

Reconcile statutory tuition waivers and exemptions to amounts reported to the Texas Higher Education Coordinating Board's Integrated Fiscal Reporting System.

Higher Education Schedule 1A: Other Educational and General Income
90th Regular Session, Agency Submission, Automated Budget and
Evaluation System of Texas (ABEST)

777 Sample Institution of Higher Education					
	Act 2025	Act 2026	Bud 2027	Est 2028	Est 2029
Gross Tuition					
Gross Resident Tuition	65,111,811	64,774,369	65,000,000	65,000,000	65,000,000
Gross Non-Resident Tuition	107,828,289	111,170,329	111,000,000	111,000,000	111,000,000
Gross Tuition	172,940,100	175,944,698	176,000,000	176,000,000	176,000,000
Less: Resident Waivers and Exemptions (excludes Hazlewood)	(752,319)	(615,294)	(750,000)	(752,000)	(752,000)
Less: Non-Resident Waivers and Exemptions	(49,792,653)	(51,040,573)	(51,010,000)	(51,100,000)	(51,100,000)
Less: Hazlewood Exemptions	(1,795,745)	(1,739,500)	(1,740,000)	(1,750,000)	(1,750,000)
Less: Board Authorized Tuition Increases (TX. Educ. Code Ann. Sec. 54.008)	(19,474,406)	(19,447,581)	(19,410,000)	(19,400,000)	(19,400,000)
Less: Tuition increases charged to doctoral students with hours in excess of 100 (TX. Educ. Code Ann. Sec. 54.012)	0	0	0	0	0
Less: Tuition increases charged to undergraduate students with excessive hours above degree requirements. (TX. Educ. Code Ann. Sec. 61.0595)	0	0	0	0	0
Less: Tuition rebates for certain undergraduates (TX. Educ. Code Ann. Sec. 54.0065)	(685,000)	(777,000)	(723,499)	(800,000)	(800,000)
Plus: Tuition waived for Students 55 Years or Older (TX. Educ. Code Ann. Sec. 54.263)	0	0	0	0	0
Less: Tuition for repeated or excessive hours (TX. Educ. Code Ann. Sec. 54.014)	(433,950)	(413,050)	(400,000)	(400,000)	(400,000)
Plus: Tuition waived for Texas Grant Recipients (TX. Educ. Code Ann. Sec. 56.307)	0	0	0	0	0
Subtotal	100,006,027	101,911,700	101,966,501	101,798,000	101,798,000
Less: Transfer of funds for Texas Public Education Grants Program (Tex. Educ. Code Ann. Sec. 56c) and for Emergency Loans (Tex. Educ. Code Ann. Sec. 56d)	(12,634,768)	(12,804,113)	(12,636,000)	(12,700,000)	(12,700,000)
Less: Transfer of Funds (2%) for Physician/Dental Loans (Medical Schools)	0	0	0	0	0
Less: Statutory Tuition (Tx. Educ. Code Ann. Sec. 54.051) Set Aside for Doctoral Incentive Loan Repayment Program (Tx. Educ. Code Ann. Sec. 56.095)	0	0	0	0	0
Less: Other Authorized Deduction					
Net Tuition	87,371,259	89,107,587	89,330,501	89,098,000	89,098,000

TPEG transfer amounts must reconcile to amounts reported in the strategy request.

Higher Education Schedule 1A: Other Educational and General Income

90th Regular Session, Agency Submission, Automated Budget and

Evaluation System of Texas (ABEST)

777 Sample Institution of Higher Education					
	Act 2025	Act 2026	Bud 2027	Est 2028	Est 2029
Student Teaching Fees	0	0	0	0	0
Special Course Fees	46,500	42,210	42,000	42,000	42,000
Laboratory Fees	126,852	121,455	122,000	122,000	122,000
Subtotal, Tuition and Fees (Formula Amounts for Health-Related Institutions)	87,544,611	89,271,252	89,494,501	89,262,000	89,262,000
OTHER INCOME					
Interest on General Funds:					
Local Funds in State Treasury	1,425,638	2,155,036	2,576,005	2,576,005	2,576,005
Funds in Local Depositories, e.g., local amounts	4,314,369	4,391,777	5,375,833	5,375,833	5,375,833
Other Income (Itemize)					
Sales of Equipment/Junk	0	0	20,100	20,100	20,100
Miscellaneous Income	50,129	51,663	79,900	79,900	79,900
Subtotal, Other Income	5,790,136	6,598,476	8,051,838	8,051,838	8,051,838
Subtotal, Other Educational and General Income	93,334,747	95,869,728	97,546,339	97,313,838	97,313,838
Less: O.A.S.I. Applicable to Educational and General Local Funds Payrolls	(4,411,400)	(4,584,746)	(4,768,136)	(4,958,861)	(4,958,861)
Less: Teachers Retirement System and ORP Proportionality for Educational and General Funds	(4,273,280)	(4,455,030)	(4,637,579)	(4,827,610)	(4,827,610)
Less: Staff Group Insurance Premiums	(11,974,872)	(11,985,149)	(12,224,852)	(12,836,094)	(13,477,899)
Total, Other Educational and General Income (Formula Amounts for General Academic Institutions)	72,675,195	74,844,803	75,915,772	74,691,273	74,049,468
Reconciliation to Summary of Request for FY 2026-2027:					
Plus: Transfer of Funds for Texas Public Education Grants Program and Physician Loans	12,634,768	12,804,113	12,636,000	12,700,000	12,700,000
Plus: Transfer of Funds 2% for Physician/Dental Loans (Medical Schools)	0	0	0	0	0
Plus: Transfer of Funds for Cancellation of Student Loans of Physicians	0	0	0	0	0
Plus: Organized Activities	0	0	0	0	0
Plus: Staff Group Insurance Premiums	11,974,872	11,985,149	12,224,852	12,836,094	13,477,899
Plus: Board-authorized Tuition Income	19,474,406	19,447,581	19,410,000	19,400,000	19,400,000

OASI program amounts must reconcile to amounts reported in Higher Education (HE) Schedule 4.

ORP proportionality must reconcile to amounts reported in HE Schedule 5.

Must reconcile to strategy amount for Organized Activities.

SGI amounts should reconcile to the amount in the Staff Group Insurance strategy. For health-related institutions, amounts in this schedule and HE Schedule 1.B. must reconcile to the strategy amount.

Higher Education Schedule 1A: Other Educational and General Income

90th Regular Session, Agency Submission, Automated Budget and

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777 Sample Institution of Higher Education					
	Act 2025	Act 2026	Bud 2027	Est 2028	Est 2029
Plus: Tuition Increases Charged to Doctoral Students with Hours in Excess of 100	0	0	0	0	0
Plus: Tuition Increases Charged to Undergraduate Students with Excessive Hours above Degree Requirements (TX. Educ. Code Ann. Sec. 61.0595)	0	0	0	0	0
Plus: Tuition rebates for certain undergraduates (TX Educ.Code Ann. Sec. 54.0065)	685,000	777,000	723,499	800,000	800,000
Plus: Tuition for repeated or excessive hours (TX. Educ. Code Ann. Sec. 54.014)	433,950	413,050	400,000	400,000	400,000
Less: Tuition Waived for Students 55 Years or Older	0	0	0	0	0
Less: Tuition Waived for Texas Grant Recipients	0	0	0	0	0
Total, Other Educational and General Income Reported on Summary of Request	117,878,191	120,271,696	121,310,123	120,827,367	120,827,367

Higher Education Schedule 1B: Health-related Institutions Patient Related Income
90th Regular Session, Agency Submission, Automated Budget
and Evaluation System of Texas (ABEST)

777 Sample Higher Education Health Center

	Act 2025	Act 2026	Bud 2027	Est 2028	Est 2029
Health-related Institutions Patient Income:					
Medical Patient Income	61,692,228	62,486,035	62,101,978	63,965,037	65,883,988
Dental Patient Income	0	0	0	0	0
Interest on Funds in Local Depositories	70,563	91,050	66,537	66,537	66,537
Other (Itemize)					
E&G Facilities Rental	337,000	337,000	377,545	377,545	377,545
Miscellaneous Income	18,412	33,646	20,763	20,763	20,763
Less: OASI Applicable to Other Funds Payroll	(2,679,547)	(2,786,295)	(2,697,813)	(2,697,813)	(2,697,813)
Less: Teachers Retirement System and ORP Proportionality for Other Funds	(2,781,087)	(2,734,904)	(2,322,151)	(2,322,151)	(2,322,151)
Less: Staff Group Insurance Premiums Applicable to Other Funds	(7,313,944)	(7,208,340)	(6,761,819)	(6,757,088)	(6,751,883)
Total, Health-related Institutions Patient Related Income	49,343,625	50,218,192	50,785,040	52,652,830	54,576,986
Health-related Institutions Patient-Related FTEs	661.0	676.3	550.9	550.9	550.9

Higher Education Schedule 2: Selected Educational, General and Other Funds
90th Regular Session, Agency Submission, Automated Budget and Evaluation
System of Texas (ABEST)

777 Sample Institution of Higher Education					
	Act 2025	Act 2026	Bud 2027	Est 2028	Est 2029
General Revenue Transfers					
Transfer from Coordinating Board for Texas College Work Study Program (2025, 2026, 2027)	191,609	195,739	188,937	0	0
Transfer from Coordinating Board for Professional Nursing Shortage Reduction Program	0	0	0	0	0
Transfer of GR Group Insurance Premium from Comptroller (UT and TAMU Components only)	32,528,974	28,827,132	30,142,343	0	0
Less: Transfer to Other Institutions	0	0	0	0	0
Less: Transfer to Department of Health, Disproportionate Share - State-Owned Hospitals (2025, 2026, 2027)	0	0	0	0	0
Other (Itemize)					
Engineering Summer Program	11,727	0	0	0	0
Autism Grant Program - Parent-Directed Treatment	99,864	99,864	0	0	0
Autism Grant Program - Parents and Children Setting Goals	240,151	120,076	0	0	0
Primary Care Innovation Grant Program	362,688	0	0	0	0
Advise Texas Program	335,000	335,000	0	0	0
Mentoring to Achieve Latino Educational Success	5,000	0	0	0	0
Collegiate License Plate Scholarships	130,397	101,425	108,709	0	0
Top Ten Percent Scholarship	2,072,000	848,000	0	0	0
Less: Unexpended ARP/ATP	(5,769)	0	0	0	0
Hazlewood Supplemental Appropriation	1,568,704	1,407,930	1,556,539	0	0
Other: Fifth Year Accounting Scholarship	30,269	32,214	0	0	0
Texas Grants	28,145,777	28,130,577	28,628,407	0	0
B-on-Time Program	4,649,861	1,752,715	0	0	0
Texas Research Incentive Program	0	0	0	0	0
Less: Transfer to System Administration	0	0	0	0	0
GME Expansion	1,444,955	0	0	0	0
Subtotal, General Revenue Transfers	71,811,207	61,850,672	60,624,935	0	0
General Revenue HEF for Operating Expenses	0	0	0	0	0
Transfer from Available University Funds (UT, A&M and Prairie View A&M Only)	297,620,000	340,472,000	373,192,000	0	0
Other Additions (Itemize)					

Higher Education Schedule 2: Selected Educational, General and Other Funds
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System of Texas (ABEST)

777 Sample Institution of Higher Education					
	Act 2025	Act 2026	Bud 2027	Est 2028	Est 2029
Increase Capital Projects - Educational and General Funds	0	0	0	0	0
Transfer from Department of Health, Disproportionate Share - State-owned Hospitals (2025, 2026, 2027)	0	0	0	0	0
Transfers from Other Funds, e.g., Designated funds transferred for educational and general activities (Itemize)	48,503,300	61,844,557	35,723,327	0	0
Other (Itemize)					
Gross Designated Tuition (Sec. 54.0513)	346,753,958	368,820,958	388,072,958	395,834,417	395,834,417
Indirect Cost Recovery (Sec. 145.001(d))	101,633,175	108,627,928	100,000,000	100,000,000	100,000,000
Correctional Managed Care Contracts	0	0	0	0	0

Higher Education Schedule 3A: Staff Group Insurance Data Elements (ERS)
90th Regular Session, Agency Submission, Automated Budget and Evaluation
System of Texas (ABEST)

777 Sample Institution of Higher Education

	E&G Enrollment	GR Enrollment	GR-D/OEGI Enrollment	Total E&G (Check)	Local Non-E&G
GR & GR-D Percentages					
GR %	75.76 %				
GR-D/Other	24.24 %				
Total Percentage	100.00 %				
FULL TIME ACTIVES					
1a Employee Only	1,243	942	301	1,243	1,858
2a Employee and Children	464	352	112	464	360
3a Employee and Spouse	321	243	78	321	155
4a Employee and Family	482	365	117	482	212
5a Eligible, Opt Out	15	11	4	15	13
6a Eligible, Not Enrolled	44	33	11	44	101
Total for This Section	2,569	1,946	623	2,569	2,699
PART TIME ACTIVES					
1b Employee Only	124	94	30	124	188
2b Employee and Children	9	7	2	9	15
3b Employee and Spouse	9	7	2	9	7
4b Employee and Family	7	5	2	7	12
5b Eligible, Opt Out	8	6	2	8	17
6b Eligible, Not Enrolled	226	171	55	226	252
Total for This Section	383	290	93	383	491
Total Active Enrollment	2,952	2,236	716	2,952	3,190

← Enter estimated FY 2025 proportionality percentages.

Higher Education Schedule 3A: Staff Group Insurance Data Elements (ERS)
90th Regular Session, Agency Submission, Automated Budget and Evaluation
System of Texas (ABEST)

777 Sample Institution of Higher Education

	E&G Enrollment	GR Enrollment	GR-D/OEGI Enrollment	Total E&G (Check)	Local Non-E&G
FULL TIME RETIREES by ERS					
1c Employee Only	0	0	0	0	0
2c Employee and Children	0	0	0	0	0
3c Employee and Spouse	0	0	0	0	0
4c Employee and Family	0	0	0	0	0
5c Eligible, Opt Out	0	0	0	0	0
6c Eligible, Not Enrolled	0	0	0	0	0
Total for This Section	0	0	0	0	0
PART TIME RETIREES by ERS					
1d Employee Only	0	0	0	0	0
2d Employee and Children	0	0	0	0	0
3d Employee and Spouse	0	0	0	0	0
4d Employee and Family	0	0	0	0	0
5d Eligible, Opt Out	0	0	0	0	0
6d Eligible, Not Enrolled	0	0	0	0	0
Total for This Section	0	0	0	0	0
Total Retirees Enrollment	0	0	0	0	0
TOTAL FULL TIME ENROLLMENT					
1e Employee Only	1,243	942	301	1,243	1,858
2e Employee and Children	464	352	112	464	360
3e Employee and Spouse	321	243	78	321	155
4e Employee and Family	482	365	117	482	212
5e Eligible, Opt Out	15	11	4	15	13
6e Eligible, Not Enrolled	44	33	11	44	101
Total for This Section	2,569	1,946	623	2,569	2,699

Higher Education Schedule 3A: Staff Group Insurance Data Elements (ERS)
90th Regular Session, Agency Submission, Automated Budget and Evaluation
System of Texas (ABEST)

777 Sample Institution of Higher Education

	E&G Enrollment	GR Enrollment	GR-D/OEGI Enrollment	Total E&G (Check)	Local Non-E&G
TOTAL ENROLLMENT					
1f Employee Only	1,367	1,036	331	1,367	2,046
2f Employee and Children	473	359	114	473	375
3f Employee and Spouse	330	250	80	330	162
4f Employee and Family	489	370	119	489	224
5f Eligible, Opt Out	23	17	6	23	30
6f Eligible, Not Enrolled	270	204	66	270	353
Total for This Section	2,952	2,236	716	2,952	3,190

Higher Education Schedule 3B: Staff Group Insurance Data Elements (UT/A&M)
90th Regular Session, Agency Submission, Automated Budget and Evaluation System of
Texas (ABEST)

777 Sample Institution of Higher Education

	E&G Enrollment	GR Enrollment	GR-D/OEGI Enrollment	Total E&G (Check)	Local Non-E&G
GR & GR-D Percentages					
GR %	75.41%				
GR-D/Other %	24.59%				
Total Percentage	100.00%				
FULL TIME ACTIVES					
1a Employee Only	1,277	963	314	1,277	6,798
2a Employee and Children	395	298	97	395	1,362
3a Employee and Spouse	353	266	87	353	1,135
4a Employee and Family	484	365	119	484	1,486
5a Eligible, Opt Out	26	20	6	26	137
6a Eligible, Not Enrolled	27	20	7	27	126
Total for This Section	2,562	1,932	630	2,562	11,044
PART TIME ACTIVES					
1b Employee Only	903	681	222	903	3,236
2b Employee and Children	10	8	2	10	36
3b Employee and Spouse	36	27	9	36	129
4b Employee and Family	17	13	4	17	45
5b Eligible, Opt Out	11	8	3	11	32
6b Eligible, Not Enrolled	84	63	21	84	190
Total for This Section	1,061	800	261	1,061	3,668
Total Active Enrollment	3,623	2,732	891	3,623	14,712

← Enter estimated FY 2025 proportionality percentages.

Higher Education Schedule 3B: Staff Group Insurance Data Elements (UT/A&M)
90th Regular Session, Agency Submission, Automated Budget and Evaluation
System of Texas (ABEST)

777 Sample Institution of Higher Education

	E&G Enrollment	GR Enrollment	GR-D/OEGI Enrollment	Total E&G (Check)	Local Non-E&G
FULL TIME RETIREES by ERS					
1c Employee Only	1,438	1,084	354	1,438	2,326
2c Employee and Children	31	23	8	31	78
3c Employee and Spouse	588	443	145	588	875
4c Employee and Family	33	25	8	33	84
5c Eligible, Opt Out	41	31	10	41	77
6c Eligible, Not Enrolled	5	4	1	5	3
Total for This Section	2,136	1,610	526	2,136	3,443
PART TIME RETIREES by ERS					
1d Employee Only	0	0	0	0	0
2d Employee and Children	0	0	0	0	0
3d Employee and Spouse	0	0	0	0	0
4d Employee and Family	0	0	0	0	0
5d Eligible, Opt Out	0	0	0	0	0
6d Eligible, Not Enrolled	0	0	0	0	0
Total for This Section	0	0	0	0	0
Total Retirees Enrollment	2,136	1,610	526	2,136	3,443
TOTAL FULL TIME ENROLLMENT					
1e Employee Only	2,715	2,047	668	2,715	9,124
2e Employee and Children	426	321	105	426	1,440
3e Employee and Spouse	941	709	232	941	2,010
4e Employee and Family	517	390	127	517	1,570
5e Eligible, Opt Out	67	51	16	67	214
6e Eligible, Not Enrolled	32	24	8	32	129
Total for This Section	4,698	3,542	1,156	4,698	14,487

Higher Education Schedule 3B: Staff Group Insurance Data Elements (UT/A&M)
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777 Sample Institution of Higher Education

	E&G Enrollment	GR Enrollment	GR-D/OEGI Enrollment	Total E&G (Check)	Local Non-E&G
TOTAL ENROLLMENT					
1f Employee Only	3,618	2,728	890	3,618	12,360
2f Employee and Children	436	329	107	436	1,476
3f Employee and Spouse	977	736	241	977	2,139
4f Employee and Family	534	403	131	534	1,615
5f Eligible, Opt Out	78	59	19	78	246
6f Eligible, Not Enrolled	116	87	29	116	319
Total for This Section	5,759	4,342	1,417	5,759	18,155

Higher Education Schedule 3C: Group Insurance Data Elements (Community Colleges)

90th Regular Session, Agency Submission, Automated Budget
and Evaluation System of Texas (ABEST)

987 Sample Community College			
	Total I & A Enrollment	Local Non I & A	Total Enrollment
FULL TIME ACTIVES			
1a Employee Only	140	22	162
2a Employee and Children	37	8	45
3a Employee and Spouse	36	6	42
4a Employee and Family	61	8	69
5a Eligible, Opt Out	2	0	2
6a Eligible, Not Enrolled	9	2	11
Total for this Section	285	46	331
PART TIME ACTIVES			
1b Employee Only	0	0	0
2b Employee and Children	0	0	0
3b Employee and Spouse	1	0	1
4b Employee and Family	0	0	0
5b Eligible, Opt Out	0	0	0
6b Eligible, Not Enrolled	0	0	0
Total for this Section	1	0	1
Total Active Enrollment	286	46	332
FULL TIME RETIREES by ERS			
1c Employee Only	59	3	62
2c Employee and Children	2	0	2
3c Employee and Spouse	24	2	26
4c Employee and Family	0	0	0
5c Eligible, Opt Out	0	0	0
6c Eligible, Not Enrolled	0	0	0
Total for this Section	85	5	90
PART TIME RETIREES by ERS			
1d Employee Only	0	0	0
2d Employee and Children	0	0	0
3d Employee and Spouse	0	0	0

Higher Education Schedule 3C: Group Insurance Data Elements (Community Colleges)
90th Regular Session, Agency Submission, Automated
Budget and Evaluation System of Texas (ABEST)

987 Sample Community College			
	Total I & A Enrollment	Local Non I & A	Total Enrollment
4d Employee and Family	0	0	0
5d Eligible, Opt Out	0	0	0
6d Eligible, Not Enrolled	0	0	0
Total for this Section	0	0	0
Total Retirees Enrollment	85	5	90
TOTAL FULL TIME ENROLLMENT			
1e Employee Only	199	25	224
2e Employee and Children	39	8	47
3e Employee and Spouse	60	8	68
4e Employee and Family	61	8	69
5e Eligible, Opt Out	2	0	2
6e Eligible, Not Enrolled	9	2	11
Total for this Section	370	51	421
TOTAL ENROLLMENT			
1f Employee Only	199	25	224
2f Employee and Children	39	8	47
3f Employee and Spouse	61	8	69
4f Employee and Family	61	8	69
5f Eligible, Opt Out	2	0	2
6f Eligible, Not Enrolled	9	2	11
Total for this Section	371	51	422

Higher Education Schedule 4: Computation of OASI
90th Regular Session, Agency Submission, Automated Budget
and Evaluation System of Texas (ABEST)

Agency 777 Sample Institution of Higher Education

Proportionality Percentage Based on Comptroller Accounting Policy Statement #011, Exhibit 2	2025		2026		2027		2028		2029	
	<u>% to Total</u>	<u>Allocation of OASI</u>	<u>% to Total</u>	<u>Allocation of OASI</u>	<u>% to Total</u>	<u>Allocation of OASI</u>	<u>% to Total</u>	<u>Allocation of OASI</u>	<u>% to Total</u>	<u>Allocation of OASI</u>
General Revenue (% to Total)	75.4382	\$13,549,011	75.4074	\$14,058,041	75.4074	\$14,620,362	75.4074	\$15,205,177	75.4074	\$15,205,177
Other Educational and General Funds (% to Total)	24.5618	\$4,411,400	24.5926	\$4,584,746	24.5926	\$4,768,136	24.5926	\$4,958,861	24.5926	\$4,958,861
Health-Related Institutions Patient Income (% to Total)	0.0000	\$0	0.0000	\$0	0.0000	\$0	0.0000	\$0	0.0000	\$0
Grand Total, OASI (100%)	100.0000	\$17,960,411	100.0000	\$18,642,787	100.0000	\$19,388,498	100.0000	\$20,164,038	100.0000	\$20,164,038

Higher Education Schedule 5: Calculation of Retirement Proportionality and ORP Differential

90th Regular Session, Agency Submission,
Automated Budget and Evaluation System of Texas (ABEST)

777 Sample Institution of Higher Education

Description	Act 2025	Act 2026	Bud 2027	Est 2028	Est 2029
Proportionality Amounts					
Gross Educational and General Payroll - Subject To TRS Retirement	85,176,099	92,663,301	96,369,833	100,224,627	100,224,627
Employer Contribution to TRS Retirement Programs	6,388,207	6,949,748	7,227,737	7,516,847	7,516,847
Gross Educational and General Payroll - Subject To ORP Retirement	175,849,999	179,003,386	186,431,365	194,167,579	194,167,579
Employer Contribution to ORP Retirement Programs	11,606,100	11,814,223	12,304,470	12,815,060	12,815,060
Proportionality Percentage					
General Revenue	75.4382 %	75.4074 %	75.4074 %	75.4074 %	75.4074 %
Other Educational and General Income	24.5618 %	24.5926 %	24.5926 %	24.5926 %	24.5926 %
Health-related Institutions Patient Income	0.0000 %	0.0000 %	0.0000 %	0.0000 %	0.0000 %
Proportional Contribution					
Other Educational and General Proportional Contribution (Other E&G percentage x Total Employer Contribution to Retirement Programs)	4,273,280	4,455,030	4,637,579	4,827,610	4,827,610
HRI Patient Income Proportional Contribution (HRI Patient Income percentage x Total Employer Contribution To Retirement Programs)	0	0	0	0	0
Differential					
Differential Percentage	1.9000 %	1.9000 %	1.9000 %	1.9000 %	1.9000 %
Gross Payroll Subject to Differential - Optional Retirement Program	67,830,769	72,502,504	72,502,504	72,502,504	72,502,504
Total Differential	1,288,785	1,377,548	1,377,548	1,377,548	1,377,548

Higher Education Schedule 6: Constitutional Capital Funding
90th Regular Session, Agency Submission, Automated Budget and
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777 Sample Institution of Higher Education					
Activity	Act 2025	Act 2026	Bud 2027	Est 2028	Est 2029
A. PUF Bond Proceeds Allocation	28,677,685	5,333,717	59,985,359	2,500,000	2,500,000
Project Allocation					
Library Acquisitions	0	0	0	0	0
Construction, Repairs and Renovations	0	0	0	0	0
Furnishings & Equipment	0	0	0	0	0
Computer Equipment & Infrastructure	0	0	0	0	0
Reserve for Future Consideration	0	0	0	0	0
Other (Itemize)					
PUF Bond Proceeds					
Library and Equipment	10,128,546	1,957,112	6,937,238	500,000	500,000
Repair and Rehabilitation	1,842,643	239,665	5,802,859	2,000,000	2,000,000
Fire & Life Safety	1,283,568	44,944	5,194,148	0	0
Faculty Recruitment & Retention (Renovations)	1,482,669	113,662	1,609,242	0	0
Faculty Recruitment & Retention (Equipment)	6,819,117	3,399,855	12,057,289	0	0
DMS - Faculty Recruitment & Retention (Equip)	1,207,421	157,432	9,121,624	0	0
DMS - Library and Equipment	0	344,839	10,000,000	0	0
Welch Hall Renovation	5,913,721	(923,792)	9,262,959	0	0
B. HEF General Revenue Allocation	0	0	0	0	0
Project Allocation					
Library Acquisitions	0	0	0	0	0
Construction, Repairs and Renovations	0	0	0	0	0
Furnishings & Equipment	0	0	0	0	0
Computer Equipment & Infrastructure	0	0	0	0	0
Reserve for Future Consideration	0	0	0	0	0
HEF for Debt Service	0	0	0	0	0
Other (Itemize)					

6.H Estimated Funds Outside the Institution's Bill Pattern

Sample Institution of Higher Education (777) Estimated Funds Outside the Institution's Bill Pattern 2026-27 and 2028-29 Biennia

	2026-27 Biennium					2027-28 Biennium				
	FY 2026 Revenue	FY 2027 Revenue	Biennium Total	Percent of Total		FY 2028 Revenue	FY 2029 Revenue	Biennium Total	Percent of Total	
APPROPRIATED SOURCES INSIDE THE BILL PATTERN										
State Appropriations (excluding HEGI & State Paid Fringes)	\$ 44,054,523	\$ 44,054,523	\$ 88,109,046			\$ 44,054,523	\$ 44,054,523	\$ 88,109,046		
Tuition and Fees (net of Discounts and Allowances)	13,404,685	13,404,685	26,809,370			13,404,685	13,404,685	26,809,370		
Endowment and Interest Income	10,061,064	10,061,064	20,122,128			10,061,064	10,061,064	20,122,128		
Sales and Services of Educational Activities (net)	370,546	220,000	590,546			370,546	220,000	590,546		
Sales and Services of Hospitals (net)	4,221,340	4,221,340	8,442,680			4,221,340	4,221,340	8,442,680		
Other Income	-	-	-			-	-	-		
Total	<u>72,112,158</u>	<u>71,961,612</u>	<u>144,073,770</u>	<u>17.6%</u>		<u>72,112,158</u>	<u>71,961,612</u>	<u>144,073,770</u>	<u>17.6%</u>	
APPROPRIATED SOURCES OUTSIDE THE BILL PATTERN										
State Appropriations (HEGI & State Paid Fringes)	\$ 20,348,400	\$ 20,348,400	\$ 40,696,800			\$ 20,348,400	\$ 20,348,400	\$ 40,696,800		
Higher Education Fund	-	-	-			-	-	-		
Available University Fund	5,000,000	5,000,000	10,000,000			5,000,000	5,000,000	10,000,000		
State Grants and Contracts	<u>23,782,328</u>	<u>23,731,785</u>	<u>47,514,113</u>			<u>23,731,785</u>	<u>23,731,785</u>	<u>47,463,570</u>		
Total	<u>49,130,728</u>	<u>49,080,185</u>	<u>98,210,913</u>	<u>12.0%</u>		<u>49,080,185</u>	<u>49,080,185</u>	<u>98,160,370</u>	<u>12.0%</u>	
NON-APPROPRIATED SOURCES										
Tuition and Fees (net of Discounts and Allowances)	91,010,932	101,011,068	192,022,000			91,010,932	101,011,068	192,022,000		
Federal Grants and Contracts	106,599,383	121,516,563	228,115,946			106,599,383	121,516,563	228,115,946		
State Grants and Contracts	3,164,058	3,856,376	7,020,434			3,164,058	3,856,376	7,020,434		
Local Government Grants and Contracts	7,217,011	8,041,376	15,258,387			7,217,011	8,041,376	15,258,387		
Private Gifts and Grants	9,020,000	8,750,000	17,770,000			9,020,000	8,750,000	17,770,000		
Endowment and Interest Income	11,544,955	11,817,455	23,362,410			11,544,955	11,817,455	23,362,410		
Sales and Services of Educational Activities (net)	7,483,449	5,765,882	13,249,331			7,483,449	5,765,882	13,249,331		
Sales and Services of Hospitals (net)	-	-	-			-	-	-		
Professional Fees (net)	-	-	-			-	-	-		
Auxiliary Enterprises (net)	35,296,855	42,131,121	77,427,976			35,296,855	42,131,121	77,427,976		
Other Income	-	-	-			-	-	-		
Total	<u>271,336,643</u>	<u>302,889,841</u>	<u>574,226,484</u>	<u>70.3%</u>		<u>271,336,643</u>	<u>302,889,841</u>	<u>574,226,484</u>	<u>70.3%</u>	
TOTAL SOURCES	<u>\$ 392,579,529</u>	<u>\$ 423,931,638</u>	<u>\$ 816,511,167</u>	<u>100.0%</u>		<u>\$ 392,528,986</u>	<u>\$ 423,931,638</u>	<u>\$ 816,460,624</u>	<u>100.0%</u>	

Higher Education Schedule 7: Personnel
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Agency Code: 777 Agency Name: Sample Institution of Higher Education

	Actual 2025	Actual 2026	Budgeted 2027	Estimated 2028	Estimated 2029
Part A.					
FTE Postions					
Directly Appropriated Funds (Bill Pattern)					
Educational and General Funds Faculty Employees	1,803.5	1,836.5	1,836.5	1,836.5	1,836.5
Educational and General Funds Non-Faculty Employees	1,602.5	1,823.1	1,823.2	1,823.2	1,823.2
Subtotal, Directly Appropriated Funds	3,406.0	3,659.6	3,659.7	3,659.7	3,659.7
Other Appropriated Funds					
AUF	1,520.0	1,762.7	1,762.8	1,762.8	1,762.8
HEF	10.0	0.0	0.0	0.0	0.0
Texas Research Incentive Program	0.0	0.0	0.0	0.0	0.0
GME Expansion	0.0	0.0	0.0	0.0	0.0
Other (Itemize) Transfer from THECB	6.1	7.3	7.3	7.3	7.3
Other (Itemize)	92.2	119.8	119.8	119.8	119.8
Subtotal, Other Appropriated Funds	1,628.3	1,889.8	1,889.9	1,889.9	1,889.9
Subtotal, All Appropriated	5,034.3	5,549.4	5,549.6	5,549.6	5,549.6
GRAND TOTAL	5,034.3	5,549.4	5,549.6	5,549.6	5,549.6

Higher Education Schedule 8A: Proposed CCAP Revenue Bond Projects
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Evaluation System of Texas (ABEST)

777 Sample Institution of Higher Education

Project Priority:	Project Code:	Tuition Revenue Bond Request	Total Project Cost	Cost Per Total Gross Square Feet
1	1	\$ 100,000,000	\$ 150,000,000	\$ 852
Name of Proposed Facility:	Project Type:	Include information on each proposed project and the debt assumptions for the requested bonds. If the total cost of the proposed project exceeds the CCAP revenue bond request, include information regarding the other sources of funding for the project.		
J.T. Patterson Labs Building	Renovation			
Location of Facility:	Type of Facility:			
On-campus	Classroom / Research			
Project Start Date:	Project Completion Date:			
09/01/2026	09/01/2031			
Gross Square Feet:	Net Assignable Square Feet in Project			
156,000	176,000			

Project Description

The Jane Doe Labs Building is an existing research laboratory building in need of significant renovation due to age and condition. The Master Space Plan Study identified the building suffers from outdated MEP systems, inflexible laboratory services, integrity failures of wall and roof services, safety and security concerns, and due to building layout provides little opportunities for student and faculty collaboration. The current status of the building limits recruitment and retention of research to the university. Renovations will provide flexible, modern laboratory spaces and provide new mechanical infrastructure to support the research mission of the university.

Debt assumptions: \$100,000,000 CCAP revenue bond with an interest rate of 6% annualized over a 20 year period.

Schedule 8B: CCAP Revenue Bond Issuance History
90th Regular Session, Agency Submission, Automated Budget and
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777 Sample Institution of Higher Education

Authorization Date	Authorization Amount	Issuance Date	Issuance Amount	Authorized Amount Outstanding as of 08/31/2026	Proposed Issuance Date for Outstanding Authorization	Proposed Issuance Amount for Outstanding Authorization
1993	\$2,000,000	Aug 18 1994	\$884,000			
		Jun 8 1995	\$1,116,000			
		<i>Subtotal</i>	\$2,000,000	\$0		
1997	\$12,500,000	Aug 26 1999	\$12,500,000			
		<i>Subtotal</i>	\$12,500,000	\$0		
2006	\$105,000,000	Aug 15 2008	\$9,217,000			
		Jan 6 2009	\$65,160,000			
		Feb 18 2009	\$4,840,000			
		Aug 3 2009	\$2,412,000			
		Mar 25 2010	\$23,371,000			
		<i>Subtotal</i>	\$105,000,000	\$0		
2015	\$75,000,000	Jul 1 2016	\$35,000,000			
		Aug 22 2016	\$40,000,000			
		<i>Subtotal</i>	\$75,000,000	\$0		

Schedule 8C: CCAP Revenue Bonds Debt Service Request by Project
90th Regular Session, Agency Submission
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Agency Code: 777

Agency Name: **Sample Institution of Higher Education**

Project Name	Authorization Year	Estimated Final Payment Date	Requested Amount 2026		Requested Amount 2027	
Emerging Technologies						
Cybersecurity Training Building	2008	5/15/2031	\$	2,243,643.00	\$	2,244,743.00
Biosecurity Research Facility	2013	5/15/2034	\$	7,089,565.00	\$	7,087,250.00
			\$	-	\$	-
			\$	-	\$	-
			\$	-	\$	-
			\$	-	\$	-
			\$	<u>9,333,208.00</u>	\$	<u>9,331,993.00</u>

Higher Education Schedule 9: Non-Formula Support
90th Regular Session, Agency Submission,
Automated Budget and Evaluation System of Texas (ABEST)

777 Sample Institution of Higher Education

Bureau of Economic Geology: Project STARR

(1) **Year Non-Formula Support Item First Funded:** 1995
Year Non-Formula Support Item Established: 2014
Original Appropriation: \$9,900,000

Note: This schedule is intended to supplement, not replace, strategy and exceptional item request information provided in the general LAR schedules.

(2) Mission:

The mission of the State of Texas Advanced Resource Recovery (STARR) program is to help small oil and gas operators through information and research become better producers. STARR helps Texas companies improve production of natural resources including oil, gas, aggregates, geothermal energy, and others. The Bureau of Economic Geology (Bureau) provides geological, engineering and other expertise. Increased energy production leads to additional General Revenue coming from severance taxes and royalties documented in a rigorous credit matrix.

(3) (a) Major Accomplishments to Date:

STARR was established as an ongoing revenue-neutral program in 1995 within the Bureau of Economic Geology and became its own strategy within the GAA beginning in the 2014-15 biennium. Up until the 2018-19 biennium appropriations were revenue neutral dependent on the Comptroller certifying sufficient revenues generated by STARR. Since inception, the program has averaged nearly a 12 times return, documented by an established reporting process with the Comptroller's Office, including a rigorous matrix of STARR projects and return on investment via severance taxes and royalties. STARR has successfully partnered with some 50 energy-producing companies in which the program's expertise resulted in operational activity that provided documented increases in oil and gas production. For example, STARR researchers discovered and first published the general theory of shale organic hosted porosity, now in use universally by industry.

(3) (b) Major Accomplishments Expected During the Next 2 Years:

Texas leads the nation in oil and gas production from a combination of unconventional shale resources and continued development of conventional resources. Not only do these require advanced understanding of the subsurface, but also water management, use of frack sands, and more. Much of Texas' production comes from the work of smaller operators who have limited to no geologic and engineering staff. The STARR program is exactly what is needed for these operators, and it is expected to have even more impact going forward than in the past. The results from STARR are published in journals and Bureau Reports of Investigation, and are presented at conferences in Texas and more broadly.

(4) Funding Source Prior to Receiving Non-Formula Support Funding:

None. State investment in STARR leverages access to data from operators, some matching grants, but most importantly operational partners that drill wells.

(5) Formula Funding:

None.

(6) Category:

Research Support

Higher Education Schedule 9: Non-Formula Support
90th Regular Session, Agency Submission,
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777 Sample Institution of Higher Education

(7) Transitional Funding:

N

(8) Non-General Revenue Sources of Funding:

Provide a brief description of non-General Revenue fund sources, such as the type of grant and granting entity.

FY2022-23

Federal Funds: \$240,000

Private Foundations & Industry: \$450,000

FY2024-25

Federal Funds: \$260,000

Private Foundations & Industry: \$500,000

FY2026-27

Federal Funds: \$260,000

Private Foundations & Industry: \$500,000

FY2028-29

Federal Funds: \$260,000

Private Foundations & Industry: \$500,000

(9) Impact of/Not Funding:

The Bureau is not part of formula funding. Without STARR, documented increases to oil and gas production over past biennia could have been negatively impacted. In addition, the good will Texas receives from operators is invaluable, as are the best practices deployed by smaller partner operators with information from STARR.

(10) Non-Formula Support Needed on Permanent Basis/Discontinue

Ongoing. The non-formula support the state provides allows the Bureau to run the STARR program. It was established as an ongoing, revenue neutral program to the state while helping companies improve production of natural resources. It continues to provide additional severance tax revenues to the General Revenue Fund. This work is ongoing and continuous, and is not dependent upon the completion of a particular task or the arrival of a certain benchmark. Accordingly, the STARR program will require continued funding to perform its statewide function.

(11) Non-Formula Support Associated with Time Frame:

NIA

(12) Benchmarks:

NIA

Higher Education Schedule 9: Non-Formula Support
90th Regular Session, Agency Submission,
Automated Budget and Evaluation System of Texas (ABEST)

777 Sample Institution of Higher Education

(13) Performance Reviews:

The Bureau generates a rigorous report every biennium detailing the programs and impacts of the STARR program, including a matrix detailing severance tax and royalty credit assigned to the Bureau of Economic Geology, and letters from operator partners supporting the impact of the Bureau work on their operations.
