The Texas A&M University System
Budget Guidelines/Instructions
FY 2027

General Guidelines

The Texas A&M University System (A&M System) is committed to serving the citizens of the state of Texas and understands that the valuable, but limited, resources provided to us must be utilized in the most efficient and effective manner and, as always, with the benefit of the state taxpayers foremost on our minds. The A&M System will continue to function as good stewards of the state of Texas' limited resources and will ensure the benefit to the state taxpayer is considered in every academic, research and service activity performed.

The A&M System remains focused on keeping the cost of attending our universities affordable, expanding student access, improving existing programs, developing innovative programs to meet new demands, expanding research and commercialization capabilities, and implementing operational efficiencies through shared services, strategic outsourcing, and other opportunities. The imperative of excellence in all that we do and the reality of resource limitations in the state of Texas, increase the difficulty of meeting these challenges and dictate that we devote our collective skills to ensuring that the productivity of all A&M System resources is optimized.

In preparation for the upcoming FY 2027 budget process, we will remain focused on keeping administrative costs low through the continued improvement of operational efficiencies. In addition, budget recommendations shall be prepared within the estimated funds available and reserve balances should only be used in special one-time situations or where a definite plan provides justification for the limited use of such balances. 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, considering every possibility for savings. Every effort should be made to ensure that we are taking advantage of cost-saving opportunities and reducing expenditure wherever possible. In addition, all budgetary projections should include provisions to accommodate items subject to inflationary increases during the course of this operating year.

Chief Executive Officers are authorized to begin the process of preparing the FY 2027 operating budgets within the limits of available resources. The System Office of Budgets and Accounting will provide detailed instructions to be used in the support of each phase of the review and approval process for the Chancellor and Board of Regents.

FY 2027 Budget Reminders:

Budget Patterns – No major changes to the revenue and expense patterns. Use Screen 557 in FAMIS to view the System revenue and expense budget patterns.

Lump Sum Vacation Payout Rate or ACAP (Attachment 2):
Determine if the institution's current ACAP rate will cover the estimated lump sum vacation payout for FY 2027. Estimates should include salaries and associated FICA costs. Deposit ACAP funds in an established service department account. These deposits will fund lump sum vacation payments. Email rate changes to budget@tamus.edu and submit a Change/Enhancement Request.

"OPEB" or Other Post-Employment Benefits
Do not include OPEB in your FY 2027 budget. OPEB expense and liability are recorded at the System level instead of the member level.

Higher Education Group Insurance Premiums
Transfers from the Employee Retirement System (ERS) will be used to fund the state contribution for group insurance premiums (GIP) for employees and retirees paid from General Revenue funds. The maximum amount to be transferred from ERS for GIP can be found in the General Appropriations Act, Article III, page III-46. These funds may not be used for any other purpose.

Benefits Paid Directly by the State
Estimate 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 expense within the 'benefit' category.

Service Department Activity Review
Review your institution's service department activities to ensure accuracy and consistency. The information submitted during the budget process will be used as the basis for the Service Department agenda item. To aid in your review process, the System Office of Budgets and Accounting will provide a listing (by member) of all current service department activities. Please see page 4 for additional information.

Contract Reporting Reminder
Under Texas Government Code the following is required:

- Major Information Service Contracts – Higher Education is required to report these contracts that exceed $1 million per Section 2054.008(c)
- Construction Projects – Must comply with reporting of all projects over $14 thousand per Section 2166.2551
- Professional Services – Must comply with reporting all contracts over $50 thousand per Section 2254.006. Professional Services are defined in 2254.002.
- Consulting Services – Higher Education is exempt per Section 2254.0301 (b)
- Major Contracts and Solicitation Documents – Higher Education is exempt from providing copies of these documents per Section 322.020 (f)
- General Appropriations Act: Higher Education must report contracts greater than $50,000 if paid with appropriated funds per Section 7.04 of Article IX in the 2014-15 GAA.

Calendar

The FY 2027 budget calendar will be posted to the budget TEAMS channel. A more detailed calendar for Phase 1 and Phase 2 of the budget can be found under the System Office Budget TEAMS General channel.

Contact Information

- System Office Budget Staff and Technical Support (Attachment 1)
- Members Budget Office Contacts listed in TEAMS for members to keep updated.
- Request membership to the budget distribution list, AMS-BUDGETOFFICERS-L@listserv.tamu.edu to receive the latest budget information.

FAMIS Budget Module

All members must enter estimates for the FY 2027 annual operating budget in the FAMIS budget module either by manual data entry in FAMIS on Screen 589/599 or upload via excel spreadsheet. There are two on-line resources to explain the steps in uploading budget revenue/expense and budget transfers/allocations. To learn more about the FAMIS budget module, the *Budget Preparation User's Manual* and the *Budget Reports Manual* are available for printing from the FAMIS website https://assets.system.tamus.edu/files/famis/pdf/manuals/BudgetcurrNF.pdf.

FAMIS YU001 Replace Options Y (Rolling Chart of Accounts):

The System Offices will request FAMIS Production to run the YU001 for All members through the first year-end close unless members request otherwise. After the initial YU001 runs, the following list of account attributes will NOT be updated with the "Y" option and will need to be monitored with Business Objects reports. Map codes cannot be changed after a budget is submitted on an SL account unless all activity is removed beforehand.

Accounting Analysis Code
ABR Rule
Budget Sort
Default Bank
E-Travel Fee Accounts
Map code
SA Revenue Budget Flag
SA Expense Budget Flag
SA Revenue Actual Flag
SA Expense Actual Flag
SA Create Enable Flag

Enterprise Data Warehouse (EDW) Data Status: The following website will show the status of budget values uploaded to EDW and timing of when to refresh reports:

https://it.tamus.edu/edw/data-status/budget-load-status/

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 2027 is TAMUSREV27. Specific information relating to these categories is listed below.

Revenue Category	Description, Guidance, and/or Rates
State Appropriations	Total State Appropriations should be tied to the GR Reconciliation form submitted to the System Offices and include General Revenue, State Paid Benefits, and Other State Appropriations. "Other" – includes State Appropriations transferred from other state entities (e.g., Fund 006 transfers for TTI and Fund 036 transfers for TFS) or any amounts separately identified in the additional information following the bill pattern.
Federal Appropriations	Include Federal Appropriations made to the institution based on direct appropriations or non-competitive direct federal funding. Include CARE Act appropriations portion that is direct to institution support and not the student grant aid.
Higher Education Fund (HEF)	Per Education Code Section 62.021 (SB 709 86R), FY21 begins the 10 yr. period, but FY 2027 will be the second year of the 5 yr. re-allocation year. The following schools receive HEF: PER HB42 (89R) Proposed Amounts: TAM IU $11,686,588 ETAMU $12,812,330 TAMU-CC $16,228,184 TAMU-K $10,453,123 TAMU-T $ 4,731,552 WTAMU $11,465,897 TAMU-V $ 6,030,405 The Texas Constitution requires the Legislature to review the HEF's formula allocation every 10 years, and the Legislature may once every 5 years adjust the amount and the allocation of the subsequent five years. The review would be up during the 2030-31 session.
Available University Fund	Eligible institutions include System Offices, PVAMU and TAMU. Treasury Services provides allocation each year.
Tuition – State	Estimated tuition revenue where the rate is set by the state (THECB). Includes resident and non-resident tuition.
Tuition – Designated	Estimated tuition based on rates established by the Board of Regents and includes both Variable and Guaranteed rates.
Fees	https://statutes.capitol.texas.gov/Docs/ED/htm/ED.54.htm#54.341
Exemptions	The anticipated amount of tuition and fee 'waivers and exemptions' will be budgeted as revenue. A corresponding scholarship expense will be budgeted as an offset.
Contracts and Grants	Include a realistic estimate based on historical trends and information on future activities. It is acceptable to budget contracts and grants and gifts in one or multiple "lump sum" accounts (i.e., budget one account for Pell grants, one account for private contracts, etc.). Estimates of Advanced Technology Program (ATP)/Advanced Research Program (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 should 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. Indirect Cost Expense is also included as a contra-revenue so as to not overstate revenue for contract and grant activity.

Revenue Category	Description, Guidance, and/or Rates
Student Financial Assistance	This category includes subcodes, 0286, 0272, 0273, 0274, 0275, and 0276. This revenue was previously part of the contracts and grants category. This should include revenue estimates of Pell Grants and other student financial assistance awards.
Gifts	Estimated amounts based on prior year history and any capital campaigns.
Sales and Services	Include a realistic estimated based on historical trends and known changes that may impact sales and services in the upcoming budget year.
Investment Income	For investment income on the System Endowment Fund and the Cash Concentration Pool, assume the following rates for preliminary FY 2027 (rates might be updated this summer): * System Endowment Fund - $.358746 per unit per year * Cash Concentration Pool - 2.0%
Other Operating Income	Fines, penalties, breakage, damage/losses, forfeitures, license plate revenue, and administrative allowance.
Other Non-Operating Income	Examples include insurance recovery, lease income, etc.
Discounts – Tuition	Tuition discounting is required to avoid the double counting of revenue in the single column format. The discount reduces tuition 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. Enter Tuition discounts as a contra revenue (negative revenue).
Discounts – Fees	Fee discounting is required to avoid the double counting of revenue in the single column format. The discount reduces 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. Fee discounts shall be entered as a contra revenue (negative revenue).
Discounts – Sales and Services	Sales and Services discounting is required to avoid the double counting of revenue in the single column format. The discount reduces Sales and Services 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. Sales and Services discounts shall be recorded as contra revenue (negative revenue).

System Expense Categories

Expense 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 2027 is TAMUSEXP27. The actual expense categories and any specific information relating to those categories are listed below.

Expense Category	**Description, Guidance, and/or Rates**
Salaries – Faculty	Includes graduate assistant teaching (GAT) salaries. Be sure to check all personnel salary and wage categories to eliminate vacant positions that are not planned to be filled.
Salaries – Non-Faculty	Includes longevity pay and hazardous duty pay.
Wages	Include wage expenses, termination lump sum payouts, and supplemental compensation. Work Hours for Hourly Employees: **FY 2027: 2,088 Total Hours**
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).
Benefits: Social Security and Medicare Tax	Old Age and Survivors Insurance (OASI) and Old Age Health Insurance (OAHI), collectively known as FICA, will be withheld, and matched at the rate of 7.65 percent. For calendar year 2026, members will match OASI (6.2 percent) on employees' wages up to **$184,500**, For calendar year 2027, members should plan to match OASI (6.2 percent) on employee's wages up to an estimated **$190,800**. Medicare tax (OAHI) will be matched at a rate of 1.45 percent on all earnings (with no maximum). Graduate and undergraduate students (at least one-half-time status) will be exempt from OASI and OAHI withholdings and matching.
Benefits:	Membership in the retirement system (TRS and ORP) will begin at the time of employment. Eligibility for employee group health insurance begins after the 60-day wait period.
Benefits: Teacher Retirement System	The state contribution rate for FY 2027 will be 8.25 percent. The employment of any new retirees will require the employer to fund the cost of BOTH the employee and employer retirement contribution amounts. This increased employer cost does not apply to retirees who were employed before September 1, 2005. SB12 during the 2019 Legislative Session set the following TRS contribution rates: State (Employer) and Employee Contribution: FY 2025 8.25% FY 2026 8.25% **FY 2027 8.25%**
Benefits: Optional Retirement Program (ORP)	The retirement contribution for employees participating in ORP is dependent upon hire date. Employees with an ORP start date on or before August 31, 1995, are provided with the same contribution during FY 2015 as they received during FY 1995 (8.5%). The FY 2027 ORP state contribution will remain at 6.6%. However, each member will supplement to maintain the employer contribution rate by 1.9% for a total contribution of 8.5%.
Benefits: Worker's Compensation Insurance (WCI)	Assessments for the System WCI fund are based on past claims experience. The rate represents a percentage of payroll (i.e., .45 = .0045 x payroll). See Attachment 2 for the rates or can also be found on screen 863. The System Office of Risk Management sets this rate.

Expense Category	Description, Guidance, and/or Rates
Benefits: Unemployment Compensation Insurance (UCI)	Members are responsible for determining an appropriate rate for UCI operations. The rate is dependent on circumstances within the specific institution/ agency/ health science center. One methodology 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. To update the rate for your member, contact FAMIS Help to update screen 863. See Attachment 2 for the current rates.
Benefits: Group Insurance Premiums (GIP)	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. New employees are covered based on the passage of HB4035 and there is no longer a gap of the 60-day waiting period versus the 90-day eligibility from the State before they receive the GIP contribution. Individuals in the “waiver” category during this period are not entitled to one half the GIP contribution to purchase optional insurance. See Attachment 2 for the rates.
Utilities	Includes energy and water/wastewater. This category does NOT include telecommunications. Ensure your budget reflects the increasing energy costs.
Scholarships	This category only includes scholarships related to students. The amount budgeted should include the amount budgeted in the revenue category 'waivers and exemptions' as an offsetting expense (see 'waivers and exemptions' revenue category above). This excludes Tuition Rebates, which should be budgeted in the Operations and Maintenance budget category.
Scholarship Discounts	The discounting of scholarships is a mechanism used to offset the revenue reduction in the fund group to maintain the correct net position. Scholarship discounts shall be recorded as a contra expense (negative expense) to correspond with the tuition discounts.
Equipment	Represents the use of cash from operating accounts to purchase furniture or equipment. Keep in mind the impact of some members moving from the $5K to the $10K equipment threshold and how this could impact the budget for Equipment
Operations and Maintenance	The amounts budgeted for shared services (assessments for System Offices, TTDN, CIS, etc.) should be included in this category. This should also include Tuition Rebates.

Expense Category	Description, Guidance, and/or Rates
Net Service Department AFR Fund Group (21 – 29)	Positive budgeted net revenue will be deducted from the operations and maintenance budget category. Negative net revenue will be added to operations and maintenance budget category.
Claims and Losses	Used by System Offices only for self-insurance claims and losses.
Other Non-Operating Expense	Examples include investment fees, judgement and settlements, unrelated business income **tax,** etc.
Debt Service	This category is for the expense of funds for debt service only (not funds transferred to System Offices for RFS debt service). System Offices will budget all debt service payments for the PUF and RFS debt programs. Include estimates in this category only if your institution plans to expend funds directly for debt service (FAMIS object codes 6100 - 6199)

Transfers

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

Transfers	Description
RFS Debt Transfer	The Office of Treasury Services prepares debt service estimates for the revenue financing program. Debt schedules will be shared in TEAMS as soon as they become available.
Available University Fund (AUF)	System Offices shall transfer the appropriate amount of AUF to plant funds to pay PUF debt service. System Offices will also transfer funds to TAMU and PVAMU.
PUF Equipment Allocation	System Offices will transfer: TAMHSC - \$30M; Engineering - \$12.5M Tarleton - \$17M; TAMU CT - \$4.5M AgriLife - \$10M; TAMU SA - \$8.5M The Vice Chancellor for Agriculture and Life Sciences and the Vice Chancellor for Engineering shall submit to the System Office of Budgets and Accounting the amount that is to be distributed to each agency by the due date set in the annual budget calendar. PUF Equipment Allocations (PUF EA) will be budgeted by System Offices as a transfer out and will be budgeted by the members listed above as a transfer in. PUF EA funds will be received in plant accounts. These funds can be used for equipment purchases (life span of 5 years or greater) or major rehabilitation projects. Major rehabilitation projects are those that extend the useful life of a facility including renovations/repairs to extend the number of years a facility can be used; renovations to increase the efficient use of space within a facility; and renovations to reconfigure space for a different purpose.

Assessments (Attachment 3)

Assessments must be budgeted as operating expenses in the appropriate accounts. Details on functions and services assessed for the upcoming budget year are provided in Attachment 3. Some software solutions are optional, and costs will vary based on the products and service levels selected under the A&M System master service agreement. Budget officers should coordinate with the CIO to determine necessary funding for any optional software.

System-wide Assessment Worksheet:

The worksheet is divided into three sections. The first section covers system-wide software and services allocated using approved methodologies. The second includes assessments billed by TAMU, such as SRS, MAESTRO, and AggieBuy. The third contains optional, member-selected items tied to system-wide IT contracts, with costs based on contracted pricing or prior-year actuals.

Beginning Balances

Estimated FY 2027 beginning net position by fund group will be determined by the amounts submitted in the beginning balance worksheet located in the member input folder in TEAMS. The estimated total will be displayed on the Executive Budget Summary for the FY 2027 budget.

Use of Net Position (Reserves)

Reserves should only be used to fund one-time expenses that will result in future cost reductions or increases in income or expenses of carryover balances (e.g., ATP/ARP, special items, etc.). Any use of reserves to support the FY 2027 operating budget (e.g., expending remaining ATP/ARP funds or special item funds) should be included in the beginning net position as entered in the FAMIS budget module (entered on screens 589/599, SL Begin Balance line). The template will be submitted to System Office of Budgets and Accounting no later than the budget due date (see budget calendar). 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 review by the Chancellor and subsequently submission to the Board. Each member will provide a narrative (to be included in the Executive Budget Summary) to summarize the overall budget submission for FY 2027.

Executive Budget Summary/Board Presentation

The System Office of Budgets and Accounting will prepare and provide for the Chancellor an Executive Budget Summary for review. CEOs and CFOs will receive an electronic copy.

The Board of Regents will receive the Executive Budget Summary prior to the Board Meeting which will serve as the basis for the FY 2027 budget approval. 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 coordinate the distribution of budgets in accordance with the Education Code, the General Appropriations Act, and any other state requirements; and add the FY 2027 Executive Budget Summary and the FY 2027 Operating Budget.

Attachment 1 – TAMUS Budget Contacts

Functional Area	Tasks	Phone	E-mail
Budgets & Accounting			
Joseph Duron	Policy, procedure, and calendar	(979) 458-6110	duron@tamus.edu
Jarrett Eisenrich	Procedures, reports, and analysis	(979) 458-6113	j-eisenrich@tamus.edu
Kelli Holt	Procedures, reports, and analysis	(979) 458-6113	kholt@tamus.edu
Audra Wilkinson	Tuition and Fee Requests	(979) 458-6109	a-wilkinson@tamus.edu
Halli Falke	Texas A&M Shared Services	(979) 458-6036	hfalke@tamus.edu
FAMIS Services			
FAMIS Production	FAMIS Budget Reports and Programs	(979) 458-6470	famisprod@tamus.edu
FAMIS Help	FAMIS Budget Module	(979) 458-6464	famishelp@tamus.edu
Position Budget App	Access/FAQ’s/Issues	http://it.tamus.edu/positionbudget/	
Workday Services			
Sri Kamarthi	Merit Module; Costing Allocations	(979) 862-6177	skamarthi@tamus.edu

Attachment 2

	Rates shown below follow format on Screen 863			
	FY 2026 Rates			FY 2027 Estimate
Member	**ACAP Faculty [1]**	**ACAP Staff [1]**	**UCI [1]**	**WCI [2]**
ETAMU	0.0100	0.0100	0.00150	0.0022
PVAMU	0.0100	0.0010	0.0015	0.0022
TARLETON	0.0100	0.0010	0.0010	0.0022
TAM IU	0.0080	0.0150	0.0010	0.0028
TAMU	0.0000	0.0082	0.005	0.0024
TAMUG	0.0100	0.0105	0.0004	0.0017
TAMU-CT	0.0005	0.0061	0.0030	0.0021
TAMU-CC	0.0150	0.0150	0.0015	0.0013
TAMU-K	0.0150	0.0150	0.0005	0.0024
TAMU-SA	0.0100	0.0100	0.0020	0.0012
TAMU-T	0.0056	0.0056	0.0010	0.0012
TAMU-V	0.0200			
WTAMU	0.0085	0.0085	0.0010	0.0025
TAMHSC	0.0120	0.0120	0.0007	0.0016
AL-RSCH	0.0200	0.0200	0.0030	0.0044
AL-EXT	0.0130	0.0130	0.0010	0.0037
TAMFS	0.0140	0.0140	0.0001	0.0048
TVMDL	-	0.0200	0.0001	0.0011
TEES	0.0200	0.0200	0.0003	0.0013
TTI	0.0160	0.0160	0.0001	0.0012
TEEX	0.0125	0.0125	0.0010	0.0021
TDEM	0.0050	0.0050	0.0010	0.0013
System Office	0.0113	0.0113	0.0010	0.0011
TAMSS	0.0113	0.0113	0.0010	0.0010

[1] ACAP and UCI rates are determined by the member. The above rates are based on the latest known information.
[2] WCI rate is the FY 2027 rate set by System Office of Risk Management.

Group Insurance Premiums for FY 2027 (DRAFT):
System members will pay the following monthly amounts for GIP and Basic Life Insurance Premiums ($4.70)

Coverage Level	Full-Time	Part-Time	Grad Assistants
Employee Only	$ 1,154.27	$ 576.90	$ 281.90
Employee and Spouse	$ 1,472.69	$ 736.11	$ 559.10
Employee and Children	$ 1,375.50	$ 687.51	$ 687.51
Employee and Family	$ 1,602.37	$ 800.95	$ 800.95
Waiver	$ 576.90	$ 271.62	

Attachment 3

FY 2027 Assessment Summary by Member (Includes One-time Supplement)

Assessment Item	PVAMU	TARLETON	TAMIU
System Offices	$ 522,891	$ 509,987	$ 306,921
Cyber Security Operations	97,328	92,406	56,665
Information Security Officers			
Rubrik Initiative			
Axonius Cyber Program			
Elastic Subscription			
Site Improve	-	-	-
Open Records Tracking Software	-	-	-
LeaseQuery	-	-	-
DUO	-	-	-
PCI Shared Services	-	-	-
System-wide Pay Plan Admn	-	-	-
State Relations Lease Space	-	-	-
I-9 Lawlogic (Guardian)	-	-	-
Workday Services	93,568	95,006	59,447
Workday Subscription	107,091	108,736	68,038
Research Security Officer	52,874	27,613	12,284
RELLIS - Administration	-	-	-
RELLIS - Infrastructure	-	-	-
RELLIS - Network	-	-	-
Financial Systems Operation	155,725	147,849	90,664
Property Premium Estimate	1,537,363	1,308,068	577,749
Subtotal:	**$ 2,566,841**	**$ 2,289,666**	**$ 1,171,768**
TAMU Billed Assessments Below:			
AggieBuy Software	$ 48,729	$ 48,729	$ 46,409
AggieBuy Admin	9,800	9,800	9,800
MAESTRO	139,647	97,908	79,521
TTDN (Internet)	179,145	278,754	193,742
Sponsored Research Services	1,096,795	5,625	-
System Energy Management	30,000	30,000	15,000
RELLIS (Utility Services)	-	-	-
Subtotal:	**$ 1,504,116**	**$ 470,817**	**$ 344,472**
Opt-In or Bill by Usage Estimates:			
PhotoShelter	$ 12,500	$ -	$ -
Summus VM WARE Leasing	131,676	52,624	69,328
Emburse (Chrome River Travel)	37,542	40,650	16,690
Digital Accessibility	30,500	30,500	30,500
Palo Alto Software	-	-	130,961
Adobe	56,832	68,652	36,457
Docusign	217,290	8,064	6,144
Qualtrics	30,429	14,221	11,276
Microsoft Unified Support	32,107	45,401	17,291
Microsoft Unified Add On Support	19,160	76,901	18,167
Linkedin Learning[1]	-	-	-
New: InCommon (Cyber Related)	9,000	9,000	6,000
New: Omnissa (VM Ware)	-	-	50,301
Oracle Cloud Services	-		152,032
SOC Shared Info. Services	-	-	-
Subtotal:	**$ 577,036**	**$ 346,013**	**$ 545,145**
FY 2027 NET Assessment	**$ 4,647,993**	**$ 3,106,495**	**$ 2,061,386**
FY 2026 NET Assessment	**$ 4,584,563**	**$ 2,867,138**	**$ 1,857,394**

Attachment 3

FY 2027 Assessment Summary by Member (Includes One-time Supplement)

Assessment Item	TAMU	TAMUG	TAMU-CT	ETAMU
System Offices	$ 2,980,137	$ 132,032	$ 183,279	$ 350,192
Cyber Security Operations	860,517	35,089	19,965	74,463
Information Security Officers				
Rubrik Initiative				
Axonius Cyber Program				
Elastic Subscription				
Site Improve	-	-	-	-
Open Records Tracking Software	-	-	-	-
LeaseQuery	-	-	-	-
DUO	-	-	-	-
PCI Shared Services	-	-	-	-
System-wide Pay Plan Admn	-	-	-	-
State Relations Lease Space	-	-	-	-
I-9 Lawlogic (Guardian)	-	-	-	-
Workday Services	738,296	23,007	19,736	74,331
Workday Subscription	844,992	26,331	22,589	85,073
Research Security Officer	413,820	19,776	2,500	5,191
RELLIS - Administration	343,820	-	-	-
RELLIS - Infrastructure	753,339	-	-	-
RELLIS - Network	156,527	-	-	-
Financial Systems Operation	1,376,827	56,143	31,945	119,141
Property Premium Estimate	8,449,459	543,984	166,122	661,173
Subtotal:	**$ 16,917,732**	**$ 836,362**	**$ 446,136**	**$ 1,369,564**
TAMU Billed Assessments Below:				
AggieBuy Software	$ -	$ -	$ 35,109	$ 46,409
AggieBuy Admin	-	-	9,800	9,800
MAESTRO	834,627	75,509	39,019	55,016
TTDN (Internet)	1,070,392	72,569	24,861	176,480
Sponsored Research Services	6,657,887	-	71,888	-
System Energy Management	-	15,000	5,000	30,000
RELLIS (Utility Services)	444,357	-	-	-
Subtotal:	**$ 9,007,263**	**$ 163,078**	**$ 185,677**	**$ 317,705**
Opt-In or Bill by Usage Estimates:				
PhotoShelter	$ 77,500	$ 12,500	$ 12,500	$ 12,500
Summus VM WARE Leasing	1,114,959	35,126	-	70,727
Emburse (Chrome River Travel)	299,387	11,838	4,997	34,043
Digital Accessibility	-	-	30,500	30,500
Palo Alto Software	1,268,792	23,355	37,542	201,898
Adobe	703,525	-	14,592	236,572
Docusign	25,728	-	-	1,280
Qualtrics	303,086	-	3,990	22,301
Microsoft Unified Support	326,116	-	9,770	20,933
Microsoft Unified Add On Support	224,554	4,294	-	-
Linkedin Learning[1]	-	-	-	-
New: InCommon (Cyber Related)	12,000	-	2,500	6,000
New: Omnissa (VM Ware)	80,482	15,509	-	40,241
Oracle Cloud Services	344,531			338,470
SOC Shared Info. Services	-	-	-	-
Subtotal:	**$ 4,780,661**	**$ 102,622**	**$ 116,391**	**$ 1,015,466**
FY 2027 NET Assessment	**$ 30,705,657**	**$ 1,102,062**	**$ 748,204**	**$ 2,702,734**
FY 2026 NET Assessment	**$ 30,360,312**	**$ 1,011,309**	**$ 783,644**	**$ 2,426,150**

FY 2027 Assessment Summary by Member (Includes One-time Supplement)

Assessment Item	TAMU-CC	TAMU-K	TAMU-SA
System Offices	$ 428,130	$ 359,750	$ 299,973
Cyber Security Operations	105,907	72,724	44,576
Information Security Officers			
Rubrik Initiative			
Axonius Cyber Program			
Elastic Subscription			
Site Improve	-	-	-
Open Records Tracking Software	-	-	-
LeaseQuery	-	-	-
DUO	-	-	-
PCI Shared Services	-	-	-
System-wide Pay Plan Admn	-	-	-
State Relations Lease Space	-	-	-
I-9 Lawlogic (Guardian)	-	-	-
Workday Services	102,637	72,997	46,604
Workday Subscription	117,469	83,546	53,340
Research Security Officer	56,734	40,519	5,682
RELLIS - Administration	-	-	-
RELLIS - Infrastructure	-	-	-
RELLIS - Network	-	-	-
Financial Systems Operation	169,452	116,358	71,321
Property Premium Estimate	1,003,335	829,702	384,394
Subtotal:	**$ 1,983,663**	**$ 1,575,596**	**$ 905,889**
TAMU Billed Assessments Below:			
AggieBuy Software	$ 48,729	$ 35,109	$ 35,109
AggieBuy Admin	9,800	9,800	9,800
MAESTRO	172,069	124,692	56,590
TTDN (Internet)	148,435	176,958	225,798
Sponsored Research Services	308,191	-	291,456
System Energy Management	30,000	30,000	5,000
RELLIS (Utility Services)	-	-	-
Subtotal:	**$ 717,224**	**$ 376,559**	**$ 623,753**
Opt-In or Bill by Usage Estimates:			
PhotoShelter	$ -	$ 12,500	$ 12,500
Summus VM WARE Leasing	155,244	84,395	43,574
Emburse (Chrome River Travel)	35,935	34,730	23,620
Digital Accessibility	-	30,500	30,500
Palo Alto Software	-	-	-
Adobe	94,737	63,409	51,213
Docusign	102,400	7,680	-
Qualtrics	32,948	752	5,143
Microsoft Unified Support	31,975	14,386	557
Microsoft Unified Add On Support	73,946	49,302	85,615
Linkedin Learning[1]	-	-	-
New: InCommon (Cyber Related)	9,000	9,000	6,000
New: Omnissa (VM Ware)	-	-	20,120
Oracle Cloud Services			
SOC Shared Info. Services	80,000	-	-
Subtotal:	**$ 616,185**	**$ 306,654**	**$ 278,843**

FY 2027 NET Assessment	**$ 3,317,072**	**$ 2,258,808**	**$ 1,808,485**

FY 2026 NET Assessment	**$ 3,342,906**	**$ 2,267,039**	**$ 1,886,472**

Attachment 3

FY 2027 Assessment Summary by Member (Includes One-time Supplement)

Assessment Item	TAMU-T	TAMU-V	WTAMU	AL-RSCH
System Offices	$ 226,292	$ 121,936	$ 365,228	$ 605,962
Cyber Security Operations	18,987	19,466	50,268	113,073
Information Security Officers				
Rubrik Initiative				
Axonius Cyber Program				
Elastic Subscription				
Site Improve	-	-	-	-
Open Records Tracking Software	-	-	-	-
LeaseQuery	-	-	-	-
DUO	-	-	-	-
PCI Shared Services	-	-	-	-
System-wide Pay Plan Admn	-	-	-	-
State Relations Lease Space	-	-	-	-
I-9 Lawlogic (Guardian)	-	-	-	-
Workday Services	18,171	23,157	59,801	99,384
Workday Subscription	20,797	26,504	68,443	113,746
Research Security Officer	2,500	2,500	15,589	369,846
RELLIS - Administration	-	-	-	200,777
RELLIS - Infrastructure	-	-	-	271,770
RELLIS - Network	-	-	-	39,990
Financial Systems Operation	30,379	31,146	80,429	180,917
Property Premium Estimate	186,315	275,980	1,140,878	520,570
Subtotal:	**$ 503,442**	**$ 500,688**	**$ 1,780,637**	**$ 2,516,035**
TAMU Billed Assessments Below:				
AggieBuy Software	$ -	$ 48,729	$ -	$ 33,347
AggieBuy Admin	-	9,800	-	9,800
MAESTRO	32,012	31,803	55,870	615,778
TTDN (Internet)	102,213	64,322	96,096	27,186
Sponsored Research Services	-	-	-	5,134,222
System Energy Management	5,000	-	30,000	-
RELLIS (Utility Services)	-	-	-	41,777
Subtotal:	**$ 139,225**	**$ 154,654**	**$ 181,966**	**$ 5,862,111**
Opt-In or Bill by Usage Estimates:				
PhotoShelter	$ 10,000	$ -	$ -	$ -
Summus VM WARE Leasing	65,085	-	76,603	-
Emburse (Chrome River Travel)	8,179	42	-	64,497
Digital Accessibility	30,500	-	-	-
Palo Alto Software	51,948	-	79,886	73,264
Adobe	10,392	-	56,296	-
Docusign	33,280	6,400	-	2,703
Qualtrics	635	13	16,538	1,253
Microsoft Unified Support	4,044	4,070	10,191	70,780
Microsoft Unified Add On Support	2,640	2,600	-	4,624
Linkedin Learning[1]	-	-	-	9,791
New: InCommon (Cyber Related)	2,500	6,000	6,000	9,000
New: Omnissa (VM Ware)	20,120	-	-	-
Oracle Cloud Services	96,168			
SOC Shared Info. Services	80,000	80,000	-	-
Subtotal:	**$ 415,490**	**$ 99,125**	**$ 245,514**	**$ 235,913**
FY 2027 NET Assessment	**$ 1,058,156**	**$ 754,467**	**$ 2,208,116**	**$ 8,614,059**
FY 2026 NET Assessment	**$ 794,285**	**$ -**	**$ 2,291,379**	**$ 8,336,132**

FY 2027 Assessment Summary by Member (Includes One-time Supplement)

Assessment Item	AL-EXT	TAMFS	TVMDL
System Offices	$ 276,804	$ 221,814	$ 130,362
Cyber Security Operations	91,549	38,197	10,370
Information Security Officers			
Rubrik Initiative			
Axonius Cyber Program			
Elastic Subscription			
Site Improve	-	-	-
Open Records Tracking Software	-	-	-
LeaseQuery	-	-	-
DUO	-	-	-
PCI Shared Services	-	-	-
System-wide Pay Plan Admn	-	-	-
State Relations Lease Space	-	-	-
I-9 Lawlogic (Guardian)	-	-	-
Workday Services	90,374	31,188	10,262
Workday Subscription	103,434	35,695	11,746
Research Security Officer	5,086	3,774	3,719
RELLIS - Administration	214,896	-	-
RELLIS - Infrastructure	297,816	-	-
RELLIS - Network	63,173	-	-
Financial Systems Operation	146,479	61,116	16,593
Property Premium Estimate	30,730	-	89,337
Subtotal:	**$ 1,320,341**	**$ 391,784**	**$ 272,389**
TAMU Billed Assessments Below:			
AggieBuy Software	$ 33,347	$ -	$ 33,347
AggieBuy Admin	9,800	-	9,800
MAESTRO	184,404	60,648	35,280
TTDN (Internet)	15,285	7,953	17,479
Sponsored Research Services	1,388,323	-	90,679
System Energy Management	-	-	-
RELLIS (Utility Services)	46,612	-	-
Subtotal:	**$ 1,677,770**	**$ 68,601**	**$ 186,585**
Opt-In or Bill by Usage Estimates:			
PhotoShelter	$ 25,000	$ -	$ -
Summus VM WARE Leasing	-	-	-
Emburse (Chrome River Travel)	34,694	6,437	4,675
Digital Accessibility	-	30,500	-
Palo Alto Software	53,545	-	5,243
Adobe	-	11,550	-
Docusign	1,352	-	41
Qualtrics	12,529	-	-
Microsoft Unified Support	1	6,473	1
Microsoft Unified Add On Support	-	-	-
Linkedin Learning[1]	7,105	2,602	816
New: InCommon (Cyber Related)	-	6,000	-
New: Omnissa (VM Ware)	-	-	-
Oracle Cloud Services			
SOC Shared Info. Services	-	80,000	-
Subtotal:	**$ 134,225**	**$ 143,563**	**$ 10,776**
FY 2027 NET Assessment	**$ 3,132,335**	**$ 603,948**	**$ 469,750**
FY 2026 NET Assessment	**$ 3,060,979**	**$ 506,299**	**$ 427,909**

Attachment 3

FY 2027 Assessment Summary by Member (Includes One-time Supplement)

Assessment Item	TEES	TEEX	TTI
System Offices	$ 632,256	$ 255,092	$ 309,275
Cyber Security Operations	80,720	35,004	40,872
Information Security Officers	-	-	-
Rubrik Initiative	-	-	-
Axonius Cyber Program	-	-	-
Elastic Subscription	-	-	-
Site Improve	*00	-	-
Open Records Tracking Software	-	-	-
LeaseQuery	-	-	-
DUO	-	-	-
PCI Shared Services	-	-	-
System-wide Pay Plan Admn	-	-	-
State Relations Lease Space	-	-	-
I-9 Lawlogic (Guardian)	-	-	-
Workday Services	68,457	41,641	32,162
Workday Subscription	78,350	47,659	36,809
Research Security Officer	342,446	2,500	150,364
RELLIS - Administration	302,227	331,284	601,378
RELLIS - Infrastructure	617,088	727,683	1,429,205
RELLIS - Network	484,064	137,819	305,460
Financial Systems Operation	129,152	56,006	65,396
Property Premium Estimate	279,374	167,290	194,829
Subtotal:	**$ 3,014,134**	**$ 1,801,977**	**$ 3,165,750**
TAMU Billed Assessments Below:			
AggieBuy Software	$ 33,347	$ 33,347	$ 33,347
AggieBuy Admin	9,800	-	9,800
MAESTRO	800,710	-	320,960
TTDN (Internet)	18,926	81,699	50,224
Sponsored Research Services	6,571,176	-	1,013,469
System Energy Management	-	-	-
RELLIS (Utility Services)	561,161	282,804	1,058,602
Subtotal:	**$ 7,995,120**	**$ 397,850**	**$ 2,486,402**
Opt-In or Bill by Usage Estimates:			
PhotoShelter	$ 12,500	$ -	$ -
Summus VM WARE Leasing	-	57,412	-
Emburse (Chrome River Travel)	32,077	-	13,376
Digital Accessibility	-	-	-
Palo Alto Software	-	-	-
Adobe	23,832	36,310	25,251
Docusign	-	-	12,877
Qualtrics	-	25,609	14,166
Microsoft Unified Support	-	15,716	65,489
Microsoft Unified Add On Support	-	45,891	24,206
Linkedin Learning[1]	9,927	4,478	2,542
New: InCommon (Cyber Related)	2,500	6,000	2,500
New: Omnissa (VM Ware)	-	-	-
Oracle Cloud Services	-	-	-
SOC Shared Info. Services	-	-	-
Subtotal:	**$ 80,836**	**$ 191,415**	**$ 160,407**

FY 2027 NET Assessment	**$ 11,090,090**	**$ 2,391,242**	**$ 5,812,558**
FY 2026 NET Assessment	**$ 11,030,364**	**$ 2,242,080**	**$ 5,432,704**

FY 2027 Assessment Summary by Member (Includes One-time Supplement)

Assessment Item	TAMHSC	TDEM	TAMRF	Member Net Total
System Offices	$ 583,881	$ 940,000	$ 108,000	**$ 10,850,195**
Cyber Security Operations	155,918	57,624	1,406	**2,173,096**
Information Security Officers	-	-	-	-
Rubrik Initiative	-	-	-	**-**
Axonius Cyber Program	-	-	-	**-**
Elastic Subscription	-	-	-	**-**
Site Improve	-	-	-	**-**
Open Records Tracking Software	-	-	-	**-**
LeaseQuery	-	-	-	**-**
DUO	-	-	-	**-**
PCI Shared Services	-	-	-	**-**
System-wide Pay Plan Admn	-	-	-	**-**
State Relations Lease Space	-	-	-	**-**
I-9 Lawlogic (Guardian)	-	-	-	**-**
Workday Services	137,639	32,417	-	**1,970,283**
Workday Subscription	157,530	37,101	-	**2,255,020**
Research Security Officer	212,184	2,500	-	**1,750,000**
RELLIS - Administration	-	300,139	-	**2,294,519**
RELLIS - Infrastructure	-	415,942	-	**4,512,843**
RELLIS - Network	-	102,883	-	**1,289,915**
Financial Systems Operation	249,469	92,199	2,250	**3,476,954**
Property Premium Estimate	970,856	85,986	-	**19,403,492**
Subtotal:	**$ 2,467,478**	**$ 2,066,791**	**$ 111,656**	**$ 49,976,318**
TAMU Billed Assessments Below:				
AggieBuy Software	$ -	$ 46,409	$ -	**$ 639,551**
AggieBuy Admin	-	-	-	**137,200**
MAESTRO	353,902	-	-	**4,165,965**
TTDN (Internet)	396,826	172,572	-	**3,597,915**
Sponsored Research Services	2,833,062	-	-	**25,462,773**
System Energy Management	25,000	-	-	**250,000**
RELLIS (Utility Services)	-	89,758	-	**2,525,071**
Subtotal:	**$ 3,608,790**	**$ 308,739**	**$ -**	**$ 36,778,475**
Opt-In or Bill by Usage Estimates:				
PhotoShelter	$ 12,500	$ -	$ -	**$ 212,500**
Summus VM WARE Leasing	55,800	-	-	**2,012,553**
Emburse (Chrome River Travel)	64,030	33,837	-	**801,277**
Digital Accessibility	-	30,500	-	**305,000**
Palo Alto Software	-	-	-	**1,926,434**
Adobe	-	39,900	-	**1,529,520**
Docusign	-	-	-	**425,238**
Qualtrics	-	-	-	**494,886**
Microsoft Unified Support	-	28,516	-	**717,777**
Microsoft Unified Add On Support	-	102,322	-	**762,844**
Linkedin Learning[1]	-	2,352	-	**39,611**
New: InCommon (Cyber Related)	-	6,000	-	**115,000**
New: Omnissa (VM Ware)	50,301	-	-	**277,074**
Oracle Cloud Services				**931,202**
SOC Shared Info. Services	-	-	-	**320,000**
Subtotal:	**$ 182,631**	**$ 243,426**	**$ -**	**$ 10,870,917**
FY 2027 NET Assessment	**$ 6,258,898**	**$ 2,618,956**	**$ 111,656**	**$ 97,625,710**
FY 2026 NET Assessment	**$ 5,846,693**	**$ 2,388,201**	**$ 112,998**	**$ 93,904,980**

Attachment 3

FY 2027 Assessment Summary by Member (Includes One-time Supplement)

Assessment Item	One-Time Support	System Office	TAMSS/RELLIS	TAMUS TOTAL
System Offices	$ 13,471,805	$ -	$ -	$ 24,322,000
Cyber Security Operations	2,173,096	113,104	40,703	4,500,000
Information Security Officers	400,000			400,000
Rubrik Initiative	4,500,000	-		4,500,000
Axonius Cyber Program	1,500,000	-		1,500,000
Elastic Subscription	1,000,000	-		1,000,000
Site Improve	218,600	-	-	218,600
Open Records Tracking Software	51,227	-	-	51,227
LeaseQuery	29,777	-	-	29,777
DUO	490,500	-	-	490,500
PCI Shared Services	135,000	-	-	135,000
System-wide Pay Plan Admn	182,000	-	-	182,000
State Relations Lease Space	380,560	-	-	380,560
I-9 Lawlogic (Guardian)	82,679	-	-	82,679
Workday Services	1,970,283	74,435	-	4,015,000
Workday Subscription	2,297,616	42,596	-	4,595,233
Research Security Officer	1,750,000	-	-	3,500,000
RELLIS - Administration		580,481	-	2,875,000
RELLIS - Infrastructure		2,011,274	-	6,524,117
RELLIS - Network		810,085	-	2,100,000
Financial Systems Operation	-	90,484	32,562	3,600,000
Property Premium Estimate	3,860,003	231,518	210,120	23,705,134
Subtotal:	**$ 34,493,146**	**$ 3,953,976**	**$ 283,386**	**$ 88,706,825**
TAMU Billed Assessments Below:				
AggieBuy Software	$ -	$ 46,409	$ -	**$ 685,960**
AggieBuy Admin		9,800	-	**147,000**
MAESTRO		31,803	42,606	**4,240,374**
TTDN (Internet)		135,595	142,592	**3,876,102**
Sponsored Research Services		643,373	-	**26,106,146**
System Energy Management		-	-	**250,000**
RELLIS (Utility Services)		2,054,196	-	**4,579,267**
Subtotal:		**$ 2,921,176**	**$ 185,198**	**$ 39,884,849**
Opt-In or Bill by Usage Estimates:				
PhotoShelter		$ 12,500	$ -	**$ 225,000**
Summus VM WARE Leasing		-	47,922	**2,060,475**
Emburse (Chrome River Travel)		20,908	9,384	**831,570**
Digital Accessibility		30,500	-	**335,500**
Palo Alto Software		256,247	-	**2,182,681**
Adobe		15,350	2,019	**1,546,889**
Docusign		5,120	256	**430,614**
Qualtrics		1,103	-	**495,989**
Microsoft Unified Support		16,134	6,749	**740,660**
Microsoft Unified Add On Support		-	-	**762,844**
Linkedin Learning[1]		2,617	-	**42,228**
New: InCommon (Cyber Related)		2,500	2,500	**120,000**
New: Omnissa (VM Ware)		-	-	**277,074**
Oracle Cloud Services		-	110,000	**1,041,202**
SOC Shared Info. Services		-	-	**320,000**
Subtotal:	**$ -**	**$ 362,979**	**$ 178,830**	**$ 11,412,726**
FY 2027 NET Assessment	**$ 34,493,146**	**$ 7,238,131**	**$ 647,414**	**$ 140,004,400**
FY 2026 NET Assessment	**$ 33,954,980**	**$ 6,806,287**	**$ 681,369**	**$ 135,716,118**