



Budget Broadcast

with the

University Budget Office

December 2024

Agenda



- Spring Enrollment Update
- Budget Transformation Update
- Legislative Update
- Competitive Landscape
- Quarter 1 Results (unaudited)
- Student Accounting Important Dates
- Announcements & Reminders

Spring Enrollment Update

Spring Enrollment Update



- Point-in-time status from Insights
- Conflicting data points

Budget Transformation Update

Budget Transformation Update

- Model recommendation & white paper
- Increased autonomy and accountability
- Progress from development to implementation
 - Different committees
- 5-year forecast templates
- Learning curve in first year of new process
- Reviewing Fall 2024 actual and Spring 2025 indicators, FY26 may be flat to down

NET NEW ALLOCATION / BUDGET DISTRIBUTION MODEL				UNWEIGHTED SCH SPLIT AND UNWEIGHTED SCH FOR EACH COLLEGE										
use fields to adjust														
FY26														
Total Available Dollars:	\$ 200,124,758	Original FY25 Budget less \$1.8M Hall Park lease & TBP Paid O/S Colleges												
Enhancement Fund:	0													
Net New Tuition Allocation / Mandatory Exp	0													
Total Available Dollars After SEF Tax:	\$ 200,124,758													
Variables														
Undergraduate CoI	65%	100%	80%											
Undergraduate CoR	35%													
Graduation Metrics		0%												
Return on Investment		0%												
Graduate CoI	80%	100%	20%											
Graduate CoR	20%													
Graduation Metrics		0%												
Return on Investment		0%												
		104,064,874			\$56,034,932		\$0	\$0		\$32,019,961			\$8,004,990	
College	Undergrad CoI			Undergrad CoR			Graduation	ROI	Graduate CoI			Graduate CoR		
	SCH	(%)	(\$)	SCH	(%)	(\$)	TBD	TBD	SCH	(%)	(\$)	SCH	(%)	(\$)
Col of Applied&Collab Studies	7,545	1%	860,364	33,622	4%	2,068,889	0	0	0	0%	0	0	0%	0
Col of Health & Public Service	61,248	7%	6,984,168	64,882	7%	3,992,434	0	0	15,797	7%	2,289,718	15,548	7%	563,391
Col of Merch, Hosp & Tour	33,644	4%	3,836,457	20,675	2%	1,272,211	0	0	1,902	1%	275,688	1,842	1%	66,746
Col of Vis Arts & Design	49,314	5%	5,623,322	63,452	7%	3,904,441	0	0	1,770	1%	256,555	1,887	1%	68,377
College of Education	59,028	6%	6,731,019	62,933	7%	3,872,505	0	0	21,626	10%	3,134,611	21,270	10%	770,731
College of Engineering	51,655	6%	5,890,269	115,739	13%	7,121,858	0	0	54,509	25%	7,900,883	58,309	26%	2,112,862
College of Information	14,460	2%	1,648,888	15,368	2%	945,651	0	0	37,690	17%	5,463,029	38,320	17%	1,388,549
College of Lib Arts & Soc Sci	313,972	34%	35,802,526	212,775	23%	13,092,849	0	0	9,702	4%	1,406,270	9,216	4%	333,947
College of Music	29,860	3%	3,404,964	27,734	3%	1,706,578	0	0	8,147	4%	1,180,878	8,249	4%	298,908
College of Science	150,826	17%	17,198,832	88,744	10%	5,460,753	0	0	5,463	2%	791,842	5,531	3%	200,419
Honors College	931	0%	106,163	9,931	1%	611,092	0	0	0	0%	0	0	0%	0
Ryan College of Business	140,119	15%	15,977,903	193,035	21%	11,878,172	0	0	42,380	19%	6,142,828	41,404	19%	1,500,299
Toulouse Grad School	0	0%	0	1,747	0%	107,500	0	0	21,923	10%	3,177,660	19,339	9%	700,761
TOTAL	912,602	100%	\$ 104,064,874	910,637	100%	\$ 56,034,932	\$ -	\$ -	220,909	100%	\$ 32,019,961	220,915	100%	\$ 8,004,990

University of North Texas

Fiscal Year 2026 Budget Timeline - **DRAFT**



Date	Responsible Party	Action
Fri, Jan 24, 2025	Campus Users	Deadline for Permanent ABA's to be approved and in Budget Office queue. (These transactions will affect the FY25 budget used in base budget calculation)
Mon - Fri, Jan 27-31, 2025	University Budget Office	UBO processes permanent ABA's, 5 year forecast templates (including 2 yrs of history) distributed - templates may be distributed earlier if ready
Mon - Fri, Feb 3-7, 2025	University Budget Office	Calculation of college budgets using new methodology. LTM (last twelve month) or flat revenue estimates for tuition (central and differential) and fees (instructional and mandatory) used
Mon - Fri, Feb 10 - 14, 2025	University Budget Office/ System Admin	Communication of calculated college budgets, via new budget model, to Provost Office/ Colleges
Mon, Feb 17 - Fri, Mar 28, 2025	Campus Users	Review calculated budgets/ fill out 5 year forecast templates
Mon, Mar 3 - Fri, Mar 7, 2025	Colleges	Strategy meetings: to convey actions to further strategic goals/ suggest actions
Mon, Mar 10 - Fri, Mar 14, 2025	VP Areas	Strategy meetings: to convey actions to further strategic goals/ suggest actions
Mon, Mar 31, 2025	Campus Users	5 year forecast templates due to Budget Office
Mon, Mar 31 - Fri, May 30, 2025	University Budget Office	UBO balancing of funds and transfers, finalize revenue assumptions, validate campus inputs, prepare of narratives and slides. (Opportunity for centrally-directed enrollment volume driven changes)
Mon, Jun 2 - Fri, Jun 20, 2025	University Budget Office	Report finalization, quarterly allocations.
TBD (mid June)	University Budget Office/ System Admin	System close of Axiom. UNT System's Budget Office prepares analysis and compiles component unit budgets into the UNTS Consolidated FY26 Budget and prepares budget presentations.
TBD (July, week 1)	University Budget Office	Narrative due to System
TBD (August, week 1)	System Admin	UNT System's office posts FY26 budget - in Board book, prior to Board of Regents meeting
Thurs, Aug 14, 2025	Board of Regents	UNT System Board of Regents meeting to review submitted budget
Mon, Sep 1, 2025	Campus Users	Submit budget transfers to filter down increases/ decreases

UNT Budget FY Comparison

	Historical Data			Current Budget Year	5-year Budget Forecasting				
	FY22 Expense Actual	FY23 Expense Actual	FY24 Expense Actual	FY25 Original Budget	FY26	FY27	FY28	FY29	FY30
Central Exp Budget - Budgetary Authority	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
<i>faculty salaries</i>					0.00	0.00	0.00	0.00	0.00
<i>staff salaries</i>					0.00	0.00	0.00	0.00	0.00
<i>wages</i>					0.00	0.00	0.00	0.00	0.00
<i>benefits/payroll related costs</i>					0.00	0.00	0.00	0.00	0.00
<i>operating</i>					0.00	0.00	0.00	0.00	0.00
<i>travel</i>					0.00	0.00	0.00	0.00	0.00
<i>scholarships, financial aid, exemptions</i>					0.00	0.00	0.00	0.00	0.00
<i>mandatory fee</i>						0.00	0.00	0.00	0.00

Legislative Update

Legislative Update



- FY25 TUF distribution amount
- Biennial Higher Education Primer
 - https://www.lbb.texas.gov/Documents/Publications/Primer/8484_Higher_Education_Primer.pdf

Legislative Update - 2



**FIGURE 1
HISTORICAL SPENDING FOR TEXAS PUBLIC HIGHER EDUCATION, 2016–17 TO 2024–25 BIENNIA**

(IN MILLIONS)

METHOD OF FINANCE	2016–17	2018–19	2020–21	2022–23	2024–25
General Revenue Funds	\$14,689.6	\$14,953.7	\$15,796.0	\$18,297.4	\$20,331.6
General Revenue–Dedicated Funds	\$2,913.0	\$2,822.5	\$2,785.2	\$2,888.2	\$2,972.3
Other Funds	\$2,362.4	\$2,840.4	\$3,352.4	\$3,320.2	\$3,733.9
Federal Funds	\$279.3	\$282.8	\$4,276.6	\$7,347.6	\$2,767.8
Total, Higher Education	\$20,244.3	\$20,899.4	\$26,210.3	\$31,853.5	\$29,805.7
Percentage of Statewide Total	9.4%	8.7%	9.7%	10.2%	9.3%
Statewide Total, All Articles	\$215,991.7	\$239,797.5	\$270,340.5	\$313,349.6	\$321,708.8

NOTES:

- (1) Amounts shown include amounts related to employee benefits.
- (2) Amounts shown for the 2024–25 biennium are appropriated; amounts for other biennia are estimated or budgeted.
- (3) The Federal Funds amount for the 2022–23 biennium includes appropriations from the American Rescue Plan Act of 2021.

SOURCE: Legislative Budget Board.

Competitive Landscape

Texas Community Colleges



Austin Community College District <https://programs.austincc.edu/bachelors-degrees-at-acc/>

- Bachelor of Applied Technology (mfg engineering tech)
- Bachelor of Science (RN to BSN)
- Bachelor of Applied Science (software development)
- Bachelor of Applied Science (cybersecurity)

Northeast TX Community College <https://www.ntcc.edu/academics/4-year-university-degrees>

- Bachelor of Applied Arts & Sciences
- Bachelor of Science in Mathematics
- Bachelor of Science in Mathematics with 7-12 Mathematics Certificate
- Bachelor of Business Administration (BBA)

Houston Community College <https://catalog.hccs.edu/content.php?catoid=23&navoid=1544>

- Bachelor of Applied Science (healthcare management)
- Bachelor of Applied Technology (artificial intelligence & robotics)

Alamo Colleges District <https://www.alamo.edu/online/programs/bachelors/>

- Bachelor of Applied Technology (operations management)
- Bachelor of Applied Science (RN to BSN)
- Bachelor of Applied Technology (cybersecurity)
- Bachelor of Applied Technology (cloud computing)

Dallas College



Dallas College – formerly Dallas County Community College District
[Bachelor's Degree in Education](#)

STREAMLINE AND SUPPORT NAVIGATION TO AND THROUGH OUR COLLEGE AND BEYOND

- **Technology and Training:** Continue targeted training for success and career coaches and providing technology solutions for students for guided pathways, availability of learning materials and centralized course scheduling.
- **Supportive environment:** Demonstrate sensitivity and respect for individual needs, meeting, and exceeding expectations for timely and accurate responses to internal and external inquiries.
- **Career Resources:** Continue to increase support services for employment in high value jobs.
- **Advanced Degrees:** Explore and pilot new models for baccalaureate program offerings and transfers.
- **Student Experience Quality:** Continuously monitor quality and changes in learner expectations through rigorous research.



Dallas College Strategic Goals

<https://www.dallascollege.edu/about/trustees/priorities/pages/default.aspx>

Collin College



Collin College – formerly Collin County Community College District

[Bachelor of Science in Nursing \(BSN\)](#)

[Bachelor of Applied Technology in Cybersecurity \(BAT\)](#)

[Bachelor of Applied Science in Construction Management \(BAS\)](#)

[Bachelor of Applied Science in Clinical Operations Management \(BAS\)](#)

Strategic Goals

1. Realign student completion and performance metrics to meet or exceed state and regional accreditation thresholds and goals.
2. Develop and implement strategies to become a national exemplar in program and student outcomes.
3. Create and implement comprehensive pathways to enrich the student experience and support student completions.
4. Implement strategies to be recognized as an employer of choice to attract and retain top talent.
5. Expand educational access through a systemic approach with external partners and stakeholders.
- ➔ 6. Expand baccalaureate degree options.

Collin College Strategic Goals

<https://www.collin.edu/masterplan/index.html>

Quarter 1 Results (unaudited)

Quarter 1 FY25 Results (Unaudited)



Summary Report of Revenue, Expenses & Transfers (Current Funds) for Fiscal Year 2025 Through November 30, 2025

Category	Sept - Nov Budget	Sept - Nov Actuals	Variance
Revenues			
Net Tuition and Fees	\$204,135,890	\$186,434,884	(\$17,701,006)
Sales of Goods and Services	41,965,634	43,202,345	1,236,711
Grants and Contracts	26,887,901	41,996,841	15,108,939
State Appropriations	151,102,790	151,425,479	322,689
All Other Revenue	44,895,815	45,880,980	985,165
Total: Revenues	468,988,030	468,940,528	(47,502)
Expenses			
Personnel Costs	137,280,333	139,687,025	(2,406,692)
Maintenance & Operation Costs	48,161,715	46,361,306	1,800,409
Scholarships, Exemptions, and Financial Aid	19,238,240	18,261,734	976,506
All Other Expenses	3,663,956	2,521,756	1,142,200
Total: Expenses	208,344,244	206,831,821	1,512,423
Transfers			
Transfers	54,599,403	74,317,973	(19,718,570)
Total: Transfers	54,599,403	74,317,973	(19,718,570)
Impact on Fund Balance	\$206,044,384	\$187,790,734	(\$18,253,649)

Q1 Highlights

- Total revenues came in on top of budget
- Net Tuition & Fees were \$17.7M lower than budgeted
- Sales of Goods & Services, Grants & Contracts, State Appropriations, and All Other Revenue exceeded budget by a combined \$17.6M
- Total expenses came in \$1.5M under budget
- Personnel Costs exceeded budget by \$2.4M
- Maintenance & Operations Costs, Scholarships, Exemptions & Financial Aid and All Other Expenses came in a combined \$3.9M under budget
- Total transfers came in \$20M over budget

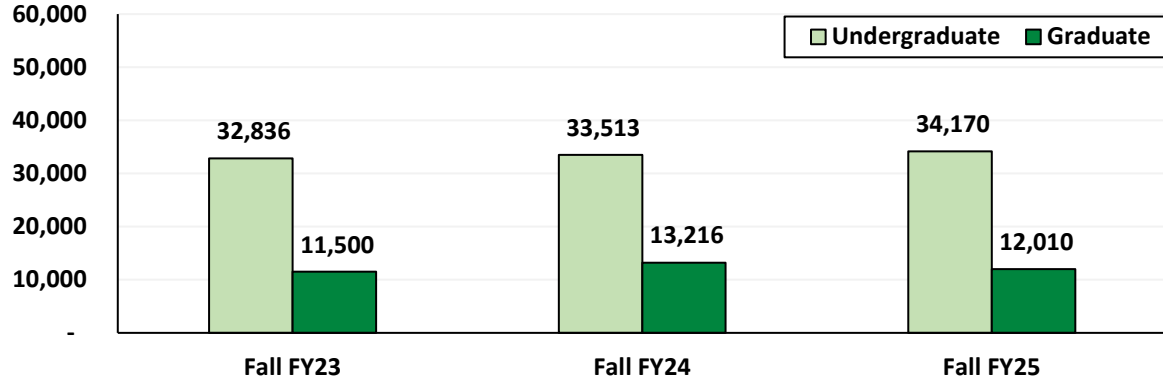
Expectations for the Remainder of Fiscal Year 2025

- Tuition & fee revenue could continue to see pressure as the year progresses if spring and summer follow fall tuition and enrollment trends. Expenses on track to meet budget and transfers are expected to exceed budget. Net contribution to the fund balance projected to be negative at year-end.

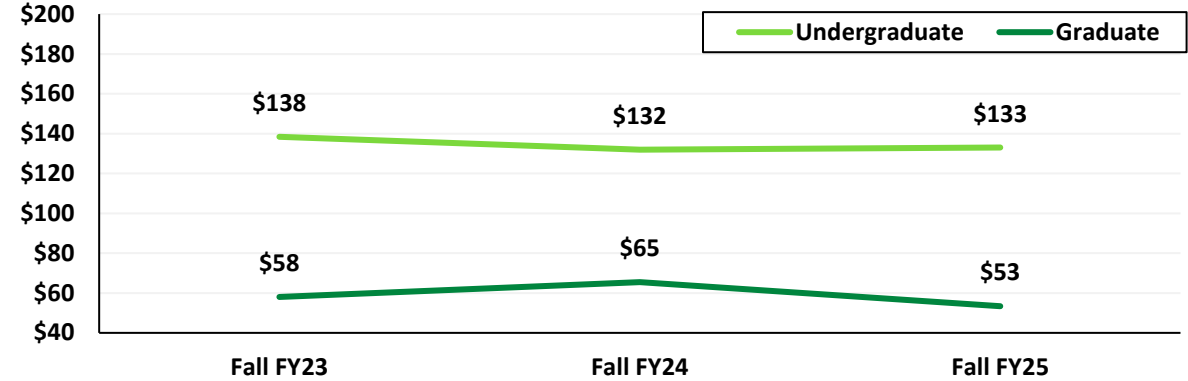
Q1 Comparison Across Fiscal Years (Unaudited)



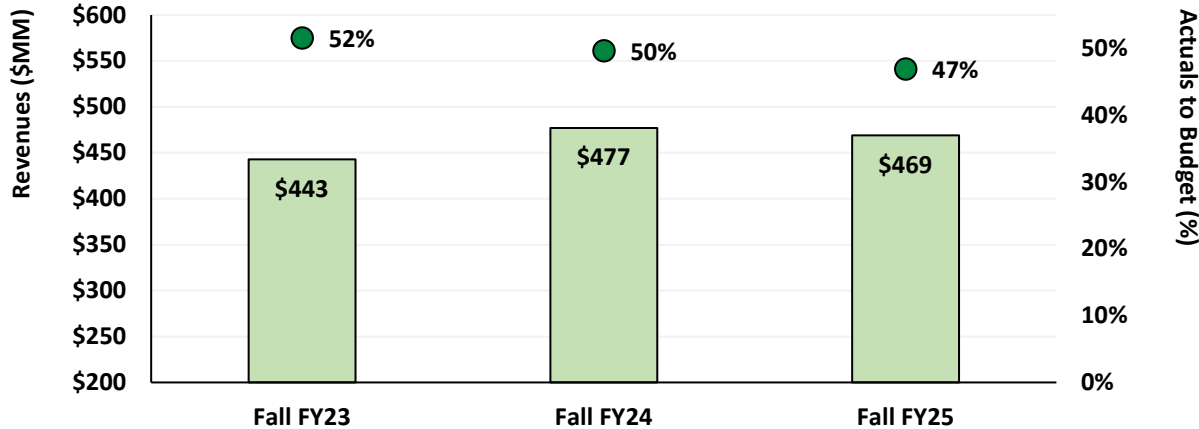
Fall Enrollment Comparison (Headcount)



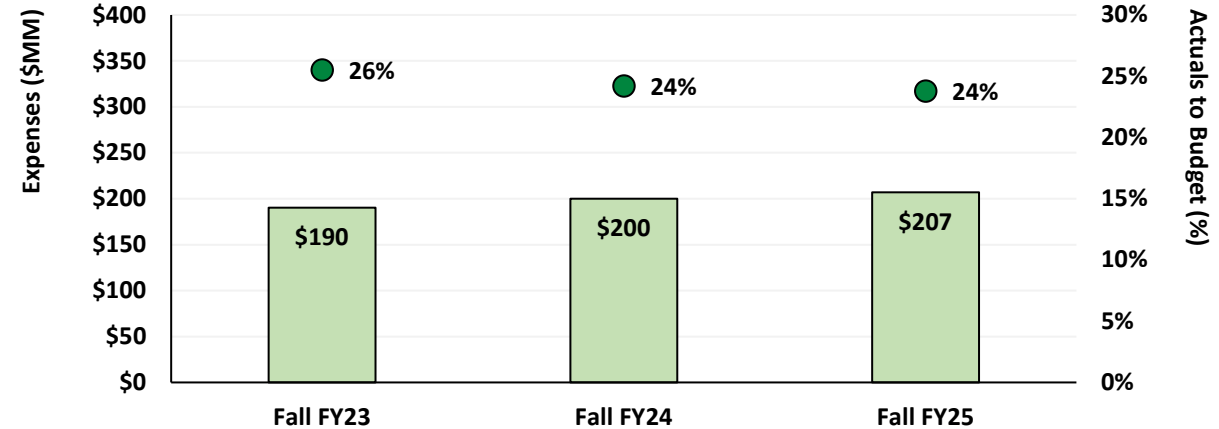
Q1 Tuition Revenue Comparison (\$MM)



Q1 Actuals to Budget Analysis: Revenues



Q1 Actuals to Budget Analysis: Expenses



Unaudited Fiscal Year 2024 Results



Summary Report of Revenue, Expenses & Transfers (Current Funds) for Fiscal Year ending August 31, 2024

Category	FY24 Budget	FY24 Actuals	Variance
Revenues			
Net Tuition and Fees	\$457,816,578	\$451,007,517	(\$6,809,061)
Sales of Goods and Services	106,829,372	119,686,462	12,857,090
Grants and Contracts	128,630,055	179,870,992	51,240,937
State Appropriations	182,881,014	179,159,290	(3,721,724)
All Other Revenue	68,569,405	71,920,178	3,350,773
Total: Revenues	944,726,424	1,001,644,439	56,918,015
Expenses			
Personnel Costs	499,836,336	511,647,820	(\$11,811,485)
Maintenance & Operation Costs	168,106,974	176,384,397	(8,277,422)
Scholarships, Exemptions, and Financial Aid	116,168,622	127,262,451	(11,093,829)
All Other Expenses	28,035,677	27,191,957	843,720
Total: Expenses	812,147,609	842,486,626	(30,339,017)
Transfers			
Transfers	130,267,609	108,563,873	21,703,736
Total: Transfers	130,267,609	108,563,873	21,703,736
Impact on Fund Balance	\$2,311,206	\$50,593,940	\$48,282,734

Year End Balance Detail - AFR

Fund Type	Balance	Notes
Restricted	15,104,695	* Funds 100000 - 399999 - Pell / Endowments / Restricted Gifts
State / Central	37,668,851	* Primarily HEF and TUF Funds
Auxiliary	262,865	
Fees & DT	177,809	* Planned overspend \$3M on DE Fee
Designated Ops	2,606,740	* Designated Operating (830029 up \$6M), Insurance, F&A (deficit \$8M)
	50,607,480	

Student Accounting Important Dates

Student Accounting Important Dates

- 12/20/2024 – Last day refunds are sent for the calendar year. Refunds resume 01/02/2025
- 01/03/2025 – First disbursement for Spring financial aid. Refunds sent out M-F throughout January except MLK Holiday & enrollment cancellation dates
- 01/09/2025 - Payment Deadline (Spring and 8 Week 1 Registration)
- 01/12/2025 - Last day for 100% tuition adjustment if withdrawing from Spring or 8 Week 1
- 01/13/2025 - Spring and 8 Week 1 classes begin
- 01/18/2025 - Census Date for 8 Week 1
- 01/25/2025 - Census date for Spring semester

Questions?

Announcements & Reminders



Next Budget Broadcast Thursday January 9, 2025, BLB 055

WISHING FOR A MERRY AND RESTFUL TIME FOR YOU AND YOURS!!

Questions?