

LAMAR UNIVERISTY
Fiscal Year 2012 Operating Budget

Table of Contents

Schedules of Budgeted Revenues, Transfers & Expenditures

Education & General Budgeted Revenues & Transfers	A-1
Education & General Budgeted Expenditures	A-2
Designated Budgeted Revenues & Transfers	B-1
Designated Budgeted Expenditures	B-2
Auxiliary Budgeted Revenues & Transfers	C-1
Auxiliary Budgeted Expenditures	C-2
Higher Education Assistance Funds (HEAF)	D
Auxiliary Operations Intercollegiate Athletics	G-1

LAMAR UNIVERSITY

**Table A. 1
Educational and General Funds
Budgeted Revenues and Transfers
Year Ended August 31, 2012**

ITEM DESCRIPTION	FY 2011 ADOPTED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT VARIANCE	
REVENUES					
Tuition and Fees					
Tuition and Fees Net of Exemptions and Waivers	\$ 20,066,000	\$ 18,000,000	\$ (2,066,000)	-10.30%	1
Total Tuition and Fees	\$ 20,066,000	\$ 18,000,000	\$ (2,066,000)	-10.30%	
State Appropriations					
General Revenue Appn. - H.B. 1	\$ 43,318,247	\$ 35,576,330	\$ (7,741,917)	-17.87%	2
ARRA Funding	\$ 1,250,000	-	(1,250,000)	-100.00%	3
Staff Benefit Appropriations	10,557,000	6,780,000	(3,777,000)	-35.78%	4
HEAF Appropriation	8,330,933	8,330,933	0	0.00%	
Total State Appropriations	\$ 63,456,180	\$ 50,687,263	\$ (12,768,917)	-20.12%	
Current Funds					
Investment Income	\$ 30,000	\$ 30,000	-	0.00%	
Sales and Services	0	145,000	145,000	100.00%	5
Other Income	30,000	34,000	4,000	13.33%	
Total Current Funds	\$ 60,000	\$ 209,000	\$ 149,000	248.33%	
TOTAL REVENUES	\$ 83,582,180	\$ 68,896,263	\$ (14,685,917)	-17.57%	
TRANSFERS IN					
Designated Tuition	\$ 10,734,688	\$ 15,319,824	\$ 4,585,136	42.71%	6
Technology Service Charge	2,792,114	2,670,176	(121,938)	-4.37%	
TOTAL TRANSFERS IN	\$ 13,526,802	\$ 17,990,000	\$ 4,463,198	33.00%	
BUDGETED FUND BALANCES					
General Revenue Dedicated	\$ -	\$ -	-		
BUDGETED FUND BALANCES	\$ -	\$ -	-	100.00%	
TOTAL BUDGETED FUNDS	\$ 97,108,982	\$ 86,886,263	\$ (10,222,719)	-10.53%	

- 1) Enrollment decreased in Spring 2011, FY 2012 budgeted according to 2011 actuals.
- 2) General Revenue appropriation decreased in HB1, 82nd Legislature.
- 3) ARRA funds were not appropriated in FY 2012.
- 4) Decrease in Benefit Appropriations due to decrease in GR proportionality and decrease in FTE.
- 5) Budgeted for Transcript and Records Sales.
- 6) Change in Amount of Operating Transfers.

LAMAR UNIVERSITY

Table A. 2
Educational and General Funds
Budgeted Expenditures
Year Ended August 31, 2012

ITEM DESCRIPTION	FY 2011 ADOPTED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT VARIANCE	
EXPENDITURES					
INSTRUCTION					
Arts and Sciences	\$ 17,320,098	\$ 16,752,845	\$ (567,253)	-3.28%	
Business	4,642,758	4,532,435	(110,323)	-2.38%	
Education and Human Development	7,016,722	6,973,788	(42,934)	-0.61%	
Engineering	6,080,792	6,166,130	85,338	1.40%	
Fine Arts and Communications	6,415,723	6,526,400	110,677	1.73%	
TOTAL RESIDENCE INSTRUCTION	\$ 41,476,093	\$ 40,951,598	\$ (524,495)	-1.26%	
RESEARCH	\$ 1,663,128	\$ 1,349,763	\$ (313,365)	-18.84%	1
PUBLIC SERVICE	692,084	294,655	(397,429)	-57.42%	2
ACADEMIC SUPPORT					
INSTRUCTIONAL ADMINISTRATION	3,781,167	3,210,390	(570,777)	-15.10%	1
LIBRARY	2,187,000	2,187,000	-	0.00%	
STUDENT SERVICES	4,631,236	4,493,059	(138,177)	-2.98%	
INSTITUTIONAL SUPPORT	16,421,469	16,119,044	(302,425)	-1.84%	
PLANT SUPPORT					
Plant Support Services	2,670,804	2,681,721	10,917	0.41%	
Building Maintenance	2,047,764	1,829,216	(218,548)	-10.67%	1
Custodial Services	1,591,942	1,269,526	(322,416)	-20.25%	1
Ground Maintenance	758,619	554,801	(203,818)	-26.87%	1
Purchased Utilities	2,933,575	3,000,000	66,425	2.26%	
TOTAL PLANT SUPPORT	\$ 10,002,704	\$ 9,335,264	\$ (667,440)	-6.67%	
TOTAL EXPENDITURES	\$ 80,854,881	\$ 77,940,773	\$ (2,914,108)	-3.60%	
TRANSFERS OUT					
Non-Mandatory					
ARRA Funds Transferred Out to Designated	\$ 1,250,000		\$ (1,250,000)	-100.00%	3
HEAF Funds to Plant	3,643,933	3,643,933	-	0.00%	
Mandatory					
Tuition Revenue Bond Debt Service	2,593,169	2,508,277		0.00%	
GR 5% Reduction 2010-2011 Biennium	3,984,287		(3,984,287)	-100.00%	4
GR 1% Reduction 2012		793,280	793,280	100.00%	5
HB1 Rider Reduction	1,982,712		(1,982,712)	-100.00%	4
TPEG	2,800,000	2,000,000	(800,000)	-28.57%	5
TOTAL TRANSFERS OUT	\$ 16,254,101	\$ 8,945,490	\$ (7,223,719)	-44.44%	
TOTAL BUDGETED EXPENDITURES AND TRANSFERS OUT	\$ 97,108,982	\$ 86,886,263	\$ (10,137,827)	-10.44%	

- 1) Positions frozen from being refilled in FY2011 were eliminated.
- 2) Continuing Education department eliminated.
- 3) ARRA funds were not appropriated in FY 2012.
- 4) GR reductions mandated for FY 2011 only.
- 5) Change in Amount of Required Mandatory Transfers.

LAMAR UNIVERSITY

**Table B.1
Designated Funds
Budgeted Revenues and Transfers
Year Ended August 31, 2012**

ITEM DESCRIPTION	FY 2011 ADOPTED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT VARIANCE	
REVENUES					
Student Tuition and Fees					
Designated Tuition	\$ 39,562,300	\$ 44,952,500	\$ 5,390,200	13.62%	1
Library Fee	4,661,722	4,145,000	(516,722)	-11.08%	2
Technology Fee	6,275,000	7,757,000	1,482,000	23.62%	1
Distance Education Fee	1,425,000	925,000	(500,000)	-35.09%	2
Center for Academic Success	768,000	768,000	0	0.00%	
Miscellaneous Fees	1,065,000	1,512,000	447,000	41.97%	1
Total Student Fees	\$ 53,757,022	\$ 60,059,500	\$ 6,302,478	11.72%	
SALES AND SERVICES	\$ 2,062,026	\$ 3,201,785	\$ 1,139,759	55.27%	3
INVESTMENT INCOME	30,000	6,000	(24,000)	-80.00%	
INDIRECT COST RECOVERIES	400,000	400,000	-	0.00%	
TOTAL REVENUES	\$ 56,249,048	\$ 63,667,285	\$ 7,418,237	13.19%	
TRANSFERS IN					
Non Mandatory Transfers In					
ARRA Funds Transferred In	\$ 1,250,000		\$ (1,250,000)	-100.00%	4
Transfer In Housing for Scholarships	375,000	375,000	-	0.00%	
Transfer In Food Service for Scholarships	125,000	125,000	-	0.00%	
Mandatory Transfers In					
Educational & General - TPEG	2,800,000	2,000,000	(800,000)	-28.57%	5
			0		
TOTAL TRANSFERS IN	\$ 4,550,000	\$ 2,500,000	\$ (2,050,000)	-45.05%	
BUDGETED FUND BALANCES					
	\$ -	\$ -	\$ -	0.00%	
TOTAL BUDGETED FUND BALANCES	\$ -	\$ -	\$ -	0.00%	
TOTAL BUDGETED FUNDS	\$ 60,799,048	\$ 66,167,285	\$ 5,368,237	8.83%	

- 1) Increase in Student Designated Tuition and Technology Fees
- 2) Enrollment decreased in Spring 2011, FY 2012 budgeted according to 2011 actuals.
- 3) Increase in Component Charges for IT operating services.
- 4) ARRA funds were not appropriated in FY 2012.
- 5) Change in Amount of Required Mandatory Transfers

LAMAR UNIVERSITY

Table B.2
Designated Funds
Budgeted Expenditures
Year Ended August 31, 2012

ITEM DESCRIPTION	FY 2011 ADOPTED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT VARIANCE	
EXPENDITURES					
INSTRUCTION					
Arts and Sciences	\$ 1,459,252	\$ 1,189,939	\$ (269,313)	-18.46%	1
Business	496,715	469,528	(27,187)	-5.47%	
Education and Human Development	1,718,076	1,501,233	(216,843)	-12.62%	1
Distance Education	1,385,824	1,225,000	(160,824)	-11.60%	1
Engineering	367,230	305,708	(61,522)	-16.75%	
Fine Arts and Communications	493,589	436,223	(57,366)	-11.62%	
TOTAL INSTRUCTION	\$ 5,920,686	\$ 5,127,631	\$ (793,055)	-13.39%	
RESEARCH	\$ 347,700	\$ 310,700	\$ (37,000)	-10.64%	
PUBLIC SERVICE	827,829	465,224	(362,605)	-43.80%	1
ACADEMIC SUPPORT	17,804,659	16,656,883	(1,147,776)	-6.45%	1
STUDENT SERVICES	1,490,970	1,465,500	(24,470)	-1.64%	
INSTITUTIONAL SUPPORT	10,219,759	10,279,029	59,270	0.58%	
OPERATION AND MAINTENANCE OF PLANT	1,937,517	2,031,533	94,016	4.85%	
SCHOLARSHIPS					
T-PEG	2,800,000	2,000,000	(800,000)	-28.57%	2
Designated Tuition Setaside	1,700,000	2,780,000	1,080,000	63.53%	2
Other	2,375,314	2,375,314	0	0.00%	
SCHOLARSHIPS T-PEG	\$ 6,875,314	\$ 7,155,314	\$ 280,000	4.07%	
TOTAL EXPENDITURES	\$ 45,424,434	\$ 43,492,814	\$ (1,931,620)	-4.25%	
TRANSFERS OUT					
Non Mandatory					
Designated Tuition					
Education and General	\$ 10,734,688	\$ 15,319,824	\$ 4,585,136	42.71%	3
Auxiliary	597,812	3,334,471	2,736,659	457.78%	3
System Office Support	650,000	650,000	-	0.00%	
Technology Fee					
Education and General	2,792,114	2,670,176	(121,938)	-4.37%	
Mandatory					
Transfer Out B-On-Time to THECB	600,000	700,000	100,000	16.67%	4
TOTAL TRANSFERS OUT	\$ 15,374,614	\$ 22,674,471	\$ 7,299,857	47.48%	
TOTAL BUDGETED EXPENDITURES AND TRANSFERS OUT	\$ 60,799,048	\$ 66,167,285	\$ 5,368,237	8.83%	

- 1) Decrease in M&O and staff travel.
- 2) Change in amount of Setaside scholarships.
- 3) Change in Operating Support Available for Transfers.
- 4) Increase in B-On-Time due to the increase in Designated Tuition

LAMAR UNIVERSITY

Table C. 1
Auxiliary Funds
Budgeted Revenues and Transfers
Year Ended August 31, 2012

ITEM DESCRIPTION	FY 2011 ADOPTED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT VARIANCE	
NON-PLEDGED REVENUE					
STUDENT FEES					
Student Service Fee	\$ 5,805,860	\$ 5,160,000	\$ (645,860)	-11.12%	1
Parking	895,000	936,000	41,000	4.58%	
Other Fees	230,000	250,000	20,000	8.70%	
TOTAL STUDENT FEES	\$ 6,930,860	\$ 6,346,000	\$ (584,860)	-8.44%	
SALES AND SERVICES					
Bookstore	\$ 200,000	\$ 300,000	\$ 100,000	50.00%	2
Athletics	2,194,350	2,049,850	(144,500)	-6.59%	3
Other	591,000	591,000	0	0.00%	
TOTAL SALES AND SERVICES	\$ 2,985,350	\$ 2,940,850	\$ (44,500)	-1.49%	
INVESTMENT INCOME	\$ 30,000	\$ -	\$ (30,000)	-100.00%	4
GIFTS AND DONATIONS	4,233,587	795,000	(3,438,587)	-81.22%	4
TOTAL NON-PLEDGED REVENUE	\$ 14,179,797	\$ 10,081,850	\$ (4,097,947)	-28.90%	
PLEDGED REVENUE					
STUDENT FEES					
Athletic Fee	\$ 2,652,000	\$ 2,134,000	\$ (518,000)	-19.53%	1
Health Center Fee	1,039,348	1,036,000	(3,348)	-0.32%	
Setzer Center Fee	810,000	870,000	60,000	7.41%	
Recreation Fee	1,689,499	1,990,000	300,501	17.79%	5
TOTAL STUDENT FEES	\$ 6,190,847	\$ 6,030,000	\$ (160,847)	-2.60%	
SALES AND SERVICES					
Food Service	\$ 4,047,694	\$ 5,496,000	\$ 1,448,306	35.78%	5
Housing	8,430,000	11,430,000	3,000,000	35.59%	5
TOTAL SALES AND SERVICES	\$ 12,477,694	\$ 16,926,000	\$ 4,448,306	35.65%	
TOTAL PLEDGED REVENUE	\$ 18,668,541	\$ 22,956,000	\$ 4,287,459	22.97%	
TOTAL PLEDGED AND NON PLEDGED REVENUE	\$ 32,848,338	\$ 33,037,850	\$ 189,512	0.58%	
TRANSFERS IN					
Designated	\$ 597,812	\$ 3,334,471	\$ 2,736,659	457.78%	6
Transfer in from Plant	1,973,990		(1,973,990)	-100.00%	6
TOTAL TRANSFERS IN	\$ 2,571,802	\$ 3,334,471	\$ 762,669	29.66%	
TOTAL BUDGETED FUNDS	\$ 35,420,140	\$ 36,372,321	\$ 952,181	2.69%	

\$

- 1) Enrollment decreased in Spring 2011, FY 2012 budgeted according to 2011 actuals.
- 2) Increase in Sales and Services Due to Bookstore contract.
- 3) Increase in Sales and Services Due to Football Program
- 4) No donations and/or pledges were received for FY2012
- 5) Increase in Student Recreation Fee and Room and Board.
- 6) Change in Amount of Operating Transfers

LAMAR UNIVERSITY

Table C. 2
Auxiliary Funds
Budgeted Expenditures
Year Ended August 31, 2012

ITEM DESCRIPTION	FY 2011 ADOPTED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT VARIANCE	
EXPENDITURES					
Athletics	\$ 9,817,403	\$ 9,095,904	\$ (721,499)	-7.35%	1
University Press	237,263	202,263	(35,000)	-14.75%	
Health Center	1,109,348	1,036,000	(73,348)	-6.61%	
Recreational Sports	1,701,080	1,654,068	(47,012)	-2.76%	
Bookstore	61,296	188,084	126,788	206.85%	2
Parking	588,498	624,434	35,936	6.11%	
Campus Security	381,502	316,566	(64,936)	-17.02%	
Montagne Center	447,647	58,323	(389,324)	-86.97%	1
Student ID	130,000	180,000	50,000	38.46%	
Summer Clinics	125,000	205,000	80,000	64.00%	
Graduation Costs	95,000	0	(95,000)	-100.00%	
Review of Texas Books	11,590	0	(11,590)	-100.00%	
Orientation	199,800	120,000	(79,800)	-39.94%	
Music and Band	409,982	327,192	(82,790)	-20.19%	
Seizer Student Center	830,000	662,401	(167,599)	-20.19%	1
Main Dining Hall	3,588,298	5,036,604	1,448,306	40.36%	2
Housing	4,558,387	5,559,397	1,001,010	21.96%	2
Career and Testing Center	586,165	489,200	(96,965)	-16.54%	
Student Government Association	70,000	70,000	0	0.00%	
Other	853,416	928,420	75,004	8.79%	
TOTAL EXPENDITURES	\$ 25,801,675	\$ 26,753,856	\$ 952,181	3.69%	
TRANSFERS OUT					
Non Mandatory					
Transfer Out to Designated for Scholarships	\$ 500,000	\$ 500,000	\$ -	0.00%	
Retirement of Debt					
Athletic Complex	1,702,534	1,702,534			
Dining Hall	334,396	334,396			
Cardinal Village V	5,495,603	5,495,603			
Recreational Sports Center	1,585,932	1,585,932			
TOTAL TRANSFERS OUT	\$ 9,618,465	\$ 9,618,465	\$ -	0.00%	
TOTAL BUDGETED EXPENDITURES AND TRANSFERS OUT	\$ 35,420,140	\$ 36,372,321	\$ 952,181	2.69%	

- 1) Decrease in all operating expenditures: salary, M&O, and travel
- 2) Increase in expenditure budgets funded by increase in contract revenue
- 3) Increase in expenditure budgets funded by increase in student revenue

LAMAR UNIVERSITY

**Table D
Higher Education Assistance Funds
Year Ended August 31, 2012**

ITEM DESCRIPTION	FY 2011 ADOPTED BUDGET	FY 2012 PROPOSED BUDGET	AMOUNT CHANGED	PERCENT VARIANCE
EDUCATION AND GENERAL FUNDS				
Academic Services	\$ 1,750,000	\$ 1,750,000	\$ -	0.00%
Library	2,187,000	2,187,000	0	0.00%
Administration	750,000	750,000	0	0.00%
TOTAL EDUCATIONAL AND GENERAL	\$ 4,687,000	\$ 4,687,000	\$ -	0.00%
TRANSFERS OUT				
Non Mandatory Transfer to Plant Funds	\$ 3,643,933	\$ 3,643,933	\$ -	0.00%
TOTAL PLANT FUNDS	\$ 3,643,933	\$ 3,643,933	\$ -	0.00%
TOTAL BUDGETED HEAF Funds	\$ 8,330,933	\$ 8,330,933	\$ -	0.00%

HEAF SUMMARY

Estimated Balance 09-01-11	\$ 14,842,012
Appropriations	8,330,933
Total Funding Available	\$ 23,172,945
Budgeted Expenditures:	
Education and General	\$ 4,687,000
Total Expenditures	4,687,000
Estimated Balance 08-31-2012	\$ 18,485,945

Note: All variances of 10% or more are due to individual Capital Budget variances.

LAMAR UNIVERSITY

Table G.1
 Auxiliary Operations
 Intercollegiate Athletics
 Year Ended August 31, 2012

TOTAL ATHLETIC BUDGETED REVENUES AND EXPENDITURES

	MENS ATHLETICS	WOMENS ATHLETICS	ADMINISTRATION	GRAND TOTAL
REVENUE				
Sales and Services				
Game Tickets	\$ 1,260,000	\$ 18,850	\$ -	\$ 1,278,850
Game Guarantees	355,000	35,000		390,000
Parking/Souvenirs	131,000		50,000	181,000
Conference			180,000	180,000
Other			20,000	20,000
Total Sales and services	\$ 1,746,000	\$ 53,850	\$ 250,000	\$ 2,049,850
Student Athletic Fees	\$ -	\$ -	\$ 2,134,000	\$ 2,134,000
Student Service Fees			2,786,640	2,786,640
Designated Tuition			3,032,948	3,032,948
Gifts and Donations			795,000	795,000
TOTAL ATHLETIC BUDGETED REVENUE	\$ 1,746,000	\$ 53,850	\$ 8,998,588	\$ 10,798,438
EXPENDITURES				
Salaries	\$ 1,393,144	\$ 587,118	\$ 977,476	\$ 2,957,738
Fringe Benefits	321,487	122,506	260,985	704,978
Travel	685,000	401,000	43,000	1,129,000
Scholarships	1,507,000	915,000	42,000	2,464,000
Other Maintenance and Operating	679,800	241,350	919,038	1,840,188
Debt Service			1,702,534	1,702,534
TOTAL ATHLETIC BUDGETED EXPENDITURES	\$ 4,586,431	\$ 2,266,974	\$ 3,945,033	\$ 10,798,438