SFA Town Hall
November 4th & 5th

STEPHEN F. AUSTIN STATE UNIVERSITY
THE UNIVERSITY OF TEXAS SYSTEM
NACOGDOCHES, TEXAS

FY26 Budget

	FY25	FY26	Change
Revenues	$ 272,365,775	$ 287,253,599	$ 14,887,824
Expenditures	$ 279,335,775	$ 295,243,599	$ 15,907,824
Budgeted Use of Fund Balance	$ 6,970,000	$ 7,990,000	$ 1,020,000

FY26 Revenue Changes

Revenue Changes

Tuition and Fees	$4,600,000
• 4% Enrollment Growth	
• Medical Services Fee	
UTS Support	$8,600,000
• Purple Promise	
• Group Insurance Rebate	
Appropriated Revenue	($1,450,000)
Other	$3,137,824
	$14,887,824

FY26 Expenditure Changes

Expenditure Changes

Discount and Student Aid Expense	$5,462,503
Other	$3,872,867
Academic Affairs Incremental	$2,000,000
Group Insurance	$1,965,048
Salary and Benefits Savings	$1,680,000
Dining Costs	$1,600,000
Salary Initiatives	$1,125,500
Debt Service	($1,798,094)
	$15,907,824

FY26 Total Expenditure Budget

Total Personnel Costs	$154,670,664	53%
Discounts, Student Aid	67,050,976	23%
Operations, Maintenance, Travel	51,458,132	17%
Debt Service	15,524,710	5%
Utilities	6,539,117	2%
Total FY26 Operating Budget	**$295,243,599**	**100%**

FY26 Personnel Costs

Compensation – Faculty				$ 51,935,871	34%
Compensation – Staff				54,572,959	35%
Compensation – Students				3,766,052	2%
Benefits:	Active Employees	$35,424,802	23%		
	Retiree Insurance	8,970,980	6%		
	Total Benefits			44,395,782	29%
Total Personnel Costs				**$154,670,664**	**100%**

FY26 Operating Expenditures by Division

Expenditures by Division	FY26 Budget	
University Wide	$ 102,807,602	35%
Provost and EVP Academic Affairs	$ 99,780,336	34%
SR VP for Enrollment and Student Engagement	$ 35,637,438	12%
SR VP Organizational Effectiveness	$ 29,864,179	10%
Intercollegiate Athletics	$ 19,585,495	7%
President	$ 7,568,549	3%
	$ 295,243,599	100%

***University Wide = Discounts and Student Aid, Debt Service, Retiree Insurance, Utilities, Cloud Services, Net Expenditure Savings, Longevity and Staff Increases**

FY26 Operating Expenditures by NACUBO Functional Code

Instruction	$ 76,149,547	26%
Academic Support	19,256,479	6%
Research	4,762,829	2%
Public Service	1,785,257	0% (.6%)
Institutional Support	37,020,891	13%
Student Services	12,819,396	4%
Operation and Maint of Plant	11,282,670	4%
Scholarship	61,208,901	21%
Auxiliary	55,432,919	19%
Transfers for Debt Service	15,524,710	5%
Total FY26 Operating Budget	**$295,243,599**	**100%**

FY26 Debt Service

	Amount	Pay Off Date
Housing – Village and Lodge	$ 3,823,039	2026
Student Recreation Center	1,449,422	2026
Energy Savings Phase 3	1,068,017	2030
Housing – Landing	2,578,750	2030
Dining Hall	1,304,383	2036
Fine Arts	2,658,484	2048
Basketball Practice Facility	1,382,467	2048
Auxiliary Deferred Maintenance	1,260,148	2048
FY 2026 Total Debt Service	**$ 15,524,710**	

FY26 UTS Operating Budget Support

Operating Support	$ 5.5 million – through FY27
Forestry Support	1.0 million – through FY27
Total UTS Support	**$ 6.5 million**

Funds committed from FY24 – FY27 for 4 year amounts

Stephen F. Austin State University

Operating Budget - Expenses by Functional Classification

Fiscal Year Ending August 31, 2026

Adjusted 2025 Budget		Educational and General	Designated	Auxiliary	Available University Fund	Restricted	Unexpended Plant Funds	Subtotal	Adjustments	FY 2026 Total Operating Budget
	Operating Revenues:									
$ 103,701,100	Tuition and Fees (Gross)	15,661,240	87,601,247	5,361,070	—	—	—	108,623,557	—	108,623,557
(47,000,000)	Less Discounts and Allowances	—	—	—	—	—	—	—	(50,694,000)	(50,694,000)
75,000	Federal Sponsored Programs	—	75,000	—	—	2,022,000	—	2,097,000	—	2,097,000
12,683,376	State Sponsored Programs	10,365,600	191,088	—	—	4,172,313	—	14,729,001	—	14,729,001
161,000	Local and Private Sponsored Programs	—	152,726	—	—	1,400,000	—	1,552,726	—	1,552,726
2,759,738	Net Sales and Services of Educational Activities	49,300	4,212,085	—	—	821,000	—	5,082,385	—	5,082,385
—	Net Sales and Services of Hospital and Clinics	—	—	—	—	—	—	—	—	—
—	Net Professional Fees	—	—	—	—	—	—	—	—	—
41,151,073	Net Auxiliary Enterprises	—	—	46,053,782	—	—	—	46,053,782	(9,656,000)	36,397,782
1,657,003	Other Operating Revenues	—	—	305,000	—	—	—	305,000	—	305,000
115,188,290	Total Operating Revenues	26,076,140	92,232,146	51,719,852	—	8,415,313	—	178,443,451	(60,350,000)	118,093,451
	Operating Expenses:									
72,878,921	Instruction	34,994,932	37,575,859	—	—	3,578,756	—	76,149,547	—	76,149,547
16,887,390	Academic Support	8,042,934	8,493,125	—	—	2,720,420	—	19,256,479	—	19,256,479
6,120,220	Research	661,527	1,796,250	—	—	2,305,052	—	4,762,829	—	4,762,829
1,025,112	Public Service	151,721	740,535	—	—	893,001	—	1,785,257	—	1,785,257
—	Hospitals and Clinics	—	—	—	—	—	—	—	—	—
30,316,163	Institutional Support	14,822,837	21,336,278	—	—	861,776	—	37,020,891	(884,744)	36,136,147
30,403,821	Student Services	4,830,704	7,486,239	—	—	502,453	—	12,819,396	—	12,819,396
10,588,324	Operation and Maintenance of Plant	2,243,004	9,039,666	—	—	—	—	11,282,670	(1,000,000)	10,282,670
5,855,389	Scholarships and Fellowships	10,210,000	20,017,712	—	—	30,981,189	—	61,208,901	(50,694,000)	10,514,901
31,660,341	Auxiliary Enterprises	—	—	54,922,905	—	510,014	—	55,432,919	(11,226,000)	44,206,919
23,000,000	Depreciation and Amortization	—	—	—	—	—	—	—	24,950,000	24,950,000
228,735,681	Total Operating Expenses	75,957,659	106,485,664	54,922,905	—	42,352,661	—	279,718,889	(38,854,744)	240,864,145
(113,547,391)	**Operating Surplus/Deficit**	(49,881,519)	(14,253,518)	(3,203,053)	—	(33,937,348)	—	(101,275,438)	(21,495,256)	(122,770,694)
	Budgeted Nonoperating Revenues (Expenses):									
50,423,352	State Appropriations	48,976,625	—	—	—	—	—	48,976,625	—	48,976,625
24,426,918	Federal Sponsored Programs - Nonoperating	—	—	—	—	24,388,813	—	24,388,813	—	24,388,813
4,000,000	State/Local Sponsored Programs - Nonoperating	—	4,063,000	—	—	—	—	4,063,000	—	4,063,000
10,150,200	Gifts in Support of Operations	—	—	—	—	4,889,789	—	4,889,789	—	4,889,789
10,670,000	Net Investment Income	100,000	17,517,000	—	—	6,158,746	—	23,775,746	—	23,775,746
456,600	Other Non-Operating Revenue	—	—	—	—	—	—	—	—	—
—	Other Non-Operating (Expenses)	—	—	—	—	—	—	—	—	—
100,127,070	Net Budgeted Non-Operating Revenue/(Expenses)	49,076,625	21,580,000	—	—	35,437,348	—	106,093,973	—	106,093,973
	Transfers and Other:									
3,050,415	AUF/Approp/Other Transfers Received for Operations	2,716,175	—	—	—	—	—	2,716,175	—	2,716,175
—	AUF/Approp/Other Transfers (Made) for Operations	—	—	—	—	—	—	—	—	—
(5,305,485)	Trsfrs for Debt Svc - Interest and Lease/SBITA Interest	—	(2,975,085)	(1,967,772)	—	—	—	(4,942,857)	(51,611)	(4,994,468)
(12,694,609)	Trsfrs for Debt Svc - Principal and Lease/SBITA Principal	—	(2,985,215)	(7,596,638)	—	—	—	(10,581,853)	(833,133)	(11,414,986)
—	Budget Transfers Within the Institution	(1,911,281)	(9,356,182)	12,767,463	—	(1,500,000)	—	—	—	—
(14,949,679)	Total Transfers and Other	804,894	(15,316,482)	3,203,053	—	(1,500,000)	—	(12,808,535)	(884,744)	(13,693,279)
$ (28,370,000)	**Budget Surplus (Deficit)**	—	(7,990,000)	—	—	—	—	(7,990,000)	(22,380,000)	(30,370,000)
$ 218,365,775	**Total Revenues and AUF/Approp/Other Operating Trsfrs**	77,868,940	113,812,146	51,719,852	—	43,852,661	—	287,253,599	(60,350,000)	226,903,599
(234,041,166)	**Total Expenses and Transfers for Interest**	(75,957,659)	(109,460,749)	(56,890,677)	—	(42,352,661)	—	(284,661,746)	38,803,133	(245,858,613)
$ (15,675,391)	**Excess (Deficiency) of Revenue over Expenses**	1,911,281	4,351,397	(5,170,825)	—	1,500,000	—	2,591,853	(21,546,867)	(18,955,014)

FY26 Operating Budget

Operating Budget Summaries can be found on The University of Texas System website

https://www.utsystem.edu/offices/budget-and-planning/ut-system-institution-operating-budgets

SFA Annual Budget

https://www.sfasu.edu/university-budget

UTS 142 Financial Accounting and Reporting

UT System policy requiring institutions to establish strong internal controls for accurate financial reporting.

Requirements of each financial manager

- Monthly reconciliations
- Periodic certifications
- Periodic Audits

UTS 142 (cont.)

In accordance with UT System Administration Policy UTS142, *Financial Accounting and Reporting,* and in connection with the audit of the financial statements of the Stephen F. Austin, for the year ended August 31, 2026, I confirm, to the best of my knowledge, the following:

1. **My area is responsible for reconciling** the FOAPs (fund, org, account, program code) listed on this certification.
2. All **FOAPs in my area have been reconciled**.
3. All funds were **utilized in accordance with any restrictions** (for example, student fee FOAPs were utilized in accordance with the purpose of the fee, endowment FOAPs were utilized in accordance with the wishes of the donor, etc.).
4. **All revenue and expenses were appropriate, allowable, and properly recorded** (expenditures recorded in the fiscal year in which they were incurred, and revenues recorded in the fiscal year in which they were earned) for the 12 months ended August 31, 2026.
5. All reconciling items have been adjusted or have been satisfactorily resolved for the 12 months ended August 31, 2026.
6. **I reviewed and approved all reconciliations** (or delegated such review and approval) for the FOAPs in my area during the fiscal year ended, August 31, 2026.
7. **Segregation of financial duties exists** in my area; no single employee has responsibility for 1) entering transactions, 2) approving transactions, 3) receiving cash, and 4) reconciling cost. (*Note: if there are any exceptions, please explain controls which mitigate or compensate for the absence of adequate segregation of duties.*)
8. **I am not aware of any deficiencies in the design or operation of internal controls** which could adversely affect my departments' ability to record, process, and report financial data.
9. To the best of my knowledge, **there are no misstatements** or omissions in the FOAPs under my area of responsibility.
10. To the best of my knowledge, **there has been no –**
    - **Fraud** in my area that has not been appropriately reported to the school or division fiscal officer and addressed; or
    - **Fraud** that could have a material effect on the financial statements that has not been reported to the Compliance Office in writing, or via the Ethics Point hotline.
11. **All employees in my area with financial responsibilities are aware of, and in compliance with institutional policies.**

Any exceptions regarding the 11 statements above have been noted in a comment section of this certification.

Budget Office Updates

All balance reports will be sent monthly

Email budget@sfasu.edu to be added to our email list

Monthly budget trainings

- November 7th, 9am
- December 5th, 9am
- January 9th, 9am
- February 6th, 9am
- March 6th, 9am
- April 3rd, 9am
- May 1st, 9am