

# The Texas A&M University System

## Budget Instructions

### FY 2005

#### ***General Guidelines***

The Texas A&M University System (TAMUS) should be prepared to face the continuing challenges of serving an increasing student population, to improve present programs, to develop innovative and desired new programs, and to advance the kind of research and other initiatives that will continue to benefit the citizens of Texas. With the resource limitations in the State of Texas, attaining these goals will present many opportunities for each of the Members within the A&M System.

Excellence, efficiency, and access should continue to be stressed in budgeting and fiscal management for FY 2005. There should be a continuing effort to increase and expand programmatic excellence, to efficiently utilize available resources by prioritizing programs, facility requirements, and staffing needs, and to encourage access in every way possible in our rapidly changing environment. The impact of tuition and fee increases on access must be given careful consideration.

Budgets should be consistent with goals, objectives, and strategies set forth in the individual institution, agency or health science center strategic plans, and should reflect ideals presented in the Integrative Plan. Chief Executive Officers should be prepared to illustrate the relationship of the recommended budget to the targeted priorities within the strategic plans.

Budget recommendations shall be prepared within the estimated funds available. In self-supporting activities, total funds budgeted shall not exceed realistic estimates of income and balances brought forward. It is expected that government and private contracts will finance their proportionate share of increases being recommended. Recommendations for other operating expenses should be based upon careful estimates of actual needs, taking into account every possibility for savings. In addition, careful analysis should be made to ensure that provisions are included to accommodate items subject to possible inflationary increases during the course of this operating year.

The budget should be prepared using the same principles that guide the accounting and annual reporting activities (except as noted).

#### ***Changes for the FY 2005 Budget***

Plant fund expenditures will no longer be included in the operating budget. Transfers to and from plant funds should still be included as these will represent a decrease or increase in current funds. This should only affect the Permanent University Fund Equipment Allocations (PUF EA). PUF EA funds will be budgeted as a transfer out of SAGO and into designated funds. Members receiving PUF EA may then spend the PUF EA funds in designated or transfer them to plant funds.

The Texas A&M University Computing and Information Services (CIS) will bill 1/12<sup>th</sup> of the annual cap amount each month. In the past, CIS billed monthly based on actual use until the cap was reached.

Instructions on the tuition set aside requirements have been included and are discussed in the transfers section below.

#### ***Current Funds***

The annual operating budget will include only current fund groups (functional and general, designated, auxiliary enterprises, and restricted). The budget will not include any plant fund expenditures.

#### ***Calendar***

The FY 2005 budget calendar (Attachment 1) is provided for your information.

#### ***Contact Information***

A contact list (Attachment 2) of System Administrative and General Offices staff is provided for your information and use for issues relating to the FY 2005 budget preparation process. A System Member budget contact list (Attachment 3) is provided to facilitate coordination between Members during the budget process (i.e. to coordinate changes to joint appointments,

coordinate transfer from/to accounts, etc.). A budget distribution list has been created that can be used to disseminate budget information. The address for this distribution list is [sbo@tamu.edu](mailto:sbo@tamu.edu).

### ***GASB 34 / 35***

The Governmental Accounting Standards Board issued two statements, GASB 34 and GASB 35, which significantly impact the way governmental entities report financial activity. These accounting statements were incorporated with the Annual Financial Report for FY 2002. Some of the elements of GASB 34 / 35 were incorporated in the budget preparation for FY 2004. No additional changes to the operating budget are expected for FY 2005.

Single column reporting requires tuition discounting to prevent double counting of scholarship and grant funds received from third parties. The revenue and expense budget patterns have been modified to incorporate discounting.

The budget process will **NOT** be modified to incorporate depreciation. Planned purchases of capital assets in the current fund groups will still be budgeted to fall within the system expense pattern category of operations and maintenance.

### ***FAMIS Budget Module***

Estimates for the FY 2005 annual operating budget will be entered in the FAMIS budget module. Members that do not use FAMIS as their accounting system must enter their budget information in the FAMIS budget module. Contact FAMIS Services for specific capabilities or instructions regarding automated methods of obtaining budget information from other source systems. The *Budget Preparation User's Manual* has been updated (version 5) and the *Budget Reports Manual* is available for printing from the FAMIS website (<http://sago.tamu.edu/famis/newweb/mframe.htm>).

### ***B/P/P Preparation (Prep) Budget***

The B/P/P prep budget is the mechanism used to update individual personnel salaries. B/P/P will open the prep budget at the request of each System member, but no sooner than the date indicated on the attached calendar. B/P/P will provide feeds from the prep budget to FAMIS on a twice-weekly basis (Tuesdays and Thursdays). Beginning August 4th, B/P/P will increase the frequency of feeds from prep budget to FAMIS to a daily basis (Monday through Friday). Contact FAMIS Production to have the salary fields of the FAMIS budget module updated with new B/P/P prep budget numbers.

### ***Salary Guidelines***

The Texas A&M University System desires to recruit and retain a qualified, aggressive, and innovative workforce at salary levels that match or exceed the salaries at peer institutions, agencies, and health science centers.

- ◆ Presidents Salaries – FY 2005 presidential salaries are to be determined by the Chancellor at a later date. This information will be provided to CFOs when it becomes available. The portion of president's salary funded from appropriated F&G funds must not exceed \$65,945. If a house is not available, an amount not to exceed \$7,200 from appropriated funds may be provided in lieu of a house and utilities.
- ◆ Merit Increase - A merit salary increase may be granted to an employee in recognition of superior performance that advances the purpose of the Member's and the System's land-grant mission. Merit increases can be in the form of a merit raise (an increase added to the employee's salary base) or a merit payment (one-time lump sum payment). A merit increase may be awarded if: 1) a Member has implemented a rule establishing criteria for the granting of merit salary increases; 2) an employee has been employed by the Member for the six months immediately preceding the effective date of the merit salary increase; and 3) six months have elapsed since the employee's last merit salary increase. See System Regulation 31.01.08, *Merit Salary Increases* for further information.
- ◆ Faculty Salary Increases - The General Appropriations Act for the FY 2004/2005 biennium does not include any additional funds for faculty salary increases nor does it include any mandated faculty salary riders. All faculty salary increases must be funded through other available revenue sources.
- ◆ Pay Plan Adjustments - Adjustments to the range assignment in the pay plan for individual job classes will be made only when it can be demonstrated that current salary ranges are so out of line as to seriously impede the ability to compete effectively in the appropriate labor market.
- ◆ New Positions - New positions may be created at the discretion of the CEO. Impacts to the FTE cap as set by the 78<sup>th</sup> Legislature (General Appropriations Act) must be considered and addressed as necessary.

- ◆ Student Rates - Rates for student workers and graduate assistants shall be established by the respective CEO.
- ◆ Longevity pay and hazardous duty pay should be budgeted in accordance with the current statutes.
- ◆ Salary Plans – After reviewing the availability of funds for FY 2005 and beyond, CEOs should also consider the uncertain economic future of the State and how this uncertainty may affect salary opportunities for the institution/agency/health science center. CEOs should cautiously and carefully outline a salary plan for their institution/agency/health science center which should seek to meet the objectives noted above, meet legislative mandates and contingencies, and attempt to reward employees for meritorious performance within the limited resources available. **These salary plans shall be submitted to the Chancellor for approval no later than May 15, 2004.**

### ***Proportionality***

In accordance with the General Appropriations Act, Article IX, Section 6.11 "salaries, wages, and benefits paid from appropriated funds, including "local funds" and "educational and general funds" as defined in the Education Code, Sections 51.009 (a) and (c), shall be proportional to the source of funds. Note the 1.31 percent rate reduction and the 1.19 percent employer contribution amounts for ORP (supplemental ORP) are not subject to proportionality. Supplemental ORP is not funded by the state. Any funding source available to the institution/agency/health science center may be used for the supplemental ORP, including available General Revenue and local funds in the state treasury. See Accounting Policy Statement 011: Benefits to Be Proportional by Fund for more detail.

### ***Designated Service Departments***

Designated service departments are defined as departments or units operated for the benefit of one or more component units of an institution, agency, or system. Examples include a motor pool, feed supply center, laboratory supply center, computer center, copy center, and office supply center. Budgets shall be prepared with a realistic estimate of revenue and expenditures for the operation of the service department. Designated service departments will be displayed on the budgeted *Statement of Changes in Fund Balance* (FAMIS FDAR670) as a single line item indicating a net increase or decrease in designated expenditures. All designated service department accounts are required to be included in the operating budget. **Designated service department accounts will be submitted for Board approval as a separate agenda item.**

### ***Budget Patterns***

The minimum detail required for revenue and expense estimates is categorized below. The specific object code ranges for each category can be found on FAMIS screen 557 (System Budget Pattern Maintenance). System Members may budget revenues and/or expenditures **in more detail** by creating Member pattern(s). Member pattern categories must roll up to single System pattern categories. The required System Budget Pattern reflects the categories of revenues and expenditures that are reported to the Board of Regents on a quarterly basis in the System Executive Management Report (SEMR).

### ***System Revenue Categories***

Revenue estimates should be prepared in accordance with the categories listed below (System pattern). The specific object codes that are included in each category can be found on FAMIS screen 557. The System pattern name for FY 2005 is TAMUS05REV. The revenue pattern will be available when the FAMIS budget module becomes available. The actual revenue categories and any specific information relating to those categories are listed below.

- ◆ State Appropriations - Estimates for state appropriations should include the following items as indicated in the General Appropriations Act:
  - General Revenue Fund amounts as listed in the Method of Finance section. Reduce the general revenue by the Article III, Section 56 rider reduction (.26%).
  - Group Insurance, State Contribution - Transfers from the Employees Retirement System (ERS) will be used to fund the state contribution for group insurance premiums (GIP) for employees and retirees. The transfer from ERS should be recorded as state appropriations revenue. The maximum amount to be transferred from ERS for GIP can be found in the General Appropriations Act, Article III, pages III-41 and III-42. The maximum GIP transfer amount should be reduced by the Article III, Section 56 rider reduction of .26%. The funds appropriated for GIP contributions may not be used for any other purpose.
  - Any amounts separately identified in the additional information following the bill pattern.

## FY 2005 Budget Instructions

Page 4

March 29, 2004

- Benefits Paid Directly by the State - Estimates of the amount of direct state support that is anticipated for OASI matching, retirement contributions, unemployment compensation insurance (UCI), etc. This estimated amount should also be budgeted as an expenditure within the 'benefit' category.
- ◆ Federal Appropriations
- ◆ Higher Education Fund (HEF)
- ◆ Available University Fund (AUF) - SAGO will be the only System Member to budget AUF revenue. The AUF transferred to TAMU and PVAMU will be reflected as a transfer from SAGO to TAMU and PVAMU, respectively.
- ◆ Tuition and Fees - Estimates for tuition and fees should reflect the rates as approved by the Board and should be net of remissions and waivers and net of tuition discounts. State tuition for FY 2005 will increase to \$48 per semester credit hour. Designated tuition has no statutory maximum, however, is limited to the amount approved by the Board of Regents. Fees collected for the retirement of Skiles Act bonds are also in this category.
  - Tuition set asides – The following tuition set asides should be included in the budget. Specific instructions on how to handle these set asides will be distributed later.
    - Skiles Act – The institutions authorized to set aside Skiles Act fees are TSU and WTAMU.
    - Texas Public Education Grants (TPEG) - The amount of resident state tuition revenue to be transferred from educational and general funds to designated funds for the Texas Public Educational Grants Program is to be not less than 15% nor more than 25% in FY 2005. The nonresident state tuition set aside is 3%.
    - Resident undergraduate student assistance (HB3015) – Institutions shall set aside not less than 20% of resident undergraduate designated tuition in excess of \$46 per semester credit hour. The 20% set aside includes the B-On-Time set aside described below.
    - Resident graduate student assistance (HB3015) – Institutions shall set aside not less than 15% of resident graduate (includes professional) designated tuition in excess of \$46 per semester credit hour.
    - B-On-Time loan program (SB4, amended by HB 28, 3<sup>d</sup> called session) – Institutions shall set aside 5% of resident undergraduate designated tuition in excess of \$46 per semester credit hour. The amount of tuition set aside for the B-On-Time program is considered part of the amount to be required for the resident undergraduate student assistance described above (HB3015). These funds must be deposited in the State Treasury.
    - Medical school tuition set aside – Institutions are required to set aside 2% of tuition charged each resident student in a medical branch, school or college. These funds must be deposited in the State Treasury for the purpose of repaying student loans.
    - Dental school tuition set aside – The TAMUSHSC is required to set aside 2% of tuition charged to resident dental school students (professional). These funds must be deposited in the State Treasury for the purpose of repaying student loans of dentists.
    - Dental hygiene tuition set aside - The TAMUSHSC is required to set aside 2% of tuition charged to resident dental hygiene students. These funds must be deposited in the State Treasury for the purpose of repaying student loans of dental hygienists.
- ◆ Remissions and Waivers - The anticipated amount of tuition and fee 'remissions and waivers' should be budgeted as revenue. A corresponding scholarship and grant expense should be budgeted as an offset.
- ◆ Tuition Discounts – Tuition discounting is required to avoid the double counting of revenue in the single column format. The discount reduces tuition and fee revenue to recognize only those funds received directly from the student and a third party payer, such as an employer or their parents. Enter the amount of restricted funds received that will be used to pay tuition and fees on behalf of students. Tuition discounts shall be entered as a contra revenue (negative revenue).
- ◆ Contracts, Grants, and Gifts - Include a realistic estimate based on historical trends and information on future activities. It is acceptable to budget contracts, grants, and gifts in one or several "lump sum" accounts (i.e. budget one account for Pell grants, one account for private contracts, etc.). Estimates of ATP/ARP awards should be budgeted as a contract and grant revenue in the functional and general fund group in the first year of each biennium. Unexpended ATP/ARP funds will be included as a beginning balance in the second year of the biennium and will not be budgeted revenue. Also included in this category is indirect cost revenue.

- ◆ Sales and Services
- ◆ Investment and Interest - For investment income on the System Endowment Fund and the Cash Concentration Pool, assume the following rates:
  - System Endowment Fund                 \$0.062929 per unit per quarter
  - Cash Concentration Pool                 3%
- ◆ Miscellaneous

***System Expenditure Categories***

Expenditure estimates should be prepared in accordance with the categories listed below (System pattern). The specific object codes that are included in each category can be found on FAMIS screen 557. The System pattern name for FY 2005 is TAMUS05EXP. The expenditure pattern will be available when the FAMIS budget module becomes available. The actual expenditure categories and any specific information relating to those categories are listed below.

- ◆ Salaries - Non Faculty (includes longevity pay)
- ◆ Salaries - Faculty
- ◆ Wages
- ◆ Benefits
  - Estimate should include benefits to be paid directly by the State (should offset that portion of state appropriation revenue, see 'state appropriations' revenue category).
  - Social Security and Medicare Tax - Old Age and Survivors Insurance (OASI) and Old Age Health Insurance (OAH), collectively known as FICA, will be withheld and matched at the rate of 7.65 percent. For calendar year 2004, Members will withhold and match OASI (6.2 percent) on employees' wages up to \$87,900. For calendar year 2005, Members should plan to withhold and match OASI on employee's wages up to \$90,500. Medicare tax (OAH) will be withheld and matched at a rate of 1.45 percent on all earnings (no maximum). Graduate and undergraduate students (at least 1/2 time status) will be exempt from OASI and OAH withholdings and matching.
  - Retirement
    - Membership in the retirement system (TRS and ORP) begins on the 91st day after a person is employed with the exception of individuals who already have an active TRS or ORP account.
    - Teachers Retirement System (TRS) - The retirement contribution for employees participating in TRS is 6.0 percent.
    - Optional Retirement Program (ORP) - The retirement contribution for employees participating in ORP is dependent upon hire date. Employees hired on or before August 31, 1995 are provided the same contribution during FY 2005 as they received during FY 1995 (8.5 percent). All other employees participating in ORP are provided an employer contribution of 6.0 percent. A Member may make a supplemental contribution from any source of funds in an amount not to exceed 2.5% for employees who began participating in the ORP on or after September 1, 1995.
    - Workers' Compensation Insurance (WCI) - Assessments for the System WCI fund is based on past claims experience. The rate represents a percent of payroll (i.e. .45 = .0045 x payroll).

Member	Rate	Member	Rate
PVAMU	TBD	TAES	TBD
TSU	TBD	TCE	TBD
TAMIU	TBD	TFS	TBD
TAMU	TBD	TVMDL	TBD
TAMUG	TBD	TEES	TBD
TAMUC	TBD	TEEX	TBD
TAMUCC	TBD	TTI	TBD
TAMUK	TBD	TAMUSHSC	TBD
TAMUT	TBD	SAGO	TBD
WTAMU	TBD		

- Unemployment Compensation Insurance (UCI) - Members are directed to determine an appropriate rate for UCI operations depending upon circumstances within the specific institution/agency/health science center. One technique that can be used to estimate the UCI rate is to determine the prior year's UCI amount as a percentage of total salaries paid. UCI shall be budgeted and operated as a designated service department.
- Group Insurance Premiums (GIP) – The total amounts applicable to salaries paid from appropriated funds must not exceed the amount reflected in the General Appropriations Act. Except as otherwise authorized, amounts applicable to salaries paid from appropriated funds should be budgeted in a single account. Amounts applicable to salaries paid from non-appropriated funds should be budgeted in each designated, auxiliary, or restricted account from which the associated salaries are paid. The amount of the employer contribution for each state employee will be prorated according to the sources of funds from which his/her salary is budgeted. Part-time employees will only receive one half of the State contribution for group insurance. Members may supplement part-time graduate students up to the full-time rate from non-appropriated funds. Retirees receive the full-time GIP rates regardless of their percent effort at the time of retirement. Active and retired employees who sign and submit a document to their employer indicating that they have health insurance coverage from another source are authorized to use the "Waiver" category (one half of the "employee only" state contribution) for optional insurance. Employees hired on or after 9/1/2003 are subject to a 90 day waiting period before they receive the GIP contribution. Institutions and agencies may supplement the GIP contribution from non-appropriated funds during the 90 day waiting period. The contribution begins the first month following the 90 day waiting period. Individuals are not entitled to one half the GIP contribution to purchase optional insurance if they are in the "waiver" category during this period.

System Members will pay the following amounts monthly for GIP on behalf of their employees:

Full-Time (100%)		Part-Time (50.00% - 99.99%)	
Employee Only	\$ 291.20	Employee Only	\$ 145.60
Employee and Spouse	\$ 422.93	Employee and Spouse	\$ 211.47
Employee and Children	\$ 373.54	Employee and Children	\$ 186.77
Employee and Family	\$ 488.80	Employee and Family	\$ 244.40
Waiver	\$ 145.60	Waiver	\$ 72.80

- ◆ Utilities
- ◆ Scholarships and Grants – The amount budgeted should include the amount budgeted in the revenue category 'remissions and waivers' as an offsetting expenditure (see 'remissions and waivers' revenue category above).
- ◆ Scholarship Discount - The discounting of scholarships is a mechanism used to offset the revenue reduction in the fund group to maintain the correct fund balance. Scholarship discounts shall be entered as a contra expense (negative expense) to correspond with the tuition discounts.
- ◆ Operations and Maintenance - The amounts budgeted for shared services (assessments for SAGO, TTVN, CIS) should be included in this category.

- ◆ Debt Service - This category is for the expenditure of funds for debt service only (not funds transferred to SAGO for RFS debt service). SAGO will budget all debt service payments for the PUF and RFS debt programs. Include estimates in this category only if you are planning to expend funds directly for debt service (FAMIS object codes 6100 - 6149).

### ***Member Budget Pattern Requirements***

- ◆ All Members are required to have a member rollup pattern titled 'ROLLUP' even if there is only one Member budget pattern.

### ***Transfers***

Transfers shall be reflected in the budget to the extent that they affect current operating funds. Specific examples include the following:

- ◆ RFS Debt Service - FY 2005 debt service estimates for the revenue financing program are prepared by the Office of Treasury Services. Estimates will be distributed to CFO's and the budget contacts when they become available.
- ◆ Texas Public Education Grants (TPEG) - Transfer TPEG from educational and general funds to designated funds.
- ◆ Available University Fund (AUF) - SAGO shall transfer the appropriate amount of AUF to plant funds to pay PUF debt service. SAGO will also transfer \$70,000,000 of AUF to TAMU and \$11,000,000 of AUF to PVAMU.
- ◆ PUF Equipment Allocation - SAGO shall transfer \$3.5 million to TSU, \$1.7 million to the Agriculture Program and \$2.0 million to the Engineering Program. **The Agriculture Program and Engineering Program shall submit to the System Office of Budgets and Accounting the amount that is to be distributed to each agency no later than May 15, 2004.** PUF Equipment Allocations shall be budgeted by SAGO as a transfer out and shall be budgeted by TSU and agencies as a transfer in. PUF EA funds will be received in designated accounts. PUF EA funds may be transferred out of designated to plant funds for expenditures.

### ***Assessments***

Assessments shall be budgeted as an operating expense in the appropriate account(s). The following functions will be assessed by various organizations for FY 2005:

- ◆ System Administrative and General Offices – This assessment will be distributed via the CFO listserv at a later date. SAGO assessments will be billed quarterly.
- ◆ Computing and Information Systems (CIS) – The CIS assessment will now be billed monthly in the amount of 1/12<sup>th</sup> of the assessment. Formerly, this assessment was billed monthly based on use until the cap was reached. Printing will be billed based on actual use. A print estimate is provided for your information. This estimate is based on the current year's printing.
- ◆ Trans Texas Video Network – The TTVN assessment will be billed monthly.

### ***Beginning Balances and Use of Reserves***

Estimated FY 2005 beginning fund balances by fund group will be determined by the amounts submitted in the supplemental budget information file (see sample in Attachment 5). An Excel version of this template will be provided later. The balances entered are projections of your fund balances as of August 31, 2004. Members are not required to enter all estimated beginning balances in the FAMIS budget module (i.e. Attachment 5 balances do not have to match balances entered in the FAMIS budget module). Any use of reserves to support the FY 2005 operating budget (e.g. expending remaining ATP/ARP funds) should be included in the beginning fund balances as entered in the FAMIS budget module (entered on screens 589/599, SL Begin Balance line). Attachment 5 will be provided to SAGO when the budget is submitted to SOBA for review. Each CEO must be prepared to justify the use of reserves for operating expenses.

### ***Budget Review***

The System Office of Budgets and Accounting will review all budgets prior to the review by the Chancellor and subsequent submission to the Board.

***Executive Summary***

The System Office of Budgets and Accounting will prepare an Executive Summary of the proposed budgets which will be provided to the Chancellor for review. Copies of the Executive Summaries will be distributed to the Board of Regents prior to the Board Meeting. Copies of the Executive Summary will also be provided to each System Member CEO and CFO. The System Office of Budgets and Accounting will provide a copy of the Executive Summary template with the FY 2005 Budget column blank via email attachment at a later date.

***Board Presentation***

The System Office of Budgets and Accounting will prepare a summary of the annual operating budgets for review by the Chancellor. This summary will also be presented to the Board of Regents. The presentation will include a summary of the process, a summary of the proposed budget, historical trends and comparisons, and any significant budget issues. CEOs should be prepared to address any specific budgetary questions relating to their budget. Any changes in information to be submitted to the Board as determined by the Board Finance Committee will be relayed to CEOs and CFOs.

***Budget Distribution***

Upon Board approval, the System Office of Budgets and Accounting will: (1) coordinate the collection and distribution of budgets in accordance with the Education Code, the General Appropriations Act, and any other state requirements; (2) provide two copies of each System Member's budget to the libraries at Texas A&M University (Evans and West Campus); and, (3) add the FY 2005 Executive Summary and the FY 2005 Operating Budget Statement of Changes in Fund Balance (budget lead schedule) to the TAMUS Operating Budget web site ([http://sago.tamu.edu/soba/budget/operating\\_budget.htm](http://sago.tamu.edu/soba/budget/operating_budget.htm)).

## **Attachment 1**

### **The Texas A&M University System FY 2005 Budget Calendar**

January	Budget guidelines presented to the Board for approval
January	Budget guidelines distributed to the Members
March 1	Programmatic review presentations to the Finance Committee
March 25, 26	Fee requests presented to the Board for approval
April 15	FAMIS budget module available upon request BPP prep budget available upon request
May 15	Salary increase plans due to Chancellor PUF equipment allocations due
June 11	Preliminary budgets submitted to the System Office of Budgets and Accounting for review
July 7	FY 2005 Executive Summary provided to the Board
July 22, 23	FY 2005 Budget presented to the Board for approval
August 6	Last day to enter joint appointments
August 13	BPP prep budget locked
August 16	BPP prep budget moved to active budget

**Attachment 2**

**The Texas A&M University System  
Budget Contact List  
FY 2005**

<b>System Office of Budgets and Accounting</b>	<b>Functional Area</b>	<b>Phone</b>	<b>E-mail</b>
B. J. Crain	Policy	(979) 458-6100	<a href="mailto:bjcrain@tamu.edu">bjcrain@tamu.edu</a>
Matt Brown	Policy, procedure, and calendar	(979) 458-6115	<a href="mailto:matt.brown@tamu.edu">matt.brown@tamu.edu</a>
<b>FAMIS Services</b>			
Freda Strzelec	FAMIS	(979) 458-6450	<a href="mailto:freda@tamu.edu">freda@tamu.edu</a>
FAMIS Production	FAMIS Budget Reports and Programs	(979) 458-6470	<a href="mailto:famisprod@tamu.edu">famisprod@tamu.edu</a>
FAMIS Help	FAMIS Budget Module	(979) 458-6464	<a href="mailto:famishelp@tamu.edu">famishelp@tamu.edu</a>
<b>B/P/P</b>			
Randy Guillot	B/P/P	(979) 458-6300	<a href="mailto:randy-guillot@tamu.edu">randy-guillot@tamu.edu</a>
Sayla Howes	B/P/P Reports / Production	(979) 458-6301	<a href="mailto:s-howes@tamu.edu">s-howes@tamu.edu</a>

**Attachment 3**

**The Texas A&M University System  
Member Budget Contact List  
FY 2005**

<b>Member</b>	<b>Primary Contact</b>	<b>Phone</b>	<b>e-mail</b>
PVAMU	Rod Mireles	936-857-4624	<a href="mailto:rod_mireles@pvamu.edu">rod_mireles@pvamu.edu</a>
TSU	Sandra Cox	254-968-9877	<a href="mailto:cox@tarleton.edu">cox@tarleton.edu</a>
TAMIU	Fred Juarez	956-326-2376	<a href="mailto:fredjuarez@tamiu.edu">fredjuarez@tamiu.edu</a>
TAMU	Mary DuBuisson	979-845-8145	<a href="mailto:maryd@tamu.edu">maryd@tamu.edu</a>
TAMU-C	Alicia Currin	903-886-5034	<a href="mailto:alicia_currin@tamu-commerce.edu">alicia_currin@tamu-commerce.edu</a>
TAMU-CC	Diana Cheek	361-825-2615	<a href="mailto:diana.cheek@mail.tamucc.edu">diana.cheek@mail.tamucc.edu</a>
TAMU-K	Paula Hanson	361-593-2897	<a href="mailto:p-hanson@tamuk.edu">p-hanson@tamuk.edu</a>
TAMU-T	Joan Beckham	903-223-3005	<a href="mailto:joan.beckham@tamut.edu">joan.beckham@tamut.edu</a>
WTAMU	Randy Rikel	806-651-2092	<a href="mailto:rrikel@mail.wtamu.edu">rrikel@mail.wtamu.edu</a>
TAES	Fred Clark	979-845-4783	<a href="mailto:rf-clark@tamu.edu">rf-clark@tamu.edu</a>
TCE	Donna Alexander	979-845-1495	<a href="mailto:d-alexand@tamu.edu">d-alexand@tamu.edu</a>
TFS	Travis Zamzow	979-458-6643	<a href="mailto:tzamzow@tfs.tamu.edu">tzamzow@tfs.tamu.edu</a>
TVMDL	Ralph Cobb	979-845-9003	<a href="mailto:r-cobb@tamu.edu">r-cobb@tamu.edu</a>
TEES	Yvonne Poston	979-845-4007	<a href="mailto:y-poston@tamu.edu">y-poston@tamu.edu</a>
TEEX	John Skrabanek	979-458-6902	<a href="mailto:adjohn@teexnet.tamu.edu">adjohn@teexnet.tamu.edu</a>
TTI	Don Bugh	979-845-1715	<a href="mailto:d-bugh@tamu.edu">d-bugh@tamu.edu</a>
TAMUSHSC	Raye Milburn	979-862-1450	<a href="mailto:r-milburn@tamu.edu">r-milburn@tamu.edu</a>
SAGO	Joseph Duron	979-458-6110	<a href="mailto:j-duron@tamu.edu">j-duron@tamu.edu</a>

**Attachment 4**

**The Texas A&M University System  
FY 2005 Assessment Summary**

	<b>SAGO</b>	<b>CIS</b>	<b>CIS Print</b>	<b>TTVN</b>
	<b>Assessment</b>	<b>Assessment</b>	<b>Estimate</b>	<b>Assessment</b>
<b>PVAMU</b>		59,798	53,103	192,688
<b>TSU</b>		48,514	1	168,075
<b>TAMIU</b>		25,353	0	96,408
<b>TAMU</b>		450,722	78,299	227,133
<b>TAMU@G</b>		45,859	2,088	116,834
<b>TAMU-C</b>		45,409	70	113,340
<b>TAMU-CC</b>		47,405	8,416	108,257
<b>TAMU-K</b>		48,767	15,838	159,202
<b>TAMU-T</b>		13,632	18	81,357
<b>WTAMU</b>		3,075	0	112,577
<b>TAES</b>		99,210	15,830	213,162
<b>TCE</b>		52,541	18,286	137,619
<b>TFS</b>		28,956	9,746	12,552
<b>TVMDL</b>		Included in TAMU		14,191
<b>TEES</b>		1,766	0	116,287
<b>TEEX</b>		2,044	0	134,925
<b>TTI</b>		55,158	28,772	29,985
<b>TAMUSHSC</b>		48,624	5,196	154,849
<b>SAGO</b>		92,502	7,610	153,938
<b>TAMRF</b>		72,665	22,527	n/a
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,242,000</b>	<b>\$ 265,800</b>	<b>\$ 2,343,379</b>

**Attachment 5**

**Sample Only**  
**Supplemental Budget Information**  
**FY 2005 Operating Budget**

**Estimated Beginning Balances**

Functional & General                    \$ \_\_\_\_\_

Designated                                \$ \_\_\_\_\_

Auxiliary Enterprises                 \$ \_\_\_\_\_

Restricted                                 \$ \_\_\_\_\_

**Net Decrease in Fund Balance Explanations (If Applicable)**

<b>Fund Group</b>	<b>Net Decrease in Fund Balance</b>	<b>Explanation / Comment</b>
Functional & General	\$	
Designated	\$	
Auxiliary Enterprises	\$	
Restricted	\$	

*Note: The above 'Estimated Beginning Balances' are NOT required to match the estimated beginning balances as entered in the FAMIS budget).*

*An Excel template will be provided in lieu of this document at a later date.*