



TEXAS A&M UNIVERSITY-SAN ANTONIO



Power Hour: Budget Forum April 26, 2022

Agenda



TEXAS A&M UNIVERSITY
SAN ANTONIO



- Budget Guiding Principles
- Budget prep and assumptions
- Revenue Budget
- Expense Budget
- Fiscal Year 2023 budget details
- Reserves

Our Budget Planning is Guided by Our Strategic Plan



GOAL 1:

Academic Excellence – Deliver a premier academic experience characterized by outstanding teaching, high-quality scholarship, and distinctive curricular and co-curricular programs

GOAL 2:

Student Experience – Provide a holistic educational experience for students that will support their academic, professional, and personal success.

GOAL 3:

Access & Affordability – Increase enrollment of a diverse student population, providing and expanding access to an affordable high quality university experience to students of all backgrounds and identities.

GOAL 4:

Impact & Engagement – Engage in collaborations and activities that meaningfully impact the student experience, advance our community and region, and boost institutional visibility and reputation.

GOAL 5:

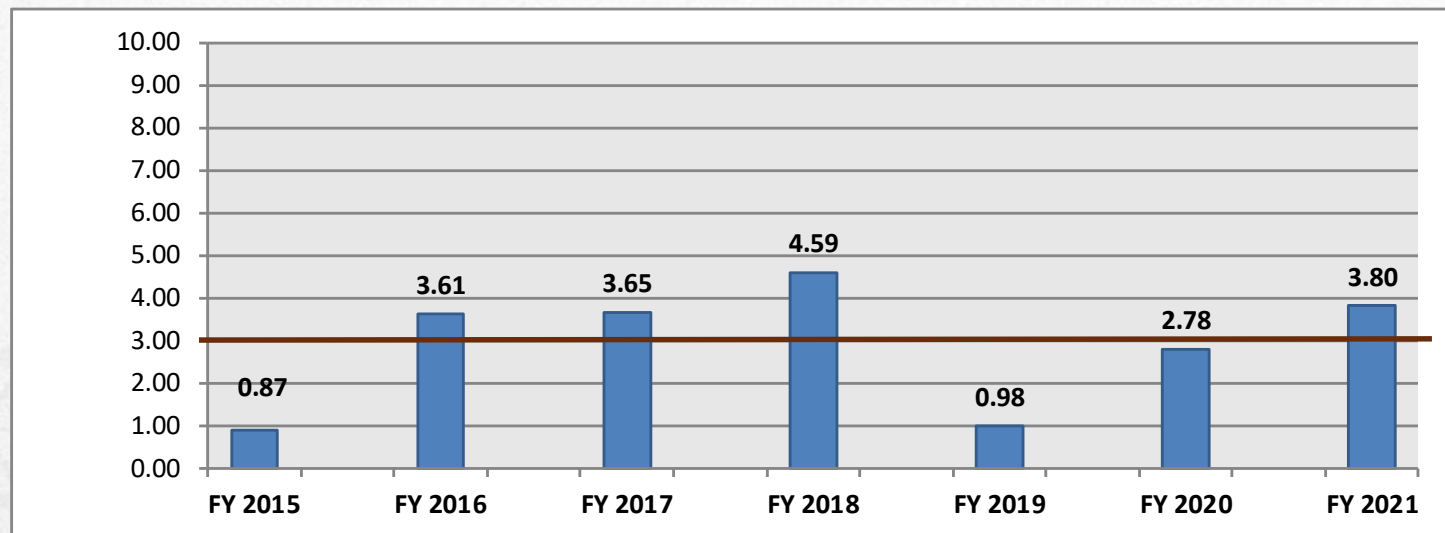
Culture of Excellence – Strive for Excellence, continuous improvement, and responsible stewardship in all that we do, on behalf of the campus community we serve.

TAMU-SA Composite Financial Index(CFI)



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CFI Scoring Trend							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
CFI Score	0.87	3.61	3.65	4.59	0.98	2.78	3.80
Sum of 4 Ratios Below:	↓	↓	↓	↓	↓	↓	↓
Primary Reserve (Target 1.05)	1.08	1.58	1.39	1.56	1.25	1.34	1.44
Viability (Target 1.05)	0.76	1.16	0.41	0.53	0.54	0.67	0.65
Return on Net Assets (Target .6)	0.02	0.44	1.25	2.00	0.20	1.09	2.00
Net Operating Revenue (Target .3)	-1.00	0.44	0.60	0.50	-1.00	-0.32	-0.29



**TAMU-SA FY 2021
CFI Score: 3.80**

CFI score of 3.0 is the minimum score recommended by KPMG₁ for an institution to be considered in adequate financial condition.

University Resource Commission



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- Utilized to evaluate and recommend action on budget assumptions
- Representative body from across campus departments both faculty and staff members
- Met this Academic year total of 10 meetings
- Provided recommendations to President on various budget assumptions and principles
 - Merit recommendation 2% pool to be distributed March 1, 2023
 - Use conservative revenue projections
 - Continue to focus on maximizing formula funding and funding of instruction needs

FY23 Resources

Excludes Service Centers



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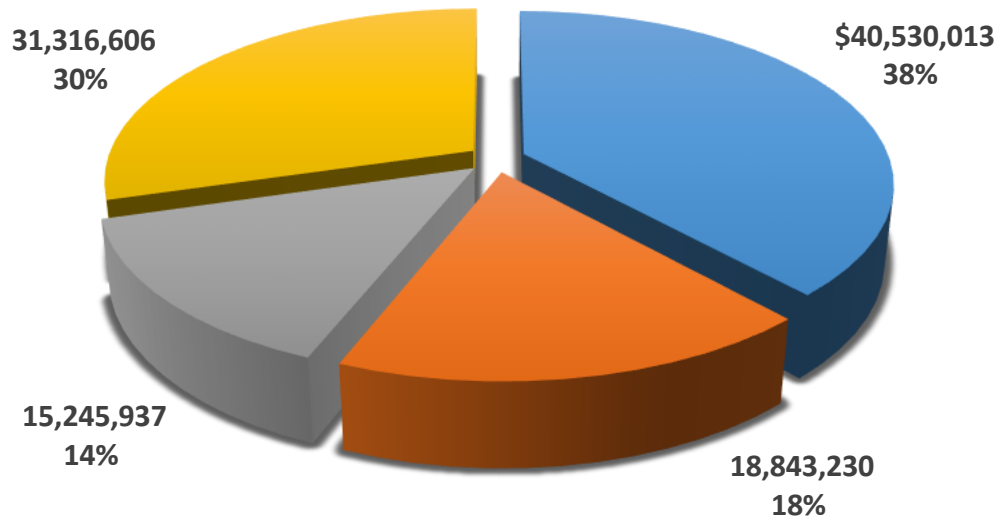
State Appropriations	\$ 40,530,013	38.26%
Tuition	23,068,303	21.78%
Fees	23,870,618	22.53%
Other & Restricted	31,316,606	29.56%
Discounts and Allowances - Fees	(8,624,681)	-8.14%
Discounts and Allowances - Tuition	(4,225,073)	-3.99%
Total Budgeted Revenue	\$ 105,935,786	100%

Resources Comparison



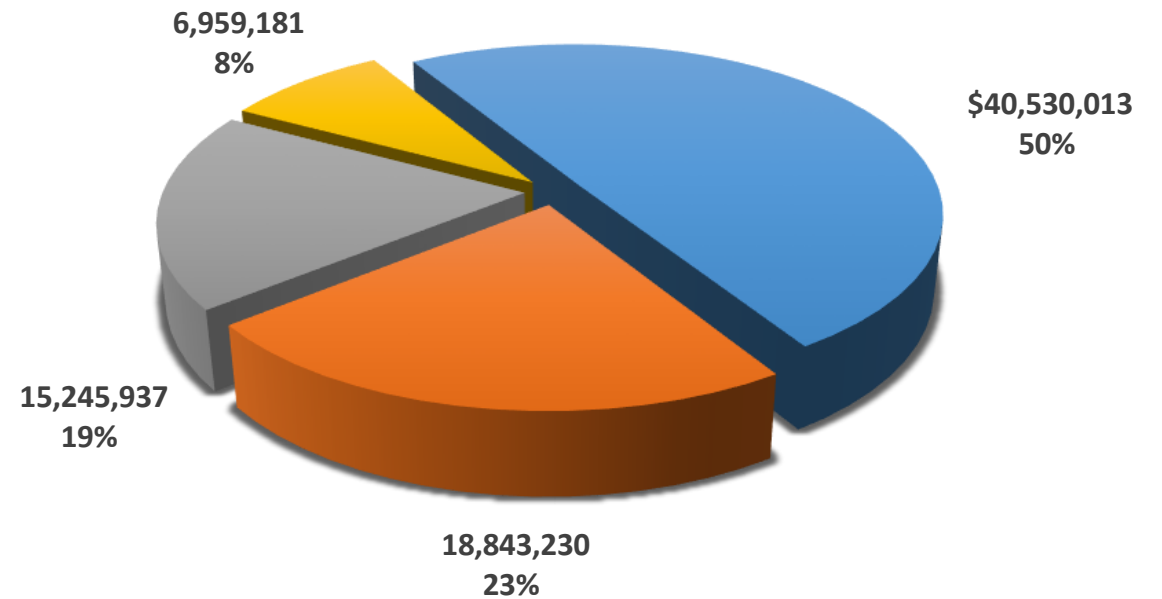
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SAN ANTONIO

Resources All Funds
\$105,935,786



■ State Appropriations ■ Tuition ■ Fees ■ Other & Restricted

Resources - Excluding Restricted Funds
\$81,578,361



■ State Appropriations ■ Tuition ■ Fees ■ Other

Amounts are net of Tuition and Fee Discounts
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FY 2023 Proposed Revenue Budget Variance by Category



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REVENUES	(In Thousands)		FY 2022 to FY 2023 Budget Variance	
	FY 2022 Budget	FY 2023 Proposed Budget	Amount	%
State Appropriations	\$ 36,149	\$ 40,530	\$ 4,381	12%
Federal Appropriations (HEERF)	10,034	-	(10,034)	-100%
Tuition and Fees	44,880	46,939	2,059	5%
Contracts and Grants	1,953	2,448	495	25%
Student Financial Assistance	30,125	20,872	(9,253)	-31%
Gifts	1,771	1,511	(260)	-15%
Sales and Services	4,008	4,475	467	12%
Investment Income	1,649	1,595	(54)	-3%
Other Income	265	415	150	57%
Discounts	(11,415)	(12,850)	(1,435)	13%
TOTAL REVENUES	\$ 119,420	\$ 105,936	\$ (13,484)	-11%

FY 2021-2023 Budget Resources Comparison

Excludes Debt Service & Service Centers



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	FY2021	FY2022	FY2023
State Appropriations	\$ 35,334,786	\$ 36,149,264	\$ 40,530,013
Tuition	21,482,894	22,343,787	23,068,303
Fees	19,746,258	22,536,231	23,870,618
Other & Restricted	26,597,549	49,805,470	31,316,606
Discounts and Allowances - Fees	(7,196,929)	(7,877,949)	(8,624,681)
Discounts and Allowances - Tuition	(3,082,677)	(3,536,228)	(4,225,073)
Total Budgeted Revenue	\$ 92,881,881	\$ 119,420,575	\$ 105,935,786

FY 2023 Proposed Expense Budget Variance by Category



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	(In Thousands)		FY 2022 to FY 2023 Budget Variance	
	FY 2022 Budget	FY 2023 Proposed Budget	Amount	%
	Total Revenue:	\$ 119,420	\$ 105,937	\$ (13,483)
EXPENSES				
Salaries - Faculty	\$ 21,421	\$ 20,408	\$ (1,013)	-5%
Salaries - Non-Faculty	26,515	25,068	(1,447)	-5%
Wages	2,527	2,420	(107)	-4%
Benefits	13,729	13,223	(506)	-4%
Personnel Costs	\$ 64,192	\$ 61,119	\$ (3,073)	-5%
Utilities	1,632	1,672	40	2%
Scholarships	28,719	24,471	(4,248)	-15%
Discounts	(15,647)	(12,850)	2,797	-18%
Equipment (capitalized)	145	145	-	0%
Operations and Maintenance	35,268	20,203	(15,065)	-43%
Debt Service	10,052	13,899	3,847	38%
TOTAL EXPENSES	\$ 124,362	\$ 108,659	\$ (15,703)	-13%
Other Transfers:	(105)	-	105	
Net Position Change (Rev-Exp+Transfer):	\$ (5,046)	\$ (2,722)	\$ 2,324	5%

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FY 2019-2023 Budget Comparison

Without Service Centers, All Funds



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	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Board Adjusted	Board Adjusted	Board Adjusted	Board Adjusted	Proposed Budget
Total Revenue	\$ 85,581,484	\$ 92,703,282	\$ 92,940,608	\$ 119,420,575	\$ 105,935,786
Total Expenses	79,863,105	85,927,930	87,430,577	114,309,665	94,760,215
Debt Service & Transfers	7,972,721	8,828,095	8,017,693	10,157,101	13,898,697
Net Change (Use of Reserves)	\$ (2,254,342)	\$ (2,052,743)	\$ (2,507,662)	\$ (5,046,191)	\$ (2,723,126)

FY23 Budget by Division

Excludes Debt Service & Service Centers



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Academic Affairs (includes Research and Health Sciences)	\$ 35,107,425	37.05%
Athletics	2,105,075	2.22%
Business Affairs	16,269,545	17.17%
Central University Expenses	14,450,235	15.25%
Enrollment Management (Net Scholarship Discounts)	5,074,659	5.36%
President	1,523,362	1.61%
Reserves & Strategic Initiatives	408,831	0.43%
Student Success & Engagement	6,678,250	7.05%
Scholarships (Net)	11,479,024	12.11%
University Advancement	1,663,809	1.76%
Grand Total	\$ 94,760,215	100.00%

Central University Expense includes: Benefits, Utilities, and System Assessments; Budget does not include Debt Service of (\$13,898,697)

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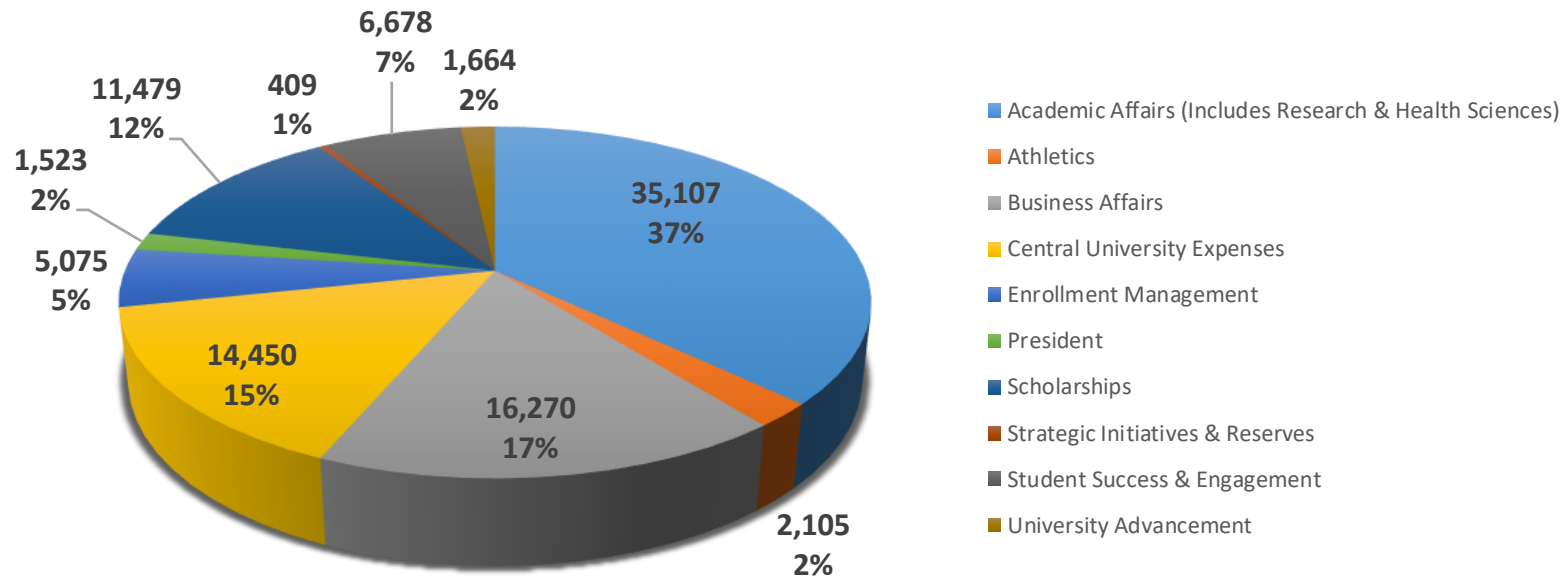
FY23 Expense Budget by Division

Excludes Debt Service, & Service Centers



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FY23 Expense Budget By Division
\$94,760 (In Thousands)



FY23 Budget by Division

Excludes Restricted Funding, Debt Service, & Service Centers



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SAN ANTONIO

Academic Affairs (includes Research and Health Sciences)	\$ 32,974,158	38.58%
Athletics	2,105,075	2.46%
Business Affairs	16,212,115	18.97%
Central University Expenses	14,450,235	16.91%
Enrollment Management (Excludes Scholarships)	4,570,898	5.35%
President	1,523,362	1.78%
Strategic Initiatives	408,831	0.48%
Student Success & Engagement	6,136,005	7.18%
Scholarships (Net)	5,420,816	6.34%
University Advancement	1,663,809	1.95%
Grand Total	\$ 85,465,304	100.00%

Central University Expense includes: Benefits, Utilities, and System Assessments; Budget does not include Debt Service of (\$13,898,697)

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FY23 Uses

Excludes Debt Service, & Service Centers

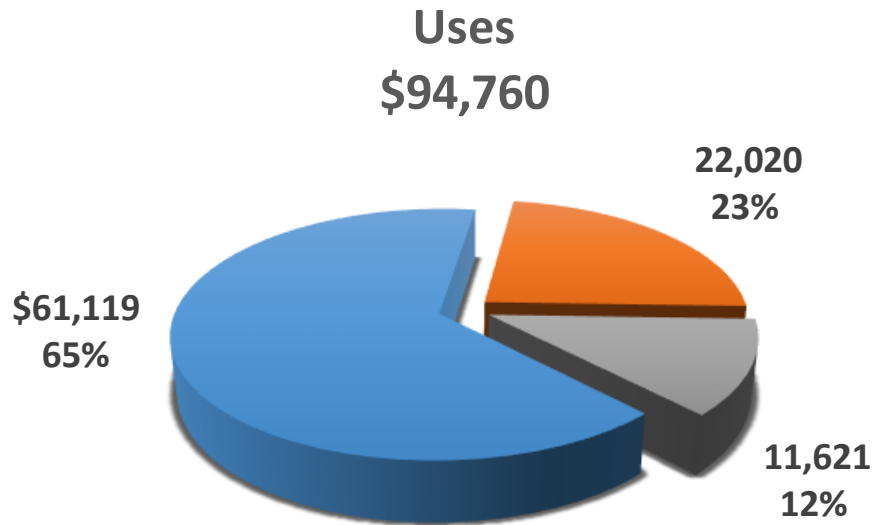


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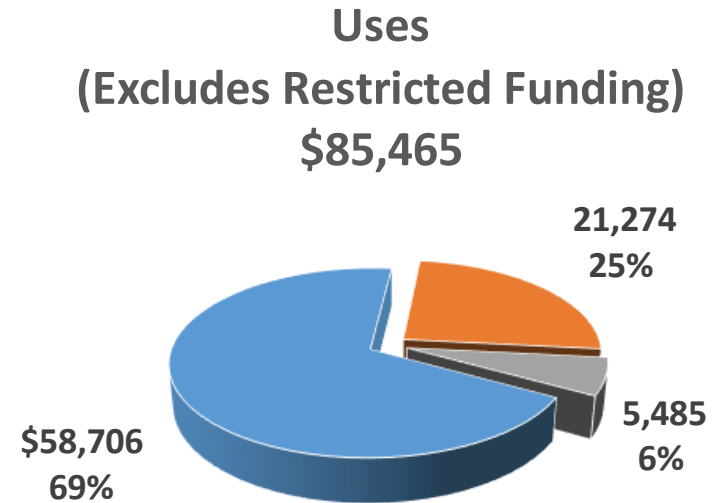
Salaries, Wages, & Benefits	\$ 61,119,354	64.50%
Operations & Maintenance	22,019,809	23.24%
Scholarships & Fellowships	24,470,806	25.82%
Scholarship Discounts	(12,849,754)	-13.56%
Grand Total	\$ 94,760,215	100.00%

FY23 Uses Comparison

Expenses exclude Service Centers



■ Salaries, Wages, & Benefits ■ Operations & Maintenance ■ Scholarships & Fellowships



■ Salaries, Wages, & Benefits ■ Operations & Maintenance ■ Scholarships & Fellowships

Amounts include Tuition and Fee Discounts

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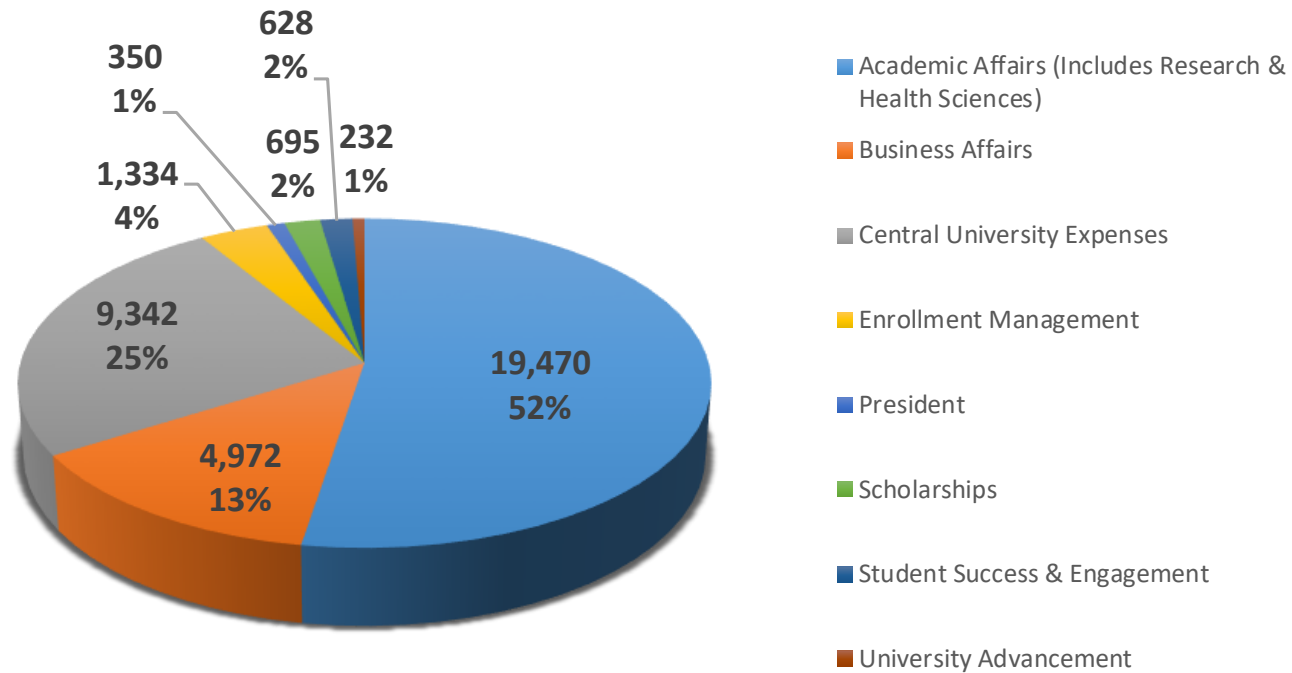
FY23 E&G Budget by Division

Excludes Restricted Funding, Debt Service, & Service Centers



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Educational and General
\$37,023 (In Thousands)



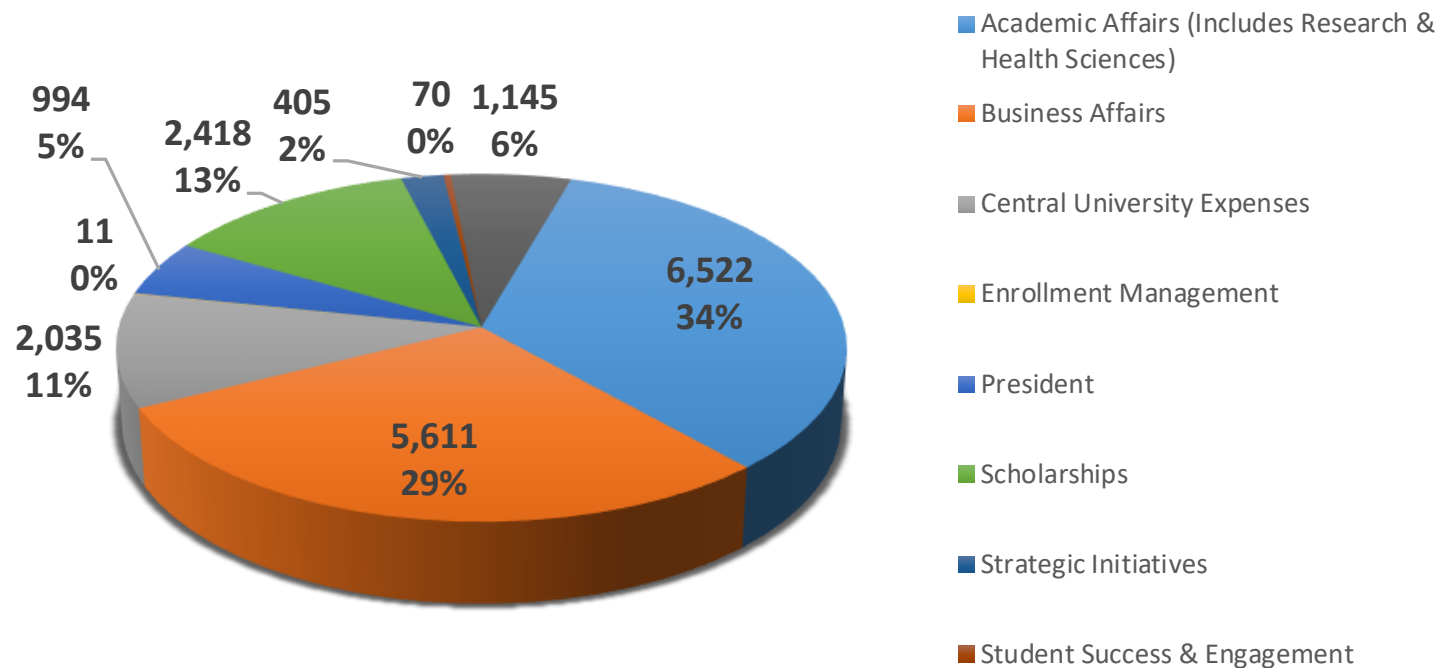
FY23 Designated Tuition Budget By Division

Excludes Restricted Funding, Debt Service, & Service Centers



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Designated Tuition
\$19,211 (In Thousands)



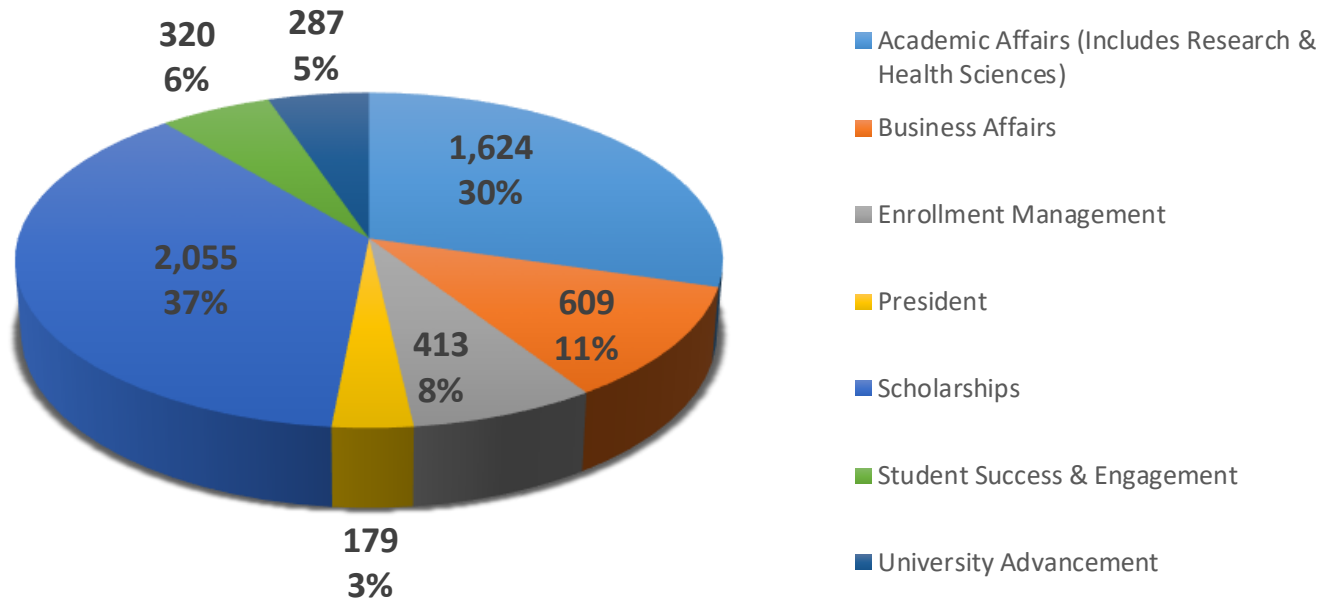
FY23 Designated - Other Budget By Division

Excludes Restricted Funding, Debt Service, & Service Centers



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Designated Tuition - Other
\$5,487 (In Thousands)



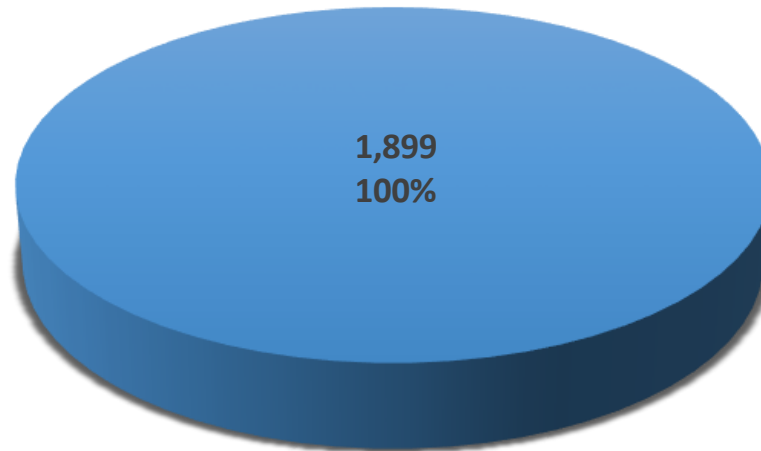
FY23 Student Service Fee Budget By Division

Excludes Restricted Funding, Debt Service, & Service Centers



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Student Service Fee
\$1,899 (In Thousands)



■ Student Success & Engagement

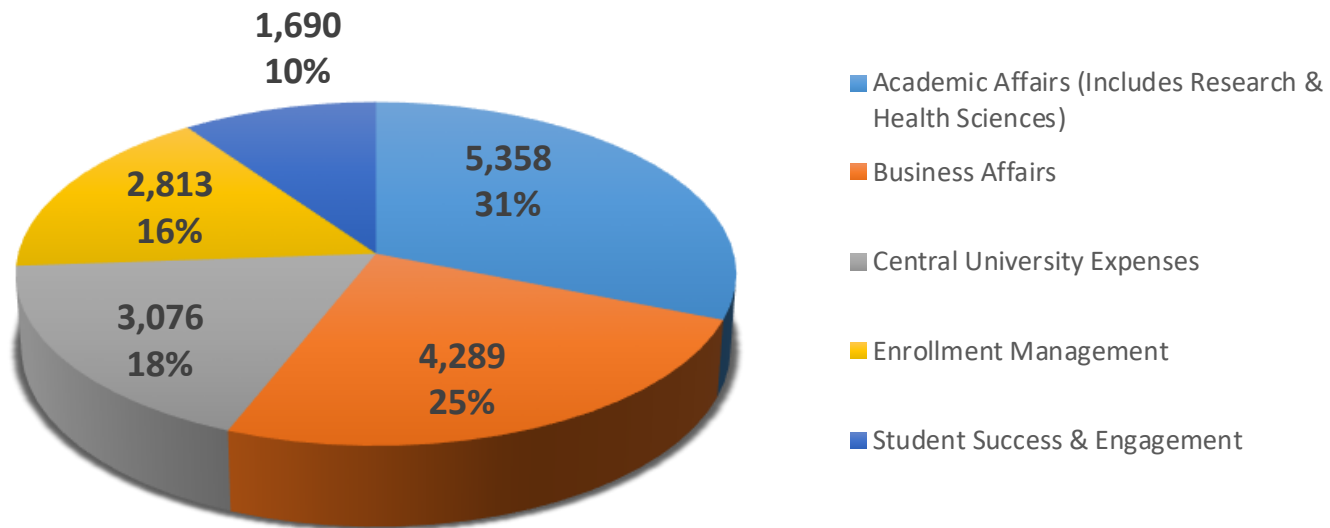
FY23 University Service Fee Budget by Division

Excludes Restricted Funding, Debt Service, & Service Centers



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University Service Fee Budget
\$17,227 (In Thousands)

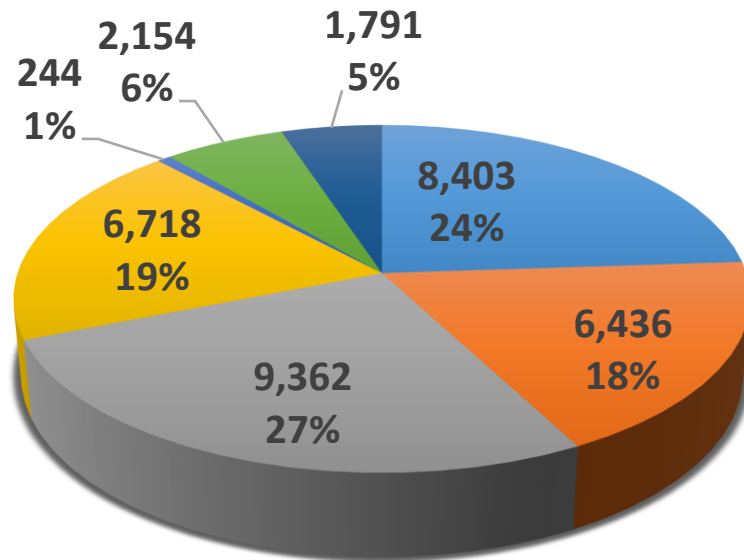


FY23 Academic Affairs Budget By Department



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All Funds Budget
\$35,107 (In Thousands)



- Academic Affairs Provost
- College Of Business
- College Of Arts & Sciences
- College of Education & Human Development
- Office Of International Affairs
- Research & Health Sciences
- Student Success

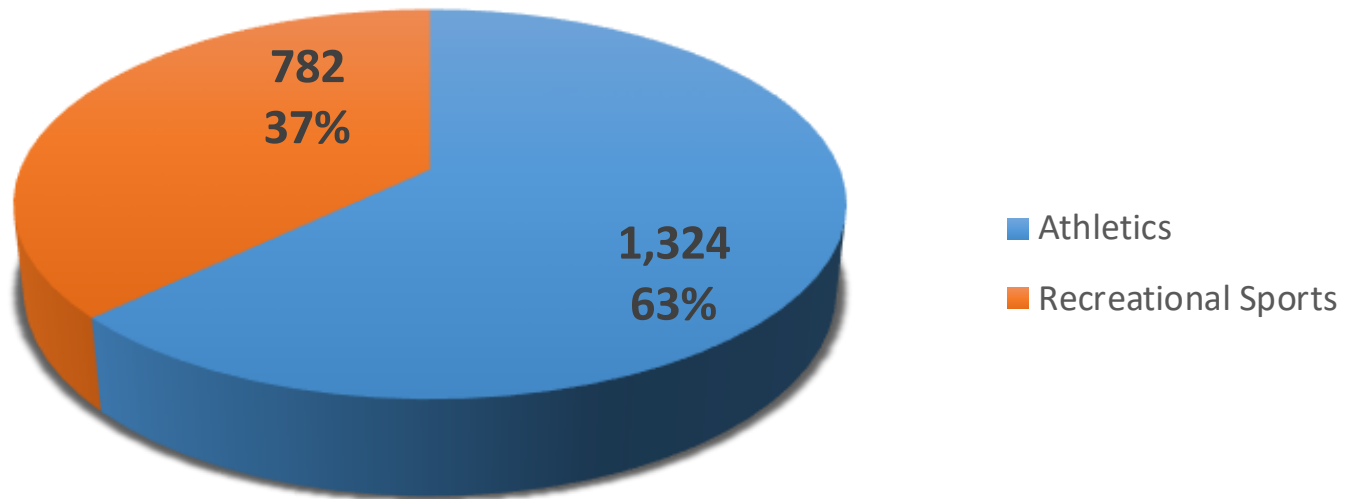
FY23 Athletics Budget By Department

Excludes Debt Service & Reserve for new center



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All Funds Budget
\$2,105 (In Thousands)



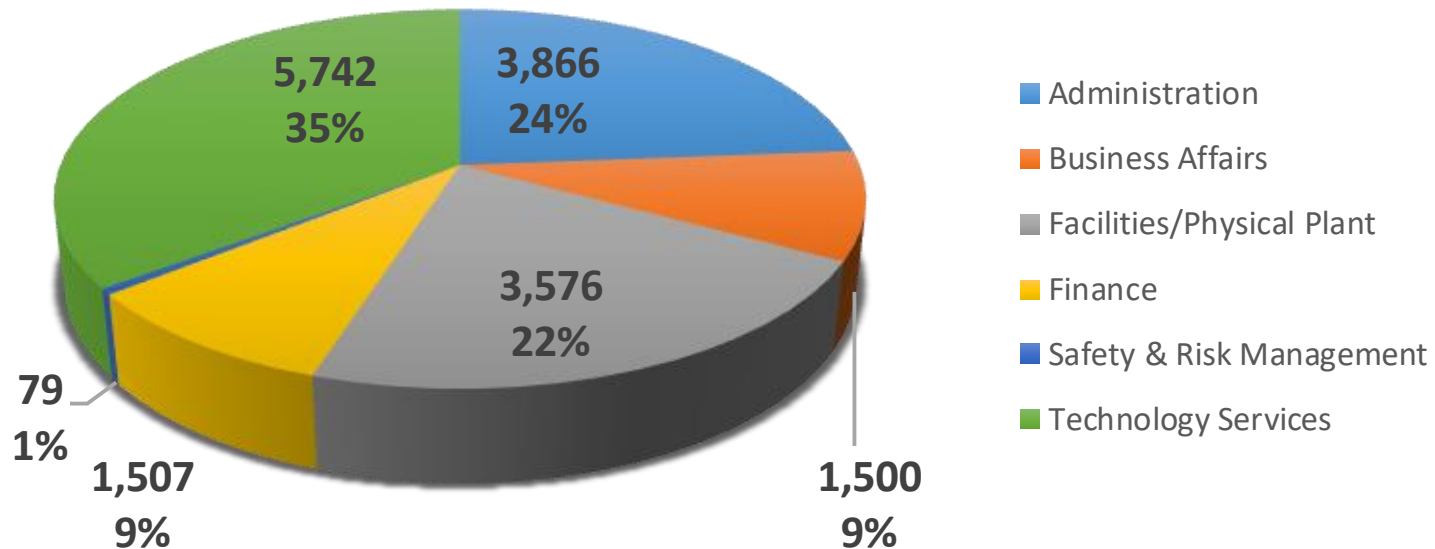
FY23 Business Affairs Budget By Department

Excludes Debt Service & Service Centers



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All Funds Budget
\$16,270 (In Thousands)

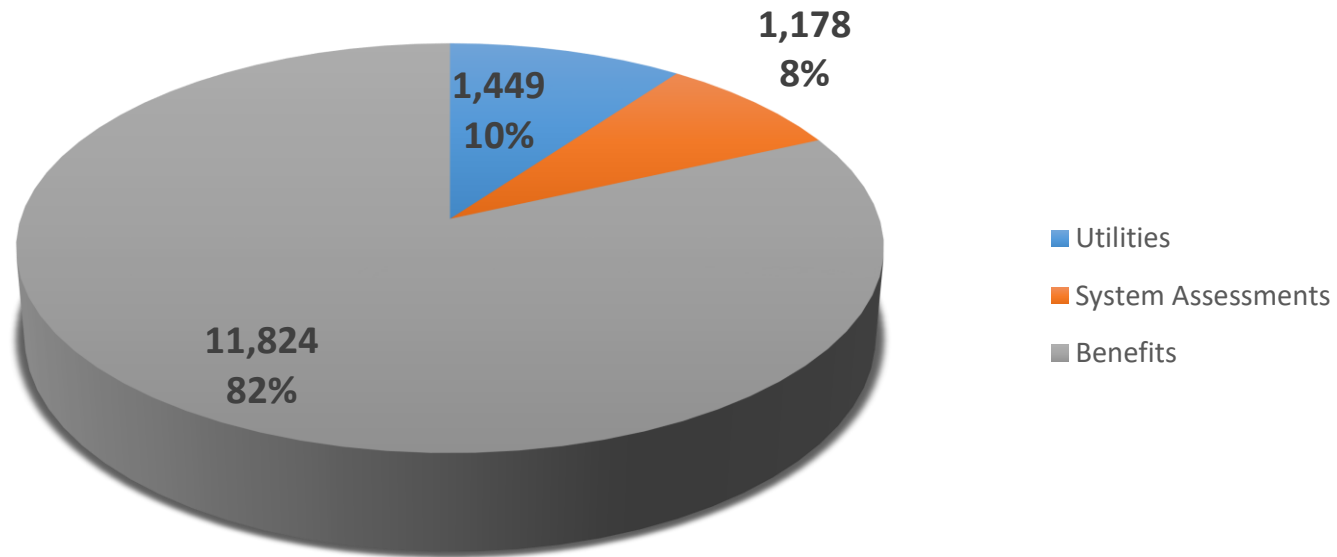


FY23 Central University Expenses Budget By Department



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All Funds Budget
\$14,450 (In Thousands)

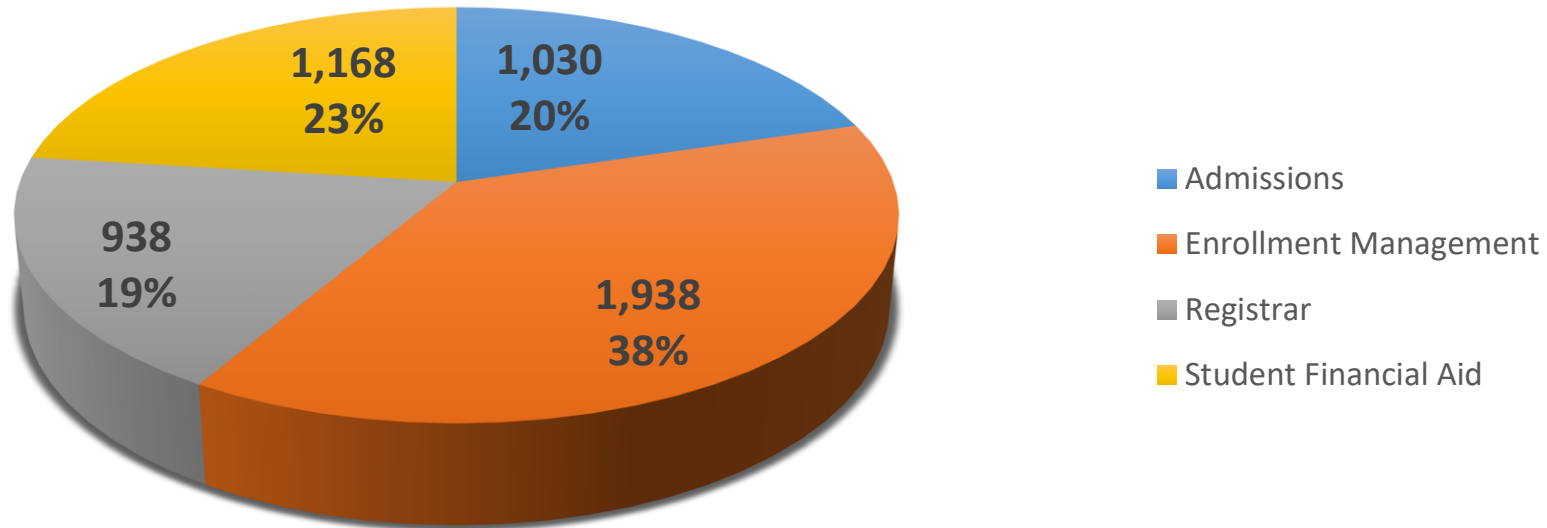


FY23 Enrollment Management Budget By Department

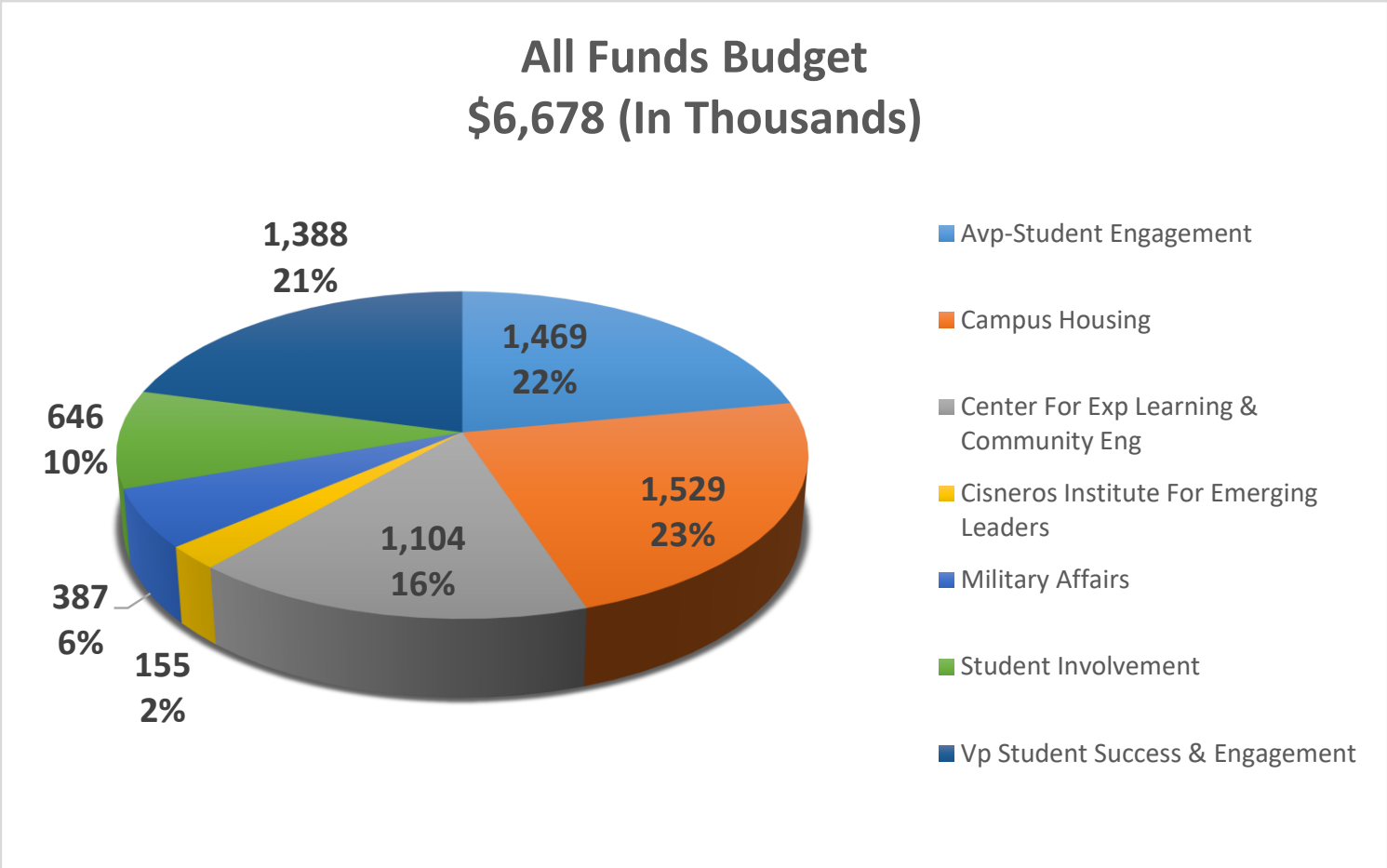


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All Funds Budget
\$5,075 (In Thousands)



FY23 Student Success & Engagement Budget by Department

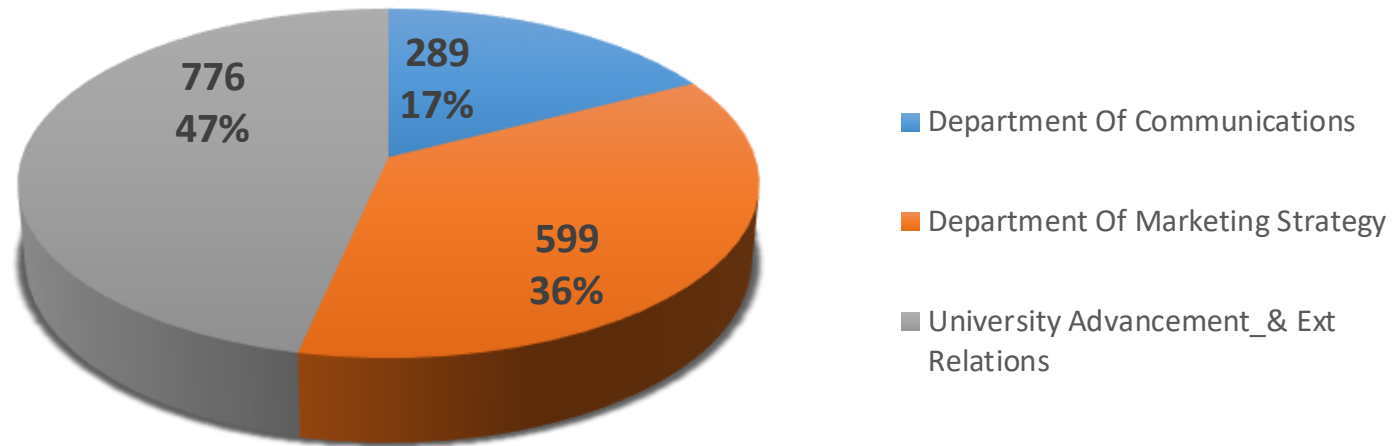


FY23 University Advancement Budget by Department



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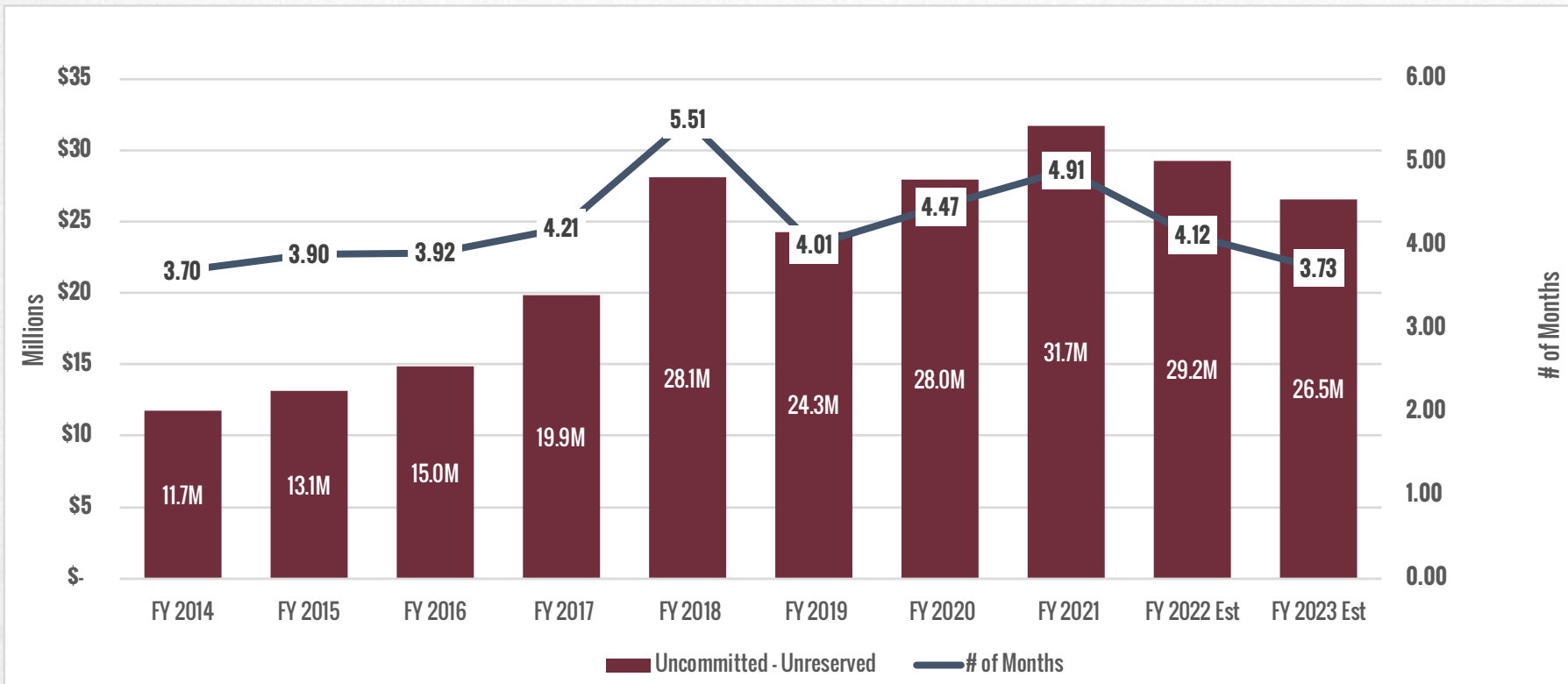
All Funds Budget
\$1,664 (In Thousands)



Operating Reserves



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FY 2022 are based on latest forecast

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