

Budget Broadcast with the University Budget Office

November 2025

Agenda



- Finance Items
 - State of Texas, FY25 Expenses & Revenue
 - Community College Funding Changes
 - State-wide Fall 2025 Enrollment
- System Updates
- Grants Office Updates
- Unaudited FY25 Q4 Results
- Announcements

Finance Items

State of Texas FY25 Expenses

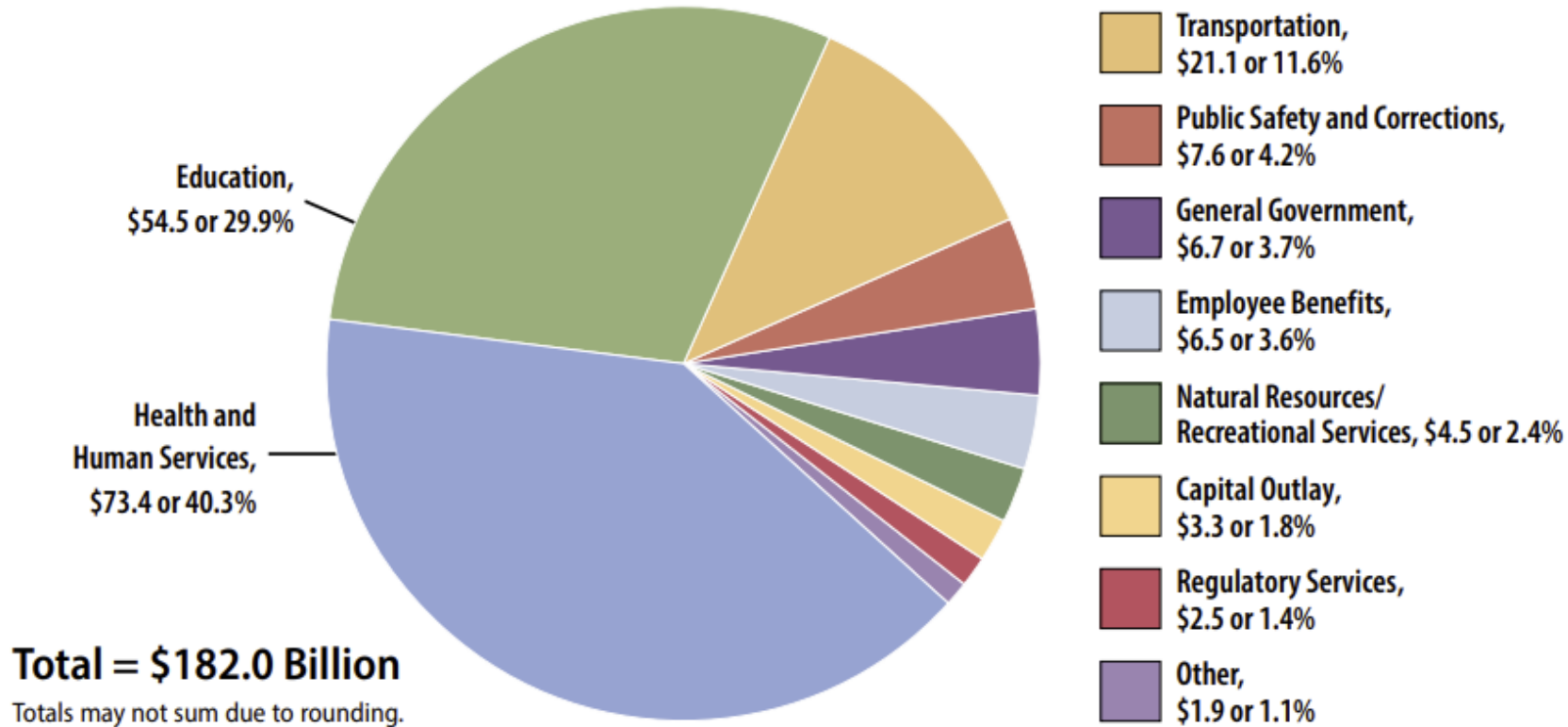
State of Texas Annual Cash Report



CHART 3

Percentage of Net Expenditures by Function – All Funds Excluding Trust

Year Ended August 31, 2025 (Amounts in Billions)



State of Texas FY25 Revenue

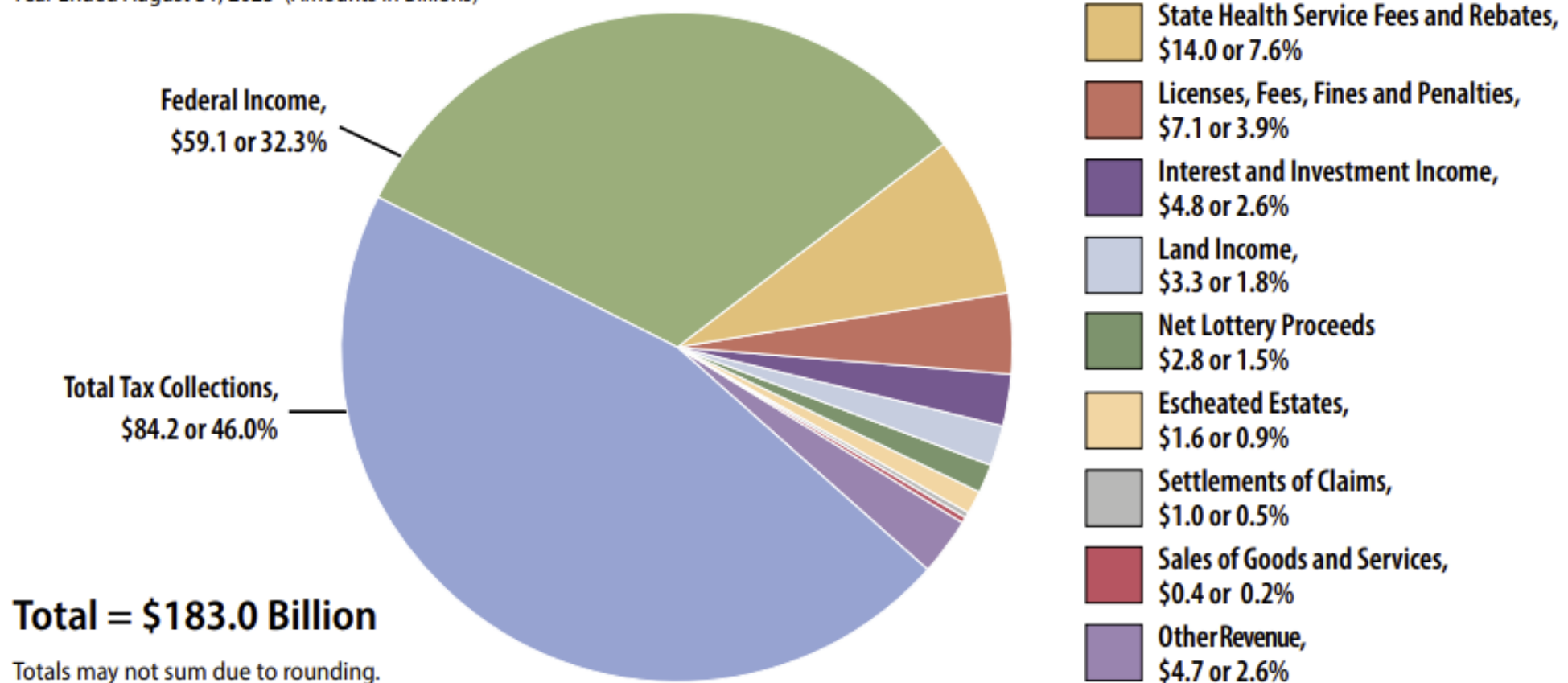
State of Texas Annual Cash Report



CHART 2

Percentage of Net Revenues by Source – All Funds Excluding Trust

Year Ended August 31, 2025 (Amounts in Billions)



Community College Funding Changes



Community College Finance (CCF) program

- Migrating from “time in class” based to “outcome based” calculation
 - Base vs Performance Tiers
 - Number of high school students who complete 15 semester credit hours in dual credit or dual enrollment courses
 - Number of community college students who transfer successfully to public four-year universities or complete 15 semester credit hours in a structured co-enrollment program
 - Number of community college students who earn credentials of value, which offer purpose in the economy, value in the labor market, and opportunities for good jobs and meaningful careers
- Changes in payment timing, averages vs “best of” score, “settle up”; details on THECB site
- <https://www.highered.texas.gov/community-college-finance/formula-funding/>

State-wide Fall 2025 Enrollment



Sector	Preliminary 2025 Enrollment	% Change from Fall 2024
Public 2-year Colleges	776,432	6.1%
Public 4-year Universities	708,669	2.7%
Health-related Institutions	34,547	6.4%
Independent Universities	160,869	6.7%
Total	1,680,517	4.7%

Includes: undergraduate, graduate, and professional program students enrolled at two-year technical, state, and community colleges; four-year public and independent universities; and public and private health-related institutions

<https://www.highered.texas.gov/fall-enrollment-at-texas-colleges-and-universities-sets-record/>

System Updates

System Updates

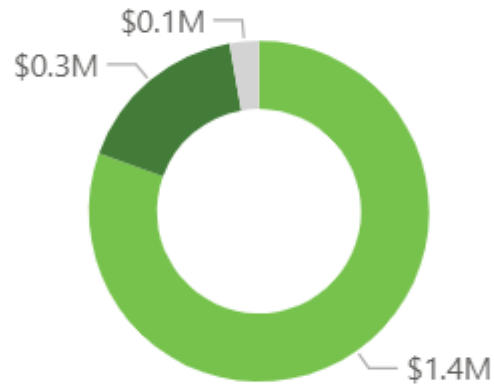


Coupa Update

- Working on Encumbrances
 - 11/25/25

New Power BI Report: MGR001

Department Budget Breakdown



● Encumbrance ● Actual ● Available Balance ● Pre-Encumbrance

System Updates Cont.



- ProcureSystems@untsystem.edu
 - Replacing JaggaerAdmin
 - Adding Coupa System Issues
- Questions
 - Procuresystems@untsystem.edu
 - BudgetAnalytics@untsystem.edu

Grants and Contracts – Subaward Information



Outgoing Subawards

How these are made: PI's and Contracts

Who is responsible: PI's and Departments

How to manage: PO's and Invoices

System Information: Making a subaward requisition.

Outgoing Subawards

Negotiated by contracts in GCA during new account set up or when identified as needed by the PI during award management.

PI's and/or Departments **cannot** sign subaward agreements or negotiate final contracts.



Outgoing Subawards



Who is Responsible?

GCA – Contracts in CGA will provide the completed and executed contract for the subaward.

The *Department* is responsible for putting the subaward documents that are received from GCA into a requisition in the system to provide a PO for the subaward recipient to invoice against.

The *PI* is responsible for managing the subaward:

- Review and approve all invoices from the sub-recipient to ensure funds are spent appropriately and within the approved budget
- Review and approve budget revision requests for the sub-recipient
- Monitor the progress of the subaward and obtain all required deliverables.

Outgoing Subawards

Department Steps for Subawards

- Receive the executed contract from GCA
- Enter in the requisition in ePro
- Make sure to attach the executed contract
- All Invoices from the subrecipient should be reviewed by the PI when they are submitted for payment in the procurement system.
- Department should have some form of tracking to know when these are coming to an end and need to have final invoicing completed.



Outgoing Subawards

Important System Information

Commodity Codes and Subawards

Commodity Code	Category ID	Description	Account	Alt account	When to use
999-01	7900	Subcontracts <=\$25,000	51611	7299	Not a real subaward – for a contract for service on award
999-06	7905	Subcontracts > \$25,000	51613	7299	Not a real subaward – for a contract for a service on award
999-68	8165	Fed Exp under <=\$25,000	52001	7978	Fed subaward under or = to \$25,000
999-69	8166	Fed Exp >\$25,000	52002	7978	Fed subaward greater than \$25,000
999-58	8138	State Exp <=\$25,000	52301	7516	State subaward under or = to \$25,000
999-59	8162	State Exp >\$25,000	52302	7615	State subaward greater than \$25,000

Thank you

Jessica Scott – Sr. Director Grants and Contracts

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940-369-5326

Unaudited FY25 Q4 Results

Unaudited FY25 Q4 Results



Quarter 4 Report			
	FY25 Budget	FY25 Q4 Actuals	Variance \$
Revenue			
Net Tuition and Fees	459,046,768	413,479,634	(45,567,134)
Sales of Goods and Services	111,129,482	125,081,574	13,952,092
Grants and Contracts	156,810,971	255,638,058	98,827,087
State Appropriations	202,386,453	178,929,163	(23,457,290)
All Other Revenue	70,053,057	87,846,855	17,793,798
Total Revenue	999,426,731	1,060,975,285	61,548,554
Expense			
Personnel Costs	531,104,924	528,355,691	(2,749,233)
Maintenance and Operation Costs	180,310,796	170,459,041	(9,851,755)
Scholarships and Financial Aid	127,470,340	140,087,979	12,617,640
All Other Expenses	29,660,329	21,359,746	(8,300,583)
Total Expense	868,546,389	860,262,458	(8,283,931)
Transfer			
Transfers	(129,143,275)	(108,173,029)	20,970,246
Total Transfer	(129,143,275)	(108,173,029)	20,970,246
Estimated Budgeted Impact on Fund Balances	1,737,067	92,539,798	90,802,731

Announcements & Reminders

Announcements & Reminders



Budget Broadcast: *ESSC 255, 4-5pm*

Thursday, December 18th

Spring dates coming soon!

University Budget Open Lab: *SSB 105 10-12pm*

Tuesday, December 16th

Tuesday, January 13th

Thursday, February 12th

Thursday, March 12th



Announcements & Reminders



Payroll Training (UBO): Hosted via Zoom

Tuesday, November 18th , 10am

Thursday, December 18th, 2pm

Tuesday, January 20th , 10am

Thursday, February 19th, 2pm

Budget Basics, PowerBi Reports, and ABA Training: *available on demand in Bridge*



Questions?