LAMAR UNIVERSITY

Lamar University - Budget Quick Information Guide

Revenues

Fund Code & Type	Index	Primary Description
11xxxx Educational & General	1xxxxx	State Appropriations, Tuition, and Revenues, HEF.
14xxxx Designated	3xxxxx	Designated Tuition and Fees, local funds. Examples: Library Fee, IT Fee, & other program-related fees.
16xxxx Auxiliary	5xxxxx	Exists predominately to furnish goods and services to students, faculty or staff and ongoing operations that sell products and provide specific services to other Lamar University departments. Athletics, Student Services, Rec Center, Health Center, Housing and Food Service, Setzer, etc.

Expenses

Fund Code & Type	Index	Primary Description
11xxxx Educational & General	2xxxxx	All Faculty and most Staff wages and benefits, Appropriated Research Centers, HEF.
14xxxx Designated	4xxxxx	Travel, Other Expenditures, Undergrad Student pay, Scholarships, program-related fee expenditures.
16xxxx Auxiliary	6xxxxx	Expenditures and Debt Service related to fee-specific, non-academic auxiliary funded sources.

**Budgets or Funds cannot be transferred to other Fund Types. Example: Designated funded expense budget to Auxiliary funded expense line.*

Account Types

Group	Account Code & Title	Accessibility	Primary Description
A	61000 Faculty Pool	Non-Transferable	Full-Time Faculty funding, position specific.
	61001 Staff Pool	Non-Transferable	Full-Time Staff funding, position specific.
	63000 Benefits Pool	Non-Transferable	Estimated rate of 25% of all labor-related expense budgets within a cost center.
B	61002 Student Assistant Pool	Transferable	Undergraduate student pay at an hourly rate. Does not encumber.
	71000 Travel Pool	Transferable	Travel-related expenditures.
	72000 Other Expenditures Pool	Transferable	Operational related expenditures.
	75000 Capital Pool	Transferable	Large equipment subject to inventory or project related expenditures.
	786100 Campus Maint. Services	Transferable	Facility & Maintenance chargeback pool related to Auxiliary cost centers.
C	76000 Financial Aid Pool	Non-Transferable	Must be used for scholarship related applications.
	83000 New Base Budget	Non-Transferable	Recurring increase in labor expenditure authority. Managed by Budget Office.
D	61xxxx Labor-Specific Budgets	Transferable	610005 Adjunct, 610008 Overload, 610012, Stipend, 610019 One-Time Pay, 610020 Graduate Asistant, 610021 Classified Other, 610036 Professional Other, 610037 Summer Faculty, 610038 Summer Non-Faculty, 610150 Mini-Session.

**Groups 'B' and 'D' transferable account lines and pools can be used interchangeably within their corresponding Group code.*

Sample Unit Expenditure Budget

Row Labels	LABOR	OPBUD	Grand Total
20900 College of Medicine	**2,859,975**	**50,000**	**2,909,975**
110010 Educational and General	**2,859,975**	**-**	**2,859,975**
610005 Adjunct	200,000		200,000
610008 Overload	90,000		90,000
610012 Stipend	40,000		40,000
610037 Summer Faculty	1,300,000		1,300,000
610038 Summer Non Faculty	250,000		250,000
63000 Benefits Pool	629,975		629,975
83000 New Base Budget Pool	350,000		350,000
140001 Designated Tuition	**-**	**50,000**	**50,000**
71000 Travel Pool		30,000	30,000
72000 Other Expenditures Pool		20,000	20,000
20911 Pharmacology	**901,790**	**21,000**	**922,790**
110010 Educational and General	**352,688**	**-**	**352,688**
61001 Staff Pool	275,000		275,000
63000 Benefits Pool	77,688		77,688
140001 Designated Tuition	**549,102**	**21,000**	**570,102**
61001 Staff Pool	415,650		415,650
61002 Student Assistant Pool		10,000	10,000
63000 Benefits Pool	120,952		120,952
71000 Travel Pool		8,000	8,000
72000 Other Expenditures Pool		3,000	3,000
83000 New Base Budget Pool	12,500		12,500

****Quick Guide is not comprehensive to all LU budgetary standards, policies, and practices. Additional information guides at lamar.edu/budget***

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