b>1,087</b>		<b>(876)</b>	<b>-45%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 85,003</b>	<b>\$ 90,691</b>	<b>\$ 115,169</b>	<b>\$ 152,457</b>	<b>\$ 154,420</b>	<b>\$ 153,544</b>		<b>\$ (876)</b>	<b>-1%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Tarleton State University**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES Fund Group - NACUBO Function	FY 2018	FY 2019	FY 2020	FY 2021
	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 62,018	\$ 61,855	\$ 53,099	\$ 50,736
Academic Support	13,826	14,131	18,769	19,542
Student Services	10,928	11,298	11,358	11,177
Scholarships and Fellowships	5,577	5,020	5,997	6,626
Institutional Support	13,946	15,660	16,131	17,803
O&M of Plant	11,306	11,709	14,770	11,471
Public Service	1,885	2,076	1,148	1,451
Research	5,082	5,701	7,927	9,240
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 124,570</b>	<b>\$ 127,449</b>	<b>\$ 129,199</b>	<b>\$ 128,047</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 27,243	\$ 28,881	\$ 28,742	\$ 38,941
<b>Auxiliary Subtotal:</b>	<b>\$ 27,243</b>	<b>\$ 28,881</b>	<b>\$ 28,742</b>	<b>\$ 38,941</b>
<b>Restricted:</b>				
Instruction	\$ 914	\$ 895	\$ 826	\$ 955
Academic Support	393	3,635	287	2,933
Student Services	1,386	1,222	2,857	1,458
Scholarships and Fellowships	11,008	11,413	15,669	26,843
Institutional Support	5	2	228	951
O&M of Plant	56	0	62	156
Public Service	542	671	678	803
Research	5,842	5,638	5,211	6,554
<b>Restricted Subtotal:</b>	<b>\$ 20,144</b>	<b>\$ 23,475</b>	<b>\$ 25,817</b>	<b>\$ 40,655</b>
<b>TOTAL:</b>				
Instruction	\$ 62,932	\$ 62,750	\$ 53,924	\$ 51,692
Academic Support	14,219	17,766	19,055	22,475
Student Services	12,314	12,520	14,216	12,635
Scholarships and Fellowships	16,585	16,432	21,666	33,469
Institutional Support	13,951	15,662	16,359	18,755
O&M of Plant	11,362	11,709	14,832	11,627
Public Service	2,427	2,746	1,826	2,254
Auxiliary	27,243	28,881	28,742	38,941
Research	10,924	11,339	13,138	15,794
RFS Debt Service Transfers	16,786	18,621	18,767	26,884
<b>TOTAL:</b>	<b>\$ 188,742</b>	<b>\$ 198,426</b>	<b>\$ 202,525</b>	<b>\$ 234,526</b>



**Tarleton State University**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 Budget**  
*(In Thousands)*



	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 543	\$ 543	\$ -
Designated	115,516	116,012	496
Auxiliary	16,637	17,228	591
Restricted	19,761	19,761	0
<b>Change in Net Position</b>	<b>\$ 152,457</b>	<b>\$ 153,544</b>	<b>\$ 1,087</b>

**Explanation for Net Decrease\***

\* if applicable

## BUDGET NARRATIVE

### Introduction

Last year we expressed cautious optimism about the return to a full and vibrant, on-campus experience. The return of students in Fall 2021 went better than expected with cases remaining under control throughout the fall and spring semesters. Most students were yearning for a return to a normal college experience. Despite this, it has become evident that the reach of the pandemic has extended beyond student health, impacting enrollment.

Between Fall 2019 and Fall 2021, we experienced a modest decrease of 160 students. A closer look at the data reveals the decrease was partially offset by an increase in graduate students, however, with undergraduate enrollment actually decreasing by 356 students. With a robust return to onsite recruitment, the incoming freshman class is looking strong. We have built a conservative budget based on a slight reduction in enrollment as we continue to reengage and refocus our students on their academic path, particularly as they adjust to the loss of federally-funded HEERF student assistance.

### Revenues

Total Revenues for FY 2023 are budgeted to decrease \$32.1 million (-18%) compared to the FY 2022 budget. This is primarily a result of decreases in Federal Appropriations (HEERF), Student Financial Assistance (HEERF), and Tuition and Fees revenue.

- State Appropriations have increased by \$2.8 million (6%) due to the capital construction assistance project (CCAP) and a slight increase in state paid benefits.
- Federal Appropriations have decreased by \$19.9 million (-84%), as a considerable portion of HEERF institutional funds has been exhausted.
- Tuition and Fees have been budgeted downward by \$2 million, corresponding to our conservative enrollment projections.
- Contracts and Grants are increasing by \$329,000 (6%) as a result of new grants such as the NIH-Body Composition in Hispanics and other smaller grants.
- Although Texas Grant is expected to increase, Student Financial Assistance is expected to decrease overall by \$14.9 million (-28%) as HEERF Student Support will be fully exhausted in FY 2022.
- Investment Income, Gifts and Sales and Services are projected to increase by a modest \$409,000.

## BUDGET NARRATIVE CONTINUED

### Expenditures

Total Expenditures for FY 2023 are budgeted to decrease by \$32.1 million (-18%) compared to FY 2022 budgeted expenditures. This is primarily due to decreases in Scholarships, Operations and Maintenance, and Equipment costs associated with the HEERF funding.

- Salaries and wages are expected to increase by \$1.1 million resulting from:
  - a 2% performance pool (contingent on fall enrollment),
  - a \$90,000 pool for faculty promotions,
  - a \$367,000 increase to wages due to an increase in work-study funding and grants.
- Benefits are projected to increase \$98,000 due to the salary changes above.
- Scholarships are projected to decrease by \$20.4 million with the end of HEERF Student Support.
- Equipment (Capitalized) expenses and Operations and Maintenance expenses are projected to decrease by \$2.6 million (-25%) and \$14.2 million (-35%), respectively, due to a decrease in remaining HEERF Institutional and MSI funds.
- Debt Service is budgeted at \$14.1 million for capital projects funded with general revenue (\$11.3 million), fees (\$761,738), and auxiliary revenue (\$2 million)—an increase of \$2.9 million. This includes \$7 million for prior construction of the University Success Center and associated road extensions and parking lots, the Fine Arts Building and Theater, Science Building, Kinesiology Building, Academic Innovation Center and Support Services Building, and \$4.3 million for new CCAP construction. It also includes \$2.7 million for renovations to the Student Center and Recreational Sports Center, the ESCO Utility Project, and the Residential Learning Community.

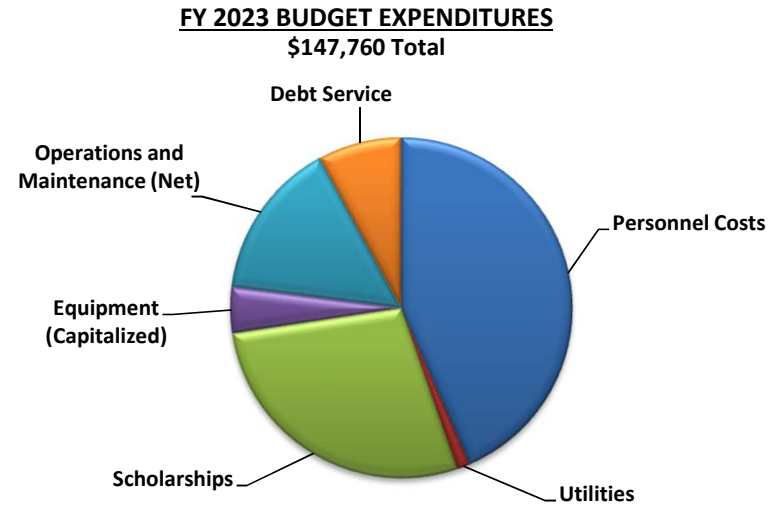
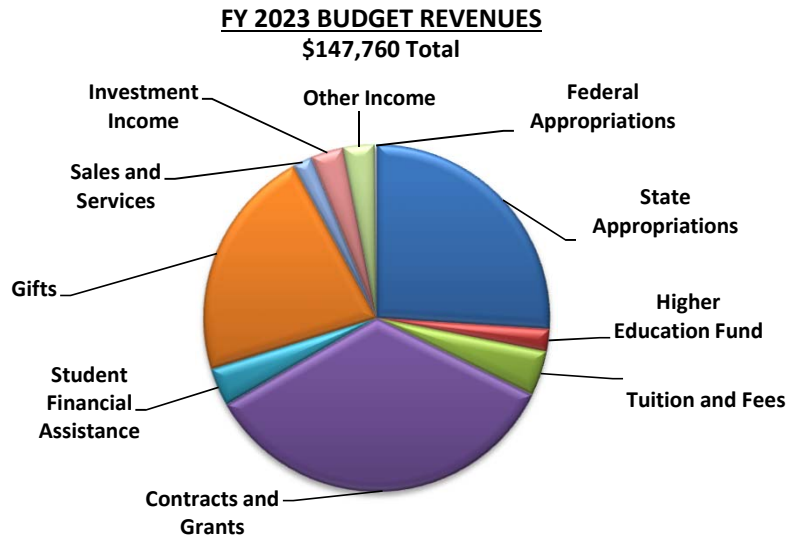
### Reserves

- FY 21 reserve balance was \$28 million, or 3.8 months.
- FY 22 reserves are expected to be between 3.7 and 4 months.
- FY 23 reserves are expected to remain relatively flat at a projected 3.7 - 4 months.

### Capital Plan

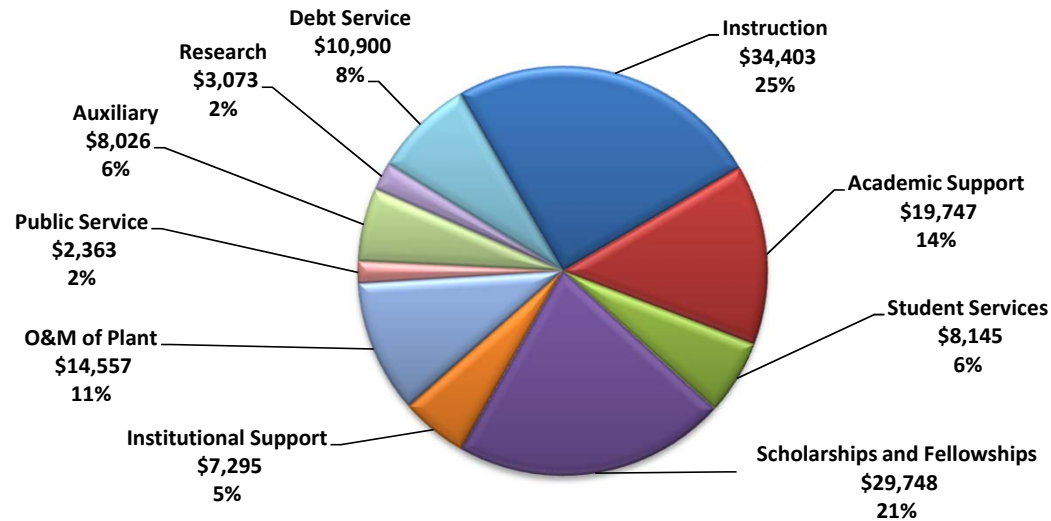
- Current projects include capital construction assistance projects, including the Health Sciences Education and Research Center and additions to the Western Hemispheric Trade and Fine and Performing Arts Centers. Phase 2 of our energy service company utility project for HVAC upgrades and irrigation optimization is also included.

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M International University  
FY 2023 Budget Graphs  
(In Thousands)



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M International University**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 73,088	\$ 79,998	\$ 88,838	\$ 106,092	\$ 141,598	\$ 141,598		\$ (0)	0%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 37,375	\$ 37,463	\$ 37,154	\$ 36,791	\$ 43,479	\$ 46,248	31%	\$ 2,769	6%
Federal Appropriations	0	0	1,771	13,973	23,560	3,681	2%	(19,879)	-84%
Higher Education Fund	6,710	6,710	6,710	7,462	7,462	7,462	5%	0	n/a
Tuition and Fees	53,137	58,163	63,090	64,359	63,183	61,178	41%	(2,005)	-3%
Contracts and Grants	9,159	5,711	4,876	7,513	5,974	6,302	4%	329	6%
Student Financial Assistance	32,196	35,459	40,166	42,898	53,580	38,714	26%	(14,866)	-28%
Gifts	3,122	4,234	4,444	4,080	3,100	3,217	2%	117	4%
Sales and Services	5,100	5,291	4,802	3,830	5,475	5,453	4%	(22)	0%
Investment Income	5,364	4,067	11,658	17,600	4,905	5,219	4%	314	6%
Other Income	754	1,576	720	1,875	305	310	0%	5	2%
Discounts	(28,052)	(31,916)	(32,417)	(29,566)	(31,155)	(30,026)	-20%	1,129	-4%
<b>TOTAL REVENUES</b>	<b>\$ 124,865</b>	<b>\$ 126,758</b>	<b>\$ 142,973</b>	<b>\$ 170,817</b>	<b>\$ 179,868</b>	<b>\$ 147,760</b>	<b>100%</b>	<b>\$ (32,109)</b>	<b>-18%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 19,452	\$ 20,588	\$ 21,564	\$ 22,074	\$ 26,352	\$ 26,734	18%	\$ 382	1%
Salaries - Non-Faculty	23,760	23,469	22,412	22,491	29,966	30,314	21%	348	1%
Wages	4,094	3,941	4,288	4,161	4,092	4,459	3%	367	9%
Benefits	12,833	12,798	12,905	13,362	15,615	15,714	11%	98	1%
<b>Personnel Costs</b>	<b>60,140</b>	<b>60,797</b>	<b>61,168</b>	<b>62,088</b>	<b>76,025</b>	<b>77,221</b>	<b>52%</b>	<b>1,196</b>	<b>2%</b>
Utilities	1,565	1,520	1,737	1,583	2,391	2,216	1%	(175)	-7%
Scholarships	41,829	46,860	50,014	51,880	70,024	49,660	34%	(20,364)	-29%
Discounts	(28,052)	(31,916)	(32,417)	(29,566)	(31,155)	(30,026)	-20%	1,129	-4%
Equipment (Capitalized)	1,055	1,173	3,313	1,750	10,408	7,776	5%	(2,632)	-25%
Operations and Maintenance (Net)	27,272	30,549	33,315	39,624	40,982	26,819	18%	(14,164)	-35%
Debt Service	10,435	10,609	10,655	10,900	11,193	14,094	10%	2,900	26%
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,243</b>	<b>\$ 119,591</b>	<b>\$ 127,785</b>	<b>\$ 138,259</b>	<b>\$ 179,868</b>	<b>\$ 147,760</b>	<b>100%</b>	<b>\$ (32,109)</b>	<b>-18%</b>
<b>TRANSFERS</b>									
Other	(3,711)	1,673	2,066	2,948	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (3,711)</b>	<b>\$ 1,673</b>	<b>\$ 2,066</b>	<b>\$ 2,948</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>6,911</b>	<b>8,840</b>	<b>17,254</b>	<b>35,506</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>n/a</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 79,998</b>	<b>\$ 88,838</b>	<b>\$ 106,092</b>	<b>\$ 141,598</b>	<b>\$ 141,598</b>	<b>\$ 141,598</b>		<b>\$ (0)</b>	<b>0%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M International University**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 28,761	\$ 30,225	\$ 30,787	\$ 31,570
Academic Support	13,493	13,842	16,682	16,977
Student Services	6,049	6,113	6,918	6,505
Scholarships and Fellowships	2,720	3,357	3,847	5,644
Institutional Support	7,391	8,564	8,259	7,247
O&M of Plant	9,938	12,075	12,029	10,975
Public Service	1,970	1,884	1,572	1,190
Research	1,549	1,598	999	1,193
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 71,872</b>	<b>\$ 77,659</b>	<b>\$ 81,093</b>	<b>\$ 81,300</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 8,181	\$ 10,043	\$ 11,102	\$ 8,026
<b>Auxiliary Subtotal:</b>	<b>\$ 8,181</b>	<b>\$ 10,043</b>	<b>\$ 11,102</b>	<b>\$ 8,026</b>
<b>Restricted:</b>				
Instruction	\$ 1,796	\$ 1,432	\$ 1,621	\$ 2,833
Academic Support	5,824	3,367	2,756	2,770
Student Services	517	534	1,356	1,641
Scholarships and Fellowships	10,999	11,491	16,042	24,104
Institutional Support	69	20	65	49
O&M of Plant	17	3	294	3,582
Public Service	1,323	1,194	1,145	1,174
Research	3,209	3,240	1,655	1,880
<b>Restricted Subtotal:</b>	<b>\$ 23,755</b>	<b>\$ 21,280</b>	<b>\$ 24,935</b>	<b>\$ 38,032</b>
<b>TOTAL:</b>				
Instruction	\$ 30,557	\$ 31,657	\$ 32,408	\$ 34,403
Academic Support	19,317	17,209	19,438	19,747
Student Services	6,566	6,647	8,274	8,145
Scholarships and Fellowships	13,719	14,848	19,889	29,748
Institutional Support	7,461	8,583	8,324	7,295
O&M of Plant	9,956	12,078	12,324	14,557
Public Service	3,293	3,078	2,717	2,363
Auxiliary	8,181	10,043	11,102	8,026
Research	4,758	4,839	2,654	3,073
RFS Debt Service Transfers	10,435	10,609	10,655	10,900
<b>TOTAL:</b>	<b>\$ 114,243</b>	<b>\$ 119,591</b>	<b>\$ 127,785</b>	<b>\$ 138,259</b>



**Texas A&M International University**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 42,605	\$ 42,605	\$ -
Designated	62,518	62,518	-
Auxiliary	17,827	17,827	-
Restricted	18,648	18,648	-
Change in Net Position	<b>\$ 141,598</b>	<b>\$ 141,598</b>	<b>\$ -</b>

**Explanation for Net Decrease\***

\* if applicable

## BUDGET NARRATIVE

### **FY 2023 Budget Overview**

Texas A&M University (TAMU) is in the process of a large, ambitious, administrative reorganization of the university that will streamline operations to ensure the best decisions are made amongst competing priorities. The plan, called the Path Forward, will strengthen student outcomes at TAMU and better position the university for long-term success.

### **Revenues:**

The Total Revenue budget is remaining relatively flat, decreasing by \$10.9 million (0%), compared to the FY 2022 revenue budget.

- In the third special session, Texas A&M received Capital Construction Assistance Project (CCAP) debt service funding in the amount of \$5.4 million per year for the construction of a clinical veterinary teaching and research complex.
- Overall enrollment is projected to slightly increase, but international enrollment is not expected to return to pre-COVID levels in the coming year. Tuition and fee revenue is projected to increase by \$43.7 million (5%) due to enrollment growth and cohort movement.
- Since Texas A&M will spend all HEERF funds prior to FY 2023 and does not anticipate receiving additional COVID related relief funds, Federal Appropriations will decrease \$61.4 million, and Student Financial Assistance will decrease \$50.0 million.
- Investment income is increasing by \$23.2 million (35%) to better align with actual investment earnings received in FY 2021, though the budgeted increase is still conservative.
- Discounts are increasing by \$25.3 million (14%) due to enrollment growth, financial aid, and better aligning the budget to actuals.

### **Expenses:**

The Total Expenditures budget is decreasing \$25.9 million (-1%), compared to the FY 2022 expenditure budget.

- Personnel Costs, comprising the largest component of the expense budget, are budgeted to increase by \$43.6 million (4%). A large driver of this increase is a proposed 2% employee retention program for FY 2023. Targeted faculty hiring and tenured faculty promotions continue to be an on-going process. Other impacts include a restructuring of administrative units and realignment of colleges, academic support, and operational areas. Also impacting this change is an increase in group insurance premiums.

## BUDGET NARRATIVE CONTINUED

- Net Scholarship Expense is increasing \$18.3M (6%) primarily due to investments in the recently announced Patriots Scholarship Program, targeted student recruitment programs and state mandated tuition set asides.
- Operations & Maintenance is decreasing by \$68.6 million (-9%) compared to FY 2022
  - \$111.4 million reduction in HEERF related expenditures, which aligns with the reduction in federal HEERF revenue
  - This decrease was partially offset by increased operating expenses in auxiliary units, as their FY 2022 operating budgets were greatly impacted by COVID-19
  - A shift between operating expenditures and personnel costs as prioritization of new programs are established and implemented

### **Debt Service:**

- While 2011 bonds have been paid off, reducing some long-term debt, Debt Service is budgeted to increase by \$5.2 million (4%) compared to FY 2022.
  - Several projects are planned to move to long term bonds in FY 2023 including the Peterson Building Renovation, South Campus Recreational Center and residence life heating, ventilation, and air conditioning (HVAC) improvement projects. Principal payments have also been reserved in the commercial paper budget.
  - Commercial paper for the Clinical Veterinary Teaching & Research Complex and the Bright Area Development have also been included.

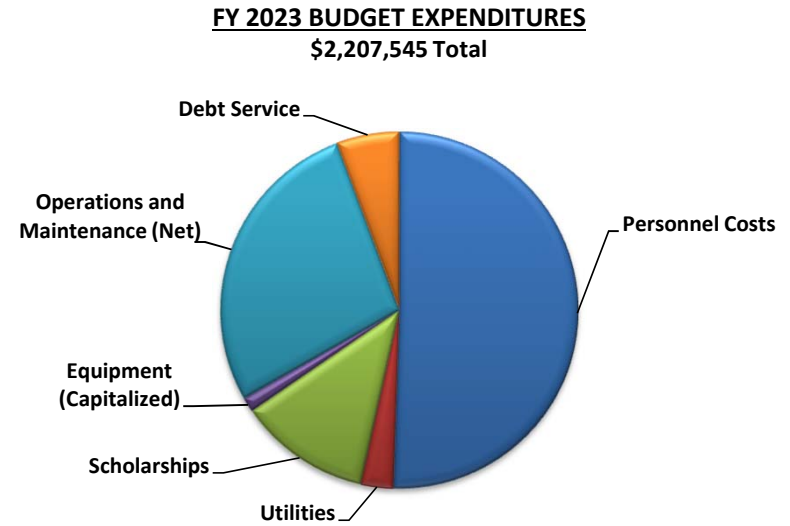
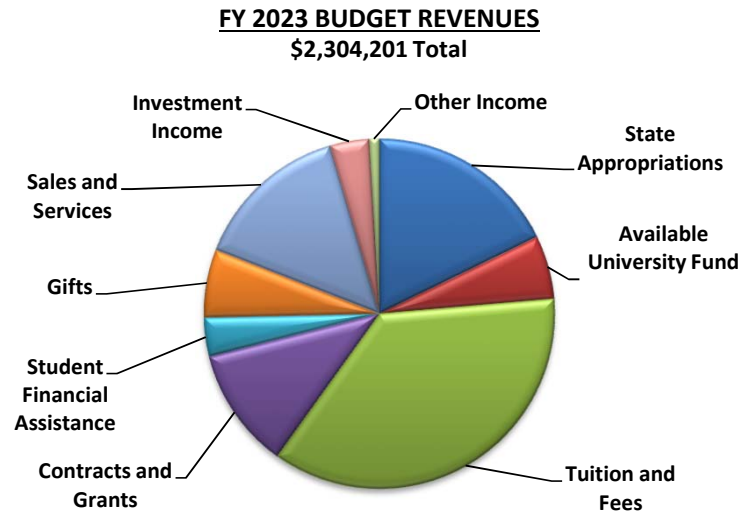
### **Reserves:**

- FY 2021 Current Reserve balance of \$557 million, 4.4 months
- FY 2022 Projected Reserve balance of \$545 million, 4.3 months
- FY 2023 Projected Reserve balance is expected to decrease slightly

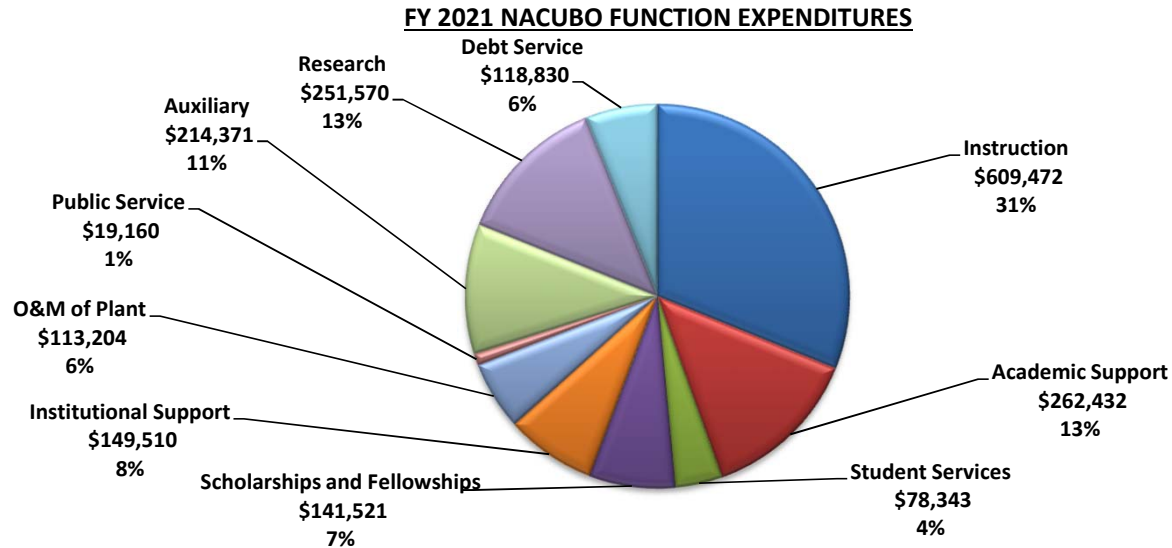
### **Capital Plan:**

- New construction is planned for the Clinical Veterinary Teaching & Research Complex with design beginning in FY 2023. The University has also added the construction of a Fine Arts Building projected to begin design in FY 2024 as well as the Aggie Band Residence Hall and The Museum of Natural History to begin design in FY 2025.

**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University**  
**FY 2023 Budget Graphs**  
(In Thousands)



See Executive Budget Summary for amounts and percentages



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 1,754,358	\$ 1,825,333	\$ 1,875,068	\$ 2,092,677	\$ 2,523,677	\$ 2,632,360		\$ 108,683	4%
<i>Restatement: (prior year correction)</i>		(2,702)							
<b>REVENUES</b>									
State Appropriations	\$ 378,032	\$ 381,353	\$ 415,860	\$ 416,472	\$ 431,791	\$ 439,232	19%	\$ 7,441	2%
Federal Appropriations	0	0	3,003	61,832	61,400	0	0%	(61,400)	-100%
Available University Fund	140,028	135,705	116,505	122,038	135,978	144,849	6%	8,871	7%
Tuition and Fees	701,276	754,064	790,123	834,315	852,388	896,074	39%	43,686	5%
Contracts and Grants	210,570	236,617	231,045	238,737	258,102	276,098	12%	17,996	7%
Student Financial Assistance	87,707	94,115	114,409	117,316	139,252	89,252	4%	(50,000)	-36%
Gifts	141,334	158,151	115,990	108,633	144,113	155,079	7%	10,966	8%
Sales and Services	374,422	382,054	359,329	353,251	343,926	358,746	16%	14,821	4%
Investment Income	106,154	63,602	240,227	350,509	66,300	89,550	4%	23,249	35%
Other Income	42,656	62,069	26,603	42,252	24,081	22,884	1%	(1,197)	-5%
Discounts	(130,900)	(145,898)	(143,544)	(166,988)	(142,244)	(167,563)	-7%	(25,319)	18%
<b>TOTAL REVENUES</b>	<b>\$ 2,051,278</b>	<b>\$ 2,121,833</b>	<b>\$ 2,269,551</b>	<b>\$ 2,478,367</b>	<b>\$ 2,315,087</b>	<b>\$ 2,304,201</b>	<b>100%</b>	<b>\$ (10,886)</b>	<b>0%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 358,504	\$ 386,994	\$ 397,354	\$ 403,035	\$ 443,198	\$ 462,743	21%	\$ 19,545	4%
Salaries - Non-Faculty	345,667	366,237	384,290	395,936	400,662	412,272	19%	11,611	3%
Wages	104,076	103,158	99,545	91,414	92,007	93,316	4%	1,309	1%
Benefits	187,534	200,476	204,484	213,638	220,838	231,931	11%	11,093	5%
<b>Personnel Costs</b>	<b>995,780</b>	<b>1,056,865</b>	<b>1,085,674</b>	<b>1,104,023</b>	<b>1,156,704</b>	<b>1,200,262</b>	<b>54%</b>	<b>43,558</b>	<b>4%</b>
Utilities	82,450	81,505	61,390	61,413	69,362	70,127	3%	765	1%
Scholarships	241,876	261,617	271,699	288,232	265,367	283,659	13%	18,292	7%
Discounts	(130,900)	(145,898)	(143,544)	(166,988)	(142,244)	(167,563)	-8%	(25,319)	18%
Equipment (Capitalized)	50,372	64,504	60,359	50,197	31,283	31,425	1%	142	0%
Operations and Maintenance (Net)	462,810	470,174	507,848	502,688	722,763	654,182	30%	(68,581)	-9%
Debt Service	140,115	170,262	132,828	118,846	130,210	135,452	6%	5,243	4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,842,502</b>	<b>\$ 1,959,028</b>	<b>\$ 1,976,253</b>	<b>\$ 1,958,413</b>	<b>\$ 2,233,445</b>	<b>\$ 2,207,545</b>	<b>100%</b>	<b>\$ (25,899)</b>	<b>-1%</b>
<b>TRANSFERS</b>									
Other	(137,801)	(110,367)	(75,690)	(88,954)	(7,494)	(9,872)		(2,378)	32%
<b>NET TRANSFERS</b>	<b>\$ (137,801)</b>	<b>\$ (110,367)</b>	<b>\$ (75,690)</b>	<b>\$ (88,954)</b>	<b>\$ (7,494)</b>	<b>\$ (9,872)</b>		<b>\$ (2,378)</b>	<b>32%</b>
<b>NET INCREASE (DECREASE)</b>	<b>70,975</b>	<b>52,437</b>	<b>217,608</b>	<b>431,000</b>	<b>74,149</b>	<b>86,784</b>		<b>12,636</b>	<b>17%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 1,825,333</b>	<b>\$ 1,875,068</b>	<b>\$ 2,092,677</b>	<b>\$ 2,523,677</b>	<b>\$ 2,597,825</b>	<b>\$ 2,719,144</b>		<b>\$ 121,318</b>	<b>5%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University**  
**FY 2022 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 527,682	\$ 521,397	\$ 554,223	\$ 542,792
Academic Support	199,024	241,743	228,037	231,816
Student Services	69,526	74,030	75,265	73,920
Scholarships and Fellowships	71,613	73,669	79,501	77,261
Institutional Support	115,977	117,464	127,701	138,024
O&M of Plant	97,692	96,169	108,086	110,229
Public Service	21,727	22,963	15,947	14,287
Research	84,301	88,829	102,068	102,384
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 1,187,543</b>	<b>\$1,236,265</b>	<b>\$ 1,290,828</b>	<b>\$1,290,713</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 239,910	\$ 244,524	\$ 238,806	\$ 214,371
<b>Auxiliary Subtotal:</b>	<b>\$ 239,910</b>	<b>\$ 244,524</b>	<b>\$ 238,806</b>	<b>\$ 214,371</b>
<b>Restricted:</b>				
Instruction	\$ 68,427	\$ 76,961	\$ 63,825	\$ 66,680
Academic Support	29,055	31,823	30,388	30,616
Student Services	5,509	5,006	4,050	4,423
Scholarships and Fellowships	34,161	37,377	57,428	64,260
Institutional Support	885	1,386	1,081	11,486
O&M of Plant	2,100	2,527	3,222	2,974
Public Service	4,741	4,241	3,728	4,873
Research	130,085	148,687	150,082	149,187
<b>Restricted Subtotal:</b>	<b>\$ 274,964</b>	<b>\$ 308,007</b>	<b>\$ 313,803</b>	<b>\$ 334,499</b>
<b>TOTAL:</b>				
Instruction	\$ 596,108	\$ 598,358	\$ 618,048	\$ 609,472
Academic Support	228,079	273,566	258,425	262,432
Student Services	75,036	79,036	79,315	78,343
Scholarships and Fellowships	105,775	111,045	136,929	141,521
Institutional Support	116,862	118,850	128,782	149,510
O&M of Plant	99,792	98,696	111,307	113,204
Public Service	26,468	27,204	19,675	19,160
Auxiliary	239,910	244,524	238,806	214,371
Research	214,387	237,516	252,150	251,570
RFS Debt Service Transfers	140,085	170,233	132,816	118,830
<b>TOTAL:</b>	<b>\$ 1,842,502</b>	<b>\$1,959,028</b>	<b>\$ 1,976,253</b>	<b>\$1,958,413</b>





**Texas A&M University**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 117,601	\$ 117,601	\$ -
Designated	1,849,189	1,931,936	82,747
Auxiliary	450,021	457,774	7,752
Restricted	215,549	211,833	(3,715)
<b>Change in Net Position</b>	<b>\$ 2,632,360</b>	<b>\$ 2,719,144</b>	<b>\$ 86,784</b>

**Explanation for Net Decrease\***

<b>Restricted</b>	\$ (3,715)	One-Time use of residual funds in contract accounts and gifts budgeted in previous fiscal years.
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\* if applicable

## BUDGET NARRATIVE

### Introduction:

Beginning in FY 2017, after Hurricane Harvey impacted the region, Texas A&M-Galveston (TAMUG) began to show a decline in its overall enrollment. About the same time, TAMUG also began several strategic enrollment practices to better attract and retain students. These included dropping the “general academics” option for first-time college students; a new partnership with the College of Engineering that took time to develop; and an acceleration of graduation for upper-level students. While TAMUG showed a mild stabilization for Fall 2020, the downward trend has continued through FY 2022. Like much of Texas and the rest of the country, we believe this continued trend is directly due to impacts from COVID-19. Our estimated revenues remain static for FY 2023 with minimal adjustments where we do not match actuals.

During FY 2022, a change in the way we count TAMU Engineers on this campus took place. These students are now included in our overall headcount and SCHs and will therefore be counted and weighted in our numbers for legislative formula funding. While the regularly charged T&F on these courses still go to the main campus to support the teaching effort for Engineering, this change will impact the formula in a positive way which will benefit both the Main Campus and the Galveston Campus. We will split that formula piece such that Engineering can better support the teaching effort in Galveston and Galveston can better support the infrastructure needed for these students including maintaining a new Engineering building.

### Revenues:

Overall revenues for FY 2023 are budgeted at a net increase of \$1.4 million (2%). This is mainly due to the following large items:

- State Appropriation increase from the special session as follows:
  - Net increase in Debt Service of \$2.5 million due to approved C-Cap Project
- An increase in budgeted University Advancement Fee of \$429,000 that was under-budgeted in FY 2022
- An increase in Sales and Service of \$767,000 (7%) due to better budgeting of TAMMA Hall for FY 2023
- Reduction of HEERF Institutional Funding of \$1 million as these balances have been spent down
- Reduction in Student Financial Assistance of \$1.4 million due to HEERF funding for student assistance being spent down

BUDGET NARRATIVE CONTINUED

**Expenses:**

As a result of Budgeted Revenues and Transfers above, corresponding net expenses increased \$2.1 million (3%). Changes are mainly due to:

- A \$2.7 million net increase in debt service mainly resulting from the approved C-Cap project noted above
- A net increase in Personnel Costs of \$997,000 (3%) mainly due to an increase in salaries funded on Research dollars, a decrease in wages, and an increase in expected benefits
- A decrease in scholarships of \$755,000 due to trends and to more closely match actuals
- A net decrease in O&M of \$946,000 (-4%) resulting from items listed above as well as:
  - Institutional HEERF funding spent down of \$1.1 million
  - Student Assistance HEERF funding spent down of \$1.6 million
  - An increase in O&M of \$1.3 million resulting from the transfer from TAMU

**Debt Service:**

A Debt Service increase of approximately \$2.7 million is directly related to the approval of a new C-Cap Project for a new Engineering Building and reductions in other Debt Service balances owed

Academic Building Complex	\$4,809,948	Marine Terminal Renewal	\$ 362,526	Student Svcs Bldg	\$ 98,570
Engineering Classroom & Research	\$3,273,426	Esco Project	\$ 490,150	Parking Lot	\$ 84,282
Ocean and Coastal Studies Building	\$2,570,650	Waterfront Pavilion	\$ 200,462	Student Life Bldg	\$ 34,412
Purchase of Stu Housing TAMMA Hall	\$2,406,728	Dining Svcs Expansion	\$ 130,094		
Residence Hall Constr & Renovation	\$1,510,036	Marine Terminal Flagship	\$ 109,786		

**Transfers In from TAMU:**

FY 2023 will be the first time TAMUG budgets a transfer in from TAMU in the amount of \$1.3 million. This transfer is TAMUG's portion of Funding in place of AUF funding and will be used to support:

- Deferred Maintenance, SSC, and Classroom upgrades

## BUDGET NARRATIVE CONTINUED

### Reserves:

- FY 2021 Current Reserve balance \$30.2 million or 7.3 months
- FY 2022 Projected Reserve balance \$28 million or 6.9 months
- Projected FY 2023 Reserve balances are expected to remain around \$28 million but may go down slightly due to possible use of funds to support operations in light of static growth and static T&F rates. Only \$885,000 has been budgeted from fund balance in auxiliary operations.

### Capital Plan:

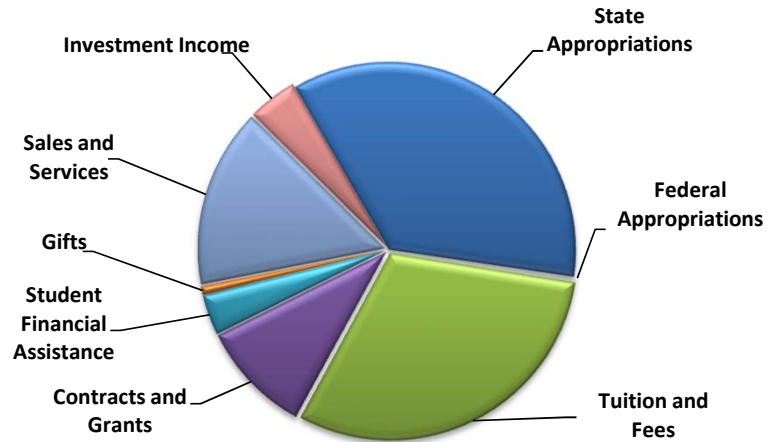
- ESCO energy savings project is ongoing and to-date expenses are approximately \$3.4 million.
- The next two items are a result of the State Appropriation for infrastructure and dock improvements required to receive new NSMV vessel from MARAD. These projects are in process of finalizing their Program of Requirements.
- Special Session-State approved a C-CAP project for \$33.7 million (Engineering Classroom/Equipment building). Also note we are proposing an addition to this project of another \$11.3 million (Under Proposed Projects Heading) to bring this building to the original request of \$45 million.
- We are also requesting approval for a Sea Turtle Rehab Hospital & Educational Outreach Center which is at minimum 50% funded.
  - A Program of Requirements is in work.
- As with many system components, we are being challenged by inflation which is impacting size and breadth of our projects.

### Deferred Maintenance:

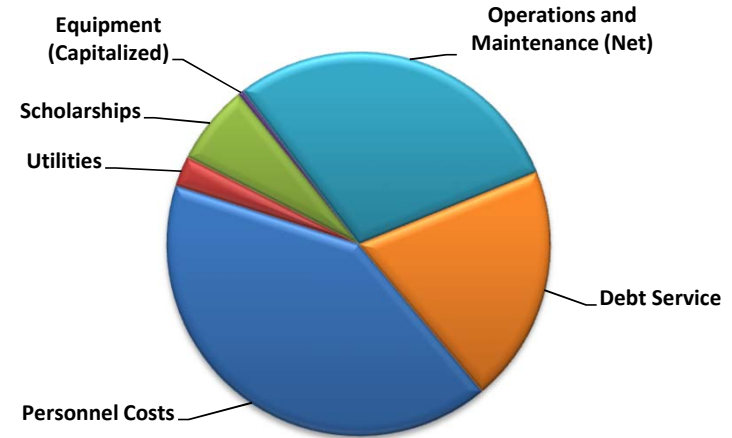
As noted in last year's presentation, TAMUG reported an approximate \$18 million to be spent directly on a new plant that will reduce our overall Deferred Maintenance number for E&G. That project is ongoing. We continue to work with our partner to estimate new priorities for Deferred Maintenance where possible.

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University at Galveston  
FY 2023 Budget Graphs  
(In Thousands)

**FY 2023 BUDGET REVENUES**  
\$76,180 Total

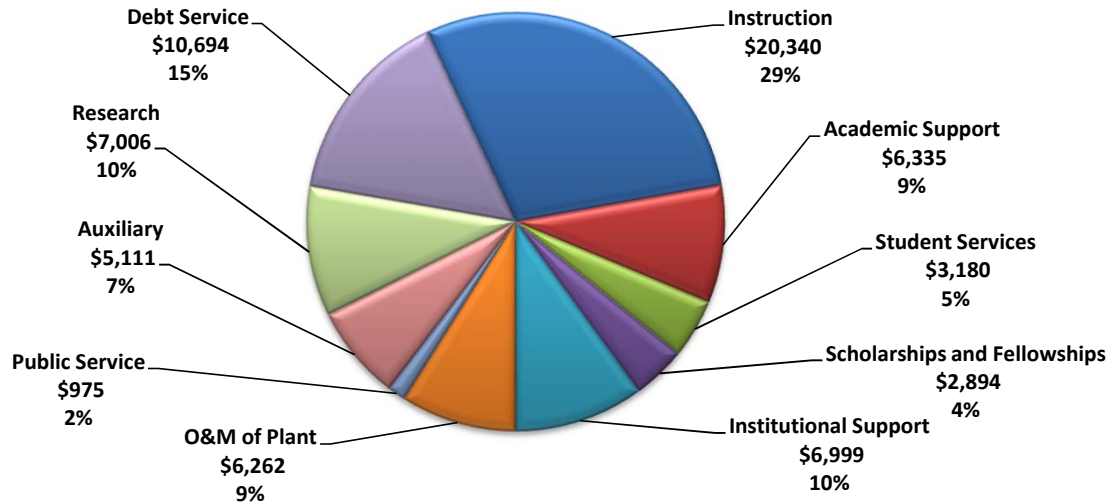


**FY 2023 BUDGET EXPENDITURES**  
\$76,554 Total



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University at Galveston**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 53,737	\$ 58,144	\$ 60,813	\$ 63,150	\$ 76,808	\$ 64,280		\$ (12,528)	-16%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 25,264	\$ 25,554	\$ 25,535	\$ 70,397	\$ 25,943	\$ 28,526	37%	\$ 2,583	10%
Federal Appropriations	0	0	154	2,569	1,156	150	0%	(1,006)	-87%
Tuition and Fees	24,072	24,081	21,645	24,046	24,051	24,371	32%	320	1%
Contracts and Grants	7,927	9,667	7,323	7,790	8,010	7,770	10%	(240)	-3%
Student Financial Assistance	2,637	2,762	3,110	3,222	4,183	2,800	4%	(1,383)	-33%
Gifts	911	1,035	426	791	500	600	1%	100	20%
Sales and Services	11,540	10,958	6,671	7,643	11,594	12,361	16%	767	7%
Investment Income	4,698	2,932	8,720	11,725	3,206	3,431	5%	224	7%
Other Income	874	(60)	280	3,143	0	0	0%	0	n/a
Discounts	(3,775)	(3,823)	(3,605)	(3,104)	(3,823)	(3,828)	-5%	(6)	0%
<b>TOTAL REVENUES</b>	<b>\$ 74,147</b>	<b>\$ 73,049</b>	<b>\$ 70,260</b>	<b>\$ 128,207</b>	<b>\$ 74,822</b>	<b>\$ 76,180</b>	<b>100%</b>	<b>\$ 1,358</b>	<b>2%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 12,002	\$ 12,527	\$ 12,484	\$ 11,899	\$ 12,489	\$ 12,455	16%	\$ (35)	0%
Salaries - Non-Faculty	10,839	11,644	11,848	11,884	11,065	11,770	15%	705	6%
Wages	2,121	2,057	1,456	1,434	2,091	1,533	2%	(559)	-27%
Benefits	6,205	6,876	6,944	6,983	6,341	7,226	9%	885	14%
<b>Personnel Costs</b>	<b>31,168</b>	<b>33,104</b>	<b>32,731</b>	<b>32,200</b>	<b>31,987</b>	<b>32,984</b>	<b>43%</b>	<b>997</b>	<b>3%</b>
Utilities	1,632	1,742	1,541	1,591	2,049	2,049	3%	0	0%
Scholarships	6,083	6,117	6,488	5,367	6,207	5,452	7%	(755)	-12%
Discounts	(3,775)	(3,823)	(3,605)	(3,104)	(3,823)	(3,828)	-5%	(6)	0%
Equipment (Capitalized)	471	202	770	407	307	375	0%	68	22%
Operations and Maintenance (Net)	25,748	24,049	21,473	22,640	24,388	23,442	31%	(946)	-4%
Debt Service	10,683	10,920	10,689	10,694	13,333	16,081	21%	2,748	21%
<b>TOTAL EXPENDITURES</b>	<b>\$ 72,010</b>	<b>\$ 72,310</b>	<b>\$ 70,087</b>	<b>\$ 69,796</b>	<b>\$ 74,448</b>	<b>\$ 76,554</b>	<b>100%</b>	<b>\$ 2,106</b>	<b>3%</b>
<b>TRANSFERS</b>									
Other	2,270	1,931	2,164	(44,752)	0	1,259		1,259	n/a
<b>NET TRANSFERS</b>	<b>\$ 2,270</b>	<b>\$ 1,931</b>	<b>\$ 2,164</b>	<b>\$ (44,752)</b>	<b>\$ -</b>	<b>\$ 1,259</b>		<b>\$ 1,259</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>4,407</b>	<b>2,669</b>	<b>2,336</b>	<b>13,658</b>	<b>374</b>	<b>885</b>		<b>511</b>	<b>136%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 58,144</b>	<b>\$ 60,813</b>	<b>\$ 63,150</b>	<b>\$ 76,808</b>	<b>\$ 77,183</b>	<b>\$ 65,165</b>		<b>\$ (12,018)</b>	<b>-16%</b>

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University at Galveston  
FY 2023 Executive Budget Summary  
(In Thousands)

EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 19,803	\$ 18,594	\$ 18,744	\$ 17,826
Academic Support	5,189	6,617	5,825	6,301
Student Services	3,508	3,670	3,726	3,175
Scholarships and Fellowships	2,379	2,323	1,559	1,166
Institutional Support	7,784	7,043	6,683	6,126
O&M of Plant	5,917	5,346	6,200	6,253
Public Service	1,459	1,593	734	972
Research	2,774	2,996	3,068	2,952
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 48,815</b>	<b>\$ 48,182</b>	<b>\$ 46,540</b>	<b>\$ 44,770</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 4,816	\$ 4,775	\$ 4,724	\$ 5,111
<b>Auxiliary Subtotal:</b>	<b>\$ 4,816</b>	<b>\$ 4,775</b>	<b>\$ 4,724</b>	<b>\$ 5,111</b>
<b>Restricted:</b>				
Instruction	\$ 524	\$ 1,923	\$ 1,410	\$ 2,515
Academic Support	17	51	990	35
Student Services	13	50	20	5
Scholarships and Fellowships	739	789	1,383	1,728
Institutional Support	161	398	204	873
O&M of Plant	60	1	19	9
Public Service	49	0	0	2
Research	6,133	5,222	4,108	4,054
<b>Restricted Subtotal:</b>	<b>\$ 7,696</b>	<b>\$ 8,434</b>	<b>\$ 8,135</b>	<b>\$ 9,221</b>
<b>TOTAL:</b>				
Instruction	\$ 20,327	\$ 20,517	\$ 20,154	\$ 20,340
Academic Support	5,206	6,668	6,816	6,335
Student Services	3,522	3,720	3,746	3,180
Scholarships and Fellowships	3,118	3,113	2,943	2,894
Institutional Support	7,946	7,441	6,888	6,999
O&M of Plant	5,977	5,347	6,219	6,262
Public Service	1,508	1,593	734	975
Auxiliary	4,816	4,775	4,724	5,111
Research	8,907	8,218	7,176	7,006
RFS Debt Service Transfers	10,683	10,920	10,689	10,694
<b>TOTAL:</b>	<b>\$ 72,010</b>	<b>\$ 72,310</b>	<b>\$ 70,087</b>	<b>\$ 69,796</b>





**Texas A&M University at Galveston**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 Budget**  
*(In Thousands)*



	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 2,280	\$ 2,280	\$ -
Designated	42,800	42,800	-
Auxiliary	13,200	14,085	885
Restricted	6,000	6,000	-
<b>Change in Net Position</b>	<b>\$ 64,280</b>	<b>\$ 65,165</b>	<b>\$ 885</b>

**Explanation for Net Decrease\***

\* if applicable

## TEXAS A&M HEALTH SCIENCE CENTER

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### BUDGET NARRATIVE

#### **Introduction:**

Texas A&M University Health Science Center (Texas A&M Health) is committed to serving the citizens of the State of Texas and understands that valuable, but limited, financial resources provided must be utilized in an efficient and effective manner. The COVID-19 pandemic has intensified Texas A&M Health's commitment to stand ready to serve, lean into issues, and deliver solutions. During FY 2023, the School of Medicine will enroll 210 first-year students, with 50 of these students being the fourth class for the Intercollegiate School of Engineering Medicine (EnMed) program. The schools of Nursing, Pharmacy, and Public Health continue to expand enrollment to address the health professions shortage in Texas. Coming out of the pandemic, the School of Dentistry is hopeful it will be able to fully utilize its new state of the art clinical facility in Dallas, allowing it to expand its educational, clinical, and research mission. An extensive strategic planning process was completed in FY 2021, laying out a transformative direction for the health sciences within Texas A&M. Texas A&M Health is fully involved in and supportive of TAMU's Path Forward initiative.

#### **Revenues:**

Total Revenues for FY 2023 are budgeted at \$370 million, a decrease of \$29.8 million (-7%), compared to the FY 2022 budget.

- State Appropriations - Texas A&M Health is grateful to receive increased State Appropriations of \$8.7 million (5%), as compared to FY 2022. The additional funding is attributed to the Capital Construction Assistance Project (CCAP) funds in support of the Texas Medical Center 3 (TMC3)-Houston and the Nursing Education & Research Center in McAllen.
- Available University Fund revenue is budgeted to decrease \$23.5 million (-50%), as compared to FY 2022. This reduction is primarily due to one-time funding (\$9.2 million) received in FY 2022 in support of the Texas Medical Center 3 (TMC3) facility lease payments, and other planned reductions as commitments expired. This funding will support academic, research, and clinical priorities identified in the strategic plan.
- Tuition and Fees revenue is budgeted to increase 13% due to increased enrollment and the new Doctor of Nursing Practice degree program starting in Fall 2022.

## TEXAS A&M HEALTH SCIENCE CENTER

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### BUDGET NARRATIVE CONTINUED

- Contracts and Grants revenue is budgeted to decrease \$20 million (-24%), compared to the FY 2022 budget, as COVID-19 related projects come to a close. Most notably the Center for Innovation in Advanced Development and Manufacturing's (CIADM) participation in The Operation (formerly Operation Warp Speed) came to an end December 2021. CIADM was instrumental in the securement of capacity for monthly production of between 20-40 million doses of COVID-19 vaccine candidates at the College Station facility of a CIADM subcontracting partner, FUJIFILM Diosynth Biotechnologies Texas (FDBT). A related expense budget decrease has been included.
- Sales and Services – COVID-19 continues to significantly impact Texas A&M Health Clinical revenue, with revenue projections beginning to recover and increasing \$550,000 (2%) from FY 2022 budget.

#### **Expenses:**

Total Expenditures are budgeted at \$379 million, a decrease of \$14.0 million (-4%), compared to the FY 2022 budget.

- Personnel Costs – Contingent on Board approval, Texas A&M Health proposes a 2% performance based employee retention plan program, totaling \$3.5 million (including benefits). The variances in Faculty and Non-Faculty salaries are efforts to better align the budget to reflect actuals, and remove vacant positions not approved to be filled. Wages has decreased \$3.4 million (-61%) primarily due to faculty moving from 12 to 9 month appointments.
- Operations and Maintenance – As COVID-19 related projects come to a close this has resulted in an Operations and Maintenance expenditure budget decrease of \$18.9 million (-12%), primarily due to the CIADM federal contract for The Operation (formerly Operation Warp Speed) as discussed in the revenue narrative above.
- FY 2023 Institutional priorities include:
  - Strengthen existing and develop new clinical and research partnerships
  - Institution wide strategic plan implementation to build momentum, integration, and collaboration internally and externally
  - Engineering Medicine sustainability
  - Clinical and research enterprise growth and sustainability
- Debt Service has increased \$9.6 million (48%), as compared to the FY 2022 budget, due to the new CCAP funding in support of of the Texas Medical Center 3 (TMC3)-Houston and the Nursing Education & Research Center in McAllen.

## TEXAS A&M HEALTH SCIENCE CENTER

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### BUDGET NARRATIVE CONTINUED

#### Reserves:

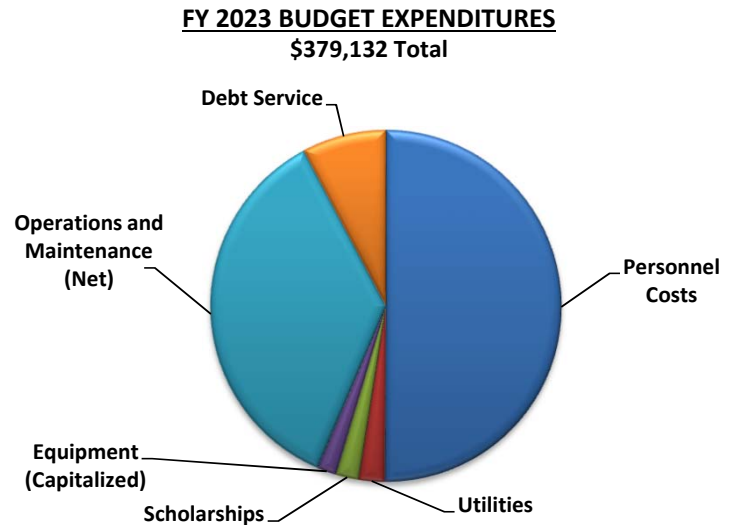
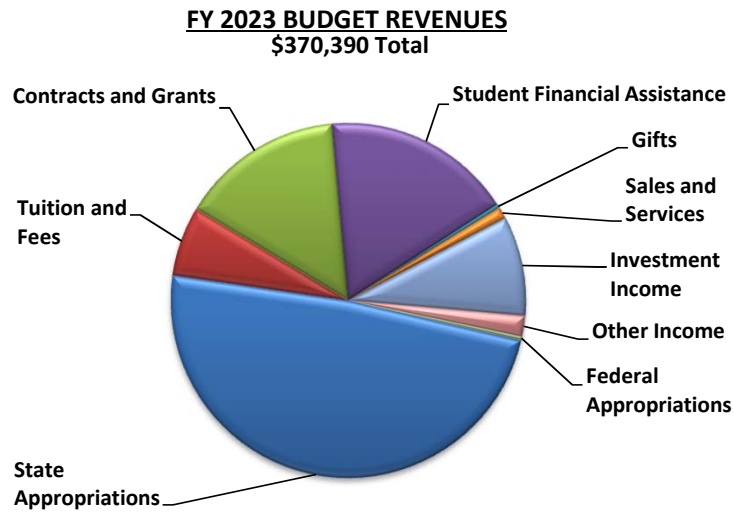
- The FY 2021 Current Reserve balance is \$105 million, which equals 5.3 months of reserves.
- The FY 2022 Projected Reserve balance is anticipated to remain constant with 2021 levels.
- Projection for FY 2023 – it is anticipated reserves will remain flat as compared to FY 2022 due to a scheduled decrease in support from Texas A&M University, offset by the startup of new clinical and research initiatives.

#### Capital Plan:

- The School of Dentistry, after moving into its new Dental Clinic and Education building in Dallas in December of 2019, is proposing a \$22.4 million renovation to its previous clinic space to provide updated, state-of-the-art educational and research space.
- TMC3 in Houston remains on the Capital Plan, funded with \$70 million CCAP and \$30 million PUF debt.
- The Nursing Education & Research Center in McAllen will continue Texas A&M's 100-year history of serving the Rio Grande Valley by allowing for the expansion of research capabilities and instruction in high-need areas for the region, Texas, and beyond. A \$30 million CCAP has been provided by the state, and an additional \$20 million funded from Available University Funds and gifts will enhance this facility expanding the research footprint in the area.

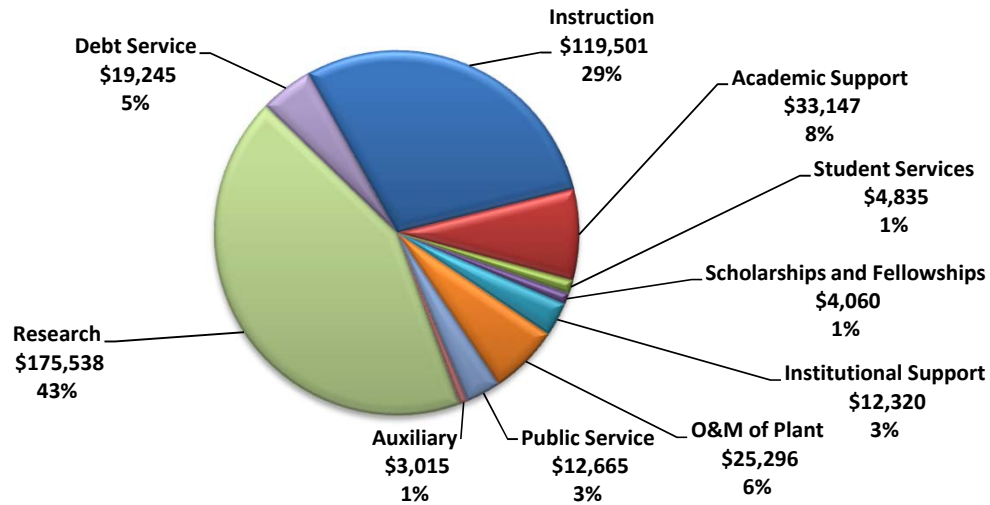


**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Health Science Center**  
**FY 2023 Budget Graphs**  
(In Thousands)



*See Executive Budget Summary for amounts and percentages*

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

*(See Glossary for function definitions)*



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University Health Science Center**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
	<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 195,361</b>	<b>\$ 224,034</b>	<b>\$ 294,232</b>	<b>\$ 362,606</b>	<b>\$ 506,489</b>	<b>\$ 530,970</b>		<b>\$ 24,481</b>
<i>Restatement: (prior year correction)</i>		(250)	250						
<b>REVENUES</b>									
State Appropriations	\$ 159,494	\$ 161,455	\$ 164,614	\$ 166,458	\$ 173,379	\$ 182,087	49%	\$ 8,707	5%
Federal Appropriations	0	0	22	2,731	0	0	0%	0	n/a
Available University Fund	0	29,000	29,000	29,000	47,180	23,700	6%	(23,480)	-50%
Tuition and Fees	41,220	43,129	44,016	51,192	49,330	55,813	15%	6,483	13%
Contracts and Grants	55,010	56,006	198,488	172,801	84,839	64,888	18%	(19,950)	-24%
Student Financial Assistance	847	1,068	1,784	2,906	1,070	1,306	0%	236	22%
Gifts	4,478	5,404	5,038	7,877	3,950	3,971	1%	21	1%
Sales and Services	42,971	41,348	37,821	35,122	33,446	33,996	9%	550	2%
Investment Income	12,750	10,747	30,244	45,019	7,536	7,036	2%	(500)	-7%
Other Income	8,108	10,149	4,492	3,556	2,910	1,318	0%	(1,592)	-55%
Discounts	(3,077)	(2,927)	(3,365)	(3,685)	(3,464)	(3,725)	-1%	(261)	8%
<b>TOTAL REVENUES</b>	<b>\$ 321,801</b>	<b>\$ 355,380</b>	<b>\$ 512,155</b>	<b>\$ 512,977</b>	<b>\$ 400,177</b>	<b>\$ 370,390</b>	<b>100%</b>	<b>\$ (29,787)</b>	<b>-7%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 63,265	\$ 70,037	\$ 72,307	\$ 66,700	\$ 75,856	\$ 71,229	19%	\$ (4,627)	-6%
Salaries - Non-Faculty	68,147	70,316	73,053	74,755	74,960	79,721	21%	4,761	6%
Wages	3,198	6,956	2,794	6,624	5,600	2,211	1%	(3,390)	-61%
Benefits	33,303	33,876	36,589	35,152	37,704	38,651	10%	947	3%
<b>Personnel Costs</b>	<b>167,914</b>	<b>181,185</b>	<b>184,744</b>	<b>183,230</b>	<b>194,120</b>	<b>191,812</b>	<b>51%</b>	<b>(2,309)</b>	<b>-1%</b>
Utilities	8,699	7,749	7,068	6,758	9,639	9,186	2%	(453)	-5%
Scholarships	6,915	6,795	7,738	8,148	7,813	8,052	2%	239	3%
Discounts	(3,077)	(2,927)	(3,365)	(3,685)	(3,464)	(3,725)	-1%	(261)	8%
Equipment (Capitalized)	3,916	7,247	7,224	3,435	8,878	6,840	2%	(2,038)	-23%
Operations and Maintenance (Net)	97,749	95,138	236,100	192,492	156,077	137,217	36%	(18,860)	-12%
Debt Service	19,341	19,361	19,204	19,245	20,161	29,751	8%	9,590	48%
<b>TOTAL EXPENDITURES</b>	<b>\$ 301,456</b>	<b>\$ 314,549</b>	<b>\$ 458,713</b>	<b>\$ 409,623</b>	<b>\$ 393,224</b>	<b>\$ 379,132</b>	<b>100%</b>	<b>\$ (14,091)</b>	<b>-4%</b>
<b>TRANSFERS</b>									
Other	8,328	29,617	14,683	40,528	13,071	13,200		129	1%
<b>NET TRANSFERS</b>	<b>\$ 8,328</b>	<b>\$ 29,617</b>	<b>\$ 14,683</b>	<b>\$ 40,528</b>	<b>\$ 13,071</b>	<b>\$ 13,200</b>		<b>\$ 129</b>	<b>1%</b>
<b>NET INCREASE (DECREASE)</b>	<b>28,673</b>	<b>70,448</b>	<b>68,125</b>	<b>143,883</b>	<b>20,024</b>	<b>4,457</b>		<b>(15,567)</b>	<b>-78%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 224,034</b>	<b>\$ 294,232</b>	<b>\$ 362,606</b>	<b>\$ 506,489</b>	<b>\$ 526,513</b>	<b>\$ 535,427</b>		<b>\$ 8,914</b>	<b>2%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University Health Science Center**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 113,675	\$ 119,959	\$ 120,661	\$ 114,599
Academic Support	33,317	38,285	38,139	33,333
Student Services	5,369	4,350	3,512	4,797
Scholarships and Fellowships	1,638	1,911	2,204	1,885
Institutional Support	14,993	14,128	13,856	12,299
O&M of Plant	23,607	25,781	28,020	25,296
Public Service	9,315	8,381	9,174	7,457
Research	30,011	30,064	30,074	33,167
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 231,925</b>	<b>\$ 242,857</b>	<b>\$ 245,641</b>	<b>\$ 232,833</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 2,893	\$ 2,627	\$ 2,613	\$ 3,015
<b>Auxiliary Subtotal:</b>	<b>\$ 2,893</b>	<b>\$ 2,627</b>	<b>\$ 2,613</b>	<b>\$ 3,015</b>
<b>Restricted:</b>				
Instruction	\$ 2,394	\$ 2,395	\$ 2,391	\$ 4,902
Academic Support	368	736	759	(186)
Student Services	71	81	36	38
Scholarships and Fellowships	415	484	1,321	2,175
Institutional Support	90	49	32	21
O&M of Plant	2	(9)	(1)	0
Public Service	2,270	2,102	1,797	5,208
Research	41,696	43,869	184,920	142,371
<b>Restricted Subtotal:</b>	<b>\$ 47,306</b>	<b>\$ 49,706</b>	<b>\$ 191,255</b>	<b>\$ 154,529</b>
<b>TOTAL:</b>				
<b>Instruction</b>	<b>\$ 116,069</b>	<b>\$ 122,353</b>	<b>\$ 123,051</b>	<b>\$ 119,501</b>
<b>Academic Support</b>	<b>33,685</b>	<b>39,020</b>	<b>38,899</b>	<b>33,147</b>
<b>Student Services</b>	<b>5,440</b>	<b>4,430</b>	<b>3,549</b>	<b>4,835</b>
<b>Scholarships and Fellowships</b>	<b>2,053</b>	<b>2,396</b>	<b>3,525</b>	<b>4,060</b>
<b>Institutional Support</b>	<b>15,083</b>	<b>14,176</b>	<b>13,888</b>	<b>12,320</b>
<b>O&amp;M of Plant</b>	<b>23,609</b>	<b>25,771</b>	<b>28,019</b>	<b>25,296</b>
<b>Public Service</b>	<b>11,586</b>	<b>10,483</b>	<b>10,971</b>	<b>12,665</b>
<b>Auxiliary</b>	<b>2,893</b>	<b>2,627</b>	<b>2,613</b>	<b>3,015</b>
<b>Research</b>	<b>71,707</b>	<b>73,933</b>	<b>214,994</b>	<b>175,538</b>
<b>RFS Debt Service Transfers</b>	<b>19,333</b>	<b>19,358</b>	<b>19,204</b>	<b>19,245</b>
<b>TOTAL:</b>	<b>\$ 301,456</b>	<b>\$ 314,549</b>	<b>\$ 458,713</b>	<b>\$ 409,623</b>





Texas A&M Health Science Center  
Change in Net Position  
Current Funds  
Fiscal Year 2023 Budget  
*(In Thousands)*



	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 97,314	\$ 97,314	\$ -
Designated	406,020	408,173	2,153
Auxiliary	2,771	2,771	-
Restricted	24,865	27,170	2,305
<b>Change in Net Position</b>	<b>\$ 530,970</b>	<b>\$ 535,427</b>	<b>\$ 4,457</b>

**Explanation for Net Decrease\***

\* if applicable

# TEXAS A&M UNIVERSITY - CENTRAL TEXAS

## BUDGET NARRATIVE

### **Introduction:**

The disruption caused by the COVID-19 pandemic had a notable impact on the A&M-Central Texas student population comprised of transferring students who are older (frequently with jobs and families), ethnically diverse, and approximately 74% at risk, with more than 40% traditionally military affiliated. The result has been a significant decline in enrollment that began in the fall of FY 2021, appeared to have leveled off during the spring, but then declined again during FY 2022. In the current FY 2022 budget, adequate State General Revenue and the availability of one-time, federal HEERF funding, combined with planned, coordinated delays in filling vacant positions, allowed the University to fund a 3% pool for mid-year performance based merit increases while continuing operations without across the board budget reductions. HEERF funding also allowed the University to provide emergency financial relief grants for virtually all of its students while ensuring the implementation of effective safety measures in all university facilities.

The pandemic's disruption and the University's subsequent loss of enrollment will influence FY 2023 budget planning. Overall, FY 2023 revenue is budgeted to not increase compared to the FY 2022 budget, other than the additional debt service resulting from the State CCAP appropriation. Planned expenses will be limited to inflationary cost increases, CRU funded activities, including additional personnel for student success initiatives, advancement office support, increases in funded research activity, and targeted expenditure of remaining HEERF funds that will be extended into FY 2023.

### **Demographics:**

- Fall 2021 headcount declined by 5% compared to Fall 2020. Especially notable is the loss of enrollment of military affiliated students that is in part an outcome of the dramatic decline in community college enrollments nationwide. As an upper-level institution located near a major military installation, transfer students from both populations are major components of the overall A&M-Central Texas enrollment.
- The University is actively addressing these declines. For example, a formal strategic enrollment plan is being developed and implemented with support from external consultants, in addition to a targeted community and military assessment of the declining enrollment of military affiliated students. More immediate recruiting efforts are underway to recruit new transfer students and encourage former students to return to campus utilizing the Transfer Central non-formula funding from the State, as well as by expanding the University's successful relationship with the ReUp program for students who "stopped out" but may now wish to pursue a degree.
- A&M-Central Texas continues to expand and improve its services for underrepresented minority students. During FY 2022 the University achieved Hispanic Serving Institution (HSI) status.

## BUDGET NARRATIVE CONTINUED

### Revenues:

- State Appropriations are increased by \$4.4 million (22%) primarily due to the CCAP debt service funding.
- Federal Appropriations – The decline reflected in the budget (\$2.4 million) is due to no additional HEERF funding for FY 2023. The amount budgeted reflects authorized carryover from the FY 2022 allocation to be spent in FY 2023.
- Tuition and Fees are conservatively budgeted to remain at the same level as FY 2022 (0%). While it is anticipated that recruiting efforts and new programs starting up in the College of Business may increase Headcount and Semester Credit Hours (SCH) levels slightly in FY 2023 overall, the University has determined that it is best to estimate no increase in Tuition and Fees for the fiscal year. Additionally, the critical lack of an inflationary adjustment in Tuition and Fees factors into this flat revenue projection. Designated Tuition will continue to increase compared with FY 2022 as a result of merging the University Services Fee into Designated Tuition for new students. The rationale for this change was to reduce out of pocket expenses for service members using Tuition Assistance benefits. Students who were on the guaranteed plan when this change was implemented will be in their final year and the University Services Fee will no longer be charged after FY 2023.
- Contracts and Grants revenue is budgeted to increase by \$409,000 (41%) as research activities at A&M-Central Texas continue to expand under an anticipated Federal research contract.

### Expenses:

Total Expenditures are budgeted to increase by \$5.3 million (11%), compared to the FY 2022 budget. This increase is primarily a result of the CCAP related debt service and increased personnel expenses.

- Personnel Costs are budgeted to increase by \$2.2 million (9%) compared to the FY 2022 budget. This increase is related to several factors including increased benefits costs, performance-based salary increases in FY 2022 and additional staffing costs related to the Transfer Central and CRU activities, plus new positions in the advancement office. Given the conservative projections for FY 2023 enrollment due to the pandemic related declines, A&M-Central Texas has determined that we cannot budget funding for permanent performance-based awards in our employee retention plan. However, given our relatively strong reserves position, we are projecting the capacity to be able to offer one-time performance-based awards, contingent upon reaching Fall 2022 enrollment targets. While not our preferred practice, it is imperative that an effort is made to retain high performing faculty and staff. Because the employee retention plan is contingent on enrollment, the estimated amount is not included in the budget at this time.

## TEXAS A&M UNIVERSITY - CENTRAL TEXAS

### BUDGET NARRATIVE CONTINUED

- Faculty Salaries – Salaries will remain flat with the exception of a small number of promotions and filling some positions held vacant during FY 2022. Vacant faculty positions were budgeted in FY 2022 due to General Revenue restoration but filling vacant positions has been a challenge given inflationary pressure on salaries. It is anticipated that all essential faculty positions will be filled in FY 2023.
- Staff Salaries – Most vacant staff positions were included in the FY 2022 budget, but only essential positions were filled due to continued flexible hiring freeze practices. New programs such as Transfer Central, CRU activities and the anticipated Federal research contract in FY 2023 will have additional personnel expenses.
- Scholarships – The amount budgeted reflects a 47% increase primarily due to Pell grant related scholarships being omitted in the FY 2022 budget. The university is also requesting to fund an increased educational benefit for employees and dependents. The current benefit of a \$400/semester scholarship will be increased to cover up to six SCH. Based on previous usage trends and an anticipated expansion of the number of waivers, the university estimates the total cost of the scholarships to be at most \$100,000.
- Operations and Maintenance (net) - Costs are budgeted to decrease \$2.5 million (-19%) in FY 2023 due to the reduction in HEERF funded projects and operational costs. While inflation is driving up the operation costs in areas such as materials and supplies and insurance, targeted cuts to non-mandatory expense budgets will be made to compensate and keep overall expenses in line with revenues.

#### **Transfers:**

- The \$7.5 million one-time variance in transfers out represents a transfer of previous PUF allocations into our Plant funds for two major construction projects. \$2.577 million will be used to supplement the CCAP funding for the Centralized Operational Reliability and Efficiency (CORE) Facilities on the Capital Plan. The other \$5 million is earmarked for a proposed research annex facility to house the growing number of research initiatives.

#### **Reserves:**

- FY 2021 Current Reserve balance: \$13.1 million / 5.1 months
- FY 2022 Projected Reserve balance: \$ 14.5 million / 4.8 months
- FY 2023 Projected Reserves balance: \$14.2 million / 4.8 months

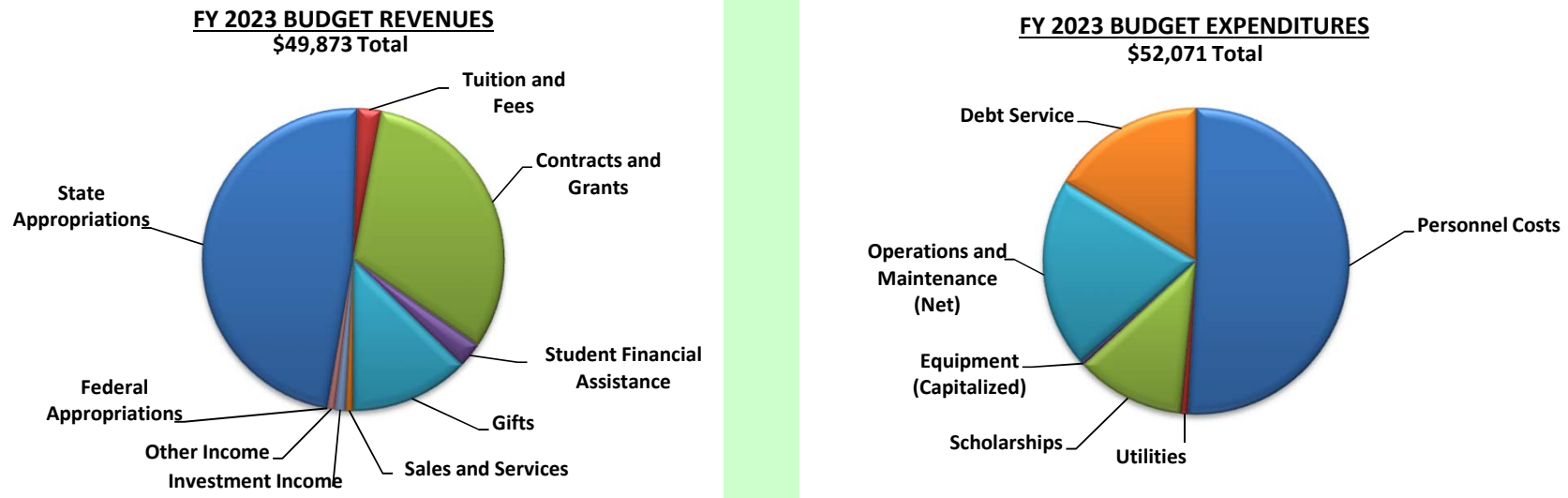


## BUDGET NARRATIVE CONTINUED

### **Capital Plan:**

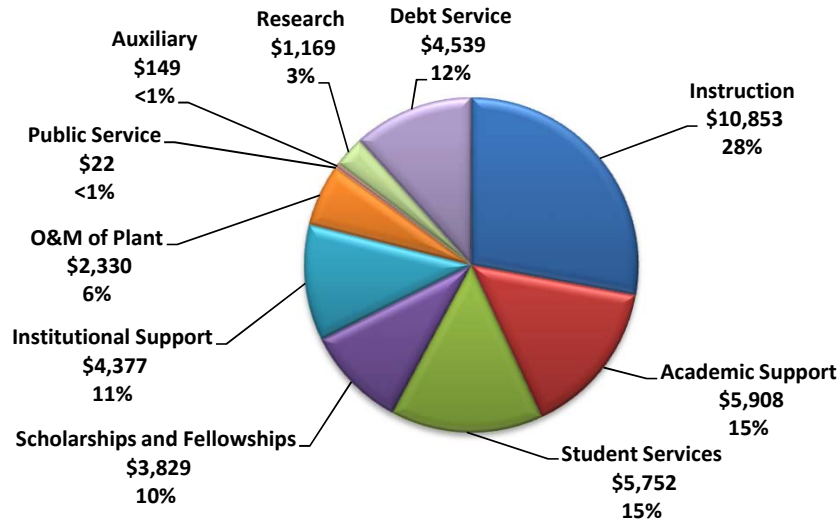
- Centralized Operational Reliability and Efficiency (CORE) Facilities:  
The facilities and infrastructure project was funded under CCAP allocations in the current biennium (\$44.9 million). It will provide space for a much-needed central utility plant to allow for future growth and efficient utility operations. Combining the plant infrastructure and operations of the police department, facilities and safety risk staff (including SSC staff) in one facility will provide continuity of operations, cost efficiencies and redundancy for existing systems, along with a dedicated environment for emergency operations. The university has completed the POR for submission to the Board of Regents at their May meeting.

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University - Central Texas  
FY 2023 Budget Graphs  
(In Thousands)



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Central Texas**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 18,687</b>	<b>\$ 19,649</b>	<b>\$ 23,905</b>	<b>\$ 29,188</b>	<b>\$ 36,471</b>	<b>\$ 35,028</b>		<b>\$ (1,444)</b>	<b>-4%</b>
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 18,121	\$ 18,595	\$ 19,351	\$ 18,332	\$ 20,482	\$ 24,890	50%	\$ 4,407	22%
Federal Appropriations	6	6	224	2,540	3,714	1,314	3%	(2,400)	-65%
Tuition and Fees	13,064	14,554	14,759	15,402	16,534	16,510	33%	(25)	0%
Contracts and Grants	609	569	698	1,377	991	1,400	3%	409	41%
Student Financial Assistance	5,141	5,221	5,615	4,807	6,271	6,661	13%	390	6%
Gifts	441	679	653	514	348	423	1%	75	22%
Sales and Services	477	467	428	312	541	582	1%	40	7%
Investment Income	968	734	2,456	3,397	408	408	1%	0	n/a
Other Income	35	105	94	162	18	28	0%	10	54%
Discounts	(2,488)	(2,568)	(2,207)	(2,741)	(2,342)	(2,342)	-5%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 36,374</b>	<b>\$ 38,362</b>	<b>\$ 42,069</b>	<b>\$ 44,100</b>	<b>\$ 46,966</b>	<b>\$ 49,873</b>	<b>103%</b>	<b>\$ 2,907</b>	<b>6%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 8,691	\$ 8,450	\$ 8,642	\$ 9,085	\$ 10,302	\$ 10,501	20%	\$ 200	2%
Salaries - Non-Faculty	7,674	8,157	8,339	8,379	9,616	10,628	20%	1,011	11%
Wages	849	813	968	826	528	511	1%	(17)	-3%
Benefits	4,201	4,257	4,363	4,491	5,025	6,035	12%	1,010	20%
<b>Personnel Costs</b>	<b>21,415</b>	<b>21,677</b>	<b>22,312</b>	<b>22,780</b>	<b>25,471</b>	<b>27,675</b>	<b>53%</b>	<b>2,204</b>	<b>9%</b>
Utilities	348	386	377	419	425	425	1%	0	n/a
Scholarships	6,947	6,841	6,425	6,597	4,288	6,285	12%	1,997	47%
Discounts	(2,488)	(2,568)	(2,207)	(2,741)	(2,342)	(2,342)	-4%	0	0%
Equipment (Capitalized)	724	234	420	257	953	203	0%	(750)	-79%
Operations and Maintenance (Net)	6,602	5,060	7,104	7,076	13,406	10,922	21%	(2,484)	-19%
Debt Service	4,537	4,535	4,543	4,539	4,534	8,903	17%	4,368	96%
<b>TOTAL EXPENDITURES</b>	<b>\$ 38,085</b>	<b>\$ 36,165</b>	<b>\$ 38,974</b>	<b>\$ 38,928</b>	<b>\$ 46,735</b>	<b>\$ 52,071</b>	<b>100%</b>	<b>\$ 5,336</b>	<b>11%</b>
<b>TRANSFERS</b>									
Other	2,673	2,060	2,189	2,112	2,000	(5,577)		(7,577)	-379%
<b>NET TRANSFERS</b>	<b>\$ 2,673</b>	<b>\$ 2,060</b>	<b>\$ 2,189</b>	<b>\$ 2,112</b>	<b>\$ 2,000</b>	<b>\$ (5,577)</b>		<b>\$ (7,577)</b>	<b>-379%</b>
<b>NET INCREASE (DECREASE)</b>	<b>962</b>	<b>4,256</b>	<b>5,283</b>	<b>7,284</b>	<b>2,230</b>	<b>(7,776)</b>		<b>(10,006)</b>	<b>-449%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 19,649</b>	<b>\$ 23,905</b>	<b>\$ 29,188</b>	<b>\$ 36,471</b>	<b>\$ 38,702</b>	<b>\$ 27,252</b>		<b>\$ (11,450)</b>	<b>-30%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Central Texas**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>
Instruction	\$ 10,300	\$ 10,372	\$ 10,756	\$ 10,823
Academic Support	5,781	6,393	5,784	5,861
Student Services	5,065	5,018	5,024	5,322
Scholarships and Fellowships	2,146	2,177	2,086	2,203
Institutional Support	4,147	2,155	4,158	3,716
O&M of Plant	2,392	2,167	2,402	2,330
Public Service	2	22	2	6
Research	552	503	437	425
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 30,385</b>	<b>\$ 28,808</b>	<b>\$ 30,650</b>	<b>\$ 30,685</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 186	\$ 169	\$ 222	\$ 149
<b>Auxiliary Subtotal:</b>	<b>\$ 186</b>	<b>\$ 169</b>	<b>\$ 222</b>	<b>\$ 149</b>
<b>Restricted:</b>				
Instruction	\$ -	\$ -	\$ -	\$ 31
Academic Support	10	4	2	47
Student Services	129	132	783	429
Scholarships and Fellowships	2,356	2,163	2,100	1,626
Institutional Support	0	43	145	661
O&M of Plant	0	0	0	0
Public Service	1	0	9	17
Research	483	312	520	745
<b>Restricted Subtotal:</b>	<b>\$ 2,977</b>	<b>\$ 2,653</b>	<b>\$ 3,559</b>	<b>\$ 3,555</b>
<b>TOTAL:</b>				
Instruction	\$ 10,300	\$ 10,372	\$ 10,756	\$ 10,853
Academic Support	5,791	6,397	5,785	5,908
Student Services	5,194	5,150	5,807	5,752
Scholarships and Fellowships	4,501	4,340	4,187	3,829
Institutional Support	4,147	2,198	4,303	4,377
O&M of Plant	2,392	2,167	2,402	2,330
Public Service	3	22	12	22
Auxiliary	186	169	222	149
Research	1,034	815	957	1,169
RFS Debt Service Transfers	4,537	4,535	4,543	4,539
<b>TOTAL:</b>	<b>\$ 38,085</b>	<b>\$ 36,165</b>	<b>\$ 38,974</b>	<b>\$ 38,928</b>



**Texas A&M University - Central Texas**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 2,871	\$ 2,524	\$ (347)
Designated	31,814	24,336	(7,478)
Auxiliary	4	12	8
Restricted	339	380	41
<b>Change in Net Position</b>	<b>\$ 35,028</b>	<b>\$ 27,252</b>	<b>\$ (7,776)</b>

		<b>Explanation for Net Decrease*</b>
<b>Functional and General</b>	\$ (347)	One-time use of the Comprehensive Regional Universities initial funding to be received late in FY22. It is estimated that most of this funding will roll forward into FY23 and expended then.
<b>Designated</b>	\$ (7,478)	One-time transfer of \$7,577,167 of previous PUF allocations to Plant funds for future construction projects.

\* if applicable

# TEXAS A&M UNIVERSITY - COMMERCE

## BUDGET NARRATIVE

### Introduction:

Texas A&M University-Commerce is the third-largest university in the A&M System, with enrollment of approximately 11,000 students. We are committed to student preparedness and fulfilling our mission to educate, discover, and achieve. Our 2023 proposed revenue budget is \$202 million, which is an \$18 million decrease compared to FY 2022. The variance of Federal Appropriations results from having completed the allocation of Higher Education Emergency Relief Fund (HEERF) to help support the university's mission. In addition, during the 87th Legislative Session, we received CCAP approval to fund an Agricultural Multipurpose Education & Training Complex, of which debt service support is reflected in the increase of State Appropriations. Enrollment projections remain relatively flat, although we have seen a shift in enrollment to competency-based education (CBE) as the delivery method resulting in a slight decrease in tuition revenue and an increase in fees. Our FY 2023 budget priorities focus on student retention, recruiting students that align with the university's culture, enhancing academic advising and customer service to meet the needs of our students, faculty and staff performance-based retention plan, and campus improvements.

### Revenues:

- State Appropriations update from the 87<sup>th</sup> Legislative Session
  - New CCAP project approved: \$45 million, with a debt service of \$4.4 million.
- Federal Appropriations - All HEERF funding has been fully allocated in FY 2022. Thus, the FY 2023 \$10 million reduction reflected in the budget. We will not carry forward any of the funding into FY 2023, which is reflected in the decreases in Contracts and Grants and Student Financial Assistance.
- Tuition and Fees – the amount budgeted is based on level enrollment for Fall 2022 and reflect a slight decrease of \$333,000. We do not plan to increase tuition and fee rates in FY 2023.
- Contracts and Grants – the decrease of \$2.6 million (-45%) is based on conservative estimates based on prior years actuals that don't include HEERF or other epidemic related funding.
- Student Financial Assistance - the \$11 million decrease (-29%) is directly related to the HEERF funding in FY 2022 for student support that will not be available in FY 2023.
- Sales and Services – The budget reflects a projected \$2 million increase (10%) due to more residential students returning to campus, and slight price adjustments for room and board.

## TEXAS A&M UNIVERSITY - COMMERCE

### BUDGET NARRATIVE CONTINUED

#### Expenses:

The total operating budget is reflecting a decline compared to the FY 2022 budget as a result of HEERF funding in FY 2022 and thus results in a decrease in the FY 2023 budget of \$18.2 million (-8%). This decrease is primarily related to Scholarships and Operations and Maintenance decline as a result of HEERF funding expiration.

- Personnel Costs: \$102 million budget includes:
  - Performance-based salary increase of 0-3% for faculty and staff (contingent upon fall enrollment and availability of funding), 1% merit pool included in budget: \$750,000
  - Faculty promotions and market adjustments: \$100,000
  - Group insurance premium increase of \$800,000
  - Staff market adjustments: \$100,000
  - Staff salaries decrease of \$55,000 due to reduction in Student Service Fee allocations
  - Wages decrease of \$47,000 due to reduction in Student Service Fee allocations
- Utilities: \$5.3 million, a decrease of \$147,000 due to phasing out of two residential housing units
- Scholarships: \$19 million (net of discounts), a decrease of \$10 million
- Equipment: \$4.3 million, a decrease of \$494,000
- Operations & Maintenance (net): \$49.7 million, a decrease of \$12.6 million from FY 2022
- Debt Service
  - RFS Debt Service Transfers of \$18.3 million, an increase of \$4.9 million due to purchase of new student housing unit, new student services building, and new CCAP approval for Agricultural Multipurpose Education & Training Complex

The operating budget also includes the following initiatives that impact the changes to the categories above:

- Institutional Priorities
  - Student Preparedness
    - Enhance academic advising: \$800,000 (Funding Source: Comprehensive Regional University At-Risk Initiative)
    - Scholarships: FY 2023 scholarship budget is \$19 million (net of discounts), which is a decrease of \$10 million since we no longer receive HEERF funds

## TEXAS A&M UNIVERSITY - COMMERCE

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### BUDGET NARRATIVE CONTINUED

- An Inclusive Community
  - Establishment of Division of Inclusion: \$305,000, funded by internal reallocation of funds
- Transform Our Operations
  - Focus on customer service, student recruitment and retention, reallocation of funds: \$390,000
  - Campus improvements and deferred maintenance: \$3.5 million

#### Transfers

- Other Transfers are attributed primarily to \$2 million of HEF funds reserved to set aside funding for deferred maintenance and \$400,000 for anticipated property purchases

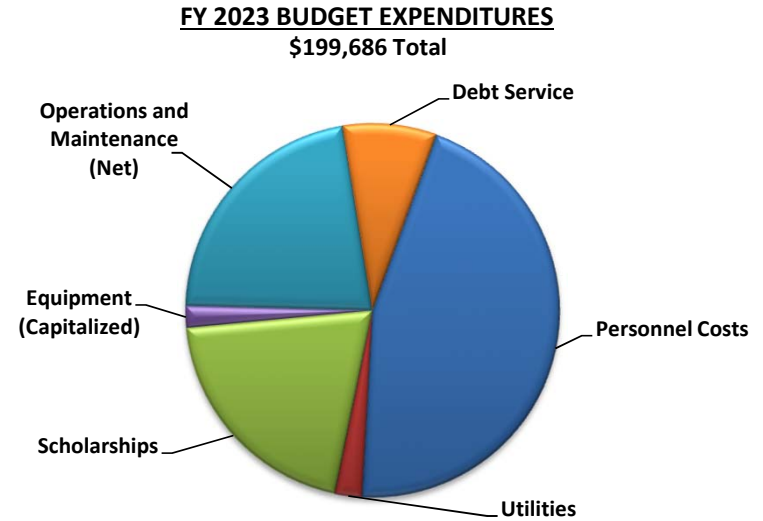
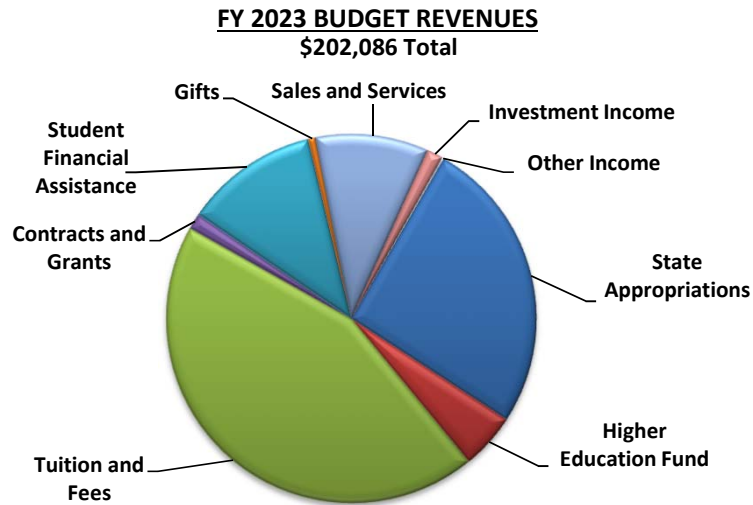
#### Reserves:

- FY 21 Current Reserve balance
  - \$57 million, 4.5 months
- FY 22 Projected Reserve balance
  - \$57 million, 4.5 months
- FY 23 Projection
  - Expect to remain level

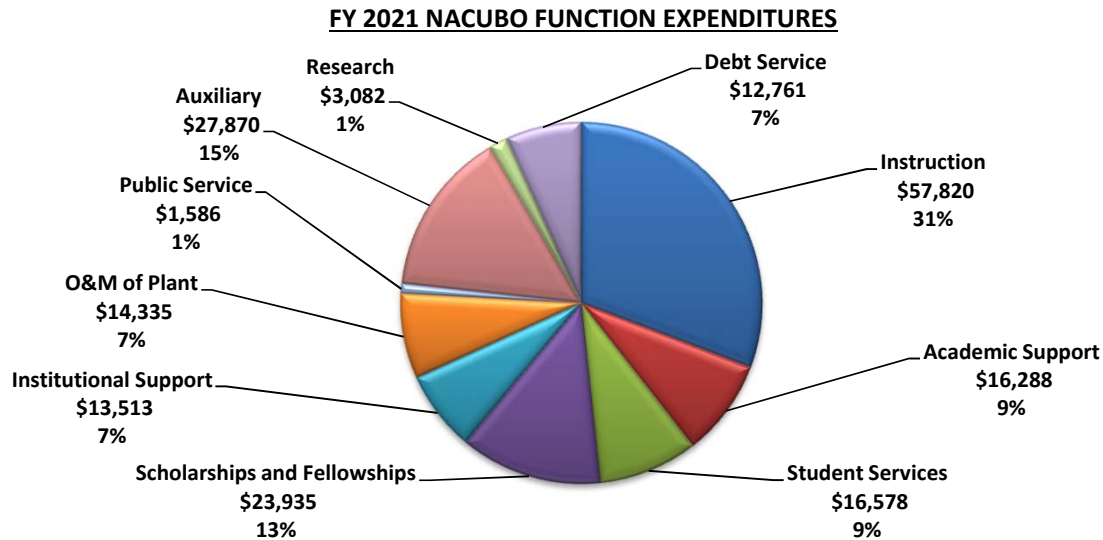
#### Capital Plan:

- Approved Projects
  - CCAP approval of approximately \$45 million for Agricultural Multipurpose Education & Testing Complex
  - Student Services Building, \$19.5 million
- Proposed Projects
  - Morris Recreation Center Expansion (2024), \$15.5 million
  - New Event Center/Arena (2024), \$58 million

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University - Commerce  
FY 2023 Budget Graphs  
(In Thousands)



See Executive Budget Summary for amounts and percentages



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Commerce**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 120,302	\$ 127,144	\$ 129,009	\$ 146,698	\$ 192,803	\$ 192,803		\$ 0	0%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 52,614	\$ 52,812	\$ 52,044	\$ 52,000	\$ 54,502	\$ 58,992	29%	\$ 4,489	8%
Federal Appropriations	0	0	1,245	15,578	10,000	0	0%	(10,000)	-100%
Higher Education Fund	10,786	10,786	10,786	11,124	11,124	11,124	6%	0	n/a
Tuition and Fees	86,606	83,542	89,422	101,227	100,876	100,543	50%	(333)	0%
Contracts and Grants	3,414	4,051	4,164	5,521	5,755	3,152	2%	(2,603)	-45%
Student Financial Assistance	26,309	26,533	27,864	31,715	37,773	26,733	13%	(11,040)	-29%
Gifts	1,837	2,626	2,039	8,600	1,450	1,480	1%	30	2%
Sales and Services	25,573	27,032	22,864	21,039	20,512	22,533	11%	2,021	10%
Investment Income	8,288	7,293	20,032	25,886	3,177	3,177	2%	0	n/a
Other Income	1,570	1,763	3,820	3,471	365	390	0%	25	7%
Discounts	(22,460)	(22,468)	(24,785)	(24,860)	(25,298)	(26,038)	-13%	(740)	3%
<b>TOTAL REVENUES</b>	<b>\$ 194,538</b>	<b>\$ 193,970</b>	<b>\$ 209,495</b>	<b>\$ 251,300</b>	<b>\$ 220,236</b>	<b>\$ 202,086</b>	<b>100%</b>	<b>\$ (18,150)</b>	<b>-8%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 36,200	\$ 37,622	\$ 39,515	\$ 37,858	\$ 39,760	\$ 39,829	20%	\$ 69	0%
Salaries - Non-Faculty	30,018	30,753	31,656	31,595	31,944	31,889	16%	(55)	0%
Wages	5,333	4,835	5,319	4,796	6,296	6,249	3%	(47)	-1%
Benefits	21,077	21,414	22,171	22,366	23,587	24,387	12%	801	3%
<b>Personnel Costs</b>	<b>92,629</b>	<b>94,624</b>	<b>98,662</b>	<b>96,615</b>	<b>101,587</b>	<b>102,355</b>	<b>51%</b>	<b>767</b>	<b>1%</b>
Utilities	3,396	2,961	2,882	2,863	5,436	5,290	3%	(147)	-3%
Scholarships	37,792	39,716	42,686	43,160	55,704	45,747	23%	(9,957)	-18%
Discounts	(22,460)	(22,468)	(24,785)	(24,860)	(25,298)	(26,038)	-13%	(740)	3%
Equipment (Capitalized)	1,586	1,212	1,195	1,629	4,764	4,270	2%	(494)	-10%
Operations and Maintenance (Net)	53,089	51,564	49,295	55,390	62,290	49,728	25%	(12,563)	-20%
Debt Service	13,059	13,064	13,179	12,971	13,352	18,335	9%	4,983	37%
<b>TOTAL EXPENDITURES</b>	<b>\$ 179,092</b>	<b>\$ 180,674</b>	<b>\$ 183,114</b>	<b>\$ 187,768</b>	<b>\$ 217,836</b>	<b>\$ 199,686</b>	<b>100%</b>	<b>\$ (18,150)</b>	<b>-8%</b>
<b>TRANSFERS</b>									
Other	(8,604)	(11,430)	(8,693)	(17,427)	(2,400)	(2,400)		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (8,604)</b>	<b>\$ (11,430)</b>	<b>\$ (8,693)</b>	<b>\$ (17,427)</b>	<b>\$ (2,400)</b>	<b>\$ (2,400)</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>6,843</b>	<b>1,865</b>	<b>17,688</b>	<b>46,105</b>	<b>(0)</b>	<b>0</b>		<b>0</b>	<b>-100%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 127,145</b>	<b>\$ 129,009</b>	<b>\$ 146,698</b>	<b>\$ 192,803</b>	<b>\$ 192,803</b>	<b>\$ 192,803</b>		<b>\$ 0</b>	<b>0%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Commerce**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 61,064	\$ 56,781	\$ 60,275	\$ 57,456
Academic Support	11,439	15,248	14,469	15,169
Student Services	10,573	12,769	11,906	12,787
Scholarships and Fellowships	5,870	6,466	7,298	8,394
Institutional Support	14,845	14,741	14,249	13,329
O&M of Plant	14,969	13,793	12,723	14,329
Public Service	2,025	2,022	1,181	1,199
Research	1,488	1,582	1,920	1,788
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 122,274</b>	<b>\$ 123,401</b>	<b>\$ 124,021</b>	<b>\$ 124,451</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 31,365	\$ 30,836	\$ 31,400	\$ 27,870
<b>Auxiliary Subtotal:</b>	<b>\$ 31,365</b>	<b>\$ 30,836</b>	<b>\$ 31,400</b>	<b>\$ 27,870</b>
<b>Restricted:</b>				
Instruction	\$ 377	\$ 332	\$ 297	\$ 365
Academic Support	243	277	457	1,118
Student Services	1,453	1,825	1,791	3,790
Scholarships and Fellowships	8,121	9,063	10,101	15,541
Institutional Support	265	196	132	184
O&M of Plant	9	3	15	6
Public Service	512	496	434	387
Research	1,415	1,180	1,510	1,294
<b>Restricted Subtotal:</b>	<b>\$ 12,394</b>	<b>\$ 13,373</b>	<b>\$ 14,735</b>	<b>\$ 22,685</b>
<b>TOTAL:</b>				
Instruction	\$ 61,440	\$ 57,113	\$ 60,571	\$ 57,820
Academic Support	11,682	15,526	14,927	16,288
Student Services	12,027	14,593	13,697	16,578
Scholarships and Fellowships	13,991	15,529	17,399	23,935
Institutional Support	15,110	14,937	14,380	13,513
O&M of Plant	14,978	13,796	12,738	14,335
Public Service	2,537	2,518	1,615	1,586
Auxiliary	31,365	30,836	31,400	27,870
Research	2,904	2,762	3,430	3,082
RFS Debt Service Transfers	13,059	13,064	12,958	12,761
<b>TOTAL:</b>	<b>\$ 179,092</b>	<b>\$ 180,674</b>	<b>\$ 183,114</b>	<b>\$ 187,768</b>





Texas A&M University - Commerce  
Change in Net Position  
Current Funds  
Fiscal Year 2023 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	\$ 10,054	\$ 10,054	\$ -
Designated	138,641	138,641	-
Auxiliary	31,968	31,968	-
Restricted	12,140	12,140	-
<b>Change in Net Position</b>	<b>\$ 192,803</b>	<b>\$ 192,803</b>	<b>\$ -</b>

**Explanation for Net Decrease\***



# TEXAS A&M UNIVERSITY – CORPUS CHRISTI

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## BUDGET NARRATIVE

### **Introduction:**

Texas A&M University-Corpus Christi (TAMU-CC) is committed to becoming one of the leading centers of higher education in the Gulf of Mexico region while serving the intellectual, cultural, social, environmental, and economic needs of South Texas. In keeping with this vision, Texas A&M University-Corpus Christi is an expanding, doctoral-granting Hispanic Serving Institution (HSI) and Minority Serving Institution (MSI) committed to preparing graduates for lifelong learning and responsible citizenship in the global community.

TAMU-CC faculty & staff are dedicated to being good stewards of university resources, while fostering excellence in teaching, research, creative activity, and service to ensure students in both undergraduate and graduate programs experience a multicultural learning community, providing a challenging educational experience through residential and distance learning and international programs.

### **Revenues:**

- State Appropriations are budgeted to increase by \$2.8 million (4%) primarily due to changes in debt service.
- Federal Appropriations are budgeted to decrease \$22 million due to the non-renewal of HEERF funding.
- Tuition and Fees revenues are budgeted to increase \$6.3 million (6%) and enrollment is estimated to be 11,111, up 2.7% over the pre-pandemic headcount.
- Student Financial Assistance is budgeted to decrease \$7.6 million (-20%) and brings Pell Grants and Texas Grants more into alignment with historical allocations.

## BUDGET NARRATIVE CONTINUED

### Expenses:

- In FY 2023, TAMU-CC's institutional priorities include transforming the College of Life Sciences and Engineering into two new colleges. This will allow each college to rapidly increase enrollment and research opportunities. Additionally, with Comprehensive Regional University (CRU) funding, TAMU-CC plans to hire additional support in the areas of advising and student financial aid for at-risk students. This is part of a comprehensive retention effort that the university began pre-Covid.
- FY 2023 Personnel Costs are budgeted to increase \$5.8 million (4%). This is primarily due to salaries related to the establishment of two new colleges, salary adjustments of \$2.8 million, and a budgeted increase in Benefit expenses of \$3 million.
- FY 2023 Scholarship expenses are budgeted to decrease by \$21.6 million (-32%). This primarily relates to scholarships in FY 2022 funded through HEERF and adjustment to Pell Grants and Texas Grants.
- FY 2023 Operations & Maintenance is budgeted to decrease \$7.1 million (-10%). This is due to the end of the HEERF funding, which funded one-time items in FY 2022.

### Reserves:

TAMU-CC is an island university, and its coastal location presents a multitude of benefits to students and research endeavors, but also presents the increased risk of hurricane damage and associated closures. The coastal environment also increases corrosion, thereby decreasing useful life, on infrastructure, such as roofs and HVAC Systems. To mitigate these risks, the university holds ~4 months of operating expenses in reserve.

- FY 2021 Current Reserve balance was \$62 million and 4.2 months.
- FY 2022 Projected Reserve balance is \$88 million and 4 months.
- FY 2023 Projected Reserve balance is \$88 million and 4 months.

BUDGET NARRATIVE CONTINUED

**Capital Plan:**

RFS Debt Service transfers for FY 2023 are budgeted at \$29.9 million. The allocation of the university’s debt service payments is from multiple sources: Tuition Revenue Bonds fund \$11.8 million (39.4%); Islander Housing Receipts fund \$9 million (30%); Higher Education Funds fund \$2.9 million (10%), and an additional \$3.6 million (12%) will be funded by sales & services revenues and interest income. The remaining \$2.6 million (8.6%) is funded by student fee revenues.

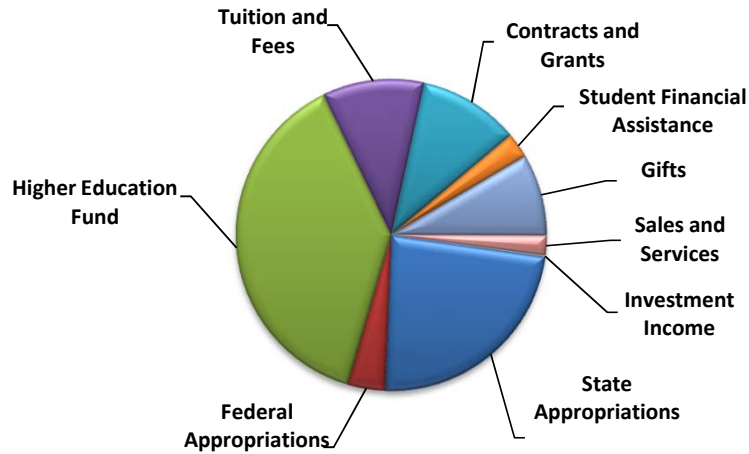
It should be noted that during the 87<sup>th</sup> Legislative Session, Texas A&M University Corpus Christi received additional CCAP funding (formerly TRB funds) to construct an Arts and Media Building. The completion of this new building will address a key area of concern noted by the Southern Association of Colleges and Schools (SACS) during the university’s most recent accreditation process.

Project #	Projected FY Start Date for Proposed Projects	Project Name	Total Planning Amount	Funding Sources		Cumulative Expenditures Prior Years to 01/31/2022
				RFS Debt Proceeds	Other	
<b>APPROVED PROJECTS</b>						
15-3179		Parking Garage - Island Campus	39,000,000	39,000,000	g,p,o	-
		* Arts and Media Building	44,922,833	44,922,833	t	-
		Physical Plant Projects/Equipment/Other	17,950,000	14,600,000	3,350,000	3,124,611
		Total Construction/Acquisitions in Progress	101,872,833	98,522,833	3,350,000	3,124,611
<b>PROPOSED PROJECTS</b>						
	2023	* Arts and Media Building (Addition)	20,000,000	20,000,000	w	-
	2023	Chaparral Renovations - PH I	9,300,000	4,500,000	y	4,800,000
	2024	Island Beach Rec Facility and Pier	4,800,000	4,000,000	r	800,000
		Physical Plant Projects/Equipment/Other	2,789,600			2,789,600
		Total Proposed Construction/Acquisitions	36,889,600	28,500,000	8,389,600	-
<b>TOTAL CAPITAL PLAN</b>			138,762,433	127,022,833	11,739,600	3,124,611

**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Corpus Christi**  
**FY 2023 Budget Graphs**  
(In Thousands)

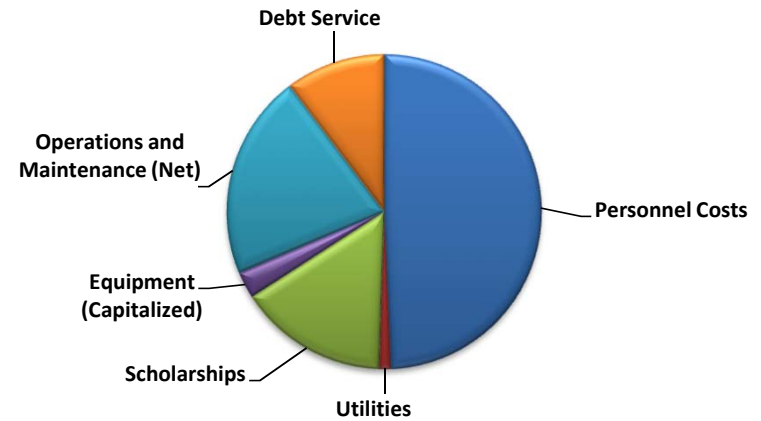
**FY 2023 BUDGET REVENUES**

\$270,150 Total



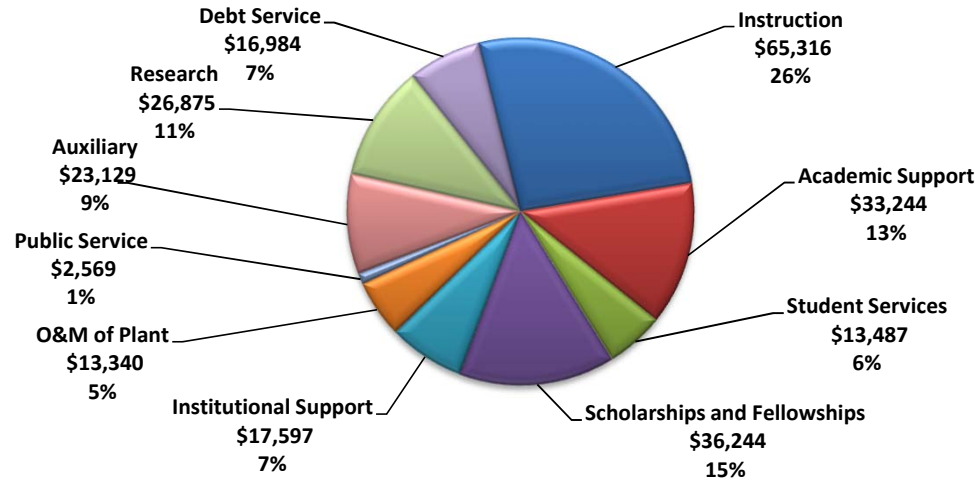
**FY 2023 BUDGET EXPENDITURES**

\$269,074 Total



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Corpus Christi**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 104,373</b>	<b>\$ 128,581</b>	<b>\$ 127,789</b>	<b>\$ 131,077</b>	<b>\$ 160,211</b>	<b>\$ 164,644</b>		<b>\$ 4,433</b>	<b>3%</b>
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 58,179	\$ 58,232	\$ 61,419	\$ 60,146	\$ 65,759	\$ 68,593	25%	\$ 2,834	4%
Federal Appropriations	0	0	639	18,487	22,000	0	0%	(22,000)	-100%
Higher Education Fund	11,136	11,136	11,136	11,479	11,479	11,479	4%	0	n/a
Tuition and Fees	101,771	103,674	103,573	102,914	105,925	112,237	42%	6,312	6%
Contracts and Grants	28,681	27,543	27,303	26,195	31,031	31,049	11%	18	0%
Student Financial Assistance	30,042	30,911	32,314	37,886	38,426	30,826	11%	(7,600)	-20%
Gifts	6,822	6,762	6,463	7,450	7,270	7,720	3%	450	6%
Sales and Services	10,065	10,056	7,148	6,554	25,721	24,907	9%	(814)	-3%
Investment Income	7,897	6,073	16,711	22,749	3,814	6,004	2%	2,190	57%
Other Income	1,137	1,429	1,390	3,787	447	314	0%	(133)	-30%
Discounts	(20,574)	(24,510)	(21,282)	(20,771)	(20,496)	(22,978)	-9%	(2,482)	12%
<b>TOTAL REVENUES</b>	<b>\$ 235,157</b>	<b>\$ 231,305</b>	<b>\$ 246,814</b>	<b>\$ 276,872</b>	<b>\$ 291,375</b>	<b>\$ 270,150</b>	<b>100%</b>	<b>\$ (21,225)</b>	<b>-7%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 39,967	\$ 44,000	\$ 45,316	\$ 44,322	\$ 48,634	\$ 50,147	19%	\$ 1,512	3%
Salaries - Non-Faculty	43,247	46,291	49,758	51,113	51,874	53,261	20%	1,386	3%
Wages	8,020	7,576	6,110	6,152	6,768	6,696	2%	(72)	-1%
Benefits	24,519	25,502	26,976	28,194	30,858	33,868	13%	3,010	10%
<b>Personnel Costs</b>	<b>115,753</b>	<b>123,369</b>	<b>128,160</b>	<b>129,780</b>	<b>138,135</b>	<b>143,971</b>	<b>54%</b>	<b>5,836</b>	<b>4%</b>
Utilities	4,651	4,504	3,894	4,034	3,677	3,538	1%	(139)	-4%
Scholarships	41,848	45,726	44,939	46,182	66,632	44,993	17%	(21,639)	-32%
Discounts	(20,574)	(24,510)	(21,282)	(20,771)	(20,496)	(22,978)	-9%	(2,482)	12%
Equipment (Capitalized)	4,208	5,299	5,601	4,432	7,509	7,986	3%	477	6%
Operations and Maintenance (Net)	45,700	52,616	54,788	68,110	68,777	61,654	23%	(7,123)	-10%
Debt Service	17,158	17,486	18,117	17,018	26,979	29,910	11%	2,930	11%
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,744</b>	<b>\$ 224,491</b>	<b>\$ 234,217</b>	<b>\$ 248,785</b>	<b>\$ 291,213</b>	<b>\$ 269,074</b>	<b>100%</b>	<b>\$ (22,140)</b>	<b>-8%</b>
<b>TRANSFERS</b>									
Other	(2,205)	(7,605)	(9,311)	1,046	(8)	0		8	-100%
<b>NET TRANSFERS</b>	<b>\$ (2,205)</b>	<b>\$ (7,605)</b>	<b>\$ (9,311)</b>	<b>\$ 1,046</b>	<b>\$ (8)</b>	<b>\$ -</b>		<b>\$ 8</b>	<b>-100%</b>
<b>NET INCREASE (DECREASE)</b>	<b>24,208</b>	<b>(792)</b>	<b>3,287</b>	<b>29,134</b>	<b>154</b>	<b>1,076</b>		<b>922</b>	<b>&gt;500%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 128,581</b>	<b>\$ 127,789</b>	<b>\$ 131,077</b>	<b>\$ 160,211</b>	<b>\$ 160,365</b>	<b>\$ 165,721</b>		<b>\$ 5,355</b>	<b>3%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Corpus Christi**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 54,069	\$ 57,911	\$ 59,564	\$ 60,755
Academic Support	24,109	27,754	29,393	31,283
Student Services	9,266	13,208	12,805	13,063
Scholarships and Fellowships	9,736	9,876	10,760	10,615
Institutional Support	15,708	15,019	15,563	16,472
O&M of Plant	11,597	12,497	12,750	13,121
Public Service	2,280	2,448	2,740	1,524
Research	6,065	9,965	9,298	8,299
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 132,830</b>	<b>\$ 148,676</b>	<b>\$ 152,874</b>	<b>\$ 155,132</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 22,304	\$ 24,017	\$ 24,133	\$ 23,129
<b>Auxiliary Subtotal:</b>	<b>\$ 22,304</b>	<b>\$ 24,017</b>	<b>\$ 24,133</b>	<b>\$ 23,129</b>
<b>Restricted:</b>				
Instruction	\$ 3,990	\$ 4,248	\$ 3,686	\$ 4,562
Academic Support	1,638	1,558	1,269	1,961
Student Services	266	232	411	424
Scholarships and Fellowships	8,774	8,276	12,989	25,629
Institutional Support	293	474	592	1,124
O&M of Plant	816	194	111	219
Public Service	1,076	820	1,533	1,046
Research	19,663	18,602	18,552	18,575
<b>Restricted Subtotal:</b>	<b>\$ 36,515</b>	<b>\$ 34,403</b>	<b>\$ 39,143</b>	<b>\$ 53,540</b>
<b>TOTAL:</b>				
Instruction	\$ 58,058	\$ 62,158	\$ 63,250	\$ 65,316
Academic Support	25,747	29,311	30,662	33,244
Student Services	9,532	13,440	13,216	13,487
Scholarships and Fellowships	18,510	18,152	23,750	36,244
Institutional Support	16,001	15,493	16,156	17,597
O&M of Plant	12,413	12,691	12,861	13,340
Public Service	3,356	3,267	4,272	2,569
Auxiliary	22,304	24,017	24,133	23,129
Research	25,728	28,567	27,850	26,875
RFS Debt Service Transfers	17,095	17,395	18,067	16,984
<b>TOTAL:</b>	<b>\$ 208,744</b>	<b>\$ 224,491</b>	<b>\$ 234,217</b>	<b>\$ 248,785</b>



Texas A&M University - Corpus Christi  
Change in Net Position  
Current Funds  
Fiscal Year 2023 Budget  
*(In Thousands)*



	<u>Estimated Beginning Net Position</u>	<u>Estimated Ending Net Position</u>	<u>Change In Net Position</u>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 7,261	\$ 7,261	\$ -
Designated	111,638	112,070	431
Auxiliary	33,988	34,279	291
Restricted	11,757	12,111	354
<b>Change in Net Position</b>	<b>\$ 164,644</b>	<b>\$ 165,721</b>	<b>\$ 1,076</b>

**Explanation for Net Decrease\***

\* if applicable





# TEXAS A&M UNIVERSITY - KINGSVILLE



## BUDGET NARRATIVE

### **Introduction:**

TAMUK is submitting a conservative budget for FY 2023. The university is very cognizant of the need to manage costs while still providing superior educational and research programs, with excellent service to students. The University continues to look at efficiency measures and will realign costs as appropriate and warranted in FY 2023.

We greatly appreciate the Texas Legislature providing new support towards a Capital Construction Assistance Project (CCAP) to address deferred maintenance on the campus, as well as the new Comprehensive Regional University funding to aid in student success, retention, and completion of degrees. TAMUK is also anticipating Community Project Funding (CPF) from the U.S. Congress which will facilitate a new summer bridge program aimed at providing college readiness and retention of incoming freshmen.

The FY 2023 budget projects a 4% decline in enrollment, related to assumptions and expectations about the continuing impact of the pandemic on our students. Certain student populations are starting to return to our institution and as a result, associated tuition and fee revenues have begun to stabilize. The University now has a greater ability to diversify its student population and provide more opportunities to access the University's educational programs, due to Federal Appropriations received in response to the pandemic over the last two fiscal years. The FY 2023 budget, though, has been prepared using the assumption that no additional Federal funding will be appropriated, beyond the recently approved one-year extension to address continuing pandemic related impairments/costs such as student income reductions, pandemic prevention supplies, and needed upgrades in facilities to prevent the spread of air borne viruses.

Another budget assumption for FY 2023 is that the current inflationary pressures impacting the U.S. economy will carry forward through the fiscal year, resulting in increased operating expenses to the University for budgeted categories such as utilities, insurance, and other contractual obligations.

### **Revenues:**

- State Appropriations includes \$4.4 million in debt service funding for the new \$45 million CCAP netted against the Pharmacy School debt service paid off in FY 2022. The overall increase in General Revenue will total \$3.2 million.
- Federal Appropriations - Of the \$10.7 million budgeted, approximately \$5 million in carryforward HEERF funding will be used to upgrade HVAC systems. The new \$500,000 CPF funding is also included in the FY 2023 Federal Appropriations.

## BUDGET NARRATIVE CONTINUED

- Tuition & Fees are budgeted to increase \$8.3 million (17%) from the previous budget, due to enrollment projections.
- The Student Financial Assistance portion of HEERF funding is reduced by \$6.7 million. The remaining \$4 million balance will be awarded in the Fall to students who continue to struggle from pandemic related issues.
- Contracts & Grants for FY 2023 is increasing \$1.7 million to reflect the restricted fund actuals based on prior years' trends.
- Sales & Services revenues are budgeted to decrease \$949,000 (-5%) due to a continued decrease in auxiliary activities.
- Discounts have increased due to the allocation method which is based on FY 2021 actuals applied to the increase of Tuition & Fees budgeted in FY 2023.

### Expenses:

- Personnel Costs are budgeted to increase \$2.1 million (2%), which includes a 3% mid-year enrollment-based merit of \$845,000, proposed Tenure/Tenure-Track promotions of \$134,000, market-based staff adjustments of \$500,000 to increase retention of lower-salaried positions, and an increase in Benefits of \$579,000.
- An Operations and Maintenance increase of \$410,000 is offset by a reduction in other non-operating expense. This resulted in an overall increase reflected in the budget of \$230,000, which includes a \$250,000 increase in the SSC contract and \$436,000 in carryforward balance in CRU funding. Restricted Operations & Maintenance includes HEERF funding of \$5 million reallocated for HVAC upgrades and \$4 million in student grant awards that are an extension of the FY 2022 federal funding.

### Reserves:

- The University's FY 2021 Current Fund Reserve balance total was \$41.4 million (4.4 months of reserves).
- The FY 2022 Current Funds Reserve balance is projected to equal \$42.5 million (remaining at 4.4 months of reserves) based on year-to-date spending levels and lost revenue reimbursements from federal funding.
- The University is expecting the FY 2023 Current Funds Reserve balances to decrease as no additional federal funding, previously used to cover enrollment revenue declines, will be available. A decrease to the months of reserve is expected as expenditures increase with the return to normal operations and increased inflationary costs.



# TEXAS A&M UNIVERSITY - KINGSVILLE



## BUDGET NARRATIVE CONTINUED

### Capital Plan:

- \$44,922,833 in CCAP Deferred Maintenance funding is in the planning stages.
- \$9,000,000 in utility improvements have been proposed.
- \$2,760,021 for Lucio Hall Outside Air Unit Renovation is currently in progress.

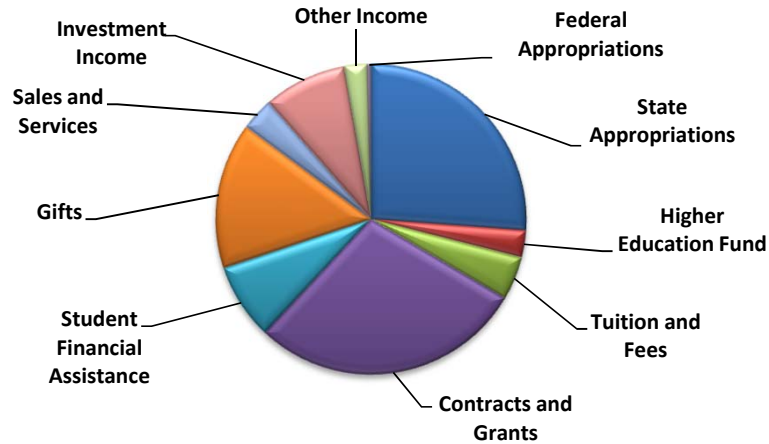


**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Kingsville**  
**FY 2023 Budget Graphs**  
(In Thousands)



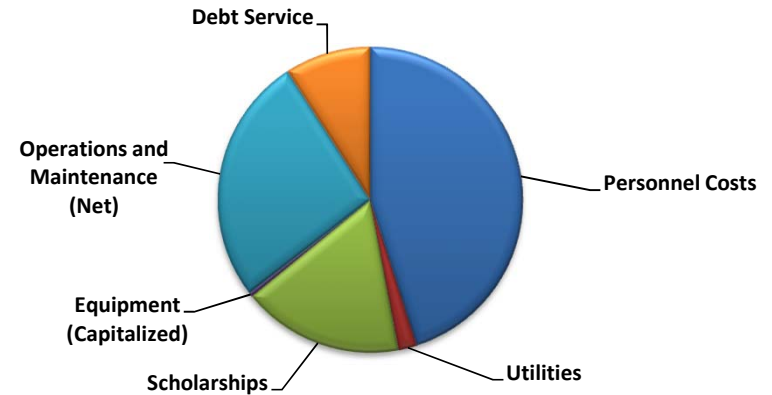
**FY 2023 BUDGET REVENUES**

\$177,011 Total



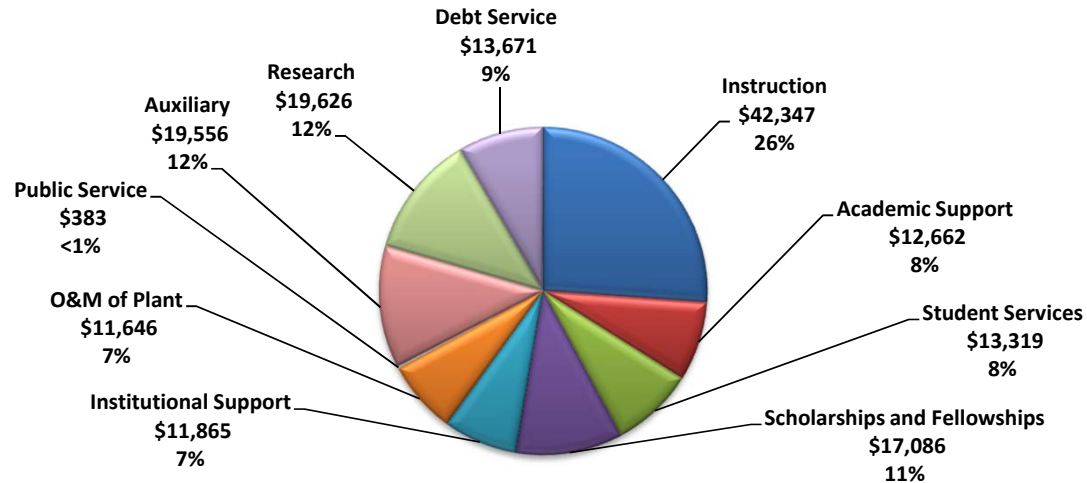
**FY 2023 BUDGET EXPENDITURES**

\$177,216 Total



*See Executive Budget Summary for amounts and percentages*

**FY 2021 NACUBO FUNCTION EXPENDITURES**



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 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 88,486	\$ 88,886	\$ 94,690	\$ 104,158	\$ 131,580	\$ 127,304		\$ (4,275)	-3%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 48,283	\$ 48,123	\$ 48,311	\$ 45,702	\$ 48,142	\$ 51,331	29%	\$ 3,189	7%
Federal Appropriations	0	0	1,699	11,442	10,659	5,500	3%	(5,159)	-48%
Higher Education Fund	8,966	8,966	8,966	8,858	8,858	8,858	5%	0	n/a
Tuition and Fees	60,018	61,329	57,520	56,766	47,620	55,890	32%	8,270	17%
Contracts and Grants	12,987	13,825	14,945	18,382	13,798	15,532	9%	1,734	13%
Student Financial Assistance	23,883	23,612	25,170	28,738	36,474	29,900	17%	(6,575)	-18%
Gifts	7,186	6,525	6,328	6,878	6,389	6,667	4%	279	4%
Sales and Services	21,473	21,846	17,267	14,781	17,963	17,015	10%	(949)	-5%
Investment Income	5,697	4,340	12,233	18,017	4,146	4,668	3%	522	13%
Other Income	773	1,104	1,835	4,320	689	798	0%	109	16%
Discounts	(19,127)	(17,982)	(16,792)	(20,027)	(15,637)	(19,146)	-11%	(3,510)	22%
<b>TOTAL REVENUES</b>	<b>\$ 170,138</b>	<b>\$ 171,687</b>	<b>\$ 177,482</b>	<b>\$ 193,857</b>	<b>\$ 179,100</b>	<b>\$ 177,011</b>	<b>103%</b>	<b>\$ (2,089)</b>	<b>-1%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 32,357	\$ 31,372	\$ 31,244	\$ 29,604	\$ 30,985	\$ 31,604	18%	\$ 619	2%
Salaries - Non-Faculty	31,449	31,018	32,140	32,095	31,204	33,261	19%	2,057	7%
Wages	5,471	5,651	4,312	4,841	4,868	3,871	2%	(997)	-20%
Benefits	19,793	19,327	19,511	19,619	19,344	19,754	11%	410	2%
<b>Personnel Costs</b>	<b>89,071</b>	<b>87,368</b>	<b>87,206</b>	<b>86,159</b>	<b>86,401</b>	<b>88,490</b>	<b>50%</b>	<b>2,089</b>	<b>2%</b>
Utilities	4,147	4,037	4,122	3,867	3,781	3,823	2%	42	1%
Scholarships	33,484	30,693	31,145	34,587	34,045	33,685	19%	(359)	-1%
Discounts	(19,127)	(17,982)	(16,792)	(20,027)	(15,637)	(19,146)	-11%	(3,510)	22%
Equipment (Capitalized)	1,994	1,221	1,973	2,015	937	778	0%	(159)	-17%
Operations and Maintenance (Net)	42,490	40,695	41,555	41,888	51,450	51,680	29%	230	0%
Debt Service	13,677	14,060	14,211	13,671	14,256	17,905	10%	3,649	26%
<b>TOTAL EXPENDITURES</b>	<b>\$ 165,736</b>	<b>\$ 160,092</b>	<b>\$ 163,420</b>	<b>\$ 162,160</b>	<b>\$ 175,233</b>	<b>\$ 177,216</b>	<b>100%</b>	<b>\$ 1,983</b>	<b>1%</b>
<b>TRANSFERS</b>									
Other	(4,002)	(5,791)	(4,595)	(4,274)	(3,868)	(3,294)		573	-15%
<b>NET TRANSFERS</b>	<b>\$ (4,002)</b>	<b>\$ (5,791)</b>	<b>\$ (4,595)</b>	<b>\$ (4,274)</b>	<b>\$ (3,868)</b>	<b>\$ (3,294)</b>		<b>\$ 573</b>	<b>-15%</b>
<b>NET INCREASE (DECREASE)</b>	<b>400</b>	<b>5,804</b>	<b>9,468</b>	<b>27,422</b>	<b>0</b>	<b>(3,499)</b>		<b>(3,499)</b>	<b>&gt;-500%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 88,886</b>	<b>\$ 94,690</b>	<b>\$ 104,158</b>	<b>\$ 131,580</b>	<b>\$ 131,580</b>	<b>\$ 123,806</b>		<b>\$ (7,774)</b>	<b>-6%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Kingsville**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



<b>EXPENDITURES</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>
Instruction	\$ 42,731	\$ 41,180	\$ 41,120	\$ 40,122
Academic Support	14,585	12,664	13,497	11,918
Student Services	13,112	12,543	11,118	10,210
Scholarships and Fellowships	5,176	4,710	4,896	5,113
Institutional Support	11,403	11,551	11,956	10,594
O&M of Plant	9,771	9,628	10,704	11,646
Public Service	863	564	440	290
Research	4,978	4,265	3,831	3,335
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 102,619</b>	<b>\$ 97,105</b>	<b>\$ 97,562</b>	<b>\$ 93,228</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 24,597	\$ 23,900	\$ 22,350	\$ 19,556
<b>Auxiliary Subtotal:</b>	<b>\$ 24,597</b>	<b>\$ 23,900</b>	<b>\$ 22,350</b>	<b>\$ 19,556</b>
<b>Restricted:</b>				
Instruction	\$ 2,336	\$ 1,642	\$ 1,913	\$ 2,226
Academic Support	439	763	788	744
Student Services	1,482	1,510	1,263	3,109
Scholarships and Fellowships	7,153	6,452	9,965	11,973
Institutional Support	163	100	102	1,271
O&M of Plant	60	0	0	0
Public Service	113	118	68	93
Research	13,098	14,441	15,199	16,291
<b>Restricted Subtotal:</b>	<b>\$ 24,843</b>	<b>\$ 25,026</b>	<b>\$ 29,298</b>	<b>\$ 35,706</b>
<b>TOTAL:</b>				
Instruction	\$ 45,067	\$ 42,822	\$ 43,033	\$ 42,347
Academic Support	15,024	13,428	14,285	12,662
Student Services	14,594	14,053	12,381	13,319
Scholarships and Fellowships	12,329	11,162	14,861	17,086
Institutional Support	11,566	11,651	12,058	11,865
O&M of Plant	9,830	9,628	10,704	11,646
Public Service	976	682	508	383
Auxiliary	24,597	23,900	22,350	19,556
Research	18,076	18,706	19,030	19,626
RFS Debt Service Transfers	13,677	14,060	14,211	13,671
<b>TOTAL:</b>	<b>\$ 165,736</b>	<b>\$ 160,092</b>	<b>\$163,420</b>	<b>\$ 162,160</b>



Texas A&M University - Kingsville  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 10,900	\$ 10,464	\$ (436)
Designated	67,867	65,509	(2,358)
Auxiliary	12,537	11,832	(705)
Restricted	36,000	36,000	0
<b>Change in Net Position</b>	<b>\$ 127,304</b>	<b>\$ 123,806</b>	<b>\$ (3,499)</b>

<b>Explanation for Net Decrease*</b>
--------------------------------------

<b>Functional and General</b>	\$ (436,267)	One-time use of FY 2022 carry forward Comprehensive Regional University funding to be used for one-time retention & success items in FY23 due to the unknown timing for disbursement.
<b>Designated</b>	\$ (2,358,017)	One-time use of reserves to manage budgeted expenditures due to the reduction in federal assistance and due to changes in enrollment. A phased in approach will be utilized to strategically reduce programs if enrollment goals are not reached.
<b>Auxiliary</b>	\$ (704,573)	One-time use of reserves to maintain dorm operations. If occupancy continues to decline, dorms will be taken offline.

\* if applicable

## BUDGET NARRATIVE

### **Introduction:**

A comparison of the FY 2022 budget (excluding HEERF) to the proposed FY 2023 budget results in an increase of revenue and a slight increase in expenses. FY 2023 was based on current year FY 2022 enrollment trends. We continue to refine our revenue modeling, creating a slight increase in semester credit hours (SCH), with no inflationary increases on Tuition and Fees. We are also anticipating the start of our new Executive MBA program, which will produce a slight increase in graduate students under program fee income.

### **Revenues:**

- State Appropriations for the current year increased approximately \$4.4 million (12%). The FY 2023 budget contains \$4.4 million CCAP Debt Service for the future Public Health and Education Building.
- State paid benefits are projected to decrease slightly as we reduced salaries in functional and general to ensure reserves are held constant within those funds.
- Federal Appropriations for FY 2023 will decrease due to the discontinuation of HEERF funding.
- Overall, Tuition and Fees are projected to increase \$2.1 million (5%) primarily due to refinement of our revenue modeling and projected increases in our graduate students, particularly in the new Executive MBA program.
- Contracts and Grants are projected to increase \$414,000 (20%) over FY 2022. This is attributed to new awards received during the current fiscal year.
- Student Financial Assistance will see a decrease in overall revenue of \$9.3 million (-31%) due to the reduction of available student aid from HEERF funds.
- Sales and Services increased \$477,000 (12%) primarily due to realigning the projected SB1882 ISCP revenue within the appropriate revenue category.





# TEXAS A&M UNIVERSITY-SAN ANTONIO



## BUDGET NARRATIVE CONTINUED

### **Expenses:**

As the A&M- San Antonio community has grown through the COVID-19 pandemic, the University's expense budget has been built strategically to sustain the impact of not receiving federal aid funding as in years past. Institutional priorities will still remain focused on delivering excellent instruction and providing timely services to students and the community, but in a shifted environment that provides for a variety of flexible options.

- Overall faculty salaries are expected to decrease by \$816,000 (-4%) due to an overall reduction of HEERF funded and term-limited positions of \$1.8 million, offset by new faculty positions for the Executive MBA program and anticipated faculty on new grants and contracts.
- Overall non-faculty salaries are expected to decrease by approximately \$1.4 million (-5%). This is primarily due to elimination of HEERF funded positions and term-limited positions of \$2.2 million, offset by an increase in positions funded from our Campus Regional University funding of \$703,000.
- While benefits are decreasing overall, this is primarily due to the elimination of HEERF funded positions and term-limited positions; however, this is offset by the expected increase in group insurance premiums.
- After accounting for the loss of HEERF funding, Operations and Maintenance are projected to increase due to contract escalations, system assessment increases, and overall inflation, along with bringing the new College of Business and Library Hall facility online.
- Debt Service is increasing primarily due to the new CCAP debt service for the future Public Health and Education building.

## BUDGET NARRATIVE CONTINUED

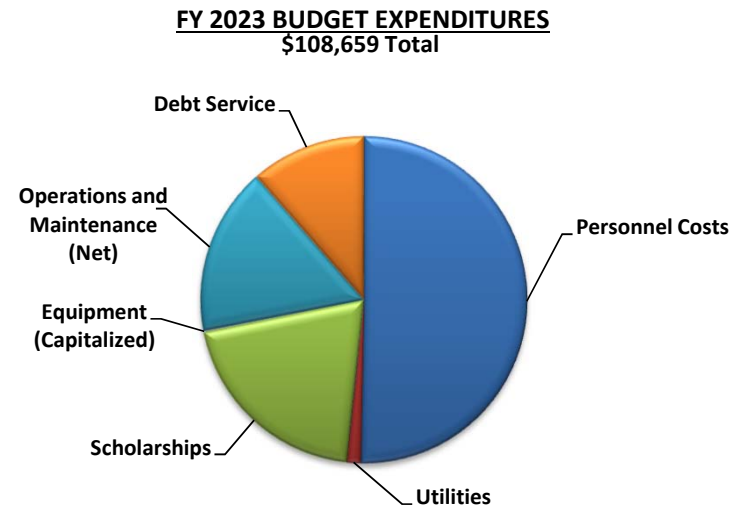
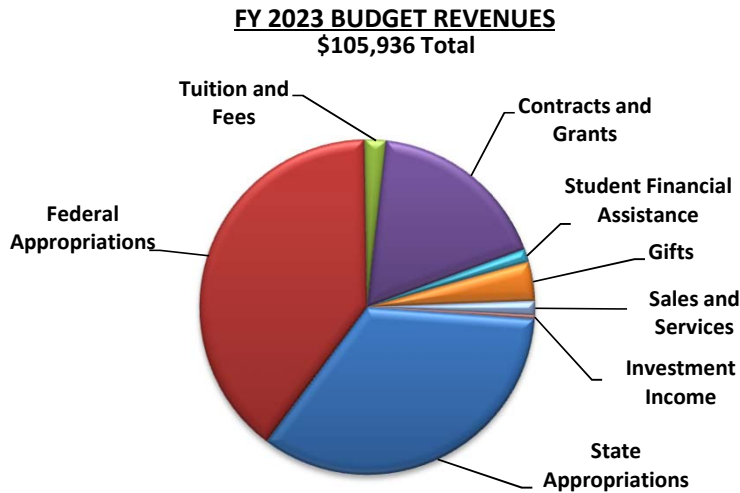
### Reserves:

- FY 2021 resulted in \$31.7 million in operating reserves or 4.9 months of reserves.
- FY 2022 projected operating reserves are anticipated to be \$29.2 million. Originally, we had anticipated use of reserves in excess of \$5 million; however, we are expecting to end the year \$2.5 million better than planned.
- FY 2023, we expect reserves balances within designated funds to decrease by approximately \$2.4 million due to increased expenses in group insurance premiums, contract escalations, system assessment increases, and rising inflation. Education & General funds are expected to decrease by \$700,000 due to the use of CRU funds in FY 2023, rather than FY 2022. Additionally, we have reduced overall expenses by \$1.4 million from the prior year to reduce reliance on reserves for FY 2023. We expect our ending operating reserves to be approximately \$26.5 million, or 3.7 months of reserves.

### Capital Plan:

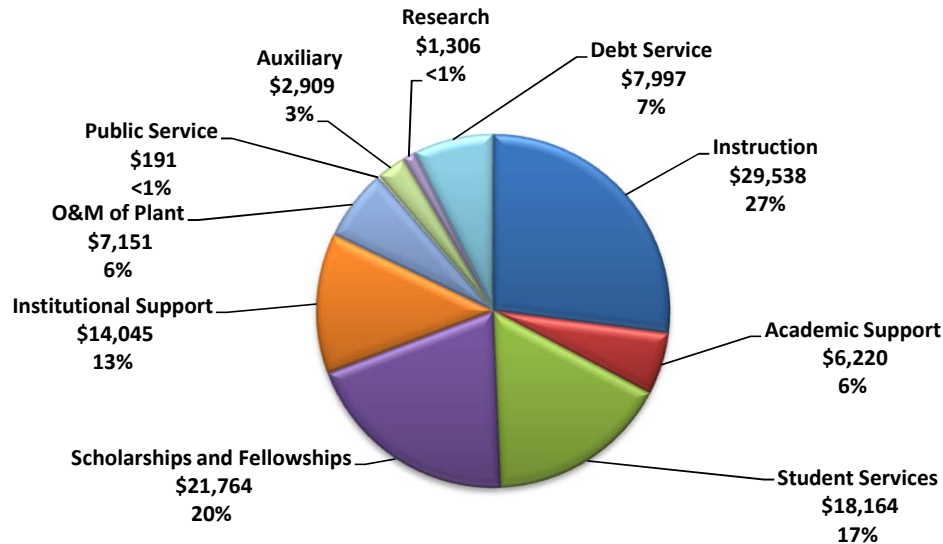
- In response to uncertainty about future enrollment levels and the economic environment, the University has reevaluated the recreational center and reduced the overall costs to \$18 million.
- One new academic building will come online in Fall 22.
- Student Housing Phase II has been approved to accommodate the growing need for housing on the south side of San Antonio.
- Planning has started for the newly approved funding for the Public Health and Education Building.
- Additionally, the county has pledged \$10 million for enhancements and future athletic facilities for our campus.
- San Antonio City Council approved \$7 million to support proposed construction of Educare San Antonio early childhood education facility.
- The University continues to plan for future facilities. Considerable growth in both commercial and residential construction are taking place within proximity to the campus that will likely result in additional student and employee housing, as well as services for the campus community.
- Additional governmental partnerships are being developed to address infrastructure needs of the campus.

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M University - San Antonio  
FY 2023 Budget Graphs  
(In Thousands)



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



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 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 36,197	45,618	\$ 44,283	\$ 50,180	\$ 60,438	\$ 61,142		\$ 704	1%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 32,418	\$ 32,686	\$ 36,516	\$ 35,297	\$ 36,149	\$ 40,530	38%	\$ 4,381	12%
Federal Appropriations	0	0	2,227	9,771	10,034	0	0%	(10,034)	-100%
Tuition and Fees	39,058	40,315	42,312	41,100	44,880	46,939	44%	2,059	5%
Contracts and Grants	514	478	750	2,522	2,034	2,448	2%	414	20%
Student Financial Assistance	15,528	17,259	21,259	26,781	30,125	20,872	20%	(9,252)	-31%
Gifts	1,749	2,151	1,429	3,567	1,616	1,511	1%	(105)	-6%
Sales and Services	903	1,071	1,530	2,049	3,998	4,475	4%	477	12%
Investment Income	2,211	2,128	5,476	7,843	1,649	1,595	2%	(54)	-3%
Other Income	133	234	247	851	265	415	0%	150	57%
Discounts	(7,157)	(10,015)	(10,362)	(11,603)	(11,414)	(12,850)	-12%	(1,436)	13%
<b>TOTAL REVENUES</b>	<b>\$ 85,358</b>	<b>\$ 86,307</b>	<b>\$ 101,385</b>	<b>\$ 118,176</b>	<b>\$ 119,337</b>	<b>\$105,936</b>	<b>100%</b>	<b>\$ (13,401)</b>	<b>-11%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 15,332	\$ 17,418	\$ 19,069	\$ 20,075	\$ 21,223	\$ 20,408	19%	\$ (816)	-4%
Salaries - Non-Faculty	14,677	17,414	19,325	22,570	26,517	25,068	23%	(1,449)	-5%
Wages	2,113	2,790	2,701	3,183	2,468	2,420	2%	(48)	-2%
Benefits	7,479	8,836	10,035	11,312	13,487	13,223	12%	(263)	-2%
<b>Personnel Costs</b>	<b>39,600</b>	<b>46,459</b>	<b>51,130</b>	<b>57,140</b>	<b>63,695</b>	<b>61,119</b>	<b>56%</b>	<b>(2,575)</b>	<b>-4%</b>
Utilities	894	1,065	1,104	1,075	1,632	1,672	2%	40	2%
Scholarships	17,000	20,757	21,055	25,476	24,486	24,471	23%	(15)	0%
Discounts	(7,157)	(10,015)	(10,362)	(11,603)	(11,414)	(12,850)	-12%	(1,436)	13%
Equipment (Capitalized)	185	1,543	132	342	148	145	0%	(3)	-2%
Operations and Maintenance (Net)	17,775	19,886	22,756	28,858	35,237	20,203	19%	(15,035)	-43%
Debt Service	7,701	7,950	8,802	7,997	10,052	13,899	13%	3,847	38%
<b>TOTAL EXPENDITURES</b>	<b>\$ 75,997</b>	<b>\$ 87,645</b>	<b>\$ 94,617</b>	<b>\$ 109,285</b>	<b>\$ 123,837</b>	<b>\$108,659</b>	<b>100%</b>	<b>\$ (15,178)</b>	<b>-12%</b>
<b>TRANSFERS</b>									
Other	60	4	(870)	1,367	(105)	0		105	-100%
<b>NET TRANSFERS</b>	<b>\$ 60</b>	<b>\$ 4</b>	<b>\$ (870)</b>	<b>\$ 1,367</b>	<b>\$ (105)</b>	<b>\$ -</b>		<b>\$ 105</b>	<b>-100%</b>
<b>NET INCREASE (DECREASE)</b>	<b>9,420</b>	<b>(1,335)</b>	<b>5,897</b>	<b>10,258</b>	<b>(4,604)</b>	<b>(2,723)</b>		<b>1,881</b>	<b>-41%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 45,617</b>	<b>\$ 44,283</b>	<b>\$ 50,180</b>	<b>\$ 60,438</b>	<b>\$ 55,834</b>	<b>\$ 58,419</b>		<b>\$ 2,585</b>	<b>5%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - San Antonio**  
**FY 20223 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 23,773	\$ 25,724	\$ 27,714	\$ 28,425
Academic Support	7,477	7,659	7,169	5,258
Student Services	11,327	15,663	17,607	17,744
Scholarships and Fellowships	4,040	4,812	5,083	5,394
Institutional Support	8,511	9,597	8,911	9,597
O&M of Plant	5,111	8,407	6,883	7,130
Public Service	342	257	358	191
Research	220	214	376	838
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 60,801</b>	<b>\$ 72,334</b>	<b>\$ 74,101</b>	<b>\$ 74,577</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 349	\$ 389	\$ 1,027	\$ 2,909
<b>Auxiliary Subtotal:</b>	<b>\$ 349</b>	<b>\$ 389</b>	<b>\$ 1,027</b>	<b>\$ 2,909</b>
<b>Restricted:</b>				
Instruction	\$ 29	\$ 6	\$ 154	\$ 1,113
Academic Support	896	541	733	961
Student Services	147	73	2	420
Scholarships and Fellowships	5,918	6,155	7,850	16,370
Institutional Support	10	11	1,798	4,448
O&M of Plant	0	0	0	21
Public Service	20	87	0	0
Research	125	99	151	468
<b>Restricted Subtotal:</b>	<b>\$ 7,146</b>	<b>\$ 6,973</b>	<b>\$ 10,688</b>	<b>\$ 23,802</b>
<b>TOTAL:</b>				
Instruction	\$ 23,802	\$ 25,730	\$ 27,868	\$ 29,538
Academic Support	8,373	8,200	7,902	6,220
Student Services	11,474	15,736	17,609	18,164
Scholarships and Fellowships	9,959	10,967	12,933	21,764
Institutional Support	8,521	9,607	10,709	14,045
O&M of Plant	5,111	8,407	6,883	7,151
Public Service	362	344	358	191
Auxiliary	349	389	1,027	2,909
Research	345	314	527	1,306
RFS Debt Service Transfers	7,701	7,950	8,802	7,997
<b>TOTAL:</b>	<b>\$ 75,997</b>	<b>\$ 87,645</b>	<b>\$ 94,617</b>	<b>\$ 109,285</b>



**Texas A&M University - San Antonio**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 Budget**  
*(In Thousands)*



	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 5,781	\$ 5,077	\$ (704)
Designated	49,267	46,833	(2,434)
Auxiliary	3,826	4,141	315
Restricted	2,268	2,368	100
<b>Change in Net Position</b>	<b>\$ 61,142</b>	<b>\$ 58,419</b>	<b>\$ (2,723)</b>

**Explanation for Net Decrease\***

<b>Functional and General</b>	\$ (704)	One-time use of CRU funds. While CRU funds are expected to be awarded in FY 2022, we are opting to defer expenses to FY 2023, creating a use of reserves in our E&G funds.
<b>Designated</b>	\$ (2,434)	One-time use of designated reserves to cover contract escalations and system assessments; deferred maintenance and inflationary costs.

\* if applicable

## TEXAS A&M UNIVERSITY – TEXARKANA

### BUDGET NARRATIVE

#### **Introduction:**

Texas A&M University-Texarkana (TAMUT) remains a fiscally conservative steward of all available resources, including State appropriations, while maintaining one of the lowest tuition costs among regional universities across the state. On the heels of our response to the global pandemic, TAMUT continues to seek opportunities for savings within an already lean budget.

Our primary focus continues to be ensuring quality instruction and student success. Based on current conditions with respect to the COVID-19 pandemic, we have been able to return to normal operations while maintaining options for online and hybrid instruction. Although enrollment numbers have fluctuated since the onset of the pandemic, we are projecting a flat enrollment as well as a flat budget for the coming year.

#### **Revenues:**

- An increase in State Appropriations by \$4.6 million (16%), approved during the 87th legislative session, supports debt service for the approved CCAP funded Business, Engineering and Technology building.
- Federal Appropriations are budgeted to decrease \$2.3 million (-51%). Due to an extension, an additional \$2.2 million of HEERF funding will be available for institutional use.
- Tuition and Fees are budgeted to decrease \$513,000 (-3%) due to increased budgeted waivers. Tuition and fee estimates are based on actuals from prior fiscal year. Enrollment is expected to remain flat.
- Contracts and Grants are budgeted to decline compared to FY 2022 budget, but the amount budgeted at a level that is more in line with prior year actuals.
- Student Financial Assistance are budgeted to decrease due to the student support from HERF received and utilized in FY 2022.
- Gifts are budgeted to increase \$1.2 million due to projected new gifts for scholarship

#### **Expenses:**

- FY 2023 Personnel Costs are budgeted to increase \$2.1 million (8%) due to personnel growth supporting the Better East Texas (BET) One and Two initiatives, coaches for newly added fall 2022 volleyball and cross-country athletic programs and increased benefit costs.
  - Faculty costs are budgeted to increase \$828,000 (9%) as program growth continues in Social Work, Engineering, Doctor of Physical Therapy, and Northeast Texas Institute for Financial Wellness and Literacy initiatives

## TEXAS A&M UNIVERSITY – TEXARKANA

### BUDGET NARRATIVE CONTINUED

- Non-faculty expenses are budgeted to increase \$714,000 (8%) due to a \$533,000 (4%) performance-based merit pool, two new coaches, and the growth necessary to support BET One and Two in Social Work, Engineering, Doctor of Physical Therapy, and Northeast Texas Institute for Financial Wellness.
- Benefits are budgeted to increase \$549,000 due to increased personnel costs in support of BET One and Two and a projected increase in group insurance premium costs
- FY 2023 Employee Retention Plan includes a budgeted amount of \$31,000 for faculty tenure and promotions. A performance based 0-3% pool and estimated \$500,000 market adjustment pool is proposed, but contingent on enrollment and not part of the budget.

#### **Reserves:**

- FY 2021 Current Reserve balance is \$9 million – 3.1 months
- FY 2022 Projected Reserve balance is \$9.1 million – 3.2 months
- FY 2023 Projected Reserve balance is expected to remain unchanged at \$9.1 million – 3.2 months

#### **Capital Plan:**

- During the 87<sup>th</sup> Legislative Session, TAMUT received CCAP funding, formerly called Tuition Revenue Bond (TRB) funding, to construct a 60,000 GSF Business, Engineering and Technology building. This building will include classrooms, teaching/research labs, and faculty and staff offices.
  - In the fall of 2017, TAMUT consolidated three colleges into two, both of which provide a more cutting-edge learning environment at lower administrative cost; College of Arts, Sciences, and Education (CASE) and College of Business, Engineering, and Technology (CBET).
    - CBET combines the previously stand-alone College of Business with the engineering and technology programs from the former STEM-college. The rationale behind this change was to better prepare engineers, computer scientists, and business students for the world of work by developing curricular and project-based intersections between them.
    - Presently, there is no space for these professional disciplines to be housed and work together. Office space is limited on a growing campus and there is little appropriate lab space for instruction and no research space for faculty and the undergraduates who work with them.

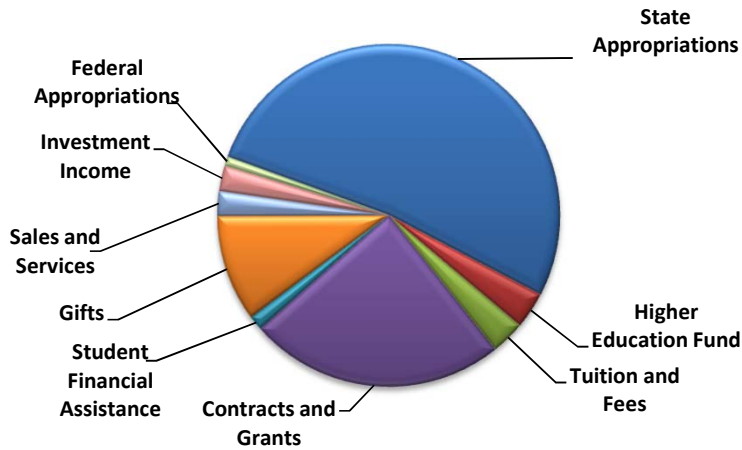




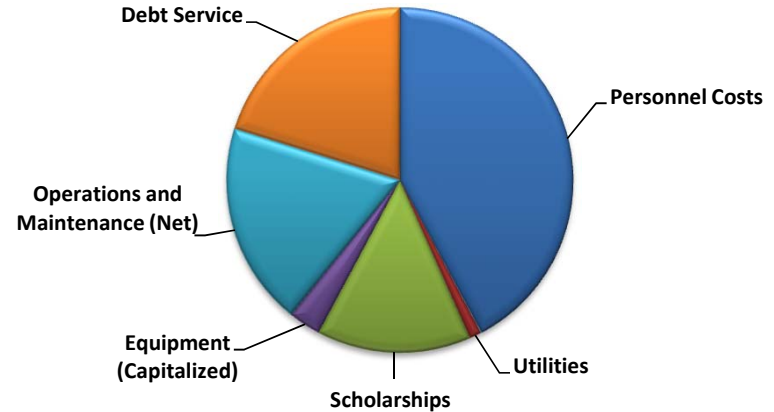
**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Texarkana**  
**FY 2023 Budget Graphs**  
(In Thousands)



**FY 2023 BUDGET REVENUES**  
**\$61,161 Total**

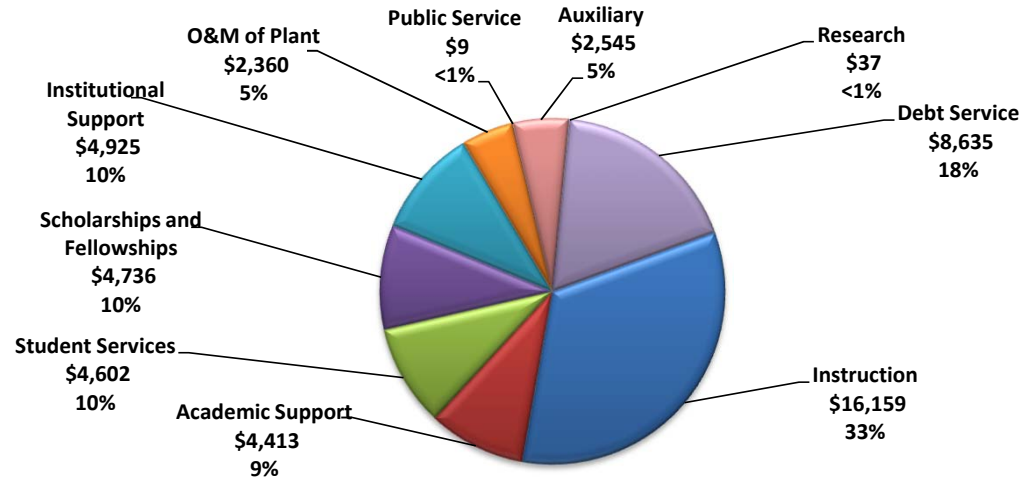


**FY 2023 BUDGET EXPENDITURES**  
**\$61,370 Total**



*See Executive Budget Summary for amounts and percentages*

**FY 2021 NACUBO FUNCTION EXPENDITURES**



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 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 30,972	\$ 20,929	\$ 20,663	\$ 24,688	\$ 35,128	\$ 35,727		\$ 599	2%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 23,205	\$ 23,417	\$ 25,434	\$ 25,514	\$ 29,093	\$ 33,653	55%	\$ 4,560	16%
Federal Appropriations	0	0	357	2,884	4,539	2,230	4%	(2,309)	-51%
Higher Education Fund	1,824	1,824	1,824	2,050	2,050	2,050	3%	0	n/a
Tuition and Fees	13,389	14,142	14,484	14,761	16,129	15,616	26%	(513)	-3%
Contracts and Grants	491	614	948	964	2,912	887	1%	(2,025)	-70%
Student Financial Assistance	5,366	5,779	6,364	6,977	8,828	6,511	11%	(2,317)	-26%
Gifts	562	333	238	114	303	1,500	2%	1,197	394%
Sales and Services	1,993	2,159	2,779	5,066	1,521	1,553	3%	32	2%
Investment Income	2,417	1,048	3,069	4,226	592	578	1%	(14)	-2%
Other Income	384	68	51	475	0	0	0%	0	n/a
Discounts	(3,399)	(3,536)	(3,607)	(3,834)	(3,476)	(3,417)	-6%	59	-2%
<b>TOTAL REVENUES</b>	<b>\$ 46,232</b>	<b>\$ 45,849</b>	<b>\$ 51,940</b>	<b>\$ 59,197</b>	<b>\$ 62,492</b>	<b>\$ 61,161</b>	<b>104%</b>	<b>\$ (1,331)</b>	<b>-2%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 7,470	\$ 8,191	\$ 8,302	\$ 8,585	\$ 8,968	\$ 9,796	16%	\$ 828	9%
Salaries - Non-Faculty	8,158	8,602	9,131	8,620	9,493	10,207	17%	714	8%
Wages	1,430	1,069	1,004	1,111	608	604	1%	(4)	-1%
Benefits	4,807	5,167	5,308	5,381	6,210	6,759	11%	549	9%
<b>Personnel Costs</b>	<b>21,865</b>	<b>23,029</b>	<b>23,746</b>	<b>23,697</b>	<b>25,279</b>	<b>27,366</b>	<b>45%</b>	<b>2,087</b>	<b>8%</b>
Utilities	549	693	659	699	691	737	1%	46	7%
Scholarships	6,564	7,042	7,452	7,905	7,412	9,325	15%	1,912	26%
Discounts	(3,399)	(3,536)	(3,607)	(3,834)	(3,476)	(3,417)	-6%	59	-2%
Equipment (Capitalized)	13,319	1,394	550	599	2,976	1,953	3%	(1,023)	-34%
Operations and Maintenance (Net)	7,992	8,848	9,181	10,518	20,951	12,343	20%	(8,607)	-41%
Debt Service	9,575	9,021	8,821	8,836	8,659	13,063	21%	4,404	51%
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,466</b>	<b>\$ 46,491</b>	<b>\$ 46,801</b>	<b>\$ 48,421</b>	<b>\$ 62,492</b>	<b>\$ 61,370</b>	<b>100%</b>	<b>\$ (1,123)</b>	<b>-2%</b>
<b>TRANSFERS</b>									
Other	191	376	(1,114)	(337)	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ 191</b>	<b>\$ 376</b>	<b>\$ (1,114)</b>	<b>\$ (337)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>(10,043)</b>	<b>(266)</b>	<b>4,025</b>	<b>10,440</b>	<b>0</b>	<b>(209)</b>		<b>(209)</b>	<b>n/a</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 20,929</b>	<b>\$ 20,663</b>	<b>\$ 24,688</b>	<b>\$ 35,128</b>	<b>\$ 35,128</b>	<b>\$ 35,518</b>		<b>\$ 390</b>	<b>1%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M University - Texarkana**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 13,216	\$ 13,629	\$ 14,569	\$ 16,151
Academic Support	4,911	4,659	4,103	3,083
Student Services	3,706	3,574	3,746	3,737
Scholarships and Fellowships	1,259	1,432	1,598	1,658
Institutional Support	5,079	5,479	5,524	4,933
O&M of Plant	12,908	2,193	2,131	2,360
Public Service	0	0	0	0
Research	35	6	6	8
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 41,113</b>	<b>\$ 30,972</b>	<b>\$ 31,677</b>	<b>\$ 31,930</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 2,278	\$ 2,320	\$ 2,453	\$ 2,545
<b>Auxiliary Subtotal:</b>	<b>\$ 2,278</b>	<b>\$ 2,320</b>	<b>\$ 2,453</b>	<b>\$ 2,545</b>
<b>Restricted:</b>				
Instruction	\$ 27	\$ 99	\$ 11	\$ 8
Academic Support	345	403	395	1,330
Student Services	159	1,589	697	866
Scholarships and Fellowships	1,867	2,178	2,556	3,078
Institutional Support	1,021	106	387	(8)
O&M of Plant	20	0	0	0
Public Service	61	17	11	9
Research	-	-	-	28
<b>Restricted Subtotal:</b>	<b>\$ 3,501</b>	<b>\$ 4,391</b>	<b>\$ 4,058</b>	<b>\$ 5,311</b>
<b>TOTAL:</b>				
<b>Instruction</b>	<b>\$ 13,243</b>	<b>\$ 13,728</b>	<b>\$ 14,581</b>	<b>\$ 16,159</b>
<b>Academic Support</b>	<b>5,256</b>	<b>5,063</b>	<b>4,498</b>	<b>4,413</b>
<b>Student Services</b>	<b>3,865</b>	<b>5,162</b>	<b>4,443</b>	<b>4,602</b>
<b>Scholarships and Fellowships</b>	<b>3,126</b>	<b>3,610</b>	<b>4,154</b>	<b>4,736</b>
<b>Institutional Support</b>	<b>6,100</b>	<b>5,585</b>	<b>5,911</b>	<b>4,925</b>
<b>O&amp;M of Plant</b>	<b>12,928</b>	<b>2,193</b>	<b>2,131</b>	<b>2,360</b>
<b>Public Service</b>	<b>61</b>	<b>17</b>	<b>11</b>	<b>9</b>
<b>Auxiliary</b>	<b>2,278</b>	<b>2,320</b>	<b>2,453</b>	<b>2,545</b>
<b>Research</b>	<b>35</b>	<b>6</b>	<b>6</b>	<b>37</b>
<b>RFS Debt Service Transfers</b>	<b>9,575</b>	<b>8,808</b>	<b>8,613</b>	<b>8,635</b>
<b>TOTAL:</b>	<b>\$ 56,466</b>	<b>\$ 46,491</b>	<b>\$ 46,801</b>	<b>\$ 48,421</b>



**Texas A&M University - Texarkana**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 6,183	\$ 6,183	\$ -
Designated	17,954	17,745	(209)
Auxiliary	3,884	3,884	-
Restricted	7,706	7,706	-
<b>Change in Net Position</b>	<b>\$ 35,727</b>	<b>\$ 35,518</b>	<b>\$ (209)</b>

**Explanation for Net Decrease\***

<b>Designated</b>	\$ (209)	One-time transfer from designated funds to support Athletic auxiliary operations.
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\* if applicable

## BUDGET NARRATIVE

### **Introduction:**

West Texas A&M University (WTAMU) experienced an enrollment decrease of 5.2% for the Fall 2021 semester as compared to Fall 2020. It is anticipated that enrollment will remain relatively flat for FY 2023. We are, however, projected to have an increase in first-time freshman enrollment based on the number of student applications that have been received and also predict a slight decrease in graduate enrollment.

New priorities include the development of a doctoral program in Applied Sciences; the creation of a technology hub for distance education via a new CCAP award (\$44.9 million) that will allow for the renovation of the Education building; and the addressing of fire/life safety issues in numerous campus buildings.

The university currently has approximately \$2.6 million of remaining institutional and minority serving institutions (MSI) Higher Education Emergency Relief Fund (HEERF) funds. WTAMU is making efforts to exhaust remaining HEERF funds in FY 2022. However, a no-cost extension will be requested and the remaining funding will be used for additional student grants.

### **Revenues:**

- Total Revenues are budgeted to decrease by \$14.9 million (-8%), compared to the FY 2022 budget. The decrease is due mainly to HEERF programs ending and reduced enrollment experienced in the current fiscal year.
- State Appropriations reflect an increase of \$2.8 million (6%) compared to FY 2022. The increase results mainly from new CCAP funding that was received and increased benefits appropriations. Higher Education Funds (HEF) remained flat at \$7.4 million.
- As stated above, Federal Appropriations decreased by \$9 million (100%) due to the HEERF awards (Student grants, institutional funds and MSI) for COVID-19 assistance ending in FY 2022.
- Tuition and Fees are budgeted to decrease by \$5.3 million (-6%). Although we are projecting enrollment to remain relatively flat in FY 2023, a decrease in enrollment of 5% in the current fiscal year was experienced.
- Contracts and Grants are budgeted to increase slightly by \$850,000 (14%) due to state and local grant activity. Student Financial Assistance is budgeted to decrease by \$6.8 million (-22%) primarily due to the conclusion of student awards provided by HEERF. Gifts are budgeted to increase by \$4.1 million (87%) due to the successful launch of the One West fund raising campaign. The campaign has already secured about \$100 million of the expected goal of \$125 million.

## BUDGET NARRATIVE CONTINUED

- Sales and Services are budgeted to increase by \$3 million (12%). Even though overall enrollment is anticipated to remain relatively flat, a larger freshman cohort is expected increasing both housing and food service revenues. Due to inflation, minimal increases in housing and dining rate plans are being implemented this upcoming fall.
- Investment and Other Income is expected to reflect a slight increase in FY 2023.

### **Expenses:**

Total Expenditures are budgeted to decrease by \$15.4 million (-8%) compared to the FY 2022 budget and is comprised of the following items:

- Personnel Costs are budgeted to increase \$2.7 million (3%). This consists of Faculty salary budgets to increase by \$745,000 (2%) and Non-Faculty salary budgets to increase by \$764,000 (3%). These increases are due to market driven pay increases for selected critical personnel. Student wages are budgeted to increase by \$83,000 (2%) due to increased hourly wage minimums driven by tight labor markets. Benefits are anticipated to increase by \$1.1 million due primarily to rising health insurance premiums, Teacher Retirement System employer contribution rates, and increases in starting salaries for numerous competitive job categories.
- Utilities are projected to increase \$556,000 (21%). Despite lower usage resulting from the success of the University's ESCO project, both electric and natural gas rates have increased substantially.
- Scholarships are budgeted to decrease \$6.2 million (-16%) as a result of the HEERF student grants awarded for COVID-19 assistance coming to a conclusion.
- Operations and Maintenance expense is estimated to decrease by \$8.9 million (-15%) compared to the FY 2022 budget. This is mainly due to the conclusion of the HEERF program utilized for institutional operations.
- RFS Debt Service increased by \$1.4 million (7%) due to CCAP debt service for the Education Building renovation and Health and Life Safety upgrades.

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BUDGET NARRATIVE CONTINUED

**Reserves:**

- FY 2021 Current Reserve balance is \$55.1 million and 5.1 months
- FY 2022 Projected Reserve balance is \$54.8 million and 5.1 months
- FY 2023 Projected Reserve balance is \$53.1 million and 4.9 months due to a one-time use of reserves to cover operating expenses resulting from a decrease in enrollment

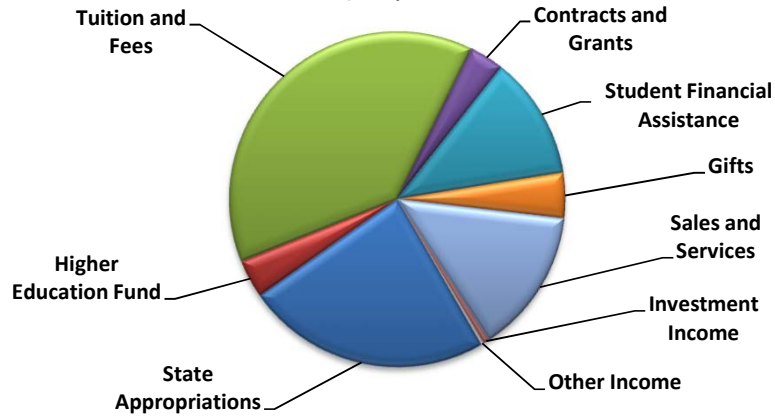
**Capital Plan:**

- Approved projects include:
  - Renovation of Education Building and Health and Fire Safety Upgrades – POR is in final stages
  - Bain Athletic Facility Expansion
- Proposed projects include:
  - New Public Safety Building

THE TEXAS A&M UNIVERSITY SYSTEM  
West Texas A&M University  
FY 2023 Budget Graphs  
(In Thousands)

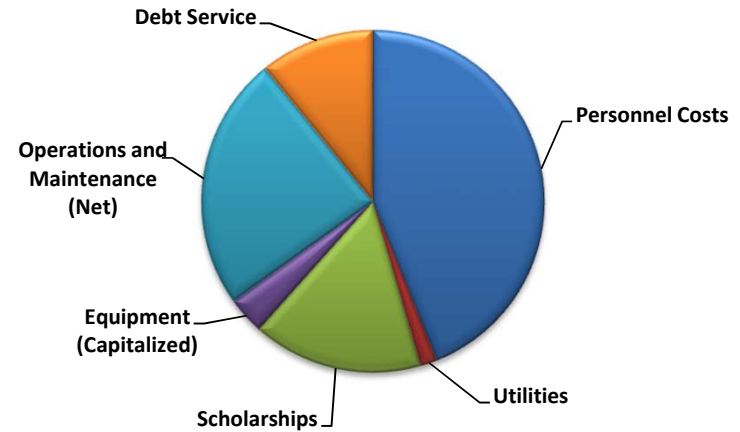
**FY 2023 BUDGET REVENUES**

\$179,759 Total



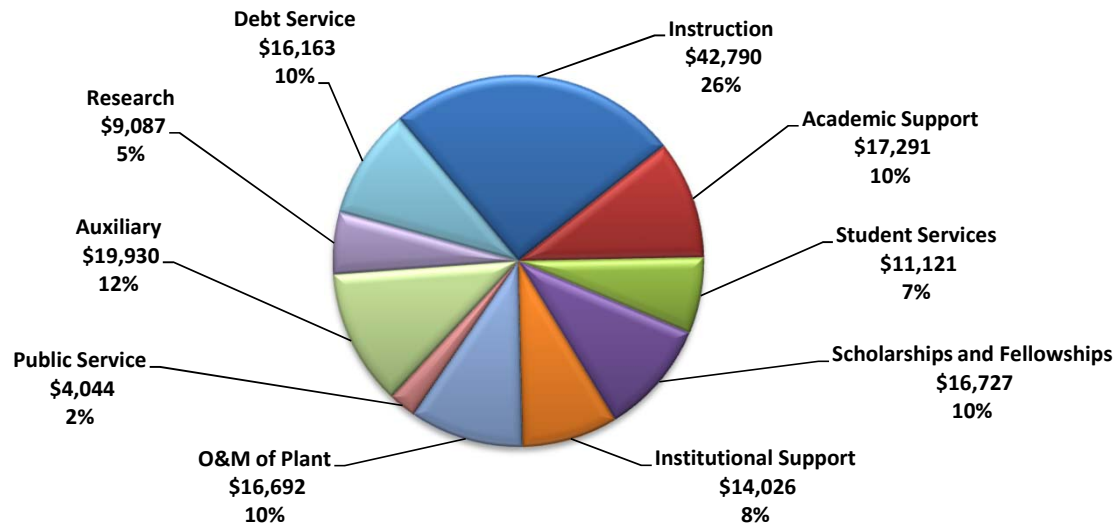
**FY 2023 BUDGET EXPENDITURES**

\$180,395 Total



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**West Texas A&M University**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 77,760	\$ 101,097	\$ 103,769	\$ 126,626	\$ 152,664	\$ 152,664		\$ 0	0%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 41,449	\$ 41,721	\$ 43,404	\$ 41,089	\$ 44,795	\$ 47,576	26%	\$ 2,781	6%
Federal Appropriations	15	15	1,689	9,637	8,995	0	0%	(8,995)	-100%
Higher Education Fund	7,164	7,164	7,164	7,446	7,446	7,446	4%	0	n/a
Tuition and Fees	71,426	73,711	76,715	78,582	82,522	77,217	43%	(5,305)	-6%
Contracts and Grants	4,987	4,877	4,887	7,447	5,863	6,713	4%	850	14%
Student Financial Assistance	18,280	20,540	21,254	24,370	30,708	23,904	13%	(6,804)	-22%
Gifts	12,157	6,247	6,058	6,804	4,697	8,804	5%	4,107	87%
Sales and Services	28,208	28,773	28,864	27,537	25,138	28,166	16%	3,027	12%
Investment Income	6,722	3,372	15,122	19,814	1,204	1,267	1%	63	5%
Other Income	5,973	3,046	699	951	457	468	0%	10	2%
Discounts	(18,815)	(17,608)	(18,045)	(21,126)	(17,147)	(21,801)	-12%	(4,654)	27%
<b>TOTAL REVENUES</b>	<b>\$ 177,567</b>	<b>\$ 171,859</b>	<b>\$ 187,810</b>	<b>\$ 202,553</b>	<b>\$ 194,679</b>	<b>\$ 179,759</b>	<b>100%</b>	<b>\$ (14,920)</b>	<b>-8%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 31,029	\$ 31,479	\$ 32,291	\$ 33,781	\$ 31,979	\$ 32,724	18%	\$ 745	2%
Salaries - Non-Faculty	25,124	25,722	27,097	26,854	29,720	30,484	17%	764	3%
Wages	1,918	1,873	1,544	1,702	4,722	4,805	3%	83	2%
Benefits	17,728	18,569	18,483	19,458	19,714	20,772	12%	1,058	5%
<b>Personnel Costs</b>	<b>75,798</b>	<b>77,643</b>	<b>79,415</b>	<b>81,794</b>	<b>86,134</b>	<b>88,785</b>	<b>49%</b>	<b>2,650</b>	<b>3%</b>
Utilities	3,927	3,192	2,737	2,778	2,628	3,184	2%	556	21%
Scholarships	32,269	31,695	31,883	36,181	38,811	32,587	18%	(6,224)	-16%
Discounts	(18,815)	(17,608)	(18,045)	(21,126)	(17,147)	(21,801)	-12%	(4,654)	27%
Equipment (Capitalized)	1,683	1,779	1,907	2,476	7,268	7,024	4%	(243)	-3%
Operations and Maintenance (Net)	45,117	45,111	42,839	49,604	57,635	48,711	27%	(8,924)	-15%
Debt Service	14,997	23,138	22,438	16,163	20,466	21,905	12%	1,439	7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 154,975</b>	<b>\$ 164,950</b>	<b>\$ 163,175</b>	<b>\$ 167,871</b>	<b>\$ 195,795</b>	<b>\$ 180,395</b>	<b>100%</b>	<b>\$ (15,400)</b>	<b>-8%</b>
<b>TRANSFERS</b>									
Other	746	(4,237)	(1,779)	(8,645)	1,117	(1,080)		(2,196)	-197%
<b>NET TRANSFERS</b>	<b>\$ 746</b>	<b>\$ (4,237)</b>	<b>\$ (1,779)</b>	<b>\$ (8,645)</b>	<b>\$ 1,117</b>	<b>\$ (1,080)</b>		<b>\$ (2,196)</b>	<b>-197%</b>
<b>NET INCREASE (DECREASE)</b>	<b>23,337</b>	<b>2,672</b>	<b>22,857</b>	<b>26,038</b>	<b>0</b>	<b>(1,716)</b>		<b>(1,716)</b>	<b>&gt;-500%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 101,097</b>	<b>\$ 103,769</b>	<b>\$ 126,626</b>	<b>\$ 152,664</b>	<b>\$ 152,664</b>	<b>\$ 150,948</b>		<b>\$ (1,716)</b>	<b>-1%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**West Texas A&M University**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 41,471	\$ 41,867	\$ 42,502	\$ 42,322
Academic Support	10,283	11,182	12,832	12,890
Student Services	10,942	12,542	10,389	10,123
Scholarships and Fellowships	5,671	5,499	5,870	6,241
Institutional Support	11,676	13,139	13,694	14,021
O&M of Plant	15,532	16,402	15,068	16,655
Public Service	2,829	2,315	2,016	2,127
Research	2,624	2,445	2,990	6,154
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 101,028</b>	<b>\$ 105,391</b>	<b>\$ 105,361</b>	<b>\$ 110,534</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 18,463	\$ 19,713	\$ 18,206	\$ 19,930
<b>Auxiliary Subtotal:</b>	<b>\$ 18,463</b>	<b>\$ 19,713</b>	<b>\$ 18,206</b>	<b>\$ 19,930</b>
<b>Restricted:</b>				
Instruction	\$ 542	\$ 464	\$ 363	\$ 467
Academic Support	7,562	3,743	3,803	4,400
Student Services	1,157	1,130	1,072	998
Scholarships and Fellowships	6,900	7,224	7,899	10,486
Institutional Support	14	26	16	6
O&M of Plant	850	57	12	37
Public Service	1,817	1,807	1,564	1,917
Research	1,645	2,258	2,441	2,932
<b>Restricted Subtotal:</b>	<b>\$ 20,487</b>	<b>\$ 16,709</b>	<b>\$ 17,169</b>	<b>\$ 21,244</b>
<b>TOTAL:</b>				
Instruction	\$ 42,013	\$ 42,331	\$ 42,865	\$ 42,790
Academic Support	17,845	14,926	16,635	17,291
Student Services	12,099	13,672	11,461	11,121
Scholarships and Fellowships	12,571	12,723	13,769	16,727
Institutional Support	11,690	13,164	13,711	14,026
O&M of Plant	16,382	16,459	15,080	16,692
Public Service	4,646	4,121	3,580	4,044
Auxiliary	18,463	19,713	18,206	19,930
Research	4,269	4,703	5,430	9,087
RFS Debt Service Transfers	14,997	23,138	22,438	16,163
<b>TOTAL:</b>	<b>\$ 154,975</b>	<b>\$ 164,950</b>	<b>\$ 163,175</b>	<b>\$ 167,871</b>



**West Texas A&M University**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 22,747	\$ 22,747	\$ (0)
Designated	90,530	88,813	(1,716)
Auxiliary	33,739	33,739	0
Restricted	5,649	5,649	(0)
<b>Change in Net Position</b>	<b>\$ 152,664</b>	<b>\$ 150,948</b>	<b>\$ (1,716)</b>

**Explanation for Net Decrease\***

<b>Designated</b>	\$ (1,716)	One time use of reserves to cover operating costs necessary due to decreased enrollment revenues. This will be funded by lost revenue replacement monies from Higher Education Emergency Relief Funding (HEERF).
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\* if applicable

# TEXAS A&M AGRILIFE RESEARCH

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## BUDGET NARRATIVE

### **Introduction:**

Texas A&M AgriLife Research has budgeted an increase of \$2.8 million in revenue in FY 2023 in anticipation of increases in sponsored projects and sales and service revenue.

### **Revenues:**

- Contracts and Grants revenue is projected to increase by \$2.3 million from FY 2022, a 2.1% increase over prior year. AgriLife continues to be successful in obtaining grant funding.
- Sales and Services and Investment Income are projected to improve by 1.79% in total, after a slight dip experienced during COVID. Gift revenue is budgeted for a slight decrease from FY 2022 to align with actuals from prior years.

### **Expenses:**

FY 2023 Total Expenditures are projected to increase by \$3.2 million (1.4%) over FY 2022, primarily due to an increase in personnel and benefits.

- Overall, the FY 2023 expense budget increased from \$227.8 million to \$231 million.
- AgriLife Research has planned for an increase of 2.0% in personnel costs. This is driven by the following:
  - AgriLife Research will provide a 2.0% salary performance pool for a total of \$2 million.
  - Anticipated increase in employee benefits costs.
- FY 2023 Equipment and Operating/Maintenance expenses are expected to be level with FY 2022 budgeted amount as equipment and renovation costs move to FY 2023, due to supply chain issues and timing.

### **Reserves:**

- FY 2021 Current Reserve balance is \$39.4 million, or 4 months.
- FY 2022 Projected Reserve balance is projected to remain level at approximately \$39 million, or 4 months.
- FY 2023 Reserve balance is estimated to slightly decrease to approximately \$38 million, or 3.5 months.

## TEXAS A&M AGRILIFE RESEARCH

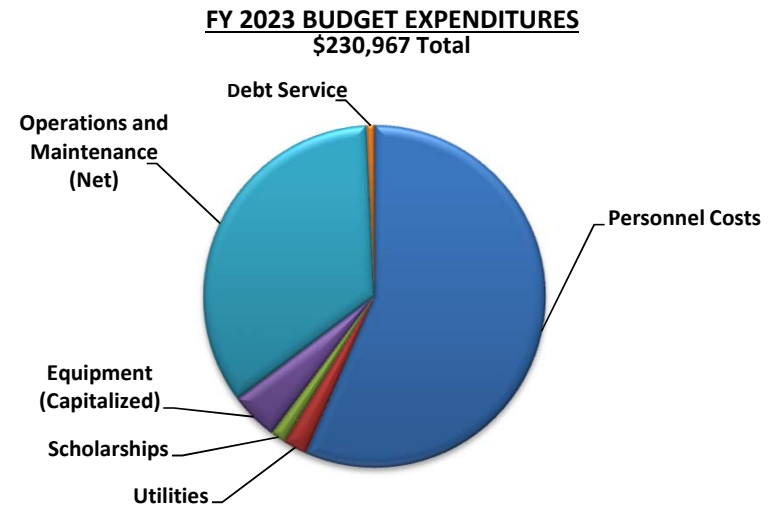
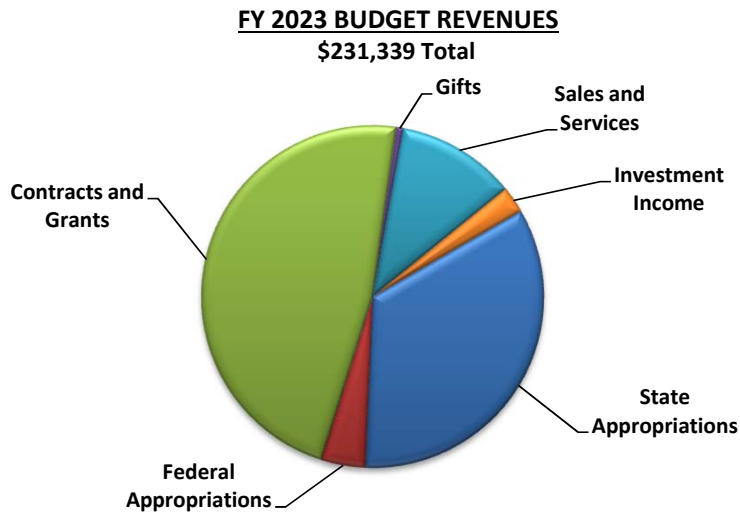
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### BUDGET NARRATIVE CONTINUED

#### **Capital Plan:**

- AgriLife Research has three projects on the Capital Plan.
  - The first project is the renovation of the Borlaug Southern Crop Improvement Center. This facility will be upgraded to house the new Institute for Advancing Health through Agriculture and the Nutrition Department.
  - The second project on the Capital Plan is the new Animal Reproductive Biotechnology Center for Animal Science. This facility will provide the opportunity for the department to become a global leader in domestic animal pregnancy and developmental planning.
  - The third project is for a building on the West Texas A&M campus at Canyon to house the Amarillo Research and Extension Center. The Amarillo center is being relocated to Canyon to better serve the west Texas communities.

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M AgriLife Research  
FY 2023 Budget Graphs  
(In Thousands)



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M AgriLife Research**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	<b>\$ 102,874</b>	<b>\$ 123,032</b>	<b>\$ 119,568</b>	<b>\$ 133,482</b>	<b>\$ 164,605</b>	<b>\$ 168,005</b>		<b>\$ 3,400</b>	<b>2%</b>
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 68,550	\$ 68,883	\$ 67,615	\$ 67,334	\$ 78,703	\$ 78,703	34%	\$ (0)	0%
Federal Appropriations	9,074	9,758	9,721	9,692	9,692	9,692	4%	0	n/a
Contracts and Grants	89,088	92,874	96,963	98,528	107,278	109,531	47%	2,253	2%
Gifts	1,674	1,322	1,275	1,035	1,465	1,438	1%	(27)	-2%
Sales and Services	27,033	27,041	24,574	25,556	25,718	26,186	11%	468	2%
Investment Income	9,142	4,612	14,913	22,296	5,696	5,790	3%	95	2%
Other Income	1,535	3,392	1,764	1,485	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 206,095</b>	<b>\$ 207,751</b>	<b>\$ 216,825</b>	<b>\$ 225,926</b>	<b>\$ 228,551</b>	<b>\$ 231,339</b>	<b>104%</b>	<b>\$ 2,788</b>	<b>1%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 22,760	\$ 22,320	\$ 24,388	\$ 24,517	\$ 25,510	\$ 26,022	11%	\$ 511	2%
Salaries - Non-Faculty	60,620	60,817	62,765	59,499	65,607	66,917	29%	1,310	2%
Wages	7,211	7,455	7,989	6,667	7,945	8,097	4%	152	2%
Benefits	26,737	27,166	28,261	27,938	28,792	29,627	13%	834	3%
<b>Personnel Costs</b>	<b>117,328</b>	<b>117,758</b>	<b>123,403</b>	<b>118,620</b>	<b>127,855</b>	<b>130,663</b>	<b>57%</b>	<b>2,808</b>	<b>2%</b>
Utilities	5,270	4,720	4,209	4,797	5,182	5,191	2%	10	0%
Scholarships	4,016	3,199	2,713	3,036	3,333	3,311	1%	(23)	-1%
Equipment (Capitalized)	10,606	10,576	9,223	8,712	10,307	10,435	5%	128	1%
Operations and Maintenance (Net)	66,633	69,289	69,345	64,973	79,346	79,643	34%	297	0%
Debt Service	1,325	1,429	1,805	1,727	1,730	1,725	1%	(5)	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 205,178</b>	<b>\$ 206,970</b>	<b>\$ 210,699</b>	<b>\$ 201,866</b>	<b>\$ 227,753</b>	<b>\$ 230,967</b>	<b>100%</b>	<b>\$ 3,215</b>	<b>1%</b>
<b>TRANSFERS</b>									
Other	19,240	(4,245)	7,788	7,064	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ 19,240</b>	<b>\$ (4,245)</b>	<b>\$ 7,788</b>	<b>\$ 7,064</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>20,157</b>	<b>(3,464)</b>	<b>13,914</b>	<b>31,123</b>	<b>798</b>	<b>372</b>		<b>(426)</b>	<b>-53%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 123,032</b>	<b>\$ 119,568</b>	<b>\$ 133,482</b>	<b>\$ 164,605</b>	<b>\$ 165,403</b>	<b>\$ 168,377</b>		<b>\$ 2,973</b>	<b>2%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M AgriLife Research**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



<b>EXPENDITURES</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>
Institutional Support	\$ 92	\$ 730	\$ (558)	\$ (583)
Public Service	5,442	5,762	5,709	5,880
Research	124,395	119,533	124,117	114,426
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 129,930</b>	<b>\$ 126,025</b>	<b>\$ 129,269</b>	<b>\$ 119,723</b>
<b>Restricted:</b>				
Public Service	\$ -	\$ -	\$ -	\$ -
Research	73,935	79,518	79,626	80,416
<b>Restricted Subtotal:</b>	<b>\$ 73,935</b>	<b>\$ 79,518</b>	<b>\$ 79,626</b>	<b>\$ 80,416</b>
<b>TOTAL:</b>				
Institutional Support	\$ 92	\$ 730	\$ (558)	\$ (583)
Public Service	5,442	5,762	5,709	5,880
Research	198,330	199,051	203,743	194,841
Debt Service	1,313	1,427	1,804	1,727
<b>TOTAL:</b>	<b>\$ 205,178</b>	<b>\$ 206,970</b>	<b>\$ 210,699</b>	<b>\$ 201,866</b>





**Texas A&M AgriLife Research**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 Budget**  
*(In Thousands)*



	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 13,622	\$ 13,722	\$ 100
Designated	137,111	137,241	129
Auxiliary	-	-	-
Restricted	17,272	17,414	143
<b>Change in Net Position</b>	<b>\$ 168,005</b>	<b>\$ 168,377</b>	<b>\$ 372</b>

**Explanation for Net Decrease\***

\* if applicable

## TEXAS A&M AGRILIFE EXTENSION SERVICE

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### BUDGET NARRATIVE

#### **Introduction:**

Texas A&M AgriLife Extension Service mission is to Improving Texans' Lives. The agency delivers innovative science-based solutions and education at the intersection of health, agriculture, and environment in communities across the state. Our network of 750 specialists and agents are located across the state in counties, district offices and Texas A&M campus addressing the local needs of the counties and communities across the state.

#### **Revenues:**

Total Revenues are budgeted to increase \$3.3 million (3%) from the FY 2022 budget.

- State Appropriations and Federal revenue will remain level for FY 2023. Federal revenues are appropriated by United States Department of Agriculture (USDA)/National Institute of Food and Agriculture (NIFA) based upon a federal formula as part of the land grant system doing Extension educational programs.
- Contracts and Grants revenue is budgeted to increase about \$2.8 million (8%). A project with the Texas Workforce Commission is underway that will provide support to the Texas early childhood workforce by enhancing the portfolio of professional development trainings offered to early childhood educators through the development and hosting of a series of new online courses.
- Gift revenue is estimated to increase \$146,000 (10%) based on analysis of growth trends over the past four years.
- Sales & Services revenue is budgeted to increase \$278,000 (3%). Implementation of a customer relationship management system (CRM) supporting online course delivery and educational content and materials continues to enhance program delivery options available to clientele and positively impact revenue. The third tier to the customer relationship management system (CRM), will be implementation of an events registration system. The project is tasked for completion during FY 2023.
- While growth is not projected to be at the same pace as previous years, Investment Income is budgeted to increase \$112,500 (15%).

## TEXAS A&M AGRILIFE EXTENSION SERVICE

### BUDGET NARRATIVE CONTINUED

#### **Expenses:**

Total Expenditures are budgeted to increase \$5.0 million (4%) from FY 2022 budgeted levels.

- Total Personnel Costs, which include salaries, wages, and benefits, represent 80% of Total Expenditures. The agency is budgeting for a 2% employee performance-based increase in FY 2023 for faculty and staff. Promotions are also budgeted for faculty and staff career ladder programs.
- Benefit costs are budgeted to increase \$2.5 million (7%) primarily due to increased group insurance premium rates projections.
- Equipment (Capitalized) is budgeted to increase \$200,000 (20%) in FY 2023. Funds will be used to support the county cost share computer program and center maintenance and repair projects.
- Operations and Maintenance are budgeted to increase \$1 million (4%) which reflects the increased expenses related to the projected increase in contract and grant activity. In addition, one-time expenditures, using carryover funds from federal appropriations, are budgeted for faculty and specialists travel supporting the agency network, for the assistant county extension agent program to strengthen the program delivery network, and implementation of the customer relationship management system (CRM).
- The RFS Debt Service budget reflects \$374,150 for the Wallrath building HVAC replacement and purchase of State Headquarters building.

#### **Reserves:**

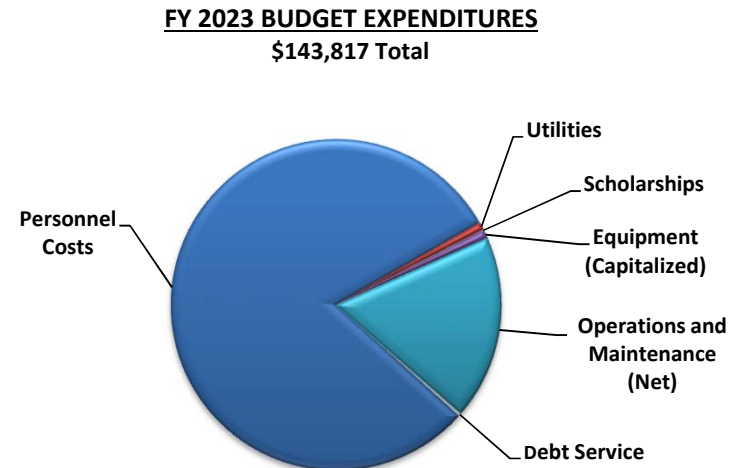
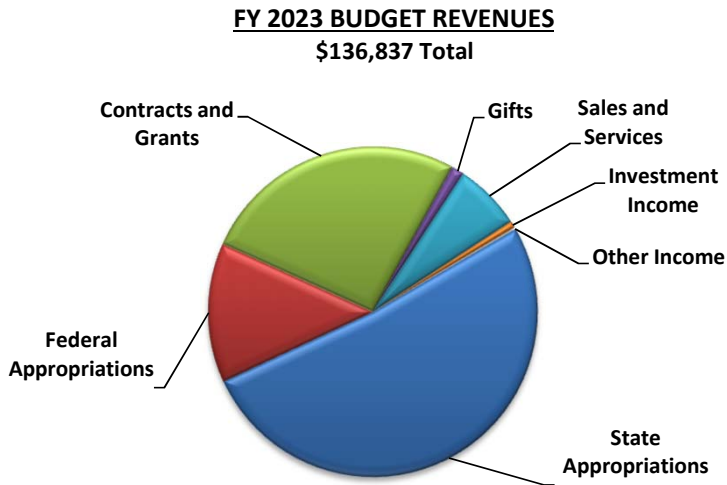
- FY 2021 Current Reserve balance - \$19.3 million, 2.3 months
- FY 2022 Projected Reserve balance- \$16.1 million, 1.9 months
  - The anticipated decrease in reserves will be used for group insurance benefit costs and towards implementation cost of the customer relationship system (CRM).
- FY 2023 are anticipated to remain level with FY 2022.

#### **Capital Plan:**

- The agency has no projects to report for the FY 2023 capital plan.

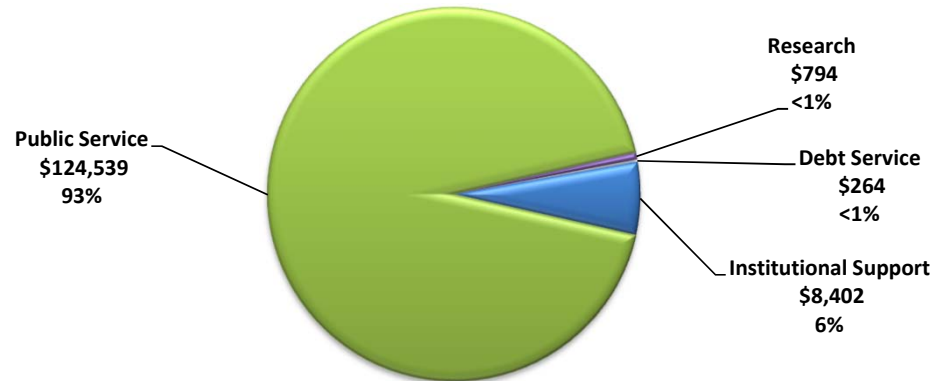


THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M AgriLife Extension Service  
FY 2023 Budget Graphs  
(In Thousands)



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M AgriLife Extension Service**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 43,089	\$ 51,406	\$ 53,323	\$ 56,959	\$ 63,738	\$ 60,323		\$ (3,415)	-5%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 67,654	\$ 68,166	\$ 70,062	\$ 67,511	\$ 70,236	\$ 70,367	51%	\$ 131	0%
Federal Appropriations	17,908	18,737	18,043	18,056	18,763	18,693	14%	(70)	0%
Contracts and Grants	33,486	33,403	32,319	33,999	33,154	35,924	26%	2,770	8%
Gifts	2,091	2,093	1,569	2,276	1,527	1,673	1%	146	10%
Sales and Services	10,017	9,154	7,444	9,731	8,743	9,021	7%	278	3%
Investment Income	1,762	1,455	4,762	6,589	750	863	1%	113	15%
Other Income	753	620	985	824	290	295	0%	6	2%
<b>TOTAL REVENUES</b>	<b>\$ 133,671</b>	<b>\$ 133,628</b>	<b>\$ 135,184</b>	<b>\$ 138,985</b>	<b>\$ 133,462</b>	<b>\$ 136,837</b>	<b>114%</b>	<b>\$ 3,375</b>	<b>3%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 9,987	\$ 11,010	\$ 11,187	\$ 10,945	\$ 9,577	\$ 9,722	7%	\$ 145	2%
Salaries - Non-Faculty	57,219	58,596	60,609	61,479	66,025	67,014	47%	989	1%
Wages	2,668	3,137	2,671	2,635	2,177	2,177	2%	0	0%
Benefits	30,832	30,930	32,137	32,543	33,752	36,267	25%	2,515	7%
<b>Personnel Costs</b>	<b>100,705</b>	<b>103,674</b>	<b>106,604</b>	<b>107,603</b>	<b>111,531</b>	<b>115,180</b>	<b>80%</b>	<b>3,649</b>	<b>3%</b>
Utilities	974	1,011	958	946	1,053	1,066	1%	13	1%
Scholarships	258	230	175	242	90	98	0%	8	9%
Equipment (Capitalized)	1,448	1,553	1,475	1,856	1,000	1,200	1%	200	20%
Operations and Maintenance (Net)	23,116	25,072	21,989	23,089	24,837	25,899	18%	1,062	4%
Debt Service	279	279	262	264	285	374	0%	89	31%
<b>TOTAL EXPENDITURES</b>	<b>\$ 126,781</b>	<b>\$ 131,819</b>	<b>\$ 131,464</b>	<b>\$ 133,999</b>	<b>\$ 138,796</b>	<b>\$ 143,817</b>	<b>100%</b>	<b>\$ 5,021</b>	<b>4%</b>
<b>TRANSFERS</b>									
Other	1,427	109	(85)	1,793	2,729	3,000		271	10%
<b>NET TRANSFERS</b>	<b>\$ 1,427</b>	<b>\$ 109</b>	<b>\$ (85)</b>	<b>\$ 1,793</b>	<b>\$ 2,729</b>	<b>\$ 3,000</b>		<b>\$ 271</b>	<b>10%</b>
<b>NET INCREASE (DECREASE)</b>	<b>8,317</b>	<b>1,917</b>	<b>3,636</b>	<b>6,779</b>	<b>(2,605)</b>	<b>(3,980)</b>		<b>(1,375)</b>	<b>53%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 51,406</b>	<b>\$ 53,323</b>	<b>\$ 56,959</b>	<b>\$ 63,738</b>	<b>\$ 61,133</b>	<b>\$ 56,343</b>		<b>\$ (4,790)</b>	<b>-8%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M AgriLife Extension Service**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



<b>EXPENDITURES</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
<b>Fund Group - NACUBO Function</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>
Institutional Support	\$ 9,398	\$ 8,281	\$ 7,821	\$ 8,402
Public Service	84,719	89,614	91,902	92,933
Research	29	336	57	46
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 94,146</b>	<b>\$ 98,232</b>	<b>\$ 99,779</b>	<b>\$ 101,382</b>
<b>Restricted:</b>				
Public Service	\$ 31,816	\$ 32,267	\$ 30,967	\$ 31,606
Research	540	1,041	455	747
<b>Restricted Subtotal:</b>	<b>\$ 32,356</b>	<b>\$ 33,308</b>	<b>\$ 31,422</b>	<b>\$ 32,353</b>
<b>TOTAL:</b>				
Institutional Support	\$ 9,398	\$ 8,281	\$ 7,821	\$ 8,402
Public Service	116,535	121,881	122,869	124,539
Research	569	1,378	512	794
RFS Debt Service Transfers	279	279	262	264
<b>TOTAL:</b>	<b>\$ 126,781</b>	<b>\$ 131,819</b>	<b>\$ 131,464</b>	<b>\$ 133,999</b>



**Texas A&M AgriLife Extension Service**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 Budget**  
*(In Thousands)*



	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 18,422	\$ 16,309	\$ (2,113)
Designated	36,897	35,174	(1,723)
Restricted	5,005	4,860	(144)
<b>Change in Net Position</b>	<b>\$ 60,323</b>	<b>\$ 56,343</b>	<b>\$ (3,980)</b>
<b>Explanation for Net Decrease*</b>			
<b>Functional and General</b>	\$ (2,113)	One-time use of federal carryover funds: Estimated \$2.1 million in funds will be used to support faculty and faculty equivalent travel, the assistant county extension agent program to strengthen the program delivery network, and enhance development of courses for the online digital platform.	
<b>Designated</b>	\$ (1,723)	One-time estimated use of reserves for implementation costs for a conferencing/events platform.	
<b>Restricted</b>	\$ (144)	One-time use of federal carryover funds in the Expanded Food & Nutrition program, for computer upgrades and educational materials for programming efforts.	

\* if applicable

## BUDGET NARRATIVE

### **Introduction:**

The Texas A&M Forest Service budget for FY 2023 is essentially flat, with only slight increases (<1%) in both revenues and expenses.

### **Revenues:**

- Total Revenues budget increased \$460,038 (0.6%), mainly due to increases in State Appropriations and Contracts and Grants.
- State Appropriations revenue increased \$302,120 (0.8%) to fund an increase in Benefits expense.
- Contracts and Grants revenue increased \$229,728 (2.4%), as a result of additional federal funding received from competitive awards.
- Sales and Services decreased \$71,811 (-4.3%) due to projected reductions in timber harvesting on state forests.

### **Expenses:**

- Total Expenditures budget increased \$559,797 (0.7%), mainly due to increases in State Appropriations for benefits and Contracts and Grants.
- Personnel Costs increased \$2.3 million (6.6%), mostly due to agency pay range increases made to address employee retention, along with a corresponding increase in Benefits expenses.
- Equipment (Capitalized) decreased \$955,000 (-25.6%), specifically to help fund agency pay range increases.
- Operations and Maintenance (Net) decreased \$771,631 (-2.1%), mostly due to budget reductions to help fund agency pay range increases.

### **Reserves:**

- At the end of FY 2021, agency unrestricted reserves were \$91.4 million; however, operating reserves were \$-49.2 million, due to accruals of emergency response bills.
- Planned use of service department reserves of \$423,850 for equipment replacement in FY 2023.

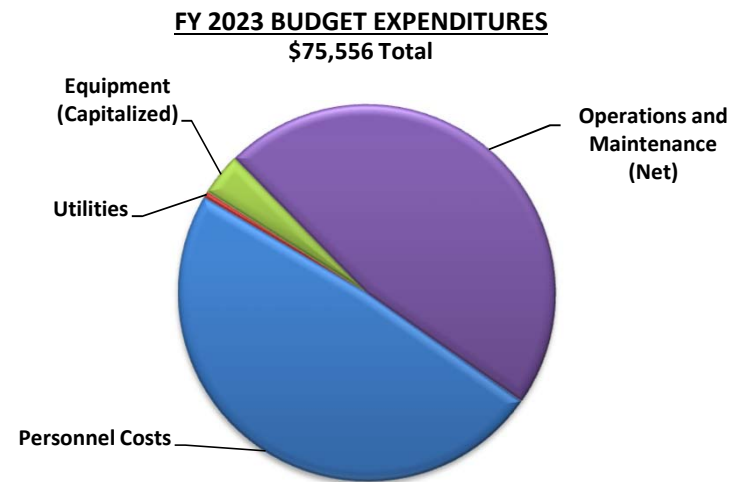
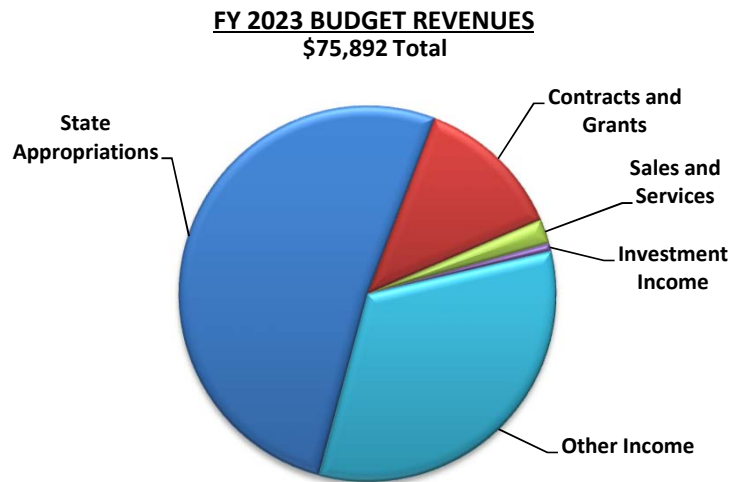
### **Capital Plan:**

- Texas A&M Forest Service has one project on the capital plan to address facility improvements at multiple locations.



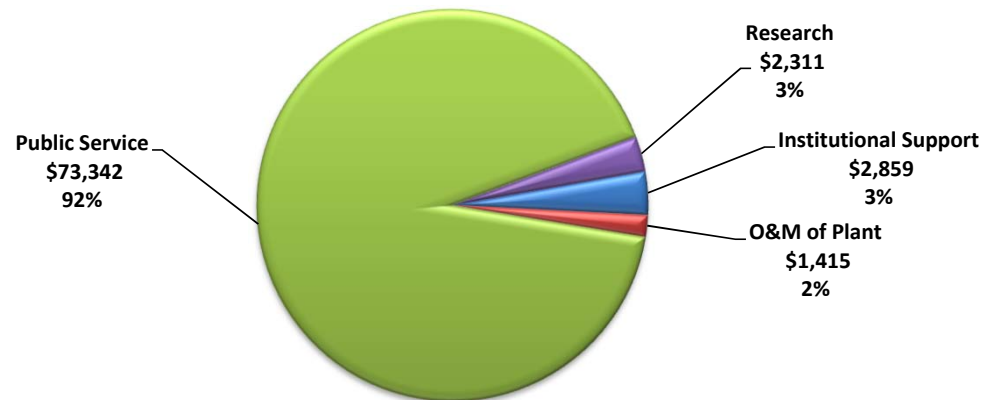


THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Forest Service  
FY 2023 Budget Graphs  
(In Thousands)



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Forest Service**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 95,477	\$ 39,503	\$ 72,472	\$ 44,225	\$ 91,429	\$ 91,865		\$ 436	0%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 41,161	\$ 94,690	\$ 40,288	\$ 90,278	\$ 38,895	\$ 39,197	52%	\$ 302	1%
Contracts and Grants	9,546	9,202	16,133	9,050	9,437	9,667	13%	230	2%
Gifts	23	8	18	95	0	0	0%	0	n/a
Sales and Services	3,597	2,942	1,716	4,566	1,676	1,605	2%	(72)	-4%
Investment Income	874	261	2,173	2,434	510	510	1%	0	n/a
Other Income	23,168	23,210	22,959	20,415	24,913	24,913	33%	0	0%
<b>TOTAL REVENUES</b>	<b>\$ 78,369</b>	<b>\$ 130,313</b>	<b>\$ 83,286</b>	<b>\$ 126,838</b>	<b>\$ 75,432</b>	<b>\$ 75,892</b>	<b>100%</b>	<b>\$ 460</b>	<b>1%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 30	\$ (1)	\$ 107	\$ (94)	\$ -	\$ -	0%	\$ -	n/a
Salaries - Non-Faculty	22,047	22,313	21,974	21,836	23,902	25,832	34%	1,930	8%
Wages	5,629	2,328	4,433	3,792	1,027	982	1%	(45)	-4%
Benefits	10,190	9,602	9,980	10,086	9,616	10,020	13%	404	4%
<b>Personnel Costs</b>	<b>37,896</b>	<b>34,242</b>	<b>36,494</b>	<b>35,620</b>	<b>34,545</b>	<b>36,834</b>	<b>49%</b>	<b>2,290</b>	<b>7%</b>
Utilities	335	347	318	403	400	397	1%	(3)	-1%
Equipment (Capitalized)	2,520	2,890	3,923	782	3,734	2,779	4%	(955)	-26%
Operations and Maintenance (Net)	91,925	60,055	71,205	43,123	36,318	35,546	47%	(772)	-2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,676</b>	<b>\$ 97,534</b>	<b>\$ 111,940</b>	<b>\$ 79,928</b>	<b>\$ 74,996</b>	<b>\$ 75,556</b>	<b>100%</b>	<b>\$ 560</b>	<b>1%</b>
<b>TRANSFERS</b>									
Other	(1,667)	191	407	293	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (1,667)</b>	<b>\$ 191</b>	<b>\$ 407</b>	<b>\$ 293</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>(55,974)</b>	<b>32,969</b>	<b>(28,247)</b>	<b>47,204</b>	<b>436</b>	<b>337</b>		<b>(100)</b>	<b>-23%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 39,503</b>	<b>\$ 72,472</b>	<b>\$ 44,225</b>	<b>\$ 91,429</b>	<b>\$ 91,865</b>	<b>\$ 92,201</b>		<b>\$ 337</b>	<b>0%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Forest Service**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



EXPENDITURES	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Fund Group - NACUBO Function	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>
Institutional Support	\$ 3,447	\$ 3,655	\$ 3,662	\$ 2,859
O&M of Plant	1,429	1,503	1,463	1,406
Public Service	119,872	86,865	101,299	69,121
Research	1,965	2,130	2,191	1,971
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 126,713</b>	<b>\$ 94,152</b>	<b>\$ 108,616</b>	<b>\$ 75,357</b>
<b>Restricted:</b>				
O&M of Plant	\$ 1	\$ 3	\$ 1	\$ 9
Public Service	5,696	3,071	3,089	4,221
Research	265	307	234	340
<b>Restricted Subtotal:</b>	<b>\$ 5,963</b>	<b>\$ 3,382</b>	<b>\$ 3,325</b>	<b>\$ 4,570</b>
<b>TOTAL:</b>				
<b>Institutional Support</b>	<b>\$ 3,447</b>	<b>\$ 3,655</b>	<b>\$ 3,662</b>	<b>\$ 2,859</b>
<b>O&amp;M of Plant</b>	<b>1,430</b>	<b>1,506</b>	<b>1,464</b>	<b>1,415</b>
<b>Public Service</b>	<b>125,568</b>	<b>89,936</b>	<b>104,388</b>	<b>73,342</b>
<b>Research</b>	<b>2,230</b>	<b>2,437</b>	<b>2,426</b>	<b>2,311</b>
<b>RFS Debt Service Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL:</b>	<b>\$ 132,676</b>	<b>\$ 97,534</b>	<b>\$ 111,940</b>	<b>\$ 79,928</b>



**Texas A&M Forest Service**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 73,767	\$ 74,078	\$ 311
Designated	16,912	16,937	25
Restricted	1,187	1,187	-
<b>Change in Net Position</b>	<b>\$ 91,865</b>	<b>\$ 92,201</b>	<b>\$ 337</b>

**Explanation for Net Decrease\***

\* if applicable

## TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY

### BUDGET NARRATIVE

#### **Introduction:**

Texas A&M Veterinary Medical Diagnostic Laboratory (TVMDL) is committed to maintaining core services in the next fiscal year. The mission of TVMDL is focused on service; to promote animal health and protect agriculture, companion animal and public health in Texas – and beyond – through excellence in veterinary diagnostic services. The services we provide in maintaining a robust surveillance program have never been so important in today's environment. Even in challenging budgetary times, it is critically important to monitor diseases and conditions that pose a threat to food safety, public health, animal health, and to the \$18 billion animal industry in Texas.

The budget presented for fiscal year 2023 focuses on our ability to meet our mission and maintain diagnostic testing. Highlights in revenues, expenses, reserves, and our capital plan are included:

#### **Revenues:**

- Fee Revenues for testing services were expected to increase in FY 2022 and they have done so, adding a projected \$1 million (7.8%) to the \$13.45 million overall FY 2022 testing services budget. Fee Revenues for testing services for FY 2023 are expected to increase 15%. TVMDL annually reviews its fee schedule to address increases in personnel, supplies, equipment and other costs.
- TVMDL was not the recipient of any federal relief dollars.

#### **Expenses:**

- TVMDL expects a 6% increase in total budgeted expenditures in FY 2023.
- TVMDL will continue to invest in its most critical asset, personnel. The agency is planning for a 3% employee retention plan (performance based) for FY 2023 to help offset mounting industry salary pressures. Additionally, TVMDL expects to hire several new employees to help offset the increased caseload, reduce overtime and increase employee well-being. Targeted promotions and market adjustments will be reviewed for those employees meeting agency requirements.
- Major expense increases relate to:
  - Operations and Maintenance increase of \$106,000 (2%) is primarily due to estimated increase of \$190,000 (6.1%) in consumables & supplies due to inflation costs in the medical industry
  - Annual payments of \$238,000 for a newly refinanced 10-year loan for the Canyon facility
  - Group Insurance Premiums (GIP) increase of \$293,000
  - Reinvestment of \$388,000 (87.2%) in replacing critically needed, obsolete equipment

## TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY

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### BUDGET NARRATIVE CONTINUED

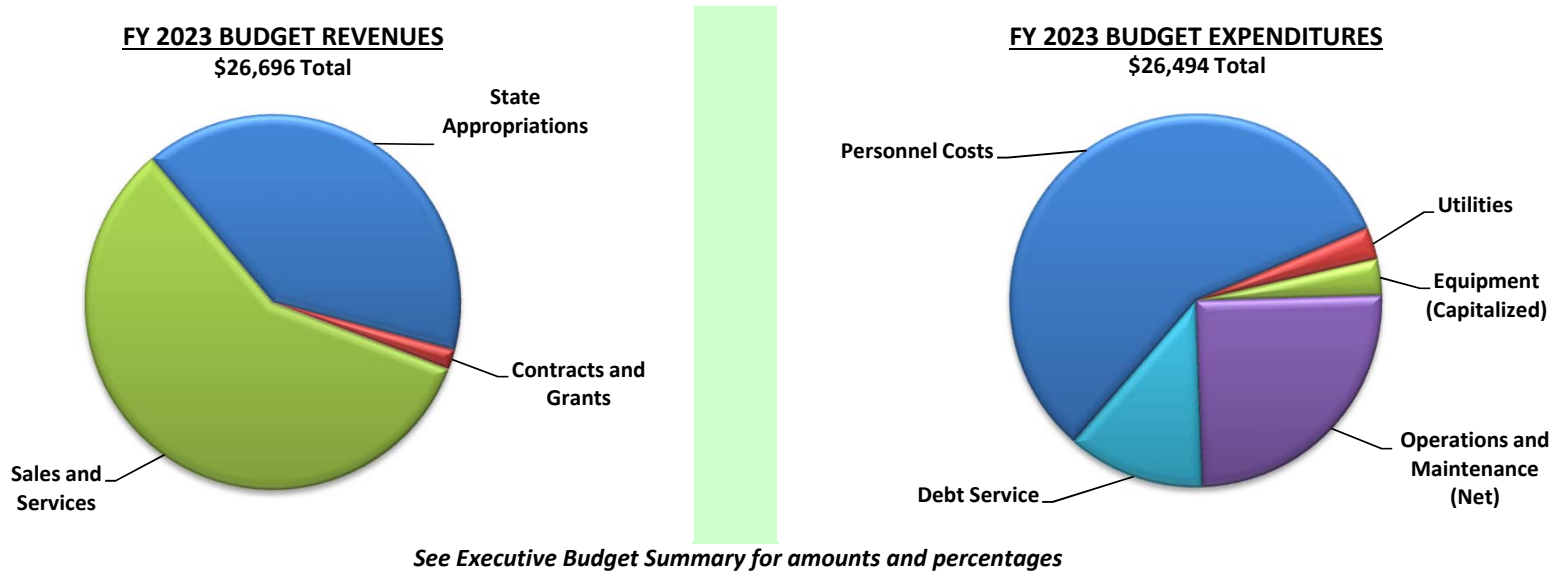
#### **Reserves:**

- FY 2021 Current Reserve balance: \$4.2 million / 2.4 months
- FY 2022 Projected Reserve balance: \$5.3 million / 2.9 months
- Projection for FY 2023: \$5.5 million / 2.8 months

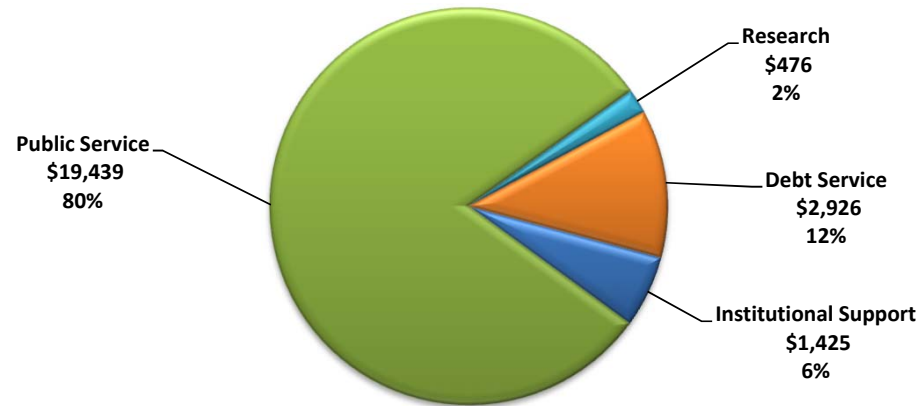
#### **Capital Plan:**

- No other capital projects are currently planned.

**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Veterinary Medical Diagnostic Laboratory**  
**FY 2023 Budget Graphs**  
(In Thousands)



**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

*(See Glossary for function definitions)*



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Veterinary Medical Diagnostic Laboratory**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 1,013	\$ 1,546	\$ 2,748	\$ 4,580	\$ 6,677	\$ 6,849		\$ 172	3%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 9,581	\$ 9,579	\$ 10,094	\$ 9,680	\$ 10,600	\$ 10,738	40%	\$ 138	1%
Contracts and Grants	391	330	241	517	675	453	2%	(222)	-33%
Gifts	0	0	0	0	0	0	0%	0	n/a
Sales and Services	11,919	13,229	14,071	15,490	13,465	15,505	58%	2,040	15%
Investment Income	38	75	38	1	0	0	0%	0	n/a
Other Income	0	6	44	6	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 21,929</b>	<b>\$ 23,218</b>	<b>\$ 24,488</b>	<b>\$ 25,693</b>	<b>\$ 24,740</b>	<b>\$ 26,696</b>	<b>100%</b>	<b>\$ 1,956</b>	<b>8%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 19	\$ 15	\$ 126	\$ (24)	\$ -	\$ -	0%	\$ -	n/a
Salaries - Non-Faculty	8,925	9,188	9,607	9,575	10,394	10,901	41%	507	5%
Wages	168	220	131	185	188	185	1%	(3)	-2%
Benefits	3,077	3,146	3,326	3,382	3,749	4,085	15%	336	9%
<b>Personnel Costs</b>	<b>12,189</b>	<b>12,569</b>	<b>13,190</b>	<b>13,119</b>	<b>14,331</b>	<b>15,171</b>	<b>57%</b>	<b>840</b>	<b>6%</b>
Utilities	758	793	734	760	739	731	3%	(8)	-1%
Scholarships	3	3	2	3	0	0	0%	0	n/a
Equipment (Capitalized)	222	528	245	722	444	832	3%	388	87%
Operations and Maintenance (Net)	5,432	5,499	6,221	6,736	6,485	6,592	25%	106	2%
Debt Service	2,926	2,924	2,928	2,926	2,967	3,169	12%	202	7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,531</b>	<b>\$ 22,317</b>	<b>\$ 23,320</b>	<b>\$ 24,265</b>	<b>\$ 24,967</b>	<b>\$ 26,494</b>	<b>100%</b>	<b>\$ 1,527</b>	<b>6%</b>
<b>TRANSFERS</b>									
Other	135	300	663	669	400	0		(400)	-100%
<b>NET TRANSFERS</b>	<b>\$ 135</b>	<b>\$ 300</b>	<b>\$ 663</b>	<b>\$ 669</b>	<b>\$ 400</b>	<b>\$ -</b>		<b>\$ (400)</b>	<b>-100%</b>
<b>NET INCREASE (DECREASE)</b>	<b>534</b>	<b>1,202</b>	<b>1,832</b>	<b>2,097</b>	<b>173</b>	<b>201</b>		<b>29</b>	<b>17%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 1,546</b>	<b>\$ 2,748</b>	<b>\$ 4,580</b>	<b>\$ 6,677</b>	<b>\$ 6,849</b>	<b>\$ 7,050</b>		<b>\$ 201</b>	<b>3%</b>





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Veterinary Medical Diagnostic Laboratory**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



<b>EXPENDITURES</b>	<b><u>FY 2018</u></b>	<b><u>FY 2019</u></b>	<b><u>FY 2020</u></b>	<b><u>FY 2021</u></b>
<b>Fund Group - NACUBO Function</b>	<b><u>Actuals</u></b>	<b><u>Actuals</u></b>	<b><u>Actuals</u></b>	<b><u>Actuals</u></b>
Institutional Support	\$ 1,360	\$ 1,348	\$ 1,578	\$ 1,425
Public Service	16,883	17,713	18,602	19,429
Research	12	27	2	9
<b>E&amp;G and Designated Subtotal:</b>	<b><u>\$ 18,256</u></b>	<b><u>\$ 19,088</u></b>	<b><u>\$ 20,181</u></b>	<b><u>\$ 20,863</u></b>
<b>Restricted:</b>				
Public Service	\$ 0	\$ 8	\$ -	\$ 10
Research	348	297	210	468
<b>Restricted Subtotal:</b>	<b><u>\$ 348</u></b>	<b><u>\$ 304</u></b>	<b><u>\$ 210</u></b>	<b><u>\$ 477</u></b>
 <b>TOTAL:</b>				
<b>Institutional Support</b>	<b><u>\$ 1,360</u></b>	<b><u>\$ 1,348</u></b>	<b><u>\$ 1,578</u></b>	<b><u>\$ 1,425</u></b>
<b>Public Service</b>	<b><u>16,883</u></b>	<b><u>17,721</u></b>	<b><u>18,602</u></b>	<b><u>19,439</u></b>
<b>Research</b>	<b><u>360</u></b>	<b><u>324</u></b>	<b><u>212</u></b>	<b><u>476</u></b>
<b>RFS Debt Service Transfers</b>	<b><u>2,926</u></b>	<b><u>2,924</u></b>	<b><u>2,928</u></b>	<b><u>2,926</u></b>
<b>TOTAL:</b>	<b><u><u>\$ 21,531</u></u></b>	<b><u><u>\$ 22,317</u></u></b>	<b><u><u>\$ 23,320</u></u></b>	<b><u><u>\$ 24,265</u></u></b>



**Texas A&M Veterinary Medical Diagnostic Laboratory**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 Budget**  
*(In Thousands)*



	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ 6,540	\$ 6,732	\$ 192
Designated	309	318	9
Restricted	-	-	-
<b>Change in Net Position</b>	<b>\$ 6,849</b>	<b>\$ 7,050</b>	<b>\$ 201</b>

**Explanation for Net Decrease\***

\* if applicable

## BUDGET NARRATIVE

### **Introduction:**

Texas A&M Engineering Experiment Station (TEES) has experienced unprecedented sponsored research growth over the past year as it recovered from the impacts of the COVID-19 pandemic. The primary sponsored research metrics for TEES (research proposals and awards) significantly increased during FY 2021. Federal research awards increased over \$73 million (56%) compared to FY 2020. As a result, actual FY 2022 sponsored research revenue is exceeding FY 2022 budget estimates. Additionally, for the first time in TEES history, in FY 2021 TEES exceeded \$1 billion in total research proposals submitted. For FY 2023, TEES anticipates sustained growth in externally sponsored research activity. For FY 2022, TEES continuing professional education and workforce development activities are recovering back to pre-COVID-19 pandemic funding levels.

### **Revenues:**

- State appropriations are expected to decrease due to the one-time \$2.5 million of general revenue funds from the Office of the Governor for the Innovation Proving Ground (IPG) at RELLIS Campus that was restored in FY 2022.
- TEES will receive exceptional item funding in general revenue including \$5 million for the Rio Grande Valley Advanced Manufacturing Hub, \$920,617 for NASA Programs for the Space Alliance Technology Outreach Program and the Texas Aerospace Scholars Program, and \$80,000 to expand the Capstone Design Projects program.
- TEES is budgeting a 15% increase in contract and grant revenue due to the recent increase in federally sponsored research awards. This includes \$20 million in annual funding from the Department of Defense for the University Consortium on Applied Hypersonics (UCAH), as well as a \$40 million, 5-year award from the Department of the Interior and the Department of Energy for the new Ocean Energy Safety Institute (OESI).
- The increase in Sales and Services is due to the post-COVID-19 pandemic recovery that TEES is currently experiencing from professional workforce development training program revenues associated with conferences and short courses.

## BUDGET NARRATIVE CONTINUED

### Expenses:

- Total Expenditures are budgeted to increase by \$20.6 million (11%), compared to the FY 2022 budget. This increase is driven by expenditures relating to the continued funding for new exceptional items, significant increases in infrastructure and operating costs related to new facilities and activities at the RELLIS campus, and the significant increase in federally sponsored research awards.
- Personnel Costs are budgeted to increase \$10.8 million (12%), including an increase in employee fringe benefits compared to the FY 2022 budget. This increase also includes a 2% employee performance-based merit pool and an estimated increase in personnel expenses attributed to sponsored contracts and grants.
- Operations and Maintenance is expected to increase \$5.6 million (11%) in support of sponsored research growth and expanding physical infrastructure.
- Debt service is expected to increase \$2.5 million (39%), predominantly due to the new Industrial Distribution Building, which is to be funded by gifts at the Texas A&M Foundation.

### Reserves:

- In FY 2021, the operating reserve was 2.7 months. TEES has been able to maintain a stable operating reserve balance, between \$10 million to \$18 million, over the past five years.
- TEES expects operating reserves to decrease slightly to 2.5 months in FY 2022 as large, planned capital projects are constructed.

### Capital Plan:

TEES has several new facility projects on its capital plan.

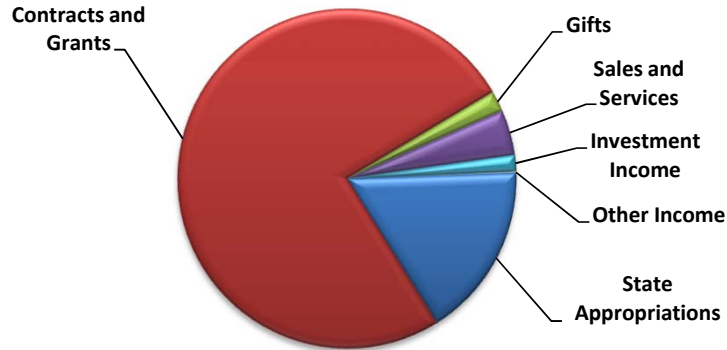
- In FY 2022, the Research Integration Center (RIC) at RELLIS was completed. Construction is underway for the Bush Combat Development Complex (BCDC), Innovation Proving Grounds (IPG) and the Ballistic Aero-Optics Materials Facility (BAM) at RELLIS. Construction of the Industrial Distribution Building at RELLIS is scheduled to begin in FY 2022.
- The Nuclear Engineering Education Building (NEEB) is currently in the planning phase and is tentatively scheduled for FY 2023.



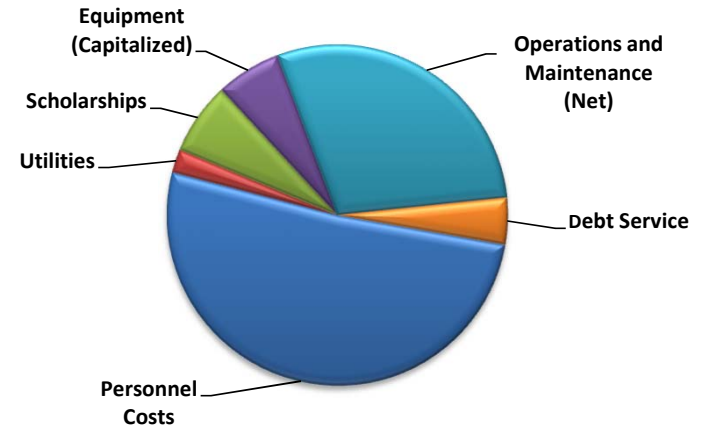
THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Engineering Experiment Station  
FY 2023 Budget Graphs  
(In Thousands)



**FY 2023 BUDGET REVENUES**  
\$199,154 Total

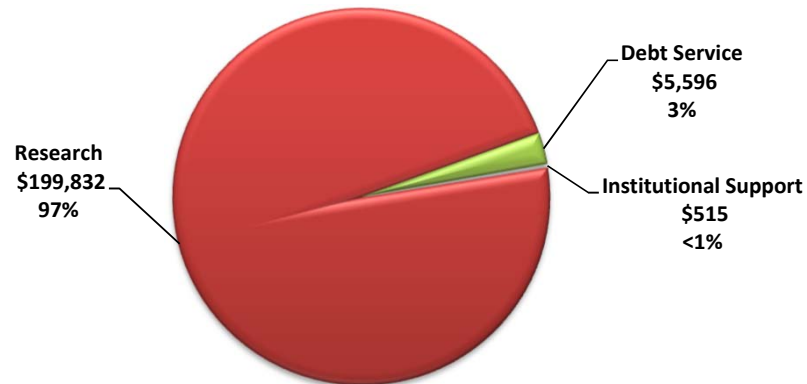


**FY 2023 BUDGET EXPENDITURES**  
\$202,154 Total



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Engineering Experiment Station**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 51,511	\$ 39,158	\$ 40,971	\$ 89,433	\$ 44,195	\$ 42,750		\$ (1,445)	-3%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 27,177	\$ 27,025	\$ 74,333	\$ 29,827	\$ 35,556	\$ 33,185	17%	\$ (2,371)	-7%
Contracts and Grants	105,102	109,594	131,668	157,736	130,779	150,129	75%	19,350	15%
Gifts	1,992	1,781	4,692	2,622	1,830	3,913	2%	2,083	114%
Sales and Services	11,307	15,553	10,024	10,577	6,802	8,590	4%	1,788	26%
Investment Income	3,717	1,674	4,026	3,775	3,287	3,037	2%	(250)	-8%
Other Income	604	451	626	1,413	300	300	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$149,899</b>	<b>\$155,954</b>	<b>\$225,369</b>	<b>\$205,950</b>	<b>\$ 178,554</b>	<b>\$ 199,154</b>	<b>100%</b>	<b>\$ 20,600</b>	<b>12%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty (Equivalent)	\$ 18,343	\$ 16,063	\$ 19,649	\$ 19,350	\$ 24,029	\$ 27,036	13%	\$ 3,007	13%
Salaries - Non-Faculty	47,323	51,077	53,007	56,068	49,507	54,491	27%	4,985	10%
Wages	4,185	4,397	4,126	3,970	3,491	3,948	2%	457	13%
Benefits	13,724	13,618	14,839	16,368	15,807	18,182	9%	2,374	15%
<b>Personnel Costs</b>	<b>83,576</b>	<b>85,155</b>	<b>91,621</b>	<b>95,756</b>	<b>92,834</b>	<b>103,657</b>	<b>51%</b>	<b>10,823</b>	<b>12%</b>
Utilities	2,892	3,243	3,095	3,383	3,893	4,475	2%	582	15%
Scholarships	9,246	9,535	11,678	14,467	11,680	13,850	7%	2,170	19%
Equipment (Capitalized)	5,006	9,078	7,001	19,595	13,588	12,467	6%	(1,121)	-8%
Operations and Maintenance (Net)	51,541	51,418	59,892	67,145	53,107	58,756	29%	5,649	11%
Debt Service	4,800	5,014	5,569	5,596	6,453	8,948	4%	2,496	39%
<b>TOTAL EXPENDITURES</b>	<b>\$157,060</b>	<b>\$163,443</b>	<b>\$178,856</b>	<b>\$205,942</b>	<b>\$ 181,554</b>	<b>\$ 202,154</b>	<b>100%</b>	<b>\$ 20,600</b>	<b>11%</b>
<b>TRANSFERS</b>									
Other	(5,191)	9,301	1,949	(45,245)	3,000	3,000		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (5,191)</b>	<b>\$ 9,301</b>	<b>\$ 1,949</b>	<b>\$ (45,245)</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>(12,352)</b>	<b>1,812</b>	<b>48,462</b>	<b>(45,238)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>n/a</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 39,158</b>	<b>\$ 40,971</b>	<b>\$ 89,433</b>	<b>\$ 44,195</b>	<b>\$ 44,195</b>	<b>\$ 42,750</b>		<b>\$ (1,445)</b>	<b>-3%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Engineering Experiment Station**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Fund Group - NACUBO Function	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>
Institutional Support	\$ 238	\$ (5)	\$ 61	\$ 515
Research	67,896	73,773	72,019	77,200
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 68,134</b>	<b>\$ 73,767</b>	<b>\$ 72,081</b>	<b>\$ 77,715</b>
<b>Restricted:</b>				
Research	\$ 84,126	\$ 84,661	\$ 101,206	\$ 122,632
<b>Restricted Subtotal:</b>	<b>\$ 84,126</b>	<b>\$ 84,661</b>	<b>\$ 101,206</b>	<b>\$ 122,632</b>
<b>TOTAL:</b>				
Institutional Support	\$ 238	\$ (5)	\$ 61	\$ 515
Research	152,022	158,434	173,225	199,832
RFS Debt Service Transfers	4,800	5,014	5,569	5,596
<b>TOTAL:</b>	<b>\$ 157,060</b>	<b>\$ 163,443</b>	<b>\$ 178,856</b>	<b>\$ 205,942</b>



**Texas A&M Engineering Experiment Station**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 250	\$ 250	\$ -
Designated	36,000	36,000	-
Restricted	6,500	6,500	-
<b>Change in Net Position</b>	<b>\$ 42,750</b>	<b>\$ 42,750</b>	<b>\$ -</b>

**Explanation for Net Decrease\***

\* if applicable



## BUDGET NARRATIVE

### **Introduction:**

Texas A&M Transportation Institute (TTI) is proposing a budget for FY 2023 reflective of a continued positive trajectory for transportation research.

As a sponsored research agency, 81% of TTI's revenue is generated by competing for funding at all levels of federal, state and local government as well as the private sector. Only 12% of TTI's funding is sourced to state general revenue, and this percentage has remained relatively flat for the past decade. Of this 12%, over 40% of the general revenue is used to conduct research in safety, border, and ports, as well as to match federal funding that TTI captures within the State of Texas. The remaining 60% of general revenue is used for facilities, core agency operations and to explore new research opportunities.

### **Revenues:**

TTI is projecting 4% revenue growth for FY 2023.

- The total agency revenue budget for FY 2023 is estimated at \$81 million.
- For FY 2023, revenue from competitively sponsored research is projected to increase 5% from 2022. Continued success is expected for state, federal and private contracts.
- Sales and Services is projected to remain flat as increased conferences services activity is offset by anticipated declines in patent royalties.
- State appropriations and gifts are projected to remain flat.

### **Expenses:**

TTI is projecting 4% expense growth for FY 2023.

- The total expense budget for FY 2023 is estimated at \$78 million. 68% of the agency's expense budget allocations relates to salaries and fringe benefits. These expenditures represent the lifeblood of TTI, which is our human capital – subject matter experts.
- In light of continued increasing demand for transportation research services and a challenging labor market, TTI is proposing a 3% performance-based pool for 2023.
- Operations and maintenance expenses are projected to increase \$225K, or 1%, in FY 2023. The agency continues to aggressively pursue reduction of operational expenses, including renegotiation of TTI urban office leases during favorable renewal conditions.

## BUDGET NARRATIVE CONTINUED

- Equipment is projected to decrease 48% to more accurately reflect the agency's annual commitment to research equipment purchases.
- Personnel costs are projected to increase 7% as a result of hiring new budgeted positions, funded by sponsored research contracts, the FY 2023 proposed employee retention plan, and increasing benefit expenses.

### Reserves:

- FY 21 Reserve balance: \$8.6 million/3.82 months.
- FY 22 Projected Reserve balance: \$8.4 million/3.75 months.
- FY 23 Projected Reserve balance is expected to decrease slightly.

### Capital Plan:

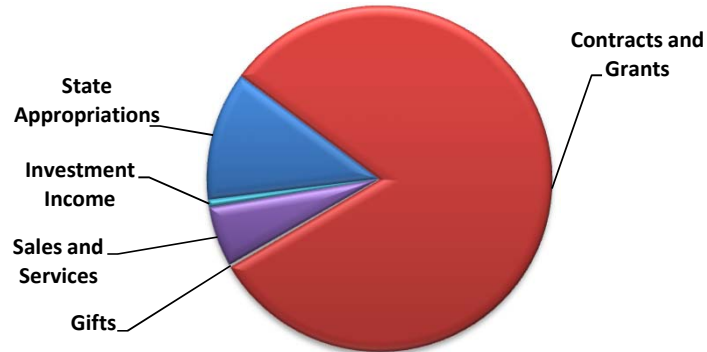
- TTI has no new projects on the Capital Plan for FY 2023.



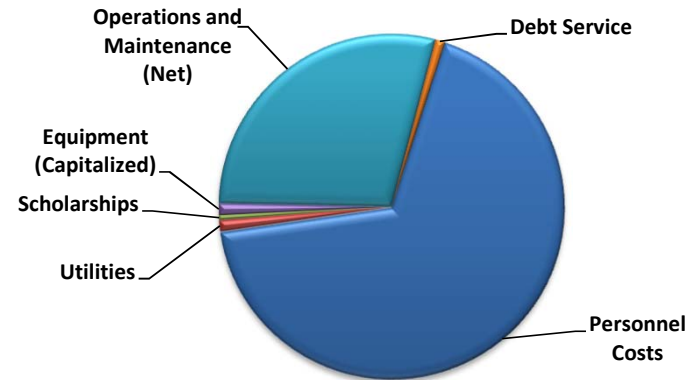
THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Transportation Institute  
FY 2023 Budget Graphs  
(In Thousands)



**FY 2023 BUDGET REVENUES**  
\$80,625 Total

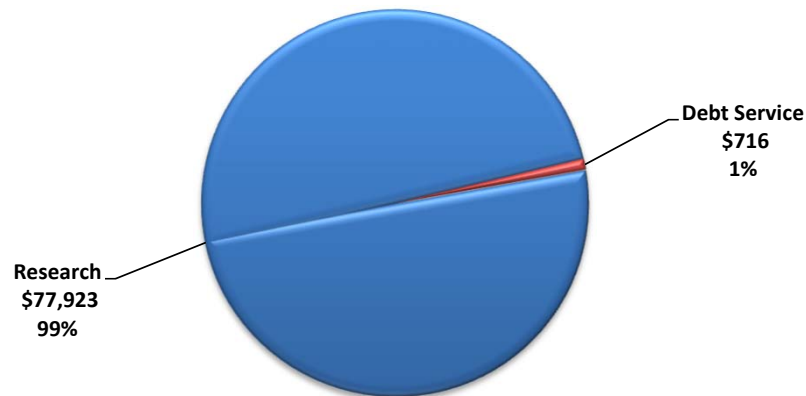


**FY 2023 BUDGET EXPENDITURES**  
\$77,947 Total



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Transportation Institute**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 18,316	\$ 16,022	\$ 17,333	\$ 18,349	\$ 21,254	\$ 23,972		\$ 2,718	13%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 9,244	\$ 9,337	\$ 9,856	\$ 9,422	\$ 9,769	\$ 9,769	12%	\$ -	n/a
Contracts and Grants	60,321	61,861	62,352	64,844	62,757	65,606	81%	2,849	5%
Gifts	168	190	179	100	150	150	0%	0	n/a
Sales and Services	3,385	4,917	4,426	3,385	4,535	4,549	6%	14	0%
Investment Income	616	383	916	1,413	552	551	1%	(1)	0%
Other Income	135	414	513	611	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 73,853</b>	<b>\$ 77,088</b>	<b>\$ 78,241</b>	<b>\$ 79,774</b>	<b>\$ 77,763</b>	<b>\$ 80,625</b>	<b>100%</b>	<b>\$ 2,862</b>	<b>4%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 18,259	\$ 17,982	\$ 18,952	\$ 19,872	\$ 19,334	\$ 20,920	27%	\$ 1,585	8%
Salaries - Non-Faculty	18,195	18,922	19,573	18,887	19,062	19,294	25%	232	1%
Wages	1,815	1,737	1,770	1,882	1,350	1,800	2%	450	33%
Benefits	9,612	9,782	10,237	10,579	9,620	10,770	14%	1,150	12%
<b>Personnel Costs</b>	<b>47,880</b>	<b>48,422</b>	<b>50,532</b>	<b>51,221</b>	<b>49,366</b>	<b>52,784</b>	<b>68%</b>	<b>3,417</b>	<b>7%</b>
Utilities	648	918	718	664	800	810	1%	10	1%
Scholarships	214	204	377	492	335	365	0%	30	9%
Equipment (Capitalized)	949	785	138	373	1,630	850	1%	(780)	-48%
Operations and Maintenance (Net)	25,991	24,946	24,539	23,408	22,210	22,435	29%	225	1%
Debt Service	448	460	714	716	703	704	1%	0	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,130</b>	<b>\$ 75,736</b>	<b>\$ 77,017</b>	<b>\$ 76,872</b>	<b>\$ 75,044</b>	<b>\$ 77,947</b>	<b>100%</b>	<b>\$ 2,902</b>	<b>4%</b>
<b>TRANSFERS</b>									
Other	(17)	(42)	(207)	3	0	0		0	n/a
<b>NET TRANSFERS</b>	<b>\$ (17)</b>	<b>\$ (42)</b>	<b>\$ (207)</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>(2,294)</b>	<b>1,311</b>	<b>1,017</b>	<b>2,904</b>	<b>2,718</b>	<b>2,678</b>		<b>(41)</b>	<b>-1%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 16,022</b>	<b>\$ 17,333</b>	<b>\$ 18,349</b>	<b>\$ 21,254</b>	<b>\$ 23,972</b>	<b>\$ 26,650</b>		<b>\$ 2,678</b>	<b>11%</b>

THE TEXAS A&M UNIVERSITY SYSTEM  
 Texas A&M Transportation Institute  
 FY 2023 Executive Budget Summary  
 (In Thousands)



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Institutional Support	\$ (1,464)	\$ (1,200)	\$ (1,059)	\$ (1,766)
Public Service	78	0	0	0
Research	28,008	28,193	28,312	28,702
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 26,621</b>	<b>\$ 26,993</b>	<b>\$ 27,253</b>	<b>\$ 26,936</b>
<b>Restricted:</b>				
Public Service	\$ 1,547	\$ -	\$ -	\$ -
Research	47,514	48,283	49,051	49,221
<b>Restricted Subtotal:</b>	<b>\$ 49,061</b>	<b>\$ 48,283</b>	<b>\$ 49,051</b>	<b>\$ 49,221</b>
<b>TOTAL:</b>				
<b>Institutional Support</b>	<b>\$ (1,464)</b>	<b>\$ (1,200)</b>	<b>\$ (1,059)</b>	<b>\$ (1,766)</b>
<b>Public Service</b>	<b>1,625</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Research</b>	<b>75,522</b>	<b>76,476</b>	<b>77,363</b>	<b>77,923</b>
<b>RFS Debt Service Transfers</b>	<b>448</b>	<b>460</b>	<b>714</b>	<b>716</b>
<b>TOTAL:</b>	<b>\$ 76,130</b>	<b>\$ 75,736</b>	<b>\$ 77,017</b>	<b>\$ 76,872</b>



**Texas A&M Transportation Institute**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 279	\$ 2,923	\$ 2,644
Designated	20,822	21,023	201
Restricted	2,871	2,704	(167)
<b>Change in Net Position</b>	<b>\$ 23,972</b>	<b>\$ 26,650</b>	<b>\$ 2,678</b>

**Explanation for Net Decrease\***

<b>Restricted</b>	\$ (167)	One-time use of net position to support sponsored activities to meet cost sharing requirements.
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\* if applicable

### BUDGET NARRATIVE

#### Introduction

The FY 2023 TEEX budget reflects an operational return from the pandemic while still monitoring variants of Covid-19 and any impact to business. TEEX continues to evaluate the proper blend of face-to-face versus online courses to meet customer desires and continues to strategically plan for future growth.

#### Revenues

Total Revenues in FY 2023 are budgeted to increase by \$3.6 million (4%), compared to the FY 2022 budget. The principal drivers are:

- Tuition and Fees are budgeted to increase by \$1.9 million (7%) due to the increase in the number of students we serve, which accounts for most of the increase in this area.
- Contracts and Grants are projected to increase by \$1.5 million (3%) primarily due to the addition of The Texas A&M RGV Advanced Manufacturing/Training Innovation Now (TRAIN) program.
- Investment Income is budgeted to increase \$500,000 (25%) which aligns with the actuals for FY 2022.

#### Expenses

Total Expenditures in FY 2023 are budgeted to increase \$6.8 million (7%), compared to the FY 2022 budget.

- Personnel Costs are budgeted to increase by \$4 million (9%), primarily due to a proposed 3% employee retention plan and budgeted increases in training deliveries and contracts. The 3% employee retention plan will be adjusted down accordingly if Fall revenues are short of projections.
- Operations and Maintenance is budgeted to remain flat when compared to the FY 2022 budget.
- Equipment (Capitalized) is budgeted to increase by \$218,000 due to necessary vehicle replacement needed for Texas A&M Task Force 1 & 2 Operations.
- Debt Service is budgeted at \$3.7 million for the Water Wastewater Treatment Plant Repair, Fire Station/Office building at Brayton Fire Field, and expansion of the Water Wastewater System.

#### Transfers

- Other transfers include \$500,000 for the PUF equipment appropriation.

### BUDGET NARRATIVE CONTINUED

#### Reserves:

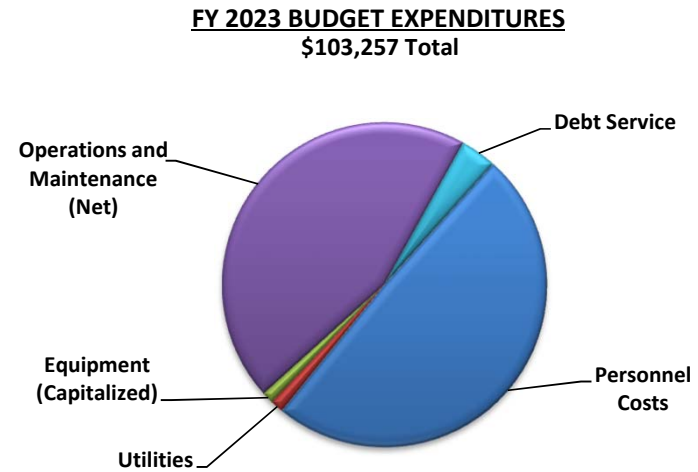
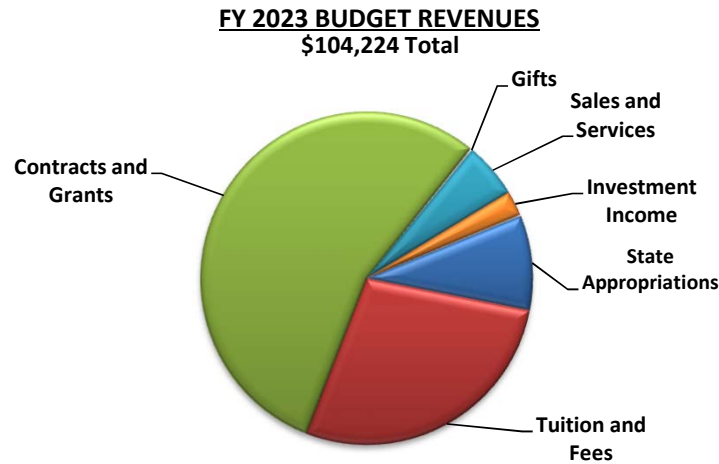
- FY 2021 Reserve balance: \$33 million/6.3 months
- FY 2022 Projected Reserve balance: \$37 million/6.2 months
- FY 2023 Projected Reserve balance: \$34 million/5.7 months

#### Capital Plan:

- Two items are currently listed in “unfunded projects” in 2023’s capital plan and will remain there.
- In February 2022, TEEX broke ground and began construction of a new administrative and classroom facility at Brayton Fire Training Field, a project approved by the Board of Regents in November 2021.
- RELLIS Driving Track and Urban Grid, a project listed in “unfunded projects” in 2022’s capital plan, has been renamed the TEEX RELLIS Training Props and moved to “proposed projects” in 2023’s capital plan as a 2024 project.

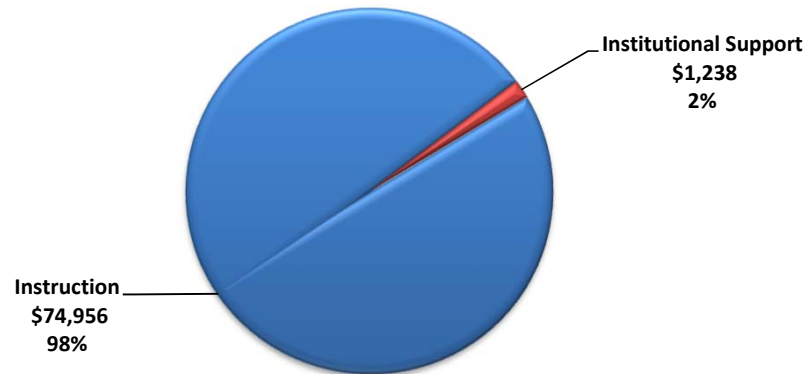


THE TEXAS A&M UNIVERSITY SYSTEM  
Texas A&M Engineering Extension Service  
FY 2023 Budget Graphs  
(In Thousands)



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Engineering Extension Service**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 51,216	\$ 58,154	\$ 61,378	\$ 66,497	\$ 85,624	\$ 90,230		\$ 4,606	5%
<i>Restatement: (prior year correction)</i>									
<b>REVENUES</b>									
State Appropriations	\$ 9,767	\$ 10,306	\$ 10,109	\$ 9,778	\$ 9,600	\$ 9,600	9%	\$ -	n/a
Tuition and Fees	25,517	25,223	16,280	18,224	27,103	28,999	28%	1,895	7%
Contracts and Grants	55,491	57,436	50,651	45,807	55,699	57,181	55%	1,481	3%
Gifts	1,207	456	257	268	188	193	0%	5	3%
Sales and Services	2,873	4,376	4,302	8,086	5,864	5,626	5%	(238)	-4%
Investment Income	2,673	2,491	6,774	10,195	2,001	2,501	2%	500	25%
Other Income	119	129	97	53	121	125	0%	4	3%
<b>TOTAL REVENUES</b>	<b>\$ 97,647</b>	<b>\$ 100,417</b>	<b>\$ 88,471</b>	<b>\$ 92,412</b>	<b>\$ 100,576</b>	<b>\$ 104,224</b>	<b>100%</b>	<b>\$ 3,648</b>	<b>4%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ (365)	\$ 402	\$ 337	\$ 81	\$ -	\$ -	0%	\$ -	n/a
Salaries - Non-Faculty	30,661	31,033	28,447	27,352	29,598	32,254	31%	2,657	9%
Wages	8,967	8,660	6,229	5,719	7,073	6,634	6%	(439)	-6%
Benefits	10,678	11,310	10,281	10,384	10,117	11,915	12%	1,798	18%
<b>Personnel Costs</b>	<b>49,940</b>	<b>51,406</b>	<b>45,295</b>	<b>43,536</b>	<b>46,788</b>	<b>50,803</b>	<b>49%</b>	<b>4,016</b>	<b>9%</b>
Utilities	1,216	1,163	1,067	1,032	1,400	1,350	1%	(50)	-4%
Scholarships	2	68	297	134	0	0	0%	0	n/a
Equipment (Capitalized)	2,282	2,438	1,508	1,378	995	1,213	1%	218	22%
Operations and Maintenance (Net)	35,711	39,824	35,399	28,876	45,990	46,184	45%	194	0%
Debt Service	2,035	929	1,281	1,238	1,298	3,708	4%	2,409	186%
<b>TOTAL EXPENDITURES</b>	<b>\$ 91,186</b>	<b>\$ 95,828</b>	<b>\$ 84,848</b>	<b>\$ 76,194</b>	<b>\$ 96,471</b>	<b>\$ 103,257</b>	<b>100%</b>	<b>\$ 6,787</b>	<b>7%</b>
<b>TRANSFERS</b>									
Other	558	(1,365)	1,495	2,910	500	500		0	n/a
<b>NET TRANSFERS</b>	<b>\$ 558</b>	<b>\$ (1,365)</b>	<b>\$ 1,495</b>	<b>\$ 2,910</b>	<b>\$ 500</b>	<b>\$ 500</b>		<b>\$ -</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>7,018</b>	<b>3,224</b>	<b>5,119</b>	<b>19,128</b>	<b>4,606</b>	<b>1,467</b>		<b>(3,139)</b>	<b>-68%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 58,234</b>	<b>\$ 61,378</b>	<b>\$ 66,497</b>	<b>\$ 85,624</b>	<b>\$ 90,230</b>	<b>\$ 91,697</b>		<b>\$ 1,467</b>	<b>2%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas A&M Engineering Extension Service**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



EXPENDITURES	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Instruction	\$ 66,299	\$ 71,058	\$ 66,340	\$ 60,348
Institutional Support	0	425	0	0
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 66,299</b>	<b>\$ 71,483</b>	<b>\$ 66,340</b>	<b>\$ 60,348</b>
<b>Restricted:</b>				
Instruction	\$ 22,852	\$ 23,416	\$ 17,228	\$ 14,608
<b>Restricted Subtotal:</b>	<b>\$ 22,852</b>	<b>\$ 23,416</b>	<b>\$ 17,228</b>	<b>\$ 14,608</b>
<b>TOTAL:</b>				
Instruction	\$ 89,151	\$ 94,474	\$ 83,567	\$ 74,956
Institutional Support	0	425	0	0
RFS Debt Service Transfers	2,035	929	1,281	1,238
<b>TOTAL:</b>	<b>\$ 91,187</b>	<b>\$ 95,828</b>	<b>\$ 84,848</b>	<b>\$ 76,194</b>



Texas A&M Engineering Extension Service  
Change in Net Position  
Current Funds  
Fiscal Year 2023 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	\$ 19,941	\$ 20,058	\$ 117
Designated	63,313	64,333	1,020
Restricted	6,975	7,305	330
<b>Change in Net Position</b>	<b>\$ 90,230</b>	<b>\$ 91,697</b>	<b>\$ 1,467</b>

**Explanation for Net Decrease\***

\* if applicable

## BUDGET NARRATIVE

### **Introduction:**

Entering its third year as part of The Texas A&M University System in FY 2022, the Texas Division of Emergency Management (TDEM) proudly carries out the emergency management program for the state, and assists counties, municipalities, tribal governments, and state agencies in planning and implementing their emergency management programs to help prevent or lessen the impact of emergencies and disasters. With approximately 300 employees, TDEM is divided into six regions, each subdivided into the state's 24 disaster districts to optimize outreach efforts.

Texas averages one federally declared disaster every eight months, and over 100 major disaster declarations have been recorded since 1953. Texas leads the nation in overall disaster declarations, totaling 368 in that timeframe. Since joining The A&M University System, TDEM has responded to numerous disasters, including 4 major disaster declarations and nearly 20 gubernatorial disaster declarations, including the historic COVID-19 pandemic, winter storms, multiple hurricanes, and wildfires. These disasters, often occurring consecutively and simultaneously, have prompted the activation of the State Operations Center (SOC) continuously since March 13, 2020. To aid in those response efforts, TDEM opened the first of eight planned storage and staging areas in January, with the Logistics and Distribution Center and Resource Staging Area in San Antonio now containing personal protective equipment (PPE) and other mission critical resources.

TDEM's mission continues to encompass the coordination of programs to increase public awareness regarding threats and hazards; support of preparedness through planning, training, and exercise assistance; coordination of state-level response to disasters; and administration of disaster recovery and hazard mitigation programs statewide. In addition to disaster response, the agency is also entrusted with managing over \$22 billion in federal preparedness and disaster grant programs and was tasked by the Office of the Governor to oversee additional federal grant programs, including Coronavirus Relief Funds (CRF) mandated through the Coronavirus Aid, Relief, and Economic Security (CARES) Act (2020) and Coronavirus State and Local Recovery Funds mandated through the American Rescue Plan Act (ARPA).

## BUDGET NARRATIVE CONTINUED

### Revenues:

Consistent with the decline of COVID-19 response actions across the state, the TDEM total budgeted revenues in FY 2023 reflect a decrease of \$1.984 billion (-51%), compared to the FY 2022 budget.

- This reduction is based on decreases in COVID-19 cases, requests for PPE, COVID-19 testing resources, as well as increases in organic hospital staffing, vaccine availability, PPE supply chain stability, and commercially available testing resources.

Of the FY 2023 \$1.907 billion revenue budget:

- \$1.548 billion (81.15%) is pass-through,
- \$290 million (15.2%) is federal funds authorized for the new TDEM HQ/SEOC,
- \$7.565 million (0.4%) is for disaster compliance monitoring,
- \$4.7 million (0.25%) is indirect cost and;
- \$57.2 million (3%) is for TDEM Operations.

Specifically, these fluctuations are based on the following circumstances:

- Contracts and Grants budget includes an increase in indirect cost revenue of \$4.6 million (for FY 2023) which is attributable to the utilization of a new budget structure approved by FEMA.
- This transition will provide additional support to help meet the agency's facilities and administration costs associated with the new TDEM Headquarters and State Emergency Operations Center (HQ/SEOC).
- State appropriations decreased \$9.757 million which was linked to the upfront funding provided in FY 2022 for vehicle purchases and fleet maintenance (\$5.5 million), and one-time funding for the Brazoria County Emergency Operations Center (\$5 million).
  - This reduction was offset with an increase to state appropriations for benefits (\$760 thousand) which coincides with filling new positions established in FY 2022 with the additional state funding for agency support.

## BUDGET NARRATIVE CONTINUED

### **Expenses:**

Overall, total expenditures in FY 2023 are budgeted to decrease \$2.28 billion (59%), compared to the FY 2022 budget. The significant change is due to pass-through funding (\$1.9B) estimates and emergency response costs for Texas COVID-19 Pandemic and (\$300M) transfers for the new TDEM HQ/SEOC. Other highlights include:

- Personnel costs are budgeted to increase \$6.1 million (17% for salaries and 17% for benefits) in FY 2023 to support new strategic initiatives, including FEMA's approved reallocation of funding to hire field personnel to expand TDEM's footprint across all regions of the state.
- \$1 million is proposed for a 0-3% performance-based pool to further the agency's retention goals.
- Equipment budget was reduced primarily due to the decrease of appropriations which were granted in FY 2022 to acquire new vehicles.

### **Other Transfers:**

Other Transfers to Plant Funds represents funding set aside for the purpose of constructing a new state emergency operations center and TDEM headquarters, which includes \$290 million of Coronavirus State Fiscal Recovery Fund established under the American Rescue Plan Act, appropriated through the 87<sup>th</sup> Legislature, and \$3.9 million from indirect cost revenues.

### **Capital Plan:**

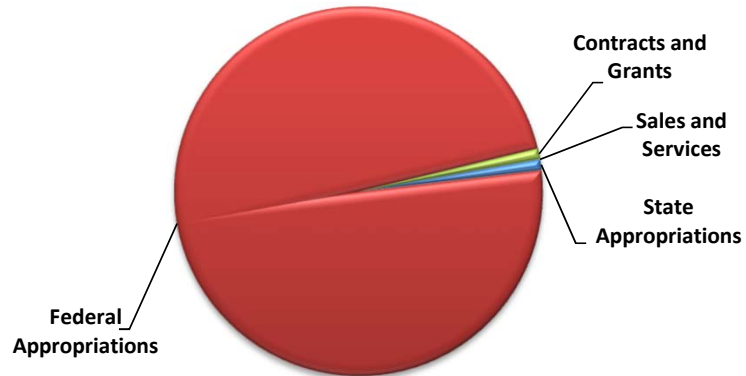
On January 31, 2022, TDEM celebrated the operational opening of the 258,000 square foot TDEM Logistics and Distribution Center/Resource Staging Areas (RSA) in San Antonio. Additional modifications to the warehouse are being constructed with a total project cost of \$9.98 million to retrofit the space to accommodate the storage of PPE and other disaster response supplies and materials.

The program of requirements has been completed for the TDEM warehouse at RELLIS and construction has begun for this \$31.4 million project which will support the state's ability to prepare for and respond to all-hazard incidents and events for this region of the state.

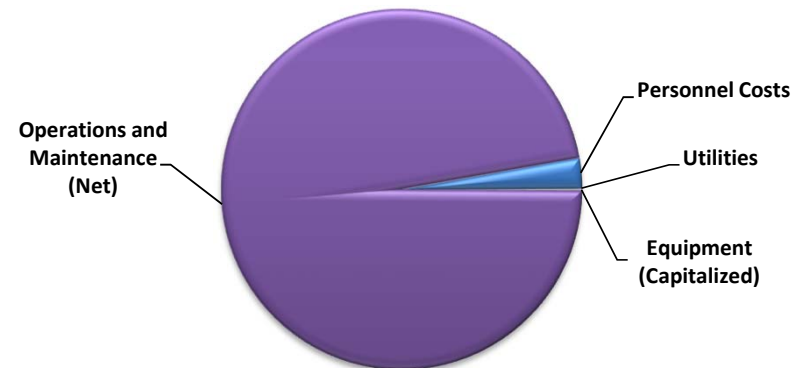
The state appropriated \$300 million for the purpose of constructing a new state emergency operations center and TDEM headquarters. Ten million was utilized in FY 2022 to purchase land, leaving \$290 million for project costs. Additional funding of \$70.3 million is also being proposed to support the project. The program of requirements is completed for this project.

THE TEXAS A&M UNIVERSITY SYSTEM  
Texas Division of Emergency Management  
FY 2023 Budget Graphs  
(In Thousands)

**FY 2023 BUDGET REVENUES**  
\$1,907,419 Total

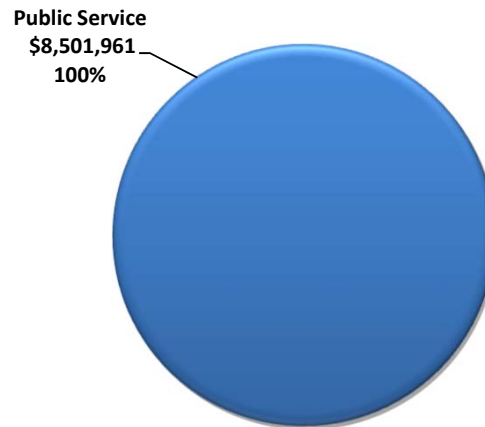


**FY 2023 BUDGET EXPENDITURES**  
\$1,613,501 Total



See Executive Budget Summary for amounts and percentages

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

(See Glossary for function definitions)





**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas Division of Emergency Management**  
**FY 2023 Executive Budget Summary**  
(In Thousands)



	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ -	\$ 73,753	\$ 59,203	\$ 67,979		\$ 8,776	15%
<i>Restatement: (prior year correction)</i>							
<b>REVENUES</b>							
State Appropriations	\$ 34,433	\$ 67,540	\$ 27,628	\$ 17,871	1%	\$ (9,757)	-35%
Federal Appropriations	1,782,667	8,396,661	3,850,675	1,871,540	98%	(1,979,134)	-51%
Contracts and Grants	27,467	22,096	12,581	17,680	1%	5,099	41%
Gifts	0	24	0	0	0%	0	n/a
Sales and Services	501	1,090	327	327	0%	0	n/a
Investment Income	1,180	0	0	0	0%	0	n/a
Other Income	572	(0)	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 1,846,820</b>	<b>\$ 8,487,411</b>	<b>\$ 3,891,210</b>	<b>\$ 1,907,419</b>	<b>198%</b>	<b>\$ (1,983,792)</b>	<b>-51%</b>
<b>EXPENDITURES</b>							
Salaries - Faculty	\$ 1,970	\$ 287	\$ -	\$ -	0%	\$ -	n/a
Salaries - Non-Faculty	18,622	22,425	29,663	34,592	2%	4,928	17%
Wages	1,755	2,216	0	0	0%	0	n/a
Benefits	4,649	5,471	6,983	8,186	1%	1,202	17%
<b>Personnel Costs</b>	<b>26,995</b>	<b>30,399</b>	<b>36,647</b>	<b>42,777</b>	<b>3%</b>	<b>6,131</b>	<b>17%</b>
Utilities	16	262	1,306	1,327	0%	21	2%
Equipment (Capitalized)	4,111	21,416	4,748	2,610	0%	(2,138)	-45%
Operations and Maintenance (Net)	1,741,943	8,449,883	3,850,967	1,566,786	97%	(2,284,182)	-59%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,773,067</b>	<b>\$ 8,501,961</b>	<b>\$ 3,893,668</b>	<b>\$ 1,613,501</b>	<b>100%</b>	<b>\$ (2,280,167)</b>	<b>-59%</b>
<b>TRANSFERS</b>							
Other			0	(293,918)		(293,918)	n/a
<b>NET TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (293,918)</b>		<b>\$ (293,918)</b>	<b>n/a</b>
<b>NET INCREASE (DECREASE)</b>	<b>73,753</b>	<b>(14,550)</b>	<b>(2,458)</b>	<b>0</b>		<b>2,458</b>	<b>-100%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 73,753</b>	<b>\$ 59,203</b>	<b>\$ 56,745</b>	<b>\$ 67,979</b>		<b>\$ 11,234</b>	<b>20%</b>



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**Texas Division of Emergency Management**  
**FY 2023 Executive Budget Summary**



EXPENDITURES	<u>FY 2020</u>	<u>FY 2021</u>
Fund Group - NACUBO Function	<u>Actuals</u>	<u>Actuals</u>
Public Service	\$ 47,461	\$ 111,484
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 47,461</b>	<b>\$ 111,484</b>
<b>Restricted:</b>		
Public Service	\$ 1,725,605	\$ 8,390,477
<b>Restricted Subtotal:</b>	<b>\$ 1,725,605</b>	<b>\$ 8,390,477</b>
 <b>TOTAL:</b>		
Public Service	\$ 1,773,067	\$ 8,501,961
<b>RFS Debt Service Transfers</b>		
<b>TOTAL:</b>	<b>\$ 1,773,067</b>	<b>\$ 8,501,961</b>



**Texas Division of Emergency Management**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 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	\$ 52,259	\$ 52,259	\$ -
Designated	15,720	15,720	-
Restricted	-	-	-
Plant	-	-	-
<b>Change in Net Position</b>	<b>\$ 67,979</b>	<b>\$ 67,979</b>	<b>\$ -</b>

**Explanation for Net Decrease\***

\* if applicable

## SYSTEM OFFICES

### 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 several years, the System Offices has taken the lead in several system-wide initiatives. Most recently, overseeing the revitalization/modernization and enhancement of our financial accounting system (FAMIS). Our financial system is the most critical component of everything we do in the finance area. This revitalization/modernization project will bring our financial system into the most current platform/programming language. Completion of this project is scheduled for late 2022.

The 87<sup>th</sup> Legislature continues to provide the System Offices with \$731,526 for need based scholarships. On average, this funding is used to assist nearly 900 A&M System students per year with an average scholarship award of \$800.

#### Revenues

Overall, System Offices operational costs are supported by the following revenue streams:

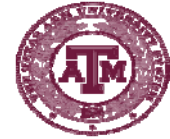
- State Appropriations: \$0 (0%)
- Available University Fund: \$25.37 million (44.8%)
- Special Mineral Fund: \$2.84 million (5.0%)
- Member Assessments: \$25.5 million (45.1%)
- Investment Earnings: \$2.47 million (4.4%)
- A&M Development Foundation: \$0.19 million (0.3%)
- Aircraft Usage Fees: \$0.20 million (0.4%)

#### Expenditures

As presented at the Programmatic Budget Review meeting, System Offices operational expenditures are budgeted to increase from \$50.18 million to \$56.57 million, or \$6.39 million (12.74%). This increase includes an employee performance based retention plan of \$1.24 million, estimated increase in employee & retiree benefits costs of \$0.50 million, and an estimated increase in construction project management costs of \$4.65 million.

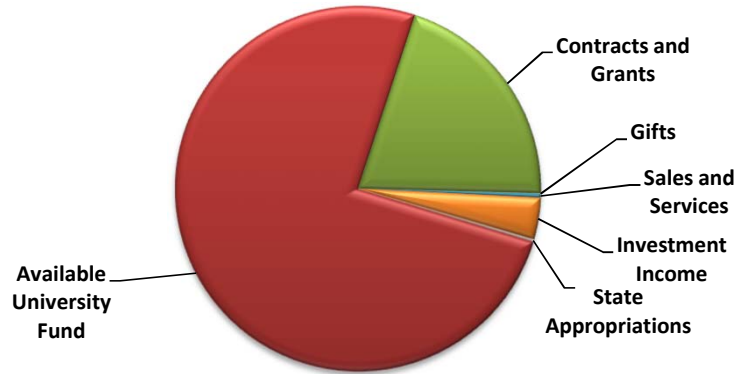


**THE TEXAS A&M UNIVERSITY SYSTEM**  
**System Offices**  
**FY 2023 Budget Graphs**  
(In Thousands)



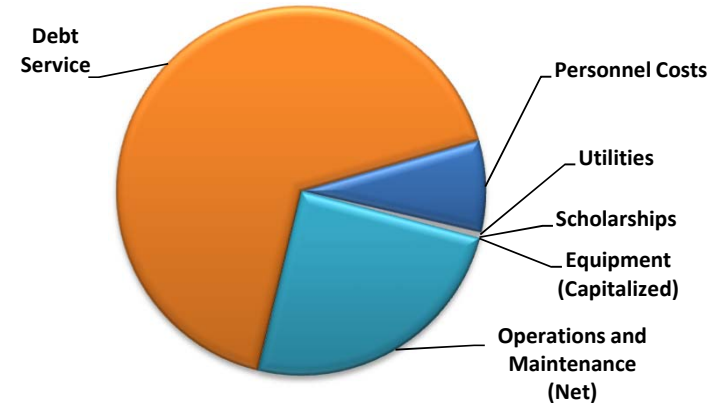
**FY 2023 BUDGET REVENUES**

\$308,216 Total



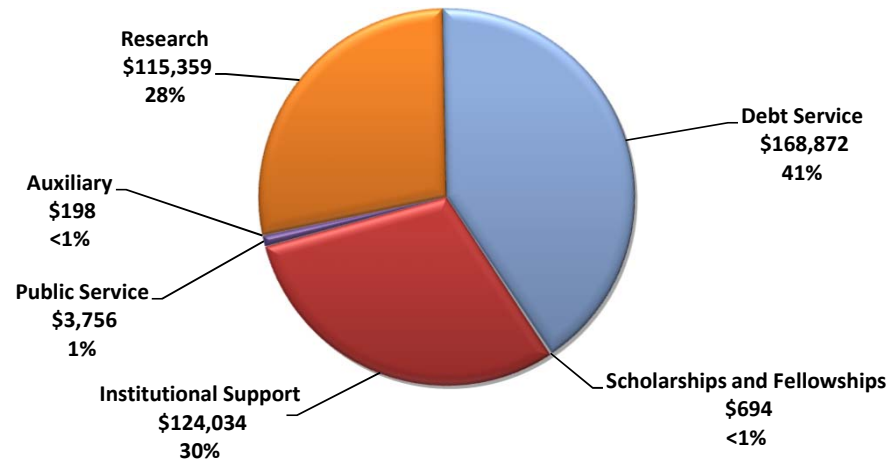
**FY 2023 BUDGET EXPENDITURES**

\$302,524 Total



*See Executive Budget Summary for amounts and percentages*

**FY 2021 NACUBO FUNCTION EXPENDITURES**



NACUBO - National Association of College and University Business Officers.

*(See Glossary for function definitions)*



**THE TEXAS A&M UNIVERSITY SYSTEM**  
**System Offices**  
**FY 2023 Executive Budget Summary**  
**(In Thousands)**



	FY 2018*	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		FY22 Budget to FY23 Budget	
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	% of Budget	Dollar Variance	Percentage Variance
<b>BEGINNING CURRENT NET POSITION</b>	\$ 970,035	\$ 278,974	\$ 360,518	\$ 709,601	\$ 636,707	\$ 562,223		\$ (74,483)	-12%
<i>Restatement: (prior year correction)</i>	(1,027,762)								
<b>REVENUES</b>									
State Appropriations	\$ 770	\$ 770	\$ 770	\$ 693	\$ 732	\$ 732	0%	\$ -	n/a
Federal Appropriations	0	0	905	1,667	0	0	0%	0	n/a
Available University Fund	432,594	189,379	299,404	159,973	192,032	232,249	75%	40,218	21%
Contracts and Grants	13,430	16,837	163,126	130,361	60,102	62,743	20%	2,641	4%
Gifts	780	804	712	314	193	193	0%	0	n/a
Sales and Services	7,773	3,305	1,745	2,436	734	1,000	0%	266	36%
Investment Income	58,755	81,544	48,661	70,285	16,100	11,300	4%	(4,800)	-30%
Other Income	14,795	855	1,485	20,076	0	0	0%	0	n/a
<b>TOTAL REVENUES</b>	<b>\$ 528,896</b>	<b>\$ 293,494</b>	<b>\$ 516,809</b>	<b>\$ 385,804</b>	<b>\$ 269,891</b>	<b>\$ 308,216</b>	<b>100%</b>	<b>\$ 38,325</b>	<b>14%</b>
<b>EXPENDITURES</b>									
Salaries - Faculty	\$ 94	\$ 422	\$ 340	\$ 268	\$ -	\$ -	0%	\$ -	n/a
Salaries - Non-Faculty	14,750	16,460	18,954	16,234	17,592	18,684	6%	1,091	6%
Wages	627	368	598	379	86	86	0%	0	n/a
Benefits	4,056	4,418	4,880	4,347	4,916	5,628	2%	712	14%
<b>Personnel Costs</b>	<b>19,527</b>	<b>21,668</b>	<b>24,773</b>	<b>21,229</b>	<b>22,595</b>	<b>24,398</b>	<b>8%</b>	<b>1,803</b>	<b>8%</b>
Utilities	1,167	1,052	1,035	(462)	775	775	0%	0	n/a
Scholarships	2	1,902	4,113	5,317	732	732	0%	0	n/a
Equipment (Capitalized)	28,010	4,282	2,426	9,080	20	20	0%	0	n/a
Operations and Maintenance (Net)	19,952	41,151	184,018	209,025	92,956	74,613	25%	(18,342)	-20%
Debt Service	107,079	129,078	106,298	168,872	175,944	201,987	67%	26,043	15%
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,736</b>	<b>\$ 199,133</b>	<b>\$ 322,663</b>	<b>\$ 413,060</b>	<b>\$ 293,020</b>	<b>\$ 302,524</b>	<b>100%</b>	<b>\$ 9,504</b>	<b>3%</b>
<b>TRANSFERS</b>									
Other	(16,459)	(12,817)	154,938	(45,638)	(51,355)	(1,000)		50,355	-98%
<b>NET TRANSFERS</b>	<b>\$ (16,459)</b>	<b>\$ (12,817)</b>	<b>\$ 154,938</b>	<b>\$ (45,638)</b>	<b>\$ (51,355)</b>	<b>\$ (1,000)</b>		<b>\$ 50,355</b>	<b>-98%</b>
<b>NET INCREASE (DECREASE)</b>	<b>336,702</b>	<b>81,543</b>	<b>349,084</b>	<b>(72,894)</b>	<b>(74,483)</b>	<b>4,692</b>		<b>79,176</b>	<b>-106%</b>
<b>ENDING CURRENT NET POSITION</b>	<b>\$ 278,974</b>	<b>\$ 360,518</b>	<b>\$ 709,601</b>	<b>\$ 636,707</b>	<b>\$ 562,223</b>	<b>\$ 566,916</b>		<b>\$ 4,692</b>	<b>1%</b>

THE TEXAS A&M UNIVERSITY SYSTEM  
System Offices  
FY 2023 Executive Budget Summary  
(In Thousands)



EXPENDITURES	FY 2018	FY 2019	FY 2020	FY 2021
Fund Group - NACUBO Function	Actuals	Actuals	Actuals	Actuals
Scholarships and Fellowships	\$ 730	\$ 730	\$ 730	\$ 693
Institutional Support	51,042	58,865	63,890	112,957
Public Service	1,215	318	482	(74)
Research	3,993	(244)	0	0
<b>E&amp;G and Designated Subtotal:</b>	<b>\$ 56,980</b>	<b>\$ 59,669</b>	<b>\$ 65,102</b>	<b>\$ 113,576</b>
<b>Auxiliary:</b>				
Auxiliary	\$ 1,410	\$ 70	\$ 341	\$ 198
<b>Auxiliary Subtotal:</b>	<b>\$ 1,410</b>	<b>\$ 70</b>	<b>\$ 341</b>	<b>\$ 198</b>
<b>Restricted:</b>				
Scholarships and Fellowships	\$ 2	\$ 1	\$ 5	\$ 1
Institutional Support	592	576	244	11,076
O&M of Plant	0	1,842	0	100
Public Service	2,091	800	6,249	3,830
Research	7,582	7,097	144,424	115,359
<b>Restricted Subtotal:</b>	<b>\$ 10,268</b>	<b>\$ 10,316</b>	<b>\$ 150,921</b>	<b>\$ 130,414</b>
<b>Debt Service</b>	<b>\$ 410,878</b>	<b>\$ 472,809</b>	<b>\$ 414,639</b>	<b>\$ 462,631</b>
<b>TOTAL:</b>				
Scholarships and Fellowships	\$ 732	\$ 731	\$ 735	\$ 694
Institutional Support	51,634	59,440	64,134	124,034
O&M of Plant	0	1,842	0	100
Public Service	3,306	1,118	6,731	3,756
Auxiliary	1,410	70	341	198
Research	11,575	6,853	144,424	115,359
RFS Debt Service Transfers	107,079	129,078	106,298	168,872
<b>TOTAL:</b>	<b>\$ 175,736</b>	<b>\$ 199,133</b>	<b>\$ 322,663</b>	<b>\$ 413,060</b>



**System Offices**  
**Change in Net Position**  
**Current Funds**  
**Fiscal Year 2023 Budget**  
*(In Thousands)*

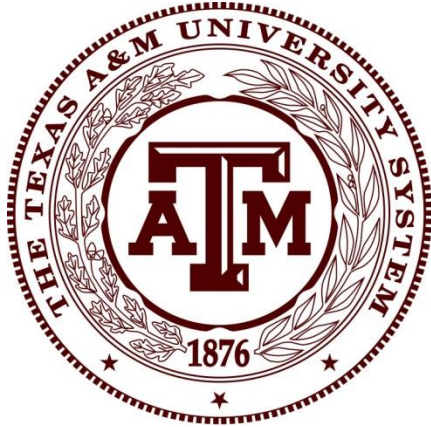


	<b>Estimated Beginning Net Position</b>	<b>Estimated Ending Net Position</b>	<b>Change In Net Position</b>
<b>Fund Group (Current Funds Only)</b>			
Functional and General	\$ -	\$ -	\$ -
Designated	591,017	595,772	4,755
Auxiliary	711	711	-
Restricted	1,540	1,477	(63)
<b>Change in Net Position</b>	<b>\$ 593,268</b>	<b>\$ 597,960</b>	<b>\$ 4,692</b>

**Explanation for Net Decrease\***

\* if applicable








# Supplemental Information Table of Contents

- 1. Employee Retention Plans (by Member)**
- 2. Operating Reserves – 5 Year Trend**
- 3. Academic Enrollment and Semester Credit Hours**
- 4. Texas A&M Health Science Center**
  - **Student and Program Data**
- 5. Faculty Information**
- 6. Academic and Financial Analytics**






**The Texas A&M University System**  
**FY 2023**  
**Employee Retention Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<p><b>Prairie View A&amp;M University</b></p>  <p style="text-align: center;">* Contingent on enrollment</p>	<p><b>Faculty:</b>            0 - 3% Performance Based Pool *            Promotions and Market Adjustments  <i>Benefits</i></p>	<p>1,160,400            140,000            195,000</p>
	<b>Faculty Subtotal:</b>	<b>\$ 1,495,400</b>
	<p><b>Staff:</b>            0 - 3% Performance Based Pool *            Promotions  <i>Benefits</i></p>	<p>1,676,200            40,000            257,400</p>
	<b>Staff Subtotal:</b>	<b>\$ 1,973,600</b>
	<b>Total:</b>	<b>\$ 3,469,000</b>
<p><b>Tarleton State University</b></p> 	<p><b>Faculty:</b>            3% Performance Based Pool            Promotions  <i>Benefits</i></p>	<p>\$ 1,060,500            200,000            340,500</p>
	<b>Faculty Subtotal:</b>	<b>\$ 1,601,000</b>
	<p><b>Staff:</b>            3% Performance Based Pool  <i>Benefits</i></p>	<p>\$ 928,700            293,200</p>
	<b>Staff Subtotal:</b>	<b>\$ 1,221,900</b>
	<b>Total:</b>	<b>\$ 2,822,900</b>
<p><b>Texas A&amp;M International University</b></p>  <p style="text-align: center;">* Contingent on enrollment</p>	<p><b>Faculty:</b>            0 - 2% Performance Based Pool *            Promotions  <i>Benefits</i></p>	<p>\$ 293,000            90,000            50,800</p>
	<b>Faculty Subtotal:</b>	<b>\$ 433,800</b>
	<p><b>Staff:</b>            0 - 2% Performance Based Pool *  <i>Benefits</i></p>	<p>\$ 348,000            46,200</p>
	<b>Staff Subtotal:</b>	<b>\$ 394,200</b>
	<b>Total:</b>	<b>\$ 828,000</b>







**The Texas A&M University System  
FY 2023  
Employee Retention Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<p style="text-align: center;"><b>Texas A&amp;M University</b></p> 	<b>Faculty:</b> 2% Performance Based Pool Promotions <i>Benefits</i>	\$ 8,371,600 600,000 1,435,500 -
	<b>Faculty Subtotal:</b>	<b>\$ 10,407,100</b>
	<b>Staff:</b> 2% Performance Based Pool <i>Benefits</i>	\$ 8,148,400 1,466,700
	<b>Staff Subtotal:</b>	<b>\$ 9,615,100</b>
	<b>Total:</b>	<b>\$ 20,022,200</b>
	<p style="text-align: center;"><b>Texas A&amp;M University at Galveston</b></p>  <p style="text-align: center;"><i>* Funded by reserves, excluded from budget</i></p>	<b>Faculty:</b> 2% One-time Performance Based Pool * <i>Benefits</i>
<b>Faculty Subtotal:</b>	<b>\$ 231,900</b>	
<b>Staff:</b> 2% One-time Performance Based Pool * <i>Benefits</i>	\$ 180,700 50,600	
<b>Staff Subtotal:</b>	<b>\$ 231,300</b>	
<b>Total:</b>	<b>\$ 463,200</b>	
<p style="text-align: center;"><b>Texas A&amp;M Health Science Center</b></p> 	<b>Faculty:</b> 2% Performance Based Pool Promotions <i>Benefits</i>	\$ 1,337,600 75,000 346,100
	<b>Faculty Subtotal:</b>	<b>\$ 1,758,700</b>
	<b>Staff:</b> 2% Performance Based Pool <i>Benefits</i>	\$ 1,375,500 337,000
	<b>Staff Subtotal:</b>	<b>\$ 1,712,500</b>
	<b>Total:</b>	<b>\$ 3,471,200</b>






**The Texas A&M University System  
FY 2023  
Employee Retention Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<p style="text-align: center;"><b>Texas A&amp;M University - Central Texas</b></p> <div style="text-align: center;">  <p><b>TEXAS A&amp;M UNIVERSITY CENTRAL TEXAS</b></p> </div> <p style="text-align: center;"><i>* Contingent on Fall 2022 enrollment</i></p>	<b>Faculty:</b> 0 - 3%, One-Time, Performance Based Pool * Promotions <i>Benefits</i>	\$ 300,000 29,100 98,700
	<b>Faculty Subtotal:</b>	<b>\$ 427,800</b>
	<b>Staff:</b> 0 - 3%, One-Time, Performance Based Pool * <i>Benefits</i>	\$ 200,000 60,000
	<b>Staff Subtotal:</b>	<b>\$ 260,000</b>
	<b>Total:</b>	<b>\$ 687,800</b>
<p style="text-align: center;"><b>Texas A&amp;M University - Commerce</b></p> <div style="text-align: center;">  <p><b>A&amp;M COMMERCE</b></p> </div> <p style="text-align: center;"><i>* Contingent on enrollment</i></p>	<b>Faculty:</b> 0 - 3% Performance Based Pool * <i>Benefits</i>	\$ 400,000 150,000
	<b>Faculty Subtotal:</b>	<b>\$ 650,000</b>
	<b>Staff:</b> 0 - 3% Performance Based Pool * Market Adjustments <i>Benefits</i>	\$ 350,000 100,000 125,000
	<b>Staff Subtotal:</b>	<b>\$ 575,000</b>
	<b>Total:</b>	<b>\$ 1,225,000</b>
<p style="text-align: center;"><b>Texas A&amp;M University - Corpus Christi</b></p> <div style="text-align: center;">  <p><b>TEXAS A&amp;M UNIVERSITY CORPUS CHRISTI</b></p> </div> <p style="text-align: center;"><i>* Contingent on enrollment</i></p>	<b>Faculty:</b> 0 - 3% Performance Based Pool * Promotions and Market Adjustments <i>Benefits</i>	\$ 814,400 500,000 333,600
	<b>Faculty Subtotal:</b>	<b>\$ 1,648,000</b>
	<b>Staff:</b> 0 - 3% Performance Based Pool * <i>Benefits</i>	\$ 1,321,200 483,800
	<b>Staff Subtotal:</b>	<b>\$ 1,805,000</b>
	<b>Total:</b>	<b>\$ 3,453,000</b>
<p style="text-align: center;"><b>Texas A&amp;M University - Kingsville</b></p> <div style="text-align: center;">  <p><b>TEXAS A&amp;M UNIVERSITY KINGSVILLE</b></p> </div> <p style="text-align: center;"><i>* Mid-Year contingent on enrollment</i></p>	<b>Faculty:</b> 3% Performance Based Pool * 24 Tenure/Tenure-Track Promotions <i>Benefits</i>	\$ 375,000 134,000 50,000
	<b>Faculty Subtotal:</b>	<b>\$ 559,000</b>
	<b>Staff:</b> 3% Performance Based Pool * <i>Benefits</i>	\$ 470,000 47,000
	<b>Staff Subtotal:</b>	<b>\$ 517,000</b>
	<b>Total:</b>	<b>\$ 1,076,000</b>









**The Texas A&M University System  
FY 2023  
Employee Retention Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<p style="text-align: center;">             TEXAS A&amp;M UNIVERSITY  <b>SAN ANTONIO</b>  <i>* Contingent on enrollment</i> </p>	<b>Faculty:</b> 2% Performance Based Pool * Promotions and Market Adjustments <i>Benefits</i>	\$ 349,100 95,500 66,700
	<b>Faculty Subtotal:</b>	<b>\$ 511,300</b>
	<b>Staff:</b> 2% Performance Based Pool * <i>Benefits</i>	\$ 526,400 79,000
	<b>Staff Subtotal:</b>	<b>\$ 605,400</b>
	<b>Total:</b>	<b>\$ 1,116,700</b>
<p style="text-align: center;">             * Contingent on enrollment         </p>	<b>Faculty:</b> 0 - 3% Performance Based Pool * Promotions Market Adjustments * <i>Benefits</i>	\$ 225,600 31,500 236,200 78,900
	<b>Faculty Subtotal:</b>	<b>\$ 572,200</b>
	<b>Staff:</b> 0 - 3% Performance Based Pool * Market Adjustments * Benefits	\$ 290,800 263,800 88,700
	<b>Staff Subtotal:</b>	<b>\$ 643,300</b>
	<b>Total:</b>	<b>\$ 1,215,500</b>
<p style="text-align: center;">   <i>(All contingent on Fall enrollment)</i> </p>	<b>Faculty:</b> 1% Performance Based Pool Tenure and Promotion Awards <i>Benefits</i>	\$ 327,300 58,000 64,900
	<b>Faculty Subtotal:</b>	<b>\$ 450,200</b>
	<b>Staff:</b> 1% Performance Based Pool <i>Benefits</i>	\$ 304,800 51,300
	<b>Staff Subtotal:</b>	<b>\$ 356,100</b>
	<b>Total:</b>	<b>\$ 806,300</b>








**The Texas A&M University System**  
**FY 2023**  
**Employee Retention Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
	<b>Faculty:</b>	
	2% Performance Based Pool	\$ 507,900
	Promotions and Market Adjustments	84,800
	<i>Benefits</i>	173,800
	<b>Faculty Subtotal:</b>	<b>\$ 766,500</b>
	<b>Staff:</b>	
	2% Performance Based Pool	\$ 1,348,600
	<i>Benefits</i>	395,400
	<b>Staff Subtotal:</b>	<b>\$ 1,744,000</b>
<b>Total:</b>		<b>\$ 2,510,500</b>
	<b>Faculty:</b>	
	2% Performance Pool	\$ 218,900
	Promotions	42,000
	<i>Benefits</i>	49,000
	<b>Faculty Subtotal:</b>	<b>\$ 309,900</b>
	<b>Staff:</b>	
	2% Performance Pool	1,229,600
	Promotions	182,300
	<i>Benefits</i>	265,400
<b>Staff Subtotal:</b>		<b>\$ 1,677,300</b>
<b>Total:</b>		<b>\$ 1,987,200</b>
	<b>Staff:</b>	
	3% One-time Performance Based Pool	\$ 770,000
	Promotions and Market Adjustments	240,000
	<i>Benefits</i>	150,000
	<b>Staff Subtotal:</b>	<b>\$ 1,160,000</b>
<b>Total:</b>		<b>\$ 1,160,000</b>
	<b>Staff:</b>	
	3% Performance Based Pool	\$ 280,000
	<i>Benefits</i>	39,200
	<b>Staff Subtotal:</b>	<b>\$ 319,200</b>
<b>Total:</b>		<b>\$ 319,200</b>



**The Texas A&M University System**  
**FY 2023**  
**Employee Retention Plans**

MEMBER	DESCRIPTION OF SALARY PLAN	AMOUNT
<b>Texas A&amp;M Engineering Experiment Station</b> 	<b>Faculty Equivalent and Staff:</b> 2% Performance Based Pool - externally funded 2% Performance Based Pool - centrally funded <i>Benefits</i> <p style="text-align: right;"><b>Staff Subtotal:</b></p> <p style="text-align: right;"><b>Total:</b></p>	\$ 1,075,700 300,000 360,800 \$ 1,736,500 \$ 1,736,500
<b>Texas A&amp;M Engineering Extension Service</b> 	<b>Staff:</b> 3% Performance Based Pool <i>Benefits</i> <p style="text-align: right;"><b>Staff Subtotal:</b></p> <p style="text-align: right;"><b>Total:</b></p>	\$ 1,066,400 208,000 \$ 1,274,400 \$ 1,274,400
<b>Texas A&amp;M Transportation Institute</b> 	<b>Faculty:</b> 3% Performance Based Pool <i>Benefits</i> <p style="text-align: right;"><b>Faculty Subtotal:</b></p> <b>Staff:</b> 3% Performance Based Pool <i>Benefits</i> <p style="text-align: right;"><b>Staff Subtotal:</b></p> <p style="text-align: right;"><b>Total:</b></p>	\$ 606,600 72,800 \$ 679,400 \$ 652,700 78,300 \$ 731,000 \$ 1,410,400
<b>Texas Division of Emergency Management</b>  <i>* Contingent on available funds</i>	<b>Staff:</b> 0 - 3% Performance Based Pool <i>Benefits</i> <p style="text-align: right;"><b>Staff Subtotal:</b></p> <p style="text-align: right;"><b>Total:</b></p>	\$ 1,027,900 160,900 \$ 1,188,800 \$ 1,188,800
<b>System Offices</b> 	<b>Staff:</b> 0 - 3% Performance Based Pool <i>Benefits</i> <p style="text-align: right;"><b>Staff Subtotal:</b></p> <p style="text-align: right;"><b>Total:</b></p>	\$ 1,067,000 175,000 \$ 1,242,000 \$ 1,242,000

**Operating Reserves and # of Months in Reserves  
5 - Year Trend**

Member	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	
	Operating Reserves	# of Months Operating	Operating Reserves	# of Months Operating	Operating Reserves	# of Months Operating	Operating Reserves	# of Months Operating	Operating Reserves	# of Months Operating
PVAMU	\$ 67,400,452	5.0	\$ 52,131,475	3.6	\$ 47,344,251	3.0	\$ 56,414,333	3.5	\$ 63,087,037	4.4
TARLETON	26,689,651	2.1	32,276,552	2.6	33,973,918	2.6	39,747,608	3.0	53,442,909	3.8
TAMIU	23,934,715	3.6	22,181,264	3.3	26,283,151	3.6	29,336,787	3.8	28,067,758	3.8
TAMU	315,565,968	2.7	368,950,102	3.1	502,710,589	4.1	568,880,496	4.5	557,056,306	4.4
TAMUG	35,745,113	8.0	37,195,441	8.3	39,682,064	9.0	38,359,426	9.0	30,216,982	7.3
TAMHSC	52,320,118	2.6	43,198,679	2.2	63,038,524	3.1	87,941,363	4.3	104,858,706	5.3
TAMU-CT	9,280,862	3.5	8,394,213	3.3	11,241,938	4.7	12,737,099	5.0	13,163,730	5.1
TAMU-C	56,086,534	4.3	57,702,551	4.5	57,510,292	4.5	56,673,902	4.4	57,344,746	4.5
TAMU-CC	62,778,876	4.9	52,795,361	4.1	55,574,321	3.9	70,286,511	4.8	62,459,392	4.2
TAMU-K	36,199,570	3.3	33,033,310	3.1	35,412,143	3.5	35,743,545	3.6	41,442,711	4.4
TAMU-SA	19,854,754	4.2	28,085,482	5.5	24,298,414	4.0	27,965,674	4.5	31,684,393	4.9
TAMU-T	7,778,766	3.1	9,515,315	2.6	7,434,873	2.7	8,587,650	3.0	8,964,108	3.1
WTAMU	31,907,063	3.2	37,250,294	3.7	46,021,184	4.4	51,676,548	5.0	55,054,560	5.1
<b>Academics:</b>	<b>\$ 745,542,443</b>	<b>3.3</b>	<b>\$ 782,710,038</b>	<b>3.3</b>	<b>\$ 950,525,662</b>	<b>3.9</b>	<b>\$ 1,084,350,941</b>	<b>4.4</b>	<b>\$ 1,120,843,339</b>	<b>4.5</b>
AL-RSCH	57,415,846	5.3	\$ 47,520,636	4.4	\$ 62,481,164	5.9	\$ 38,182,598	3.5	\$ 39,423,937	4.0
AL-EXT	11,424,374	1.5	14,333,455	1.8	19,401,748	2.4	19,445,484	2.3	19,326,181	2.3
TFS	1,899,093	0.3	(55,738,001)	-5.3	(64,496,144)	-8.2	(48,544,245)	-5.4	(49,189,066)	-7.8
TVMDL	(706,210)	-0.5	(57,347)	0.0	894,943	0.6	1,602,020	1.0	4,166,719	2.4
TEES	16,643,666	3.0	17,123,086	3.0	15,675,401	2.5	10,828,524	1.8	17,479,315	2.7
TEEX	20,614,821	3.8	23,529,409	4.3	33,323,791	5.2	32,220,213	5.8	33,733,812	6.3
TTI	10,081,247	4.4	7,933,969	3.6	8,498,840	3.8	9,136,172	4.0	8,575,530	3.8
TDEM	n/a	n/a	n/a	n/a	n/a	n/a	1,505,546	0.4	539,601	0.1
<b>Agencies:</b>	<b>\$ 117,372,837</b>	<b>2.9</b>	<b>\$ 54,645,207</b>	<b>1.2</b>	<b>\$ 75,779,743</b>	<b>1.8</b>	<b>\$ 64,376,312</b>	<b>1.4</b>	<b>\$ 74,056,028</b>	<b>1.5</b>
<b>TOTAL:</b>	<b>\$ 862,915,280</b>	<b>3.2</b>	<b>\$ 837,355,245</b>	<b>3.0</b>	<b>\$ 1,026,305,404</b>	<b>3.6</b>	<b>\$ 1,148,727,254</b>	<b>3.9</b>	<b>\$ 1,194,899,366</b>	<b>4.1</b>





# THE TEXAS A&M UNIVERSITY SYSTEM

## Student Metrics by Member

### Student Headcount by Member

Semester	PVAMU	% Inc.	Tarleton	% Inc.	TAMIU	% Inc.	TAMU	% Inc.	TAMUG	% Inc.	TAMHSC	% Inc.	TAMU-CT	% Inc.	TAMU-C	% Inc.	TAMU-CC	% Inc.	TAMU-K	% Inc.	TAMU-SA	% Inc.	TAMU-T	% Inc.	WTAMU	% Inc.	SYSTEM TOTAL	% Inc.
Fall 2011	8,425	-4%	9,893	6%	7,037	3%	49,861	1%	2,035	9%	2,122	8%	2,096	-10%	10,726	4%	10,162	1%	6,731	2%	3,554	14%	1,907	6%	7,886	1%	122,435	2.1%
Fall 2012	8,336	-1%	10,279	4%	7,213	3%	50,227	1%	2,014	-1%	2,286	8%	2,253	7%	11,187	4%	10,508	3%	7,234	7%	4,116	16%	1,903	0%	7,909	0%	125,465	2.5%
Fall 2013	8,250	-1%	10,937	6%	7,431	3%	53,219	6%	2,174	8%	2,417	6%	2,404	7%	11,068	-1%	10,913	4%	7,730	7%	4,512	10%	1,805	-5%	8,381	6%	131,241	4.6%
Fall 2014	8,343	1%	11,681	7%	7,554	2%	56,507	6%	2,305	6%	2,487	3%	2,316	-4%	11,490	4%	11,234	3%	8,728	13%	4,521	0%	1,812	0%	8,970	7%	137,948	5.1%
Fall 2015	8,268	-1%	12,333	6%	7,192	-5%	58,515	4%	2,324	1%	2,591	4%	2,466	6%	12,302	7%	11,661	4%	9,207	5%	4,564	1%	1,839	1%	9,482	6%	142,744	3.5%
Fall 2016	8,762	6%	13,052	6%	7,390	3%	60,435	3%	2,178	-6%	2,689	4%	2,619	6%	12,385	1%	12,202	5%	9,278	1%	5,474	20%	1,993	8%	9,901	4%	148,358	3.9%
Fall 2017	9,125	4%	13,019	0%	7,640	3%	62,802	4%	1,998	-8%	2,780	3%	2,575	-2%	12,490	1%	12,236	0%	8,674	-7%	6,460	18%	2,038	2%	10,060	2%	151,897	2.4%
Fall 2018	9,516	4%	13,118	1%	7,884	3%	63,694	1%	1,806	-10%	2,867	3%	2,464	-4%	12,072	-3%	11,929	-3%	8,541	-2%	6,616	2%	2,067	1%	10,030	0%	152,604	0.5%
Fall 2019	8,940	-6%	13,177	0%	8,305	5%	63,859	0%	1,644	-9%	2,887	1%	2,440	-1%	11,725	-3%	11,452	-4%	7,479	-12%	6,714	1%	2,053	-1%	9,970	-1%	150,645	-1.3%
Fall 2020	9,248	3%	14,022	6%	8,270	0%	65,272	2%	1,653	1%	3,084	7%	2,339	-4%	11,624	-1%	10,820	-6%	6,915	-8%	6,741	0%	2,161	5%	10,051	1%	152,200	1.0%
Fall 2021	9,353	1%	13,995	0%	8,145	-2%	66,057	1%	2,168	31%	3,304	7%	2,218	-5%	10,966	-6%	10,762	-1%	6,375	-8%	6,858	2%	2,078	-4%	9,545	-5%	151,824	-0.2%

THECB Accountability System - Fall Enrollment

### Semester Credit Hours by Member

Fiscal Year	PVAMU	% Inc.	Tarleton	% Inc.	TAMIU	% Inc.	TAMU	% Inc.	TAMUG	% Inc.	TAMHSC	% Inc.	TAMU-CT	% Inc.	TAMU-C	% Inc.	TAMU-CC	% Inc.	TAMU-K	% Inc.	TAMU-SA	% Inc.	TAMU-T	% Inc.	WTAMU	% Inc.	SYSTEM TOTAL	% Inc.
FY 2011	222,722	1%	231,999	7%	153,142	6%	1,264,844	0%	54,774	9%	N/A		43,867	0%	232,380	12%	255,785	7%	166,133	10%	66,371	25%	38,069	12%	193,304	3%	2,923,390	4.2%
FY 2012	218,106	-2%	247,412	7%	151,820	-1%	1,280,878	1%	57,306	5%	N/A		44,553	2%	246,366	6%	256,889	0%	173,041	4%	74,128	12%	42,582	12%	195,285	1%	2,988,366	2.2%
FY 2013	218,047	0%	261,086	6%	153,003	1%	1,287,916	1%	57,078	0%	N/A		47,558	7%	256,054	4%	264,971	3%	177,037	2%	83,626	13%	40,935	-4%	199,542	2%	3,046,853	2.0%
FY 2014	219,649	1%	278,806	7%	159,208	4%	1,363,680	6%	62,746	10%	N/A		48,416	2%	248,419	-3%	273,915	3%	206,897	17%	90,343	8%	40,142	-2%	210,430	5%	3,202,651	5.1%
FY 2015	221,410	1%	295,579	6%	166,481	5%	1,445,220	6%	66,143	5%	N/A		49,907	3%	266,868	7%	277,718	1%	213,923	3%	89,188	-1%	41,064	2%	218,668	4%	3,352,169	4.7%
FY 2016	224,647	1%	310,777	5%	172,933	4%	1,503,033	4%	65,864	-0.4%	N/A		53,036	6%	283,837	6%	287,569	4%	223,642	5%	92,628	4%	42,889	4%	228,301	4%	3,489,156	4.1%
FY 2017	237,360	6%	327,593	5%	178,616	3%	1,546,454	3%	66,948	2%	N/A		53,760	1%	284,412	0%	308,738	7%	216,180	-3%	121,784	31%	45,218	5%	229,856	1%	3,616,919	3.7%
FY 2018	250,761	6%	326,350	0%	187,513	5%	1,585,117	3%	64,665	-3%	N/A		50,244	-7%	278,112	-2%	310,247	0%	202,253	-6%	143,861	18%	47,631	5%	230,048	0%	3,676,802	1.7%
FY 2019	259,639	4%	328,976	1%	199,389	6%	1,600,842	1%	60,857	-6%	N/A		50,456	0%	265,058	-5%	303,000	-2%	200,336	-1%	145,357	1%	47,348	-1%	229,757	0%	3,691,015	0.4%
FY 2020	250,922	-3%	334,368	2%	207,247	4%	1,640,667	2%	55,810	-8%	N/A		49,788	-1%	276,418	4%	293,310	-3%	180,251	-10%	150,295	3%	48,704	3%	227,996	-1%	3,715,776	0.7%
FY 2021	254,479	1%	351,410	5%	204,555	-1%	1,677,152	2%	51,797	-7%	N/A		48,471	-3%	274,611	-1%	278,550	-5%	168,224	-7%	147,188	-2%	49,926	3%	224,620	-1%	3,730,983	0.4%

THECB Accountability System - Semester Credit Hours by Instruction Mode (sum of fall, spring and summer, all SCHs); TAMHSC does not report SCH to THECB

Note: The percentage increase listed next to each number is the percentage increase from the previous fiscal year.



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



School	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021
<b>College of Dentistry (COD)</b>											
Head Count	573	580	576	581	586	599	598	590	583	580	582
FTEs	556.0	567.0	570.0	571.3	581.4	532.1	592.3	596.7	579.4	577.1	581.4
<b>College of Medicine (COM)</b>											
Head Count	633	706	767	794	920	925	884	808	720	742	859
FTEs	633.0	706.0	767.0	794.0	905.8	884.7	846.1	763.1	682.4	689.0	788.9
<b>College of Nursing (CON)</b>											
Head Count	106	145	184	199	275	306	321	379	400	460	501
FTEs	103.1	141.2	159.3	182.8	252.6	244.4	247.4	294.0	305.3	350.9	393.7
<b>College of Pharmacy (COP)</b>											
Head Count	345	343	347	377	407	439	455	444	442	441	452
FTEs	345.0	343.0	347.0	377.0	407.0	439.0	455.0	444.0	442.0	441.0	451.8
<b>School of Graduate Studies (SGS) *</b>											
Head Count	127	131	126	125	N/A	N/A	N/A	N/A	N/A	N/A	N/A
FTEs	108.7	117.1	106.7	110.7	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>School of Public Health (SPH)</b>											
Head Count	338	381	417	391	402	748	943	1,230	1,447	1,631	1,654
FTEs	256.2	284.4	223.7	354.6	367.8	393.0	512.4	642.8	764.5	903.6	902.3
<b>Health Science Center (Total)</b>											
Head Count	2,122	2,286	2,417	2,467	2,590	3,017	3,201	3,451	3,592	3,853	4,048
FTEs	2,002.0	2,158.7	2,173.7	2,390.4	2,514.5	2,493.2	2,653.2	2,740.6	2,773.6	3,359.8	3,154.5

\* 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.

Student enrollment numbers are inclusive of the TAMU students taking HSC classes.

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 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021
<b>College of Dentistry (COD)</b>											
Head Count	246	254	245	251	286	324	216	249	232	218	213
FTEs	147.5	153.1	151.8	157.1	165.1	192.7	147.2	160.5	148.5	142.2	133.4
<b>College of Medicine (COM)</b>											
Head Count	125	134	129	153	113	281	168	172	167	158	158
FTEs	117.1	124.9	120.5	142.2	100.8	208.4	156.7	157.5	157.8	149.8	149.4
<b>College of Nursing (CON)</b>											
Head Count	22	29	35	37	47	54	54	60	67	57	57
FTEs	20.9	27.2	31.2	34.0	37.7	46.1	42.8	48.9	49.9	45.9	48.9
<b>College of Pharmacy (COP)</b>											
Head Count	42	41	37	45	46	48	53	49	49	46	47
FTEs	40.8	40.2	36.4	44.9	41.9	47.9	51.3	47.8	47.8	44.3	46.3
<b>Institute of Bioscience &amp; Technology (IBT)</b>											
Head Count	13	15	19	22	24	48	20	21	18	19	22
FTEs	13.0	14.6	17.7	20.7	18.8	35.4	18.0	18.8	16.5	19.0	22.0
<b>School of Public Health (SPH)</b>											
Head Count	44	44	47	51	68	108	77	78	69	65	59
FTEs	41.2	42.0	44.0	46.8	58.5	83.4	72.8	75.0	66.6	63.6	58.5
<b>Health Science Center (Total)</b>											
Head Count	492	517	512	559	584	863	588	629	602	563	557
FTEs	380.6	402.0	401.6	445.7	422.9	613.9	488.8	508.8	487.1	456.9	458.7

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 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021
<b>College of Dentistry (COD)</b>											
Student-to-Faculty Ratio	3.77	3.70	3.75	3.64	3.52	2.76	4.02	3.72	3.90	4.06	4.36
<b>College of Medicine (COM)</b>											
Student-to-Faculty Ratio	5.41	5.65	6.37	5.58	8.98	4.25	5.40	4.85	3.91	4.60	5.28
<b>College of Nursing (CON)</b>											
Student-to-Faculty Ratio	4.93	5.19	5.11	5.38	6.70	5.30	5.78	6.02	6.12	7.64	8.05
<b>College of Pharmacy (COP)</b>											
Student-to-Faculty Ratio	8.46	8.53	9.53	8.40	9.72	9.16	8.87	9.29	9.25	9.95	9.76
<b>School of Public Health (SPH)</b>											
Student-to-Faculty Ratio	6.22	6.77	5.08	7.58	6.28	4.71	7.04	8.57	11.48	14.21	15.42
<b>Health Science Center (Total)</b>											
Student-to-Faculty Ratio	5.26	5.37	5.41	5.36	5.95	4.06	5.43	5.39	5.69	7.35	6.88

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.

Student to Faculty ratio includes TAMU students taking HSC courses.☒

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

School	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>College of Dentistry (COD)</b>	<b>170</b>	<b>175</b>	<b>172</b>	<b>183</b>	<b>200</b>	<b>180</b>	<b>193</b>	<b>196</b>	<b>191</b>	<b>189</b>	<b>192</b>
BS	28	25	28	29	30	25	29	30	28	27	29
Clinical Specialty <sup>1</sup>	27	35	35	41	39	38	43	42	38	43	42
DDS	101	97	97	99	106	104	101	109	107	99	103
MS	14	18	12	14	22	13	18	13	15	16	14
PHD	-	-	-	-	3		2	2	3	4	4
<b>College of Medicine (COM)</b>	<b>100</b>	<b>117</b>	<b>134</b>	<b>157</b>	<b>212</b>	<b>212</b>	<b>193</b>	<b>213</b>	<b>225</b>	<b>202</b>	<b>168</b>
BS	-	-	-	-	-	-	-	-	-	-	-
MD	100	117	134	157	189	194	178	186	193	181	146
MS	-	-	-	-	4	12	4	5	11	10	5
PHD	-	-	-	-	19	6	11	22	21	11	17
<b>College of Nursing (CON)</b>	<b>80</b>	<b>71</b>	<b>88</b>	<b>124</b>	<b>114</b>	<b>151</b>	<b>207</b>	<b>175</b>	<b>222</b>	<b>207</b>	<b>241</b>
BSN	80	71	88	124	114	132	180	152	197	189	196
MSN	-	-	-	-	-	19	27	23	25	18	45
<b>College of Pharmacy (COP)</b>	<b>69</b>	<b>88</b>	<b>78</b>	<b>86</b>	<b>86</b>	<b>78</b>	<b>88</b>	<b>111</b>	<b>110</b>	<b>110</b>	<b>112</b>
PharmD	69	88	78	86	86	78	88	111	110	110	112
<b>School of Graduate Studies (SGS)</b>	<b>28</b>	<b>23</b>	<b>32</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
MS	4	6	1	4	-	-	-	-	-	-	-
PhD	18	12	31	21	-	-	-	-	-	-	-
MSPH	6	5	-	-	-	-	-	-	-	-	-
<b>School of Public Health (SPH)</b>	<b>91</b>	<b>91</b>	<b>122</b>	<b>164</b>	<b>144</b>	<b>172</b>	<b>147</b>	<b>199</b>	<b>264</b>	<b>317</b>	<b>379</b>
BS	-	-	-	-	-	-	15	48	121	161	219
MHA	14	24	22	28	35	21	24	35	29	28	36
MPH	77	65	95	120	99	137	99	106	101	108	116
MSPH	-	-	1	2	5	2	1	1	-	1	-
PhD	-	2	3	4	3	7	3	3	2	6	4
DrPH	-	-	1	10	2	5	5	6	11	13	4
<b>Health Science Center (Total)</b>	<b>538</b>	<b>565</b>	<b>626</b>	<b>739</b>	<b>756</b>	<b>793</b>	<b>828</b>	<b>894</b>	<b>1,012</b>	<b>1,025</b>	<b>1,092</b>
BS	28	25	28	29	30	25	44	78	149	188	248
BSN	-	-	-	-	-	132	180	152	197	189	196
Clinical Specialty	27	35	35	41	39	38	43	42	38	43	42
DDS (Professional)	101	97	97	99	106	104	101	109	107	99	103
MD (Professional)	100	117	134	157	189	194	178	186	193	181	146
MHA	14	24	22	28	35	21	24	35	29	28	36
MPH	77	65	95	120	99	137	99	106	101	108	116
MSPH	6	5	-	2	5	2	1	1	-	1	-
MS	18	24	14	18	26	25	22	18	26	26	19
MSN	-	-	-	-	-	19	27	23	25	18	45
PharmD	69	88	78	86	86	78	88	111	110	110	112
PhD	18	14	34	25	25	13	16	27	26	21	25
DrPH	-	-	1	10	2	5	5	6	11	13	4

<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)  
Advanced Dental Education Programs (Certificate of Completion)  
Bachelor of Science, Dental Hygiene (BS)

### **College of Medicine**

Doctor of Medicine (MD)  
Doctor of Philosophy, Biomedical Science (PhD)  
Doctor of Philosophy, Medical Science (PhD)  
Doctor of Philosophy, Neuroscience (PhD)  
Master of Science, Biomedical Science (MS)  
Master of Science, Education of Healthcare Professionals (MS)  
Master of Science, Medical Science (MS)

### **College of Nursing**

Doctor of Nursing Practice (DNP), program begins Fall 2022  
Master of Science in Nursing, Family Nurse Practitioner (MSN)  
Master of Science in Nursing, Nursing Education (MSN)  
Bachelor of Science, Nursing (BSN)

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

Doctor of Pharmacy (PharmD)  
Doctor of Philosophy, Pharmaceutical Sciences (PhD), program began Spring 2020

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

Doctor of Philosophy, Health Services Research (PhD)  
Doctor of Public Health (DrPH)  
Master of Public Health (MPH)  
Master of Science in Public Health (MSPH)  
Master of Health Administration (MHA)  
Bachelor of Science

**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 College of Medicine.



## THE TEXAS A&M UNIVERSITY SYSTEM

### Full-Time Faculty Equivalents

Institution	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020
Prairie View A&M University	357	370	370	381	389	385	391	419	409	420
Tarleton State University	389	410	429	489	500	517	530	511	447	445
Texas A&M International University	193	210	225	235	244	256	253	226	233	229
Texas A&M University	1,942	1,938	2,017	2,114	2,207	2,247	2,228	2,331	2,212	2,265
Texas A&M University at Galveston	109	109	104	107	112	112	115	117	107	96
Texas A&M University - Central Texas	80	87	85	91	103	107	97	94	96	100
Texas A&M University - Commerce	346	366	397	412	426	414	399	376	374	310
Texas A&M University - Corpus Christi	352	364	371	380	385	300	302	395	402	354
Texas A&M University - Kingsville	307	317	338	354	347	379	388	386	364	343
Texas A&M University - San Antonio	128	138	139	145	137	203	217	250	245	270
Texas A&M University - Texarkana	71	76	77	83	85	92	93	106	107	112
West Texas A&M University	309	300	311	331	346	365	371	377	384	389

Source: Texas Higher Education Coordinating Board - Accountability System, FTE Faculty Who are Tenure/Tenure-Track (T/TT)  
Sum of the T/TT faculty and the not tenured faculty



<http://analytics.tamus.edu/>

### Student Success

Same Institution Freshman Cohort - Graduation and Persistence – Rates  
Same Institution Freshman Cohort - First Year Persistence Rates  
Same Institution Freshman Cohort - Second Year Persistence Rates  
Same Institution Freshman Cohort - Third Year Persistence Rates  
Same Institution Freshman Cohort - Four Year Graduation Rates  
Same Institution Freshman Cohort - Six Year Graduation Rates  
Transfer Students within TAMUS Persistence and Graduation Rates  
Transfer Students within TAMUS First Year Persistence Rates  
Transfer Students within TAMUS Second Year Persistence Rates  
Transfer Students within TAMUS Third Year Persistence Rates  
Transfer Students within TAMUS Four Year Graduation Rates  
Transfer Students within TAMUS Six Year Graduation Rates  
Persistence and Graduation Rates for Total Cohort  
Transfer Cohort – Persistence Rates  
Transfer Cohort – First Year Persistence Rates  
Transfer Cohort – Second Year Persistence Rates  
Transfer Cohort – Four Year Graduation Rates  
Transfer Cohort – Six Year Graduation Rates  
Transfer Cohort – SCH Metrics

### Enrollment

Fall Semester Enrollment (by Year)  
Most Recent Fall Enrollment by Ethnicity  
Enrollment Rate of Change  
Incoming Student Characteristics –Enrollment Trend

### Degrees Conferred

Degrees Conferred  
Degrees Conferred by Level – STEM Degrees  
Degrees Conferred by Major

### Financial

UAF Summary  
Financial Metrics - Operating Expense per FTSE  
Financial Metrics - Research Expenditures  
Financial Metrics - Research Expenditure per FTFE  
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

### Governance

Financial Stretch Goals  
First Year Persistence Rates w/Stretch Goals  
Four Year Graduation Rates w/Stretch Goals  
Six Year Graduation Rates w/Stretch Goals  
Degrees Conferred w/Stretch Goals  
Critical Workforce - Degrees Awarded to STEM Majors  
Degrees Conferred to At Risk Students w/Stretch Goals  
Student Success in Selected Ethnicities  
Six Year Graduation Rate by Ethnicity per Peer Institutions  
Student Success Analysis  
Student Success Time to Degree  
Total Undergraduate Degrees Conferred

### Definitions





**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2023 BUDGET**

**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.

**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.



**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2023 BUDGET**

**NACUBO FUNCTION:**

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	Includes expenses for activities such as Offices of Admissions, Financial Aid, Registrar, Student Centers, etc. 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.
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)



**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2023 BUDGET**

**NACUBO FUNCTION:**

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.
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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.
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Federal Appropriations	Revenues from federal governmental agencies that are for training programs, research, or public service activities.
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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.
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Available University Fund	Income from the Permanent University Fund (PUF) endowment derived from dividends, interest and other income resulting from PUF investments.
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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.
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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.)
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Student Financial Assistance	Revenue collected for the benefit of providing student financial aid. For example, Pell Grants.
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**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2023 BUDGET**

**REVENUES:**

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.

**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, etc.).



**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2023 BUDGET**

**EXPENDITURES:**

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.
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 payments.