

2025

**CONSOLIDATED
OPERATING BUDGET**

2025 Consolidated Operating Budget

The University of North Texas System

At the University of North Texas System, we embrace the future. Energized by possibilities, we collaborate across institutions, disciplines, and industries – creatively implementing innovative solutions that elevate the North Texas region and the entire state of Texas.

As Dallas-Fort Worth’s regional leader in higher education, the UNT System is setting a new standard for North Texas and beyond – creating opportunities and meeting workforce needs through industry-aligned degree programs, forward-thinking educational delivery methods, and groundbreaking research and discoveries.

Under the leadership of Chancellor Dr. Michael R. Williams, momentum across the UNT System is stronger than ever and our institutions are synergized around a unified vision to deliver solutions for Texas – particularly through leveraging emerging technology, public-private partnerships, engaging community leaders and stakeholders, and above all, service to our students, faculty, and staff.

The UNT System includes the University of North Texas in Denton, the University of North Texas Health Science Center at Fort Worth, and the University of North Texas at Dallas. Across the system, we have grown 12% over the last five years to serve nearly 53,000 students, and our flagship institution is now the largest and most comprehensive university in North Texas and the fourth largest in Texas.

As entrepreneurial-minded innovators, scholars, and solution-oriented problem-solvers, the UNT System is ready to help build the workforce Texas needs to meet the demands of our new economy. With campuses in Dallas, Denton, Fort Worth, and Frisco, we are committed to our business community through trusted partnerships with the many globally recognized companies based in North Texas.

University of North Texas

UNT, our flagship institution in Denton, is a Carnegie Tier 1 institution committed to the creation and advancement of innovative research, and promoting student success and scholarship, and has defied national trends by growing its enrollment more than 15% over the last five years. UNT is committed to graduating its students into the workforce with credentials of value and has increased the number of degrees awarded by 15% over the last four years to an institutional high of 12,143 students in 2023. UNT has also reduced time-to-degree for its students, and since 2014, has reduced the percentage of graduates with student loan debt by 15%. Strategically addressing the region’s growth and increasing employer partnerships is a top priority with construction beginning on the first permanent building for the new Frisco campus extending UNT’s student outreach, research efforts, and connectivity to regional industry partners.

University of North Texas Health Science Center

The HSC, our health sciences and graduate medical school in Fort Worth, continues to establish itself as a health care leader in Tarrant County through community partnerships and academic and research excellence. HSC was ranked first among U.S. medical schools by the George W. Bush Institute for innovation impact productivity, converting research inputs, such as research spending into patents, licenses, and startups. HSC continues to focus on innovative health care solutions, including a partnership with Tarrant County, the City of Fort Worth, and Goff Capital to start a physical therapy-focused accelerator program. The Institute for Patient Safety (SaferCare Texas) at HSC recently launched and is the first in Texas aligned with the federal Patient Safety and Quality Improvement Act. Research awards at HSC have nearly doubled since the last legislative session with the National Institutes of Health awarding \$100 million to HSC to lead the coordinating center for the Artificial Intelligence/Machine Learning Consortium to Advance Health Equity and Researcher Diversity.

University of North Texas at Dallas

UNT Dallas is the only public four-year university in Dallas. Since its establishment in 2010, UNT Dallas' mission has been to empower students, transform lives, and strengthen communities. UNT Dallas educates more than 3,700 students of which 70% are first-generation college students, 77% are Hispanic or Black, and many are from modest household income families. UNT Dallas was named a Best College for Social Mobility by U.S. News & World Report and continues to be one of the most affordable four-year universities in North Texas. Through continued financial support from the legislature, UNT Dallas' Trailblazer Elite program provides targeted, wraparound support services for first generation students to help them earn a credential of value and be prepared to enter the workforce.

Conclusion of Introduction

Now more than ever, Texas needs institutions of higher education to develop and train its highly-skilled workforce for a prosperous future, and the UNT System is committed to growing this educated workforce and creating economic opportunities for Texans and their families.

This document presents the UNT System's fiscal 2025 Consolidated Operating Budget including the member institutions and UNT System Administration. Each institution has provided a narrative with highlights and assertions used to derive their budget submissions that support their individual strategic goals and objectives and the overarching vision of the UNT System.

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UNT System Consolidated Budget Overview

Executive Summary and Highlights

The University of North Texas Enterprise's Fiscal Year 2025 budget has been developed with our core values and strategic objectives at the forefront, providing the framework for our commitment to excellence in education, research, and community service. UNT Enterprise represents a confluence of diverse institutions, including UNT Denton, UNT Health Science Center, UNT Dallas, with the support of the UNT System Administration, each bringing unique strengths and achievements.

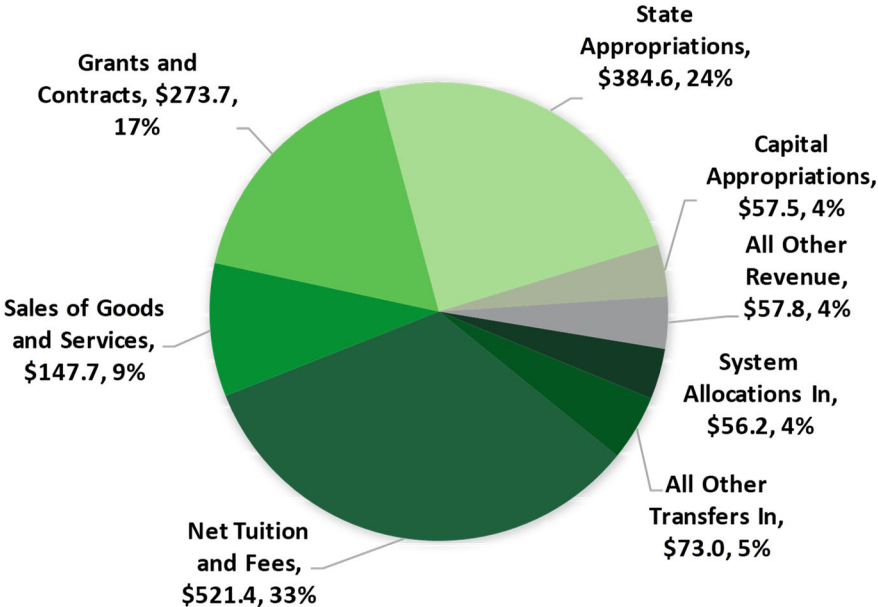
Revenues and Transfers In

UNT System Consolidated FY 2025 total current funds budgeted Revenues and Transfers In are \$1.6 billion, which is an increase from FY24 current funds budgeted revenues by \$79M (5%) and \$11M (-1%) below FY24 forecasted actuals.

- The budget to budget increase resulted from significant increase in Grants & Contracts \$46M (20%) and State Appropriations \$20M (5%)
- There are slight increases of Net Tuition & Fees \$3M (1%) and Sales of Goods & Services \$2M (2%)

The majority of current fund revenues and transfers in are from Education and General (E&G) funds (43%) and Designated Operating funds (32%).

FY 2025 Budgeted Revenues and Transfers In
(Millions)



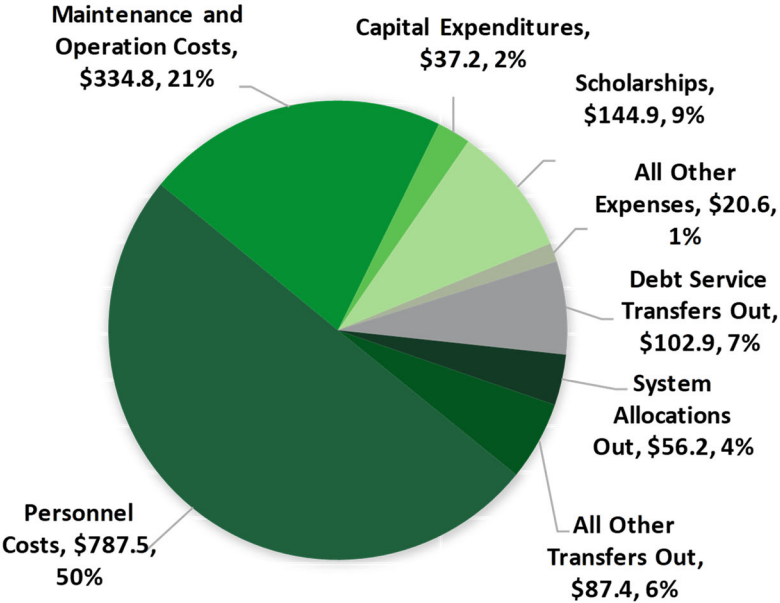
Expenses and Transfers Out

Total current funds budgeted Expenses and Transfers Out for UNT System for FY 2025 are \$1.6 billion, which is an increase from FY24 budget by \$82M (6%) and \$13M (1%) above FY24 forecasted actuals.

- Total Personnel Costs make up the largest portion of expenses at \$788M or 50% of the current funds expense budget, with an increase \$34M greater than FY24 budget
- Maintenance and Operating expenses make up 21% of the overall expense budget at \$335M, an increase of \$18M from FY24 budget

The majority of current fund expenses are from Education and General (E&G) funds (43%) and Designated Operating funds (31%).

FY 2025 Budgeted Expenses and Transfers Out
(Millions)



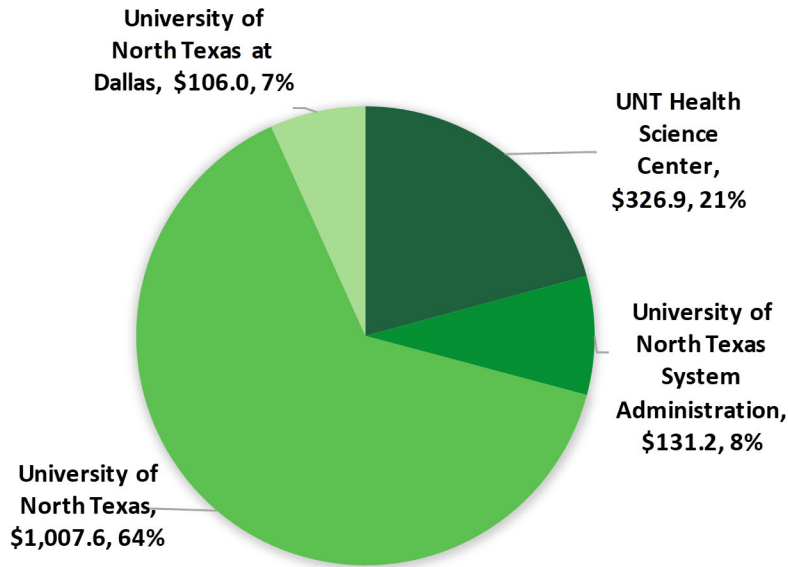
Conclusion

The UNT System Consolidated Operating Budget reflects an positive impact on fund balances in current funds of approximately \$272k.

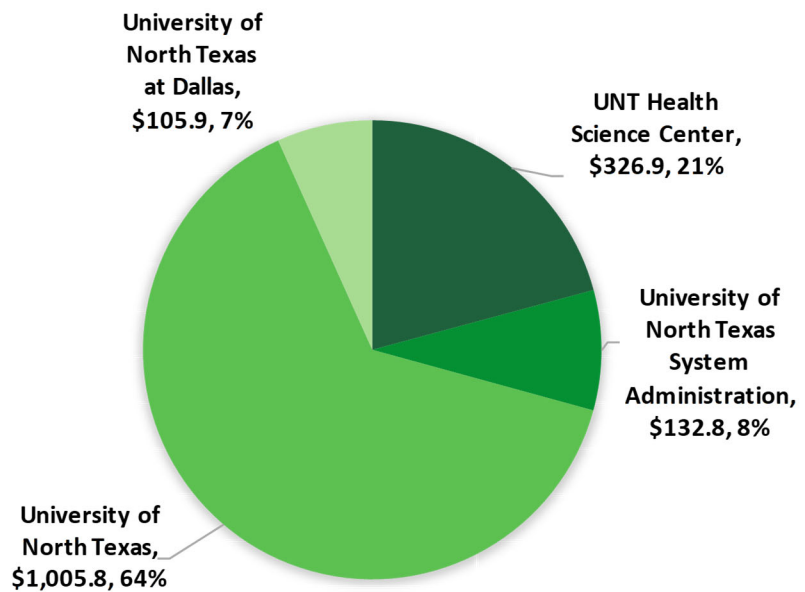
The FY25 budget is a testament to our commitment to service of our students, staff, and the wider North Texas community. Our strategic objectives, interwoven with our deeply held values, continue to guide our financial planning and operational execution. Together, we look forward to fulfilling our mission and making a positive impact through this budget.

Consolidated Budgets by Component

**FY 2025 Budgeted Revenues and Net Transfers In
By Component**
(Millions)

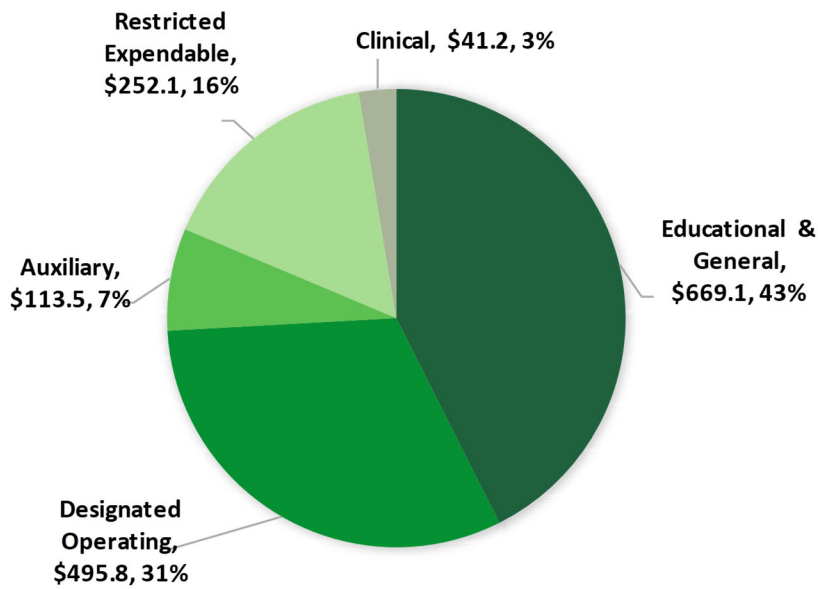


**FY 2025 Budgeted Expenses and Net Transfers Out
By Component**
(Millions)

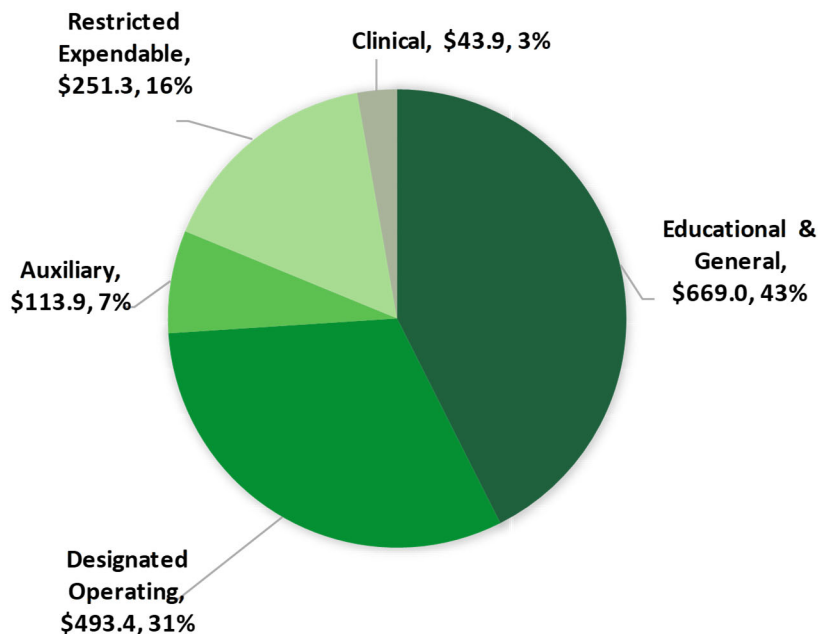


Consolidated Revenues and Expenses by Fund Category

**FY 2025 Budgeted Revenues
By Fund Category**
(Millions)



**FY 2025 Budgeted Expenses and Net Transfers
By Fund Category**
(Millions)



Auxiliary – funds generated from fees and sales of goods and services. – ex. Housing, Dining, Parking, etc.

Clinical – funds generated from fees and sales of goods and services for clinical operations at the Health Science Center.

Designated Operating – revenues from designated tuition, other student fees, and some professional fees and services that have been designated to support the operating activities of the institution

Education & General (E&G) – E&G funds include all general revenue and general revenue-dedicated state appropriations.

Restricted Expendable – funds generated from external sources that restrict the use of the funds including restricted federal grants and contracts, restricted state grants and contracts, gifts and grants from private sources, and restricted distributions from endowments.

**FY 2025 – Consolidated UNT System
Budget Summary – Current Funds**

	FY 2024 Budget	FY 2024 Forecast	FY 2025 Budget	Increases (Decreases)	
				FY 2024 For. to FY 2025 Bud. Amount	Percent
Revenues and Transfers In					
Net Tuition and Fees	517,981,525	524,861,131	521,410,331	(3,450,800)	-0.7%
Sales of Goods and Services	145,182,232	154,868,028	147,668,848	(7,199,180)	-4.6%
Grants and Contracts	227,597,502	277,848,940	273,657,861	(4,191,079)	-1.5%
State Appropriations	364,730,851	356,066,910	384,558,859	28,491,949	8.0%
Capital Appropriations	57,510,785	57,510,785	57,510,785	0	0.0%
All Other Revenue	54,881,786	52,270,207	57,788,723	5,518,515	10.6%
System Service Allocations In	56,067,268	56,067,268	56,185,649	118,381	0.2%
All Other Transfers In	69,172,859	103,471,825	72,951,614	(30,520,211)	-29.5%
Total Revenues and Transfers In	1,493,124,808	1,582,965,094	1,571,732,671	(11,232,424)	-0.7%
Expenditures and Transfers Out					
Personnel Costs	753,424,453	765,130,607	787,544,023	22,413,416	2.9%
Maintenance and Operation Costs	316,601,689	325,054,304	334,837,565	9,783,261	3.0%
Capital Expenditures	37,161,290	35,046,022	37,211,544	2,165,522	6.2%
Scholarships	131,999,199	145,803,326	144,860,671	(942,655)	-0.6%
All Other Expenses	4,392,191	23,161,544	20,589,603	(2,571,941)	-11.1%
Debt Service Transfers Out	105,805,824	107,619,817	102,873,479	(4,746,337)	-4.4%
System Service Allocations Out	56,067,269	56,067,269	56,185,651	118,382	0.2%
All Other Transfers Out	83,544,705	100,785,207	87,358,363	(13,426,844)	-13.3%
Total Expenditures and Transfers Out	1,488,996,619	1,558,668,095	1,571,460,899	12,792,804	0.8%
Estimated Impact on Fund Balance	4,128,189	24,297,000	271,772	(24,025,228)	-98.9%

FY 2025 – Consolidated UNT System
Budget Detail by Fund Group - Current Funds

	Current Funds					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
REVENUES AND TRANSFERS IN						
Net Tuition and Fees	123,834,586	378,051,577	19,134,168	-	390,000	521,410,331
Sales of Goods and Services	348,129	27,228,259	93,812,361	561,489	25,718,610	147,668,848
Grants and Contracts	38,506,210	3,790,013	-	231,285,638	76,000	273,657,861
State Appropriations	384,558,859	-	-	-	-	384,558,859
Capital Appropriations	57,510,785	-	-	-	-	57,510,785
All Other Revenue	1,068,857	20,881,533	570,000	20,222,261	15,046,073	57,788,723
System Service Allocations In	-	56,185,649	-	-	-	56,185,649
All Other Transfers In	63,312,145	9,639,469	-	-	-	72,951,614
Total Revenues and Transfers In	669,139,571	495,776,500	113,516,529	252,069,388	41,230,683	1,571,732,671
EXPENDITURES AND TRANSFERS OUT						
Personnel Costs	436,689,973	240,737,932	42,819,826	46,372,964	20,923,328	787,544,023
Maintenance and Operation Costs	41,108,294	151,454,888	37,239,363	82,056,903	22,978,118	334,837,565
Capital Expenditures	14,555,050	10,211,912	6,057,596	6,386,986	-	37,211,544
Scholarships	38,689,824	7,342,707	710,000	98,118,140	-	144,860,671
All Other Expenses	12,192	675,000	-	19,902,411	-	20,589,603
Debt Service Transfers Out	56,728,576	22,867,898	23,277,005	-	-	102,873,479
System Service Allocations Out	-	56,185,651	-	-	-	56,185,651
All Other Transfers Out	81,185,889	3,955,814	3,772,660	(1,556,000)	-	87,358,363
Total Expenditures and Transfers Out	668,969,797	493,431,801	113,876,451	251,281,404	43,901,446	1,571,460,899
Estimated Impact on Fund Balance	169,774	2,344,699	(359,921)	787,984	(2,670,764)	271,772

FY 2025 – Consolidated UNT System
Budgeted Revenue Breakout by Fund - Current Funds

	Current Funds					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
Resident Undergrad Tuition	43,646,186	234,825,854	-	-	-	278,472,041
Non-resident Undergrad Tuition	27,221,081	15,562,754	-	-	-	42,783,836
Other Undergrad Tuition	4,858,179	1,595,363	4,018	-	-	6,457,560
Waivers Undergrad Tuition	(22,745,956)	-	-	-	-	(22,745,956)
Gross Undergraduate Tuition	52,979,491	251,983,972	4,018	-	-	304,967,480
Resident Graduate Tuition	22,222,157	37,387,972	-	-	-	59,610,129
Non-resident Graduate Tuition	77,906,676	41,884,652	-	-	-	119,791,327
Other Graduate Tuition	94,690	2,071,499	-	-	-	2,166,189
Waivers Graduate Tuition	(3,484,469)	-	-	-	-	(3,484,469)
Gross Graduate Tuition	96,739,054	81,344,123	-	-	-	178,083,176
Fees - Instructional	275,624	41,395,706	-	-	-	41,671,330
Fees - Mandatory	12,624	105,903,948	18,825,835	-	370,000	125,112,407
Fees - Incidental	-	21,206,472	316,000	-	20,000	21,542,472
Waivers - Fees	(5,960,627)	(833,774)	(11,685)	-	-	(6,806,086)
Gross Fees	(5,672,379)	167,672,353	19,130,150	-	390,000	181,520,124
Disc & Allow-Tuition and Fee	(20,211,580)	(122,948,870)	-	-	-	(143,160,449)
Discount and Allowances	(20,211,580)	(122,948,870)	-	-	-	(143,160,449)
Net Tuition and Fees	123,834,586	378,051,577	19,134,168	-	390,000	521,410,331
Athletics	-	10,982,850	-	-	-	10,982,850
Auxiliary Enterprises	-	6,022,545	93,199,126	-	-	99,221,671
Discounts and Allowances - Auxiliaries	-	-	144,202	-	-	-
Other Sales of Goods and Services	348,129	10,222,864	469,033	561,489	25,718,610	37,320,126
Sales of Goods and Services	348,129	27,228,259	93,812,361	561,489	25,718,610	147,668,848
Federal Programs and Contracts	825,000	-	-	138,016,745	-	138,841,745
Federal Financial Aid	-	9,300	-	80,800,000	-	80,809,300
State Programs and Contracts	37,681,210	3,345,410	-	8,291,084	-	49,317,704
State Financial Aid	-	-	-	-	-	-
Other Grants and Contracts	-	435,303	-	4,177,809	76,000	4,689,112
Grants and Contracts	38,506,210	3,790,013	-	231,285,638	76,000	273,657,861
State Appropriations - General	331,936,160	-	-	-	-	331,936,160
State Appropriations - Additional	52,622,699	-	-	-	-	52,622,699
State Appropriations	384,558,859	-	-	-	-	384,558,859
Capital Appropriations - HEF	57,510,785	-	-	-	-	57,510,785
Capital Appropriations	57,510,785	-	-	-	-	57,510,785
Gross Professional Fees	-	-	-	-	33,502,864	33,502,864
Contractual Allowances and Discounts	-	(73)	-	-	(18,556,791)	(18,556,864)
Net Professional Fees	-	(73)	-	-	14,946,073	14,946,000
Gift Income	10,500	1,961,056	-	20,222,261	-	22,193,817
Investment Income	1,000,000	17,256,727	505,000	-	100,000	18,861,727
Other Revenue	58,357	1,663,822	65,000	-	-	1,787,179
System Service Allocations In	-	56,185,649	-	-	-	56,185,649
Debt Service Transfers In	-	-	-	-	-	-
Other Inter-Unit Transfers In	-	9,639,469	-	-	-	9,639,469
Transfers from Other State Agencies In	-	-	-	-	-	-
Other Legislative Transfers In	63,312,145	-	-	-	-	63,312,145
Revenues	669,139,571	495,776,500	113,516,529	252,069,388	41,230,683	1,571,732,671

UNT Budget Overview

Executive Summary and Highlights

Strategic Impact and Major Goals Addressed by FY2025 Budget

At the University of North Texas, our caring and creative community prepares students for careers in a rapidly changing world. As one of the nation's largest universities, we offer 114 bachelor's, 97 master's and 39 doctoral degree programs. By providing access, strengthening our collaborations with our many educational, business and community partners, as well as building new partnerships across the globe, UNT's faculty and staff work each day to prepare students for the challenges they will meet in our changing world. Investments made during FY 2025, and in subsequent years, will support our students in becoming the innovative leaders of tomorrow. This year's University of North Texas budget reflects our continued commitment to our strategic goals to:

- Attract, retain, and develop our students
- Progress as a leader in research excellence
- Continue the journey along a values-based culture

Investments in this budget that will support the university's strategic plan in the coming year, include:

- Programming to bolster English and Math preparedness
- Supporting Staff and Students through minimum wage increases

Revenues and Transfers In

Tuition and Fees

UNT anticipates net tuition and fees of \$459M in FY 2025, \$1.2M increase over the FY24 budget, a decrease of \$4M from FY2024 Year-End Forecast. The year over year decrease in tuition and fees assumes 2% growth in undergraduate enrollment, offset by a 4.5% decrease in non-resident Graduates. Graduate tuition rates are higher, than Undergraduate rates, and non-resident tuition is not typically offset by waivers / exemptions, therefore the increase in Undergraduate enrollment will not fully offset the graduate decrease. Discounts & Allowances in FY25 are anticipated to increase due to the continued economic strain experienced by our students and the increase in undergraduate enrollment.

Sales of Goods and Services

The university is planning for student housing and dining to be fully operational. Student housing is anticipating a 99% occupancy rate. A modest board-approved room and board rate increase will aid in offsetting costlier personnel and raw material expenses.



Grants and Contracts

Grants and Contracts increased \$28M in FY25 as compared to the FY24 budget due to increases in Pell and Texas Grant awards to our students and investments made in supporting grant application workshops in the colleges with the aim of increasing success of researchers in obtaining funding.

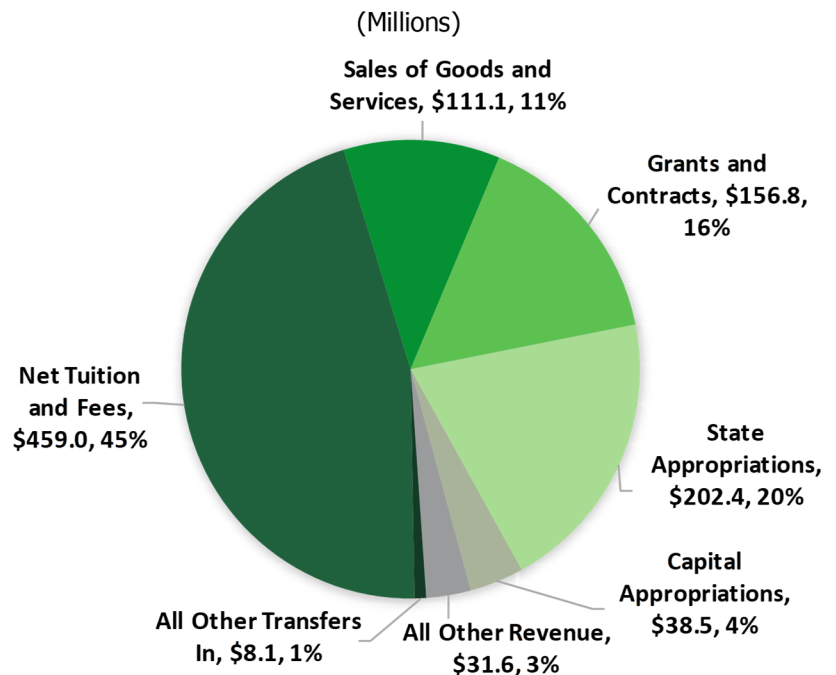
State Appropriations

State appropriations increased \$19.5M in FY25 budget over the FY24 budget due to citizen ratification of the Texas University Fund, \$15.6M, net, and anticipated increase of state covered benefits on salaries paid on appropriated funds, \$4M.

Gifts and All Other Revenue

For FY25 estimated Gift Income slightly decreased to reflect prior year trend of actuals received and Investment Income has slightly increased due to favorable stock market returns.

FY 2025 Budgeted Revenues and Transfers In



Expenses and Transfers Out

Personnel Costs

The largest share of expenses is dedicated to human resources. These expenses are budgeted \$31M higher than FY24 budget as UNT has been hiring to meet enrollment demand and move faculty and staff closer to market wages to stem voluntary turnover and stay consistent with our values. Growth in students in Denton, and programming investment in the new branch campus at Frisco, also necessitate provision of services to support the academic and enrichment experience such as course advising, mental health services, and career counseling.

Maintenance & Operational Costs

The FY25 budget increased \$12.2M over FY24 budget. The increase is driven by greater travel, higher utility rates and volumes, insurance, increased repair and maintenance required by campus buildings, and inflationary pressures on cost.



All Other Expenditures

The FY25 budget increased in this category largely due to gains in Grants and Contracts-related expenses and a Higher Education Assistance funding gain.

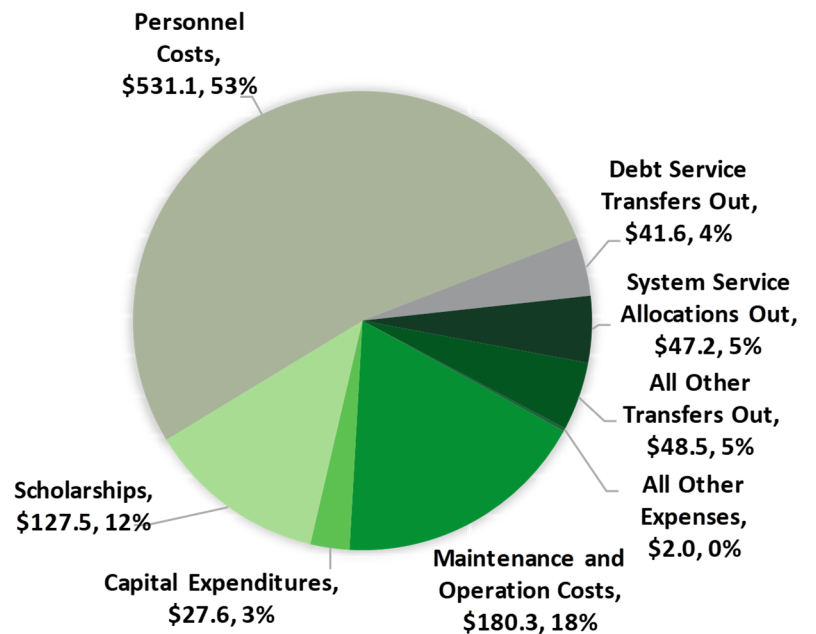
Scholarships, Exemptions & Financial Aid

FY25 budget increase is reflective of increased undergraduate awards in Pell and Texas Grants.

Transfers Out

The FY25 budgeted transfers decreased \$1M; debt service decreased, \$4M, offset by the increase in the UNT System assessments to campus, \$1.1M, and investment in building renovations using HEF funds increased \$2M.

FY 2025 Budgeted Expenses and Transfers Out (Millions)



Impact to Fund Balances

This budget represents the University's commitment to utilizing entrusted resources to fulfill our mission. All other state, designated, and restricted funds will be fully utilized.



FY 2025 – University of North Texas Budget Summary – Current Funds

	FY 2024 Budget	FY 2024 Forecast	FY 2025 Budget	Increases (Decreases) FY 2024 For. to FY 2025 Bud.	
				Amount	Percent
Revenues and Transfers In					
Net Tuition and Fees	457,816,578	463,342,257	459,046,768	(4,295,489)	-0.9%
Sales of Goods and Services	106,829,372	114,512,620	111,129,482	(3,383,138)	-3.0%
Grants and Contracts	128,630,055	160,969,357	156,810,971	(4,158,386)	-2.6%
State Appropriations	182,881,014	173,671,173	202,386,453	28,715,280	16.5%
Capital Appropriations	38,473,304	38,473,304	38,473,304	-	-
All Other Revenue	30,096,101	28,043,756	31,579,753	3,535,997	12.6%
System Service Allocations In	-	-	-	-	-
All Other Transfers In	7,650,495	38,616,503	8,148,468	(30,468,035)	-78.9%
Total Revenues and Transfers In	952,376,919	1,017,628,970	1,007,575,199	(10,053,772)	-1.0%
Expenditures and Transfers Out					
Personnel Costs	499,836,336	510,482,438	531,104,924	20,622,486	4.0%
Maintenance and Operation Costs	168,106,974	172,263,089	180,310,796	8,047,707	4.7%
Capital Expenditures	24,908,486	23,768,790	27,646,727	3,877,937	16.3%
Scholarships	116,168,622	128,565,249	127,470,340	(1,094,909)	-0.9%
All Other Expenses	3,127,191	4,399,932	2,013,603	(2,386,329)	-54.2%
Debt Service Transfers Out	45,740,583	45,740,583	41,592,322	(4,148,261)	-9.1%
System Service Allocations Out	46,113,074	46,113,074	47,216,034	1,102,960	2.4%
All Other Transfers Out	46,064,447	61,738,970	48,483,387	(13,255,583)	-21.5%
Total Expenditures and Transfers Out	950,065,713	993,072,124	1,005,838,132	12,766,008	1.3%
Estimated Impact on Fund Balance	2,311,206	24,556,846	1,737,067	(22,819,779)	-92.9%



FY 2025 – University of North Texas
Budget Detail by Fund Group – Current Funds

	Current Funds					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
REVENUES AND TRANSFERS IN						
Net Tuition and Fees	104,998,999	334,926,401	19,121,368	-	-	459,046,768
Sales of Goods and Services	348,129	21,204,710	89,015,154	561,489	-	111,129,482
Grants and Contracts	33,614,362	3,345,410	-	119,851,199	-	156,810,971
State Appropriations	202,386,453	-	-	-	-	202,386,453
Capital Appropriations	38,473,304	-	-	-	-	38,473,304
All Other Revenue	1,068,857	12,978,510	505,000	17,027,386	-	31,579,753
System Service Allocations In	-	-	-	-	-	0
All Other Transfers In	6,991,095	1,157,373	-	-	-	8,148,468
Total Revenues and Transfers In	387,881,199	373,612,404	108,641,522	137,440,074	0	1,007,575,199
EXPENDITURES AND TRANSFERS OUT						
Personnel Costs	280,636,920	186,727,290	42,096,710	21,644,003	-	531,104,924
Maintenance and Operation Costs	24,173,834	101,226,208	34,736,832	20,173,923	-	180,310,796
Capital Expenditures	5,946,323	9,547,180	5,766,238	6,386,986	-	27,646,727
Scholarships	34,058,103	5,037,487	710,000	87,664,750	-	127,470,340
All Other Expenses	12,192	-	-	2,001,411	-	2,013,603
Debt Service Transfers Out	-	19,744,130	21,848,192	-	-	41,592,322
System Service Allocations Out	-	47,216,034	-	-	-	47,216,034
All Other Transfers Out	43,053,827	2,377,010	3,483,550	(431,000)	-	48,483,387
Total Expenditures and Transfers Out	387,881,198	371,875,339	108,641,522	137,440,073	0	1,005,838,132
Estimated Impact on Fund Balance	1	1,737,065	(0)	1	0	1,737,067



FY 2025 – University of North Texas

Budgeted Revenue Breakout by Fund - Current Funds

	<i>Current Funds</i>					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
Resident Undergrad Tuition	40,003,091	218,380,296	-	-	-	258,383,387
Non-resident Undergrad Tuition	26,562,870	15,247,378	-	-	-	41,810,248
Other Undergrad Tuition	4,595,303	1,554,544	4,018	-	-	6,153,865
Waivers Undergrad Tuition	(22,745,956)	-	-	-	-	(22,745,956)
Gross Undergraduate Tuition	48,415,308	235,182,218	4,018	-	-	283,601,544
Resident Graduate Tuition	7,953,872	22,424,618	-	-	-	30,378,490
Non-resident Graduate Tuition	73,876,244	40,441,036	-	-	-	114,317,280
Other Graduate Tuition	94,690	2,071,499	-	-	-	2,166,189
Waivers Graduate Tuition	(3,484,469)	-	-	-	-	(3,484,469)
Gross Graduate Tuition	78,440,337	64,937,153	-	-	-	143,377,490
Fees - Instructional	275,624	34,738,365	-	-	-	35,013,989
Fees - Mandatory	12,624	97,573,274	18,825,835	-	-	116,411,733
Fees - Incidental	-	19,202,217	303,200	-	-	19,505,417
Waivers - Fees	(4,323,718)	(373,587)	(11,685)	-	-	(4,708,990)
Gross Fees	(4,035,470)	151,140,269	19,117,350	-	-	166,222,149
Disc & Allow-Tuition and Fee	(17,821,176)	(116,333,239)	-	-	-	(134,154,415)
Discount and Allowances	(17,821,176)	(116,333,239)	-	-	-	(134,154,415)
Net Tuition and Fees	104,998,999	334,926,401	19,121,368	-	-	459,046,768
Athletics	-	10,967,850	-	-	-	10,967,850
Auxiliary Enterprises	-	1,951,929	88,401,919	-	-	90,353,848
Discounts and Allowances - Auxiliaries	-	-	144,202	-	-	-
Other Sales of Goods and Services	348,129	8,284,931	469,033	561,489	-	9,663,582
Sales of Goods and Services	348,129	21,204,710	89,015,154	561,489	-	111,129,482
Federal Programs and Contracts	-	-	-	42,637,088	-	42,637,088
Federal Financial Aid	-	-	-	72,000,000	-	72,000,000
State Programs and Contracts	33,614,362	3,345,410	-	4,432,021	-	41,391,793
State Financial Aid	-	-	-	-	-	-
Other Grants and Contracts	-	-	-	782,090	-	782,090
Grants and Contracts	33,614,362	3,345,410	-	119,851,199	-	156,810,971
State Appropriations - General	169,508,538	-	-	-	-	169,508,538
State Appropriations - Additional	32,877,915	-	-	-	-	32,877,915
State Appropriations	202,386,453	-	-	-	-	202,386,453
Capital Appropriations - HEF	38,473,304	-	-	-	-	38,473,304
Capital Appropriations	38,473,304	-	-	-	-	38,473,304
Gross Professional Fees	-	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-	-
Net Professional Fees	-	-	-	-	-	-
Gift Income	10,500	1,926,056	-	17,027,386	-	18,963,942
Investment Income	1,000,000	9,389,232	505,000	-	-	10,894,232
Other Revenue	58,357	1,663,222	-	-	-	1,721,579
System Service Allocations In	-	-	-	-	-	-
Debt Service Transfers In	-	-	-	-	-	-
Other Inter-Unit Transfers In	-	1,157,373	-	-	-	1,157,373
Transfers from Other State Agencies In	-	-	-	-	-	-
Other Legislative Transfers In	6,991,095	-	-	-	-	6,991,095
Revenues	387,881,199	373,612,404	108,641,522	137,440,074	-	1,007,575,199

UNT Health Science Center Budget Overview

Executive Summary and Highlights

UNT Health Science Center is committed to its mission to create solutions for a healthier community through engaging employees in a values-based culture, building partnerships to provide whole health care for our community, establishing new programs in health care and educational delivery, and being a national leader in health research and innovation. Budget priorities for the upcoming fiscal year reflect UNTHSC's vision to deliver educational and research excellence in health and bioscience. The institutional priorities include:

- College of Nursing
 - Inaugural cohorts will start in Fall 2024
 - Master of Science in Nursing Practice Innovation is a first-of-its-kind program in Texas
- Healthcare & Workforce Readiness Initiative
 - Transform care delivery and address health disparities
 - Launch new pilot programs and expand existing programs
 - Partner with community to address local health challenges
- Research Growth:
 - Institute for Translational Research: Expanding the Health and Aging Brain Study – Health Disparities
 - Center for Human ID: Identifying missing persons, performing forensic genetic genealogy, combating human trafficking
- Retention and Recruitment Efforts for Faculty and Staff
 - Develop sustainable compensation strategy
 - Invest in Marketing/Communications and Institutional Advancement departments

UNTHSC achieved several milestones during the last fiscal year:

- Texas College of Osteopathic Medicine is ranked as the nation's top Osteopathic Medical School and has the highest percentage of medical students entering primary care (64%) among all medical schools in Texas
- School of Public Health achieved maximum CEPH reaccreditation and all MPH, MHA, and PhD students were employed in their field following graduation
- SaferCare TX implemented "The Informed Patient" and "Safety Starts with You: Medication Safety" programs
- College of Nursing hired 25 faculty and staff since July 2023 and have affiliate agreements with most DFW area hospital systems

Revenues and Transfers In

Overall, UNTHSC expects to generate \$326.7 million in revenue over the next fiscal year. This represents a net decrease of \$1.9 million (-0.6%) from the FY 2024 estimated actuals. This is largely due to reductions in HSC Health and Waiver revenue.

State Appropriations

State Appropriations did not change when compared to the FY 2024 estimated actuals.

Tuition and Fees

Net Tuition and Fees are expected to increase slightly by \$0.2 million (0.6%) from the FY 2024 estimated actuals primarily driven by College of Nursing launch in Fall 2024.

Sales of Goods & Services

Sales of Goods & Services reflect a net decrease of \$3.8 million (-11%) from the FY 2024 estimated actuals, mostly due to TIPPS reimbursement model changes offset by increased Correctional Medicine revenue.

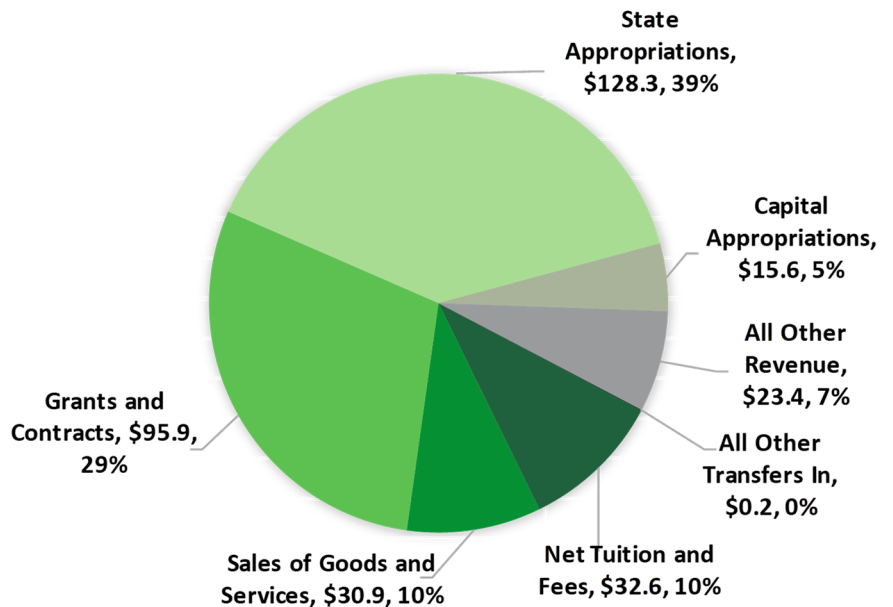
Grants & Contracts

Grants & Contracts is flat compared to FY 2024 estimated actuals, with an increase of \$0.07 million (0.1%).

All Other Revenue

The All Other category reflects an increase of \$1.6 million (7.6%) from the FY 2024 estimated actuals, primarily driven by an increase in investment income.

FY 2025 Budgeted Revenues and Transfers In
(Millions)



Expenses and Transfers Out

Total expenditures are estimated at \$326.7 million over the next fiscal year. This represents an overall decrease of \$4.0 million (-1.2%) from FY 2024 estimated actuals, primarily resulting from planned staff and operational reductions within the HSC Health clinical operations.

Personnel Costs

Personnel costs totaling \$160.8 million represent 49.2% of the UNTHSC expenditure budget. Salaries, wages, and benefits are projected to decrease by \$2.5 million (-1.5%) mainly due to planned staff reductions within the HSC Health clinical operations.

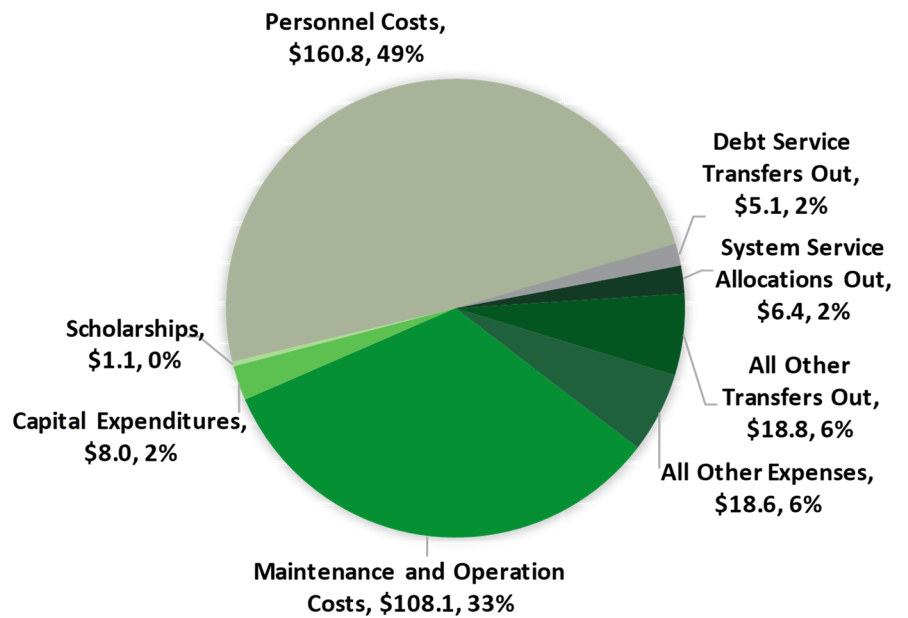
Maintenance & Operations

Total Maintenance & Operations (M&O) budgeted expenses totaling \$108.1 million are expected to decrease \$1.1 million (-1.0%) as a result of planned operational reductions within the HSC Health clinical operations.

Transfers Out

Net Transfers budgeted at \$30.1 million decreased \$0.4 million (-1.4%) from the FY 2024 estimated actuals, mostly due to a decrease in debt service and a net reduction in UNT System assessment.

FY 2025 Budgeted Expenses and Transfers Out
(Millions)





FY 2025 – UNT Health Science Center Budget Summary – Current Funds

	FY 2024 Budget	FY 2024 Forecast	FY 2025 Budget	Increases (Decreases) FY 2024 For. to FY 2025 Bud.	
				Amount	Percent
Revenues and Transfers In					
Net Tuition and Fees	31,964,574	32,446,000	32,635,000	189,000	0.6%
Sales of Goods and Services	35,800,276	34,718,000	30,895,000	(3,823,000)	-11.0%
Grants and Contracts	78,243,364	95,818,000	95,886,000	68,000	0.1%
State Appropriations	128,319,752	128,319,752	128,318,767	(985)	0.0%
Capital Appropriations	15,581,837	15,581,837	15,581,837	0	0.0%
All Other Revenue	22,182,210	21,717,220	23,368,000	1,650,780	7.6%
System Service Allocations In	0	0	0	0	
All Other Transfers In	234,906	0	234,906	234,906	
Total Revenues and Transfers In	312,326,919	328,600,809	326,919,510	(1,681,299)	-0.5%
Expenditures and Transfers Out					
Personnel Costs	161,215,000	163,255,411	160,800,000	(2,455,411)	-1.5%
Maintenance and Operation Costs	107,951,769	109,180,716	108,109,000	(1,071,716)	-1.0%
Capital Expenditures	9,300,000	8,000,000	8,000,000	0	0.0%
Scholarships	938,000	938,000	1,123,000	185,000	19.7%
All Other Expenses	1,265,000	18,761,612	18,576,000	(185,612)	-1.0%
Debt Service Transfers Out	5,406,529	5,406,529	5,148,103	(258,426)	-4.8%
System Service Allocations Out	5,398,463	5,398,463	6,430,372	1,031,909	19.1%
All Other Transfers Out	19,964,024	19,729,589	18,758,168	(971,421)	-4.9%
Total Expenditures and Transfers Out	311,438,784	330,670,320	326,944,643	(3,725,677)	-1.1%
Estimated Impact on Fund Balance	888,134	(2,069,511)	(25,133)	2,044,378	-98.8%



FY 2025 – UNT Health Science Center
Budget Detail by Fund Group – Current Funds

	<i>Current Funds</i>					
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	Current Funds
REVENUES AND TRANSFERS IN						
Net Tuition and Fees	10,996,982	21,248,018	-	-	390,000	32,635,000
Sales of Goods and Services	-	4,352,140	824,250	-	25,718,610	30,895,000
Grants and Contracts	825,000	435,303	-	94,549,697	76,000	95,886,000
State Appropriations	128,318,767	-	-	-	-	128,318,767
Capital Appropriations	15,581,837	-	-	-	-	15,581,837
All Other Revenue	-	6,302,927	-	2,019,000	15,046,073	23,368,000
System Service Allocations In	-	-	-	-	-	0
All Other Transfers In	-	234,906	-	-	-	234,906
Total Revenues and Transfers In	155,722,586	32,573,294	824,250	96,568,697	41,230,683	326,919,510
EXPENDITURES AND TRANSFERS OUT						
Personnel Costs	110,499,170	8,062,496	91,181	21,223,825	20,923,328	160,800,000
Maintenance and Operation Costs	13,844,515	12,649,599	558,819	58,077,949	22,978,118	108,109,000
Capital Expenditures	7,391,029	608,971	-	-	-	8,000,000
Scholarships	82,786	1,038,073	-	2,141	-	1,123,000
All Other Expenses	-	675,000	-	17,901,000	-	18,576,000
Debt Service Transfers Out	3,852,145	1,121,708	174,250	-	-	5,148,103
System Service Allocations Out	-	6,430,372	-	-	-	6,430,372
All Other Transfers Out	19,883,168	-	-	(1,125,000)	-	18,758,168
Total Expenditures and Transfers Out	155,552,813	30,586,219	824,250	96,079,915	43,901,446	326,944,643
Estimated Impact on Fund Balance	169,773	1,987,075	0	488,782	(2,670,764)	(25,133)



FY 2025 – UNT Health Science Center Budgeted Revenue Breakout by Fund – Current Funds

	<i>Current Funds</i>					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
Resident Undergrad Tuition	-	-	-	-	-	-
Non-resident Undergrad Tuition	-	-	-	-	-	-
Other Undergrad Tuition	-	-	-	-	-	-
Waivers Undergrad Tuition	-	-	-	-	-	-
Gross Undergraduate Tuition	-	-	-	-	-	0
Resident Graduate Tuition	10,278,206	11,121,283	-	-	-	21,399,489
Non-resident Graduate Tuition	3,431,672	1,216,839	-	-	-	4,648,511
Other Graduate Tuition	-	-	-	-	-	-
Waivers Graduate Tuition	-	-	-	-	-	-
Gross Graduate Tuition	13,709,878	12,338,122	-	-	-	26,048,000
Fees - Instructional	-	6,645,072	-	-	-	6,645,072
Fees - Mandatory	-	2,988,725	-	-	370,000	3,358,725
Fees - Incidental	-	933,299	-	-	20,000	953,299
Waivers - Fees	(1,386,909)	(460,187)	-	-	-	(1,847,096)
Gross Fees	(1,386,909)	10,106,909	-	-	390,000	9,110,000
Disc & Allow-Tuition and Fee	(1,325,987)	(1,197,013)	-	-	-	(2,523,000)
Discount and Allowances	(1,325,987)	(1,197,013)	-	-	-	(2,523,000)
Net Tuition and Fees	10,996,982	21,248,018	-	-	390,000	32,635,000
Athletics	-	-	-	-	-	-
Auxiliary Enterprises	-	2,981,345	824,250	-	-	3,805,595
Discounts and Allowances - Auxiliaries	-	-	-	-	-	-
Other Sales of Goods and Services	-	1,370,796	-	-	25,718,610	27,089,406
Sales of Goods and Services	-	4,352,140	824,250	-	25,718,610	30,895,000
Federal Programs and Contracts	825,000	-	-	91,283,065	-	92,108,065
Federal Financial Aid	-	-	-	-	-	-
State Programs and Contracts	-	-	-	1,185,352	-	1,185,352
State Financial Aid	-	-	-	-	-	-
Other Grants and Contracts	-	435,303	-	2,081,280	76,000	2,592,583
Grants and Contracts	825,000	435,303	-	94,549,697	76,000	95,886,000
State Appropriations - General	113,756,843	-	-	-	-	113,756,843
State Appropriations - Additional	14,561,924	-	-	-	-	14,561,924
State Appropriations	128,318,767	-	-	-	-	128,318,767
Capital Appropriations - HEF	15,581,837	-	-	-	-	15,581,837
Capital Appropriations	15,581,837	-	-	-	-	15,581,837
Gross Professional Fees	-	-	-	-	33,502,864	33,502,864
Contractual Allowances and Discounts	-	(73)	-	-	(18,556,791)	(18,556,864)
Net Professional Fees	-	(73)	-	-	14,946,073	14,946,000
Gift Income	-	-	-	2,019,000	-	2,019,000
Investment Income	-	6,303,000	-	-	100,000	6,403,000
Other Revenue	-	-	-	-	-	-
System Service Allocations In	-	-	-	-	-	-
Debt Service Transfers In	-	-	-	-	-	-
Other Inter-Unit Transfers In	-	234,906	-	-	-	234,906
Transfers from Other State Agencies In	-	-	-	-	-	-
Other Legislative Transfers In	-	-	-	-	-	-
Revenues	155,722,586	32,573,294	824,250	96,568,697	41,230,683	326,919,510

UNT Dallas Budget Overview

Executive Summary and Highlights

The University of North Texas at Dallas (UNT Dallas) is the only public four-year university in the city of Dallas. Established in 2010, our mission is to empower students, transform lives, and strengthen communities. UNT Dallas educates more than 3,700 students with 69% being first-generation and 77% being either Hispanic or Black. Many of our students come from modest-income households. UNT Dallas is proud to offer the most affordable Bachelor's, Master's, and Juris Doctorate programs in the North Texas region. Our commitment to providing value-based education is reflected in our innovative, high-quality academic programs, which include opportunities for rich experiential learning.

Revenues and Transfers In

For fiscal 2025, UNT Dallas projects a total budget of \$106.0 million for revenues and transfers in on current funds. This represents an increase of \$4.0 million (3.9%) over the FY2024 budgeted revenue and \$0.3 million (0.3%) above the FY2024 forecasted revenue.

Tuition and Fees

- Budgeted at \$29.7 million, an increase of \$1.5 million (5.4%) over FY24 budget and \$0.7 million (2.3%) over FY24 forecasted actuals

Sales of Goods & Services

- Budgeted at \$1.9 million, a slight decrease of \$0.04 million (-2.2%) from the FY24 budget

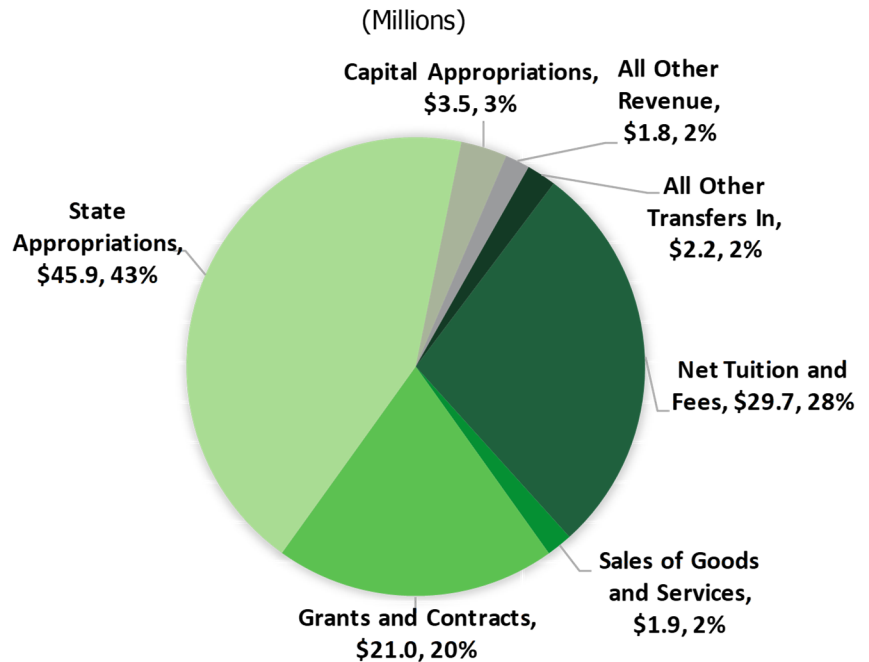
Grants & Contracts

- Budgeted at \$21.0 million, an increase of \$0.2 million (1.1%) over the FY24 budget. This total includes one-time funding of \$1.3 million from the B-On-Time program and a decrease of \$0.9 million in sponsored project activity

Capital Appropriations

- Budgeted at \$3.5 million, flat to FY24 budget

FY 2025 Budgeted Revenues and Transfers In



State Appropriations

- Budgeted at \$45.9 million, an increase of \$0.3 million (0.6%) over FY24 budget

All Other Revenue

- Budgeted at \$1.8 million, a slight decrease of \$0.04 million (-2.5%) versus FY24 budget

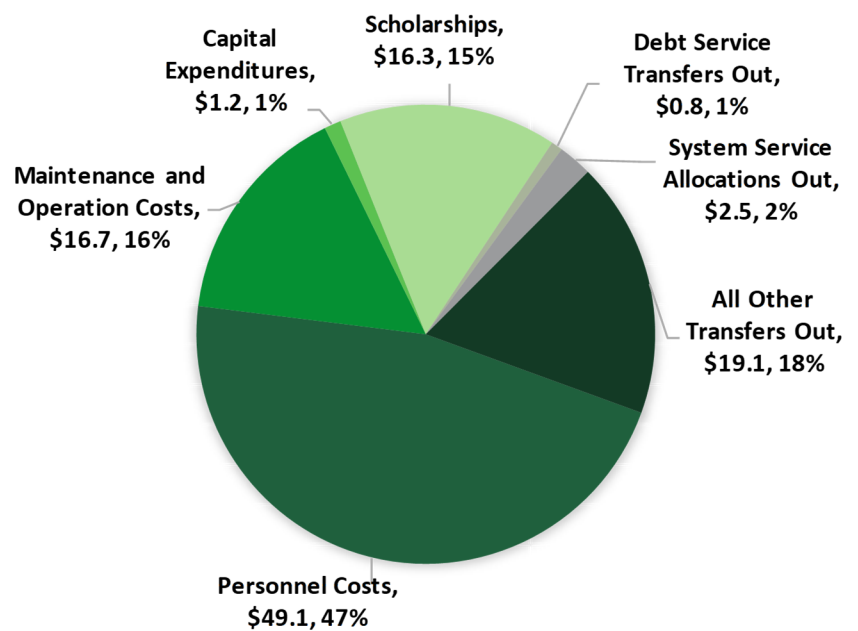
Transfers In

- Budgeted at \$2.2 million, an increase of \$2.0 million over FY24 budget. This total includes \$1.9 million for the Pre-Professional Pathways Program, a collaboration with the UNT Health Science Center

Expenses and Transfers Out

For FY2025, UNT Dallas budgeted \$105.9 million in total expenditures and transfers out on current funds. This marks an increase of \$3.8 million (3.7%) over FY2024 budgeted expenditures and an increase of \$0.8M (0.7%) over FY2024 estimated expenditures.

FY 2025 Budgeted Expenses and Transfers Out
(Millions)



Personnel

- Budgeted at \$49.1 million; \$2.4 million (5.1%) over FY24 budget. This total includes system wide market study adjustments and new position investments

Maintenance & Operations and Capital Expenditures

- Budgeted at \$16.7 million, a decrease of \$0.5 million (-3.0%) from FY24 budget

Capital Expenditures

- Budgeted at \$1.2 million, an increase of \$0.5 million (69.5%) over FY24 budget. This total includes equipment purchases for STEM and nursing programs

Scholarships, Exemptions & Financial Aid

- Budgeted at \$16.3 million, an increase of \$1.4 million (9.2%) over FY24 forecasted actuals. The total includes an increase in both sponsored projects and grants

Transfers Out

- Budgeted at \$22.5 million, a slight increase \$0.05 million (0.4%) over FY24 budget. This total includes a system assessment of \$5.0 million and CCAP extinguished of \$0.2 million

Conclusion

The budget proposed for FY2025 reflects an addition to reserves of \$0.15 million. This budget assumes a flat year-over-year enrollment growth in headcount and semester credit hours across undergraduate, graduate, and the College of Law programs. With the anticipated opening of the STEM building in Spring 2026, UNT Dallas expects noticeable enrollment growth. We will attract both out-of-state and potentially international students, furthering our mission to empower students, transform lives, and strengthen communities. Moving forward beyond FY2025, UNT Dallas plans to continue to maintain a balanced or net surplus budget as outlined in our five-year outlook.

FY 2025 – UNT Dallas Budget Summary – Current Funds

	FY 2024 Budget	FY 2024 Forecast	FY 2025 Budget	Increases (Decreases)	
				FY 2024 For. to FY 2025 Bud. Amount	Percent
Revenues and Transfers In					
Net Tuition and Fees	28,200,374	29,072,874	29,728,563	655,690	2.3%
Sales of Goods and Services	1,975,439	1,933,439	1,932,038	(1,401)	-0.1%
Grants and Contracts	20,724,083	21,061,583	20,960,890	(100,693)	-0.5%
State Appropriations	45,623,030	46,168,930	45,905,493	(263,437)	-0.6%
Capital Appropriations	3,455,644	3,455,644	3,455,644	0	0.0%
All Other Revenue	1,887,435	1,537,835	1,840,970	303,135	19.7%
System Service Allocations In	0	0	0	0	
All Other Transfers In	189,677	3,290,791	2,205,516	(1,085,275)	-33.0%
Total Revenues and Transfers In	102,055,682	106,521,095	106,029,115	(491,980)	-0.5%
Expenditures and Transfers Out					
Personnel Costs	46,742,389	46,187,189	49,136,694	2,949,505	6.4%
Maintenance and Operation Costs	17,238,683	17,528,272	16,713,828	(814,444)	-4.6%
Capital Expenditures	735,290	1,739,000	1,246,459	(492,541)	-28.3%
Scholarships	14,892,577	16,300,077	16,267,331	(32,746)	-0.2%
All Other Expenses	0	0	0	0	
Debt Service Transfers Out	959,709	859,709	848,318	(11,390)	-1.3%
System Service Allocations Out	4,555,732	4,555,732	2,539,245	(2,016,487)	-44.3%
All Other Transfers Out	16,931,302	18,731,716	19,127,239	395,523	2.1%
Total Expenditures and Transfers Out	102,055,682	105,901,695	105,879,115	(22,580)	0.0%
Estimated Impact on Fund Balance	0	619,400	150,000	(469,400)	-75.8%

FY 2025 – UNT Dallas

Budget Detail by Fund Group – Current Funds

	Current Funds					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
REVENUES AND TRANSFERS IN						
Net Tuition and Fees	7,838,605	21,877,159	12,800	-	-	29,728,563
Sales of Goods and Services	-	582,138	1,349,900	-	-	1,932,038
Grants and Contracts	4,066,848	-	-	16,884,742	-	20,960,890
State Appropriations	45,905,493	-	-	-	-	45,905,493
Capital Appropriations	3,455,644	-	-	-	-	3,455,644
All Other Revenue	-	600,095	65,000	1,175,875	-	1,840,970
System Service Allocations In	-	-	-	-	-	0
All Other Transfers In	2,103,677	101,839	-	-	-	2,205,516
Total Revenues and Transfers In	63,370,267	23,170,531	1,427,700	18,060,617	0	106,029,115
EXPENDITURES AND TRANSFERS OUT						
Personnel Costs	36,295,152	8,704,472	631,935	3,505,136	-	49,136,694
Maintenance and Operation Costs	3,089,945	9,093,247	725,605	3,805,031	-	16,713,828
Capital Expenditures	1,217,698	28,761	-	-	-	1,246,459
Scholarships	4,548,935	1,267,147	-	10,451,249	-	16,267,331
All Other Expenses	-	-	-	-	-	0
Debt Service Transfers Out	-	466,500	381,818	-	-	848,318
System Service Allocations Out	-	2,539,245	-	-	-	2,539,245
All Other Transfers Out	18,218,537	860,439	48,263	-	-	19,127,239
Total Expenditures and Transfers Out	63,370,267	22,959,810	1,787,621	17,761,416	0	105,879,115
Estimated Impact on Fund Balance	0	210,720	(359,921)	299,201	0	150,000

FY 2025 - UNT Dallas

Budgeted Revenue Breakout by Fund – Current Funds

	Current Funds					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
Resident Undergrad Tuition	3,643,095	16,445,558	-	-	-	20,088,654
Non-resident Undergrad Tuition	658,211	315,376	-	-	-	973,588
Other Undergrad Tuition	-	40,819	-	-	-	303,695
Waivers Undergrad Tuition	-	-	-	-	-	-
Gross Undergraduate Tuition	4,564,183	16,801,754	-	-	-	21,365,936
Resident Graduate Tuition	3,990,079	3,842,071	-	-	-	7,832,150
Non-resident Graduate Tuition	598,760	226,777	-	-	-	825,536
Other Graduate Tuition	-	-	-	-	-	-
Waivers Graduate Tuition	-	-	-	-	-	-
Gross Graduate Tuition	4,588,839	4,068,848	-	-	-	8,657,686
Fees - Instructional	-	12,270	-	-	-	12,270
Fees - Mandatory	-	5,341,949	-	-	-	5,341,949
Fees - Incidental	-	1,070,956	12,800	-	-	1,083,756
Waivers - Fees	(250,000)	-	-	-	-	(250,000)
Gross Fees	(250,000)	6,425,175	12,800	-	-	6,187,975
Disc & Allow-Tuition and Fee	(1,064,417)	(5,418,618)	-	-	-	(6,483,034)
Discount and Allowances	(1,064,417)	(5,418,618)	-	-	-	(6,483,034)
Net Tuition and Fees	7,838,605	21,877,159	12,800	-	-	29,728,563
Athletics	-	15,000	-	-	-	-
Auxiliary Enterprises	-	-	1,349,900	-	-	1,349,900
Discounts and Allowances - Auxiliaries	-	-	-	-	-	-
Other Sales of Goods and Services	-	567,138	-	-	-	567,138
Sales of Goods and Services	-	582,138	1,349,900	-	-	1,932,038
Federal Programs and Contracts	-	-	-	4,096,592	-	4,096,592
Federal Financial Aid	-	9,300	-	8,800,000	-	8,809,300
State Programs and Contracts	4,066,848	-	-	2,673,711	-	6,740,559
State Financial Aid	-	-	-	-	-	-
Other Grants and Contracts	-	-	-	1,314,439	-	1,314,439
Grants and Contracts	4,066,848	9,300	-	16,884,742	-	20,960,890
State Appropriations - General	40,722,633	-	-	-	-	40,722,633
State Appropriations - Additional	5,182,860	-	-	-	-	5,182,860
State Appropriations	45,905,493	-	-	-	-	45,905,493
Capital Appropriations - HEF	3,455,644	-	-	-	-	3,455,644
Capital Appropriations	3,455,644	-	-	-	-	3,455,644
Gross Professional Fees	-	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-	-
Net Professional Fees	-	-	-	-	-	-
Gift Income	-	35,000	-	1,175,875	-	1,210,875
Investment Income	-	564,495	-	-	-	564,495
Other Revenue	-	600	65,000	-	-	65,600
System Service Allocations In	-	-	-	-	-	-
Debt Service Transfers In	-	-	-	-	-	-
Other Inter-Unit Transfers In	-	101,839	-	-	-	101,839
Transfers from Other State Agencies In	-	-	-	-	-	-
Other Legislative Transfers In	2,103,677	-	-	-	-	2,103,677
Revenues	63,370,267	23,170,531	1,427,700	18,060,617	-	106,029,115

UNT System Administration Budget Overview

Budget Context

The UNT System Administration oversees and supports its member institutions in areas such as Legal, Finance, Audit, Strategic Infrastructure, Human Resources, Information Technology, Academic Affairs and Student Success, and Government Relations.



The primary focus of the UNT System Administration is to deliver efficient and effective support services. This entails continually improving services, eliminating redundancies, and minimizing overhead costs for both campus and System operations.

Each year, the UNT System Administration budget is developed in collaboration with the three UNT System Enterprise member institutions it serves. The FY25 budget continues to be the product of a great spirit of partnership and collaboration.

This budget introduces changes to processes, services, and expectations to create a framework for ongoing improvement. These changes aim to enhance cost savings, operational efficiency, innovation, quality evaluation, customer satisfaction, communication, and collaboration.

Major Goals & Priorities Addressed

Major Goals

- Establish a 10% reserve target for the System.
- Limit campus allocation increases to 1.7% by:
 - Fully budgeting anticipated external revenue.
 - Utilizing anticipated savings and excess funds.
- Transparently plan for savings and expenses previously covered by mid-year savings.

Key Drivers and Priorities

- Restore rental and lease revenues and expenses for downtown buildings.
- Budget for previously unbudgeted procurement incentive/rebate income.
- Use reserves to support one-time IT expenses from historical savings.
- Fund a 3% compensation pool to address market studies and performance plans.
- Budget for the Chancellor's strategic priorities.
- Add priority positions in Academic Affairs, Payroll, and IT.
- Increase contracts, subscriptions, and other recurring costs due to inflation.

Revenues

State Appropriations

- Supports a portion of salaries and benefits for System Administration.
- Also includes the Universities Center at Dallas and Federation of North Texas Universities, which are passed through to other state institutions as appropriate.

Sales of Goods and Services & All Other Revenue

1900 Elm Street - Lofts and Retail Space

- Restore full year rental income; budgeted flat for FY25.
- Average approximately 97% occupancy.
- Partenope (Restaurant at the corner of Main and St. Paul) - rent and sales commission based upon agreed upon sales targets.

1901 Main Street – System Building

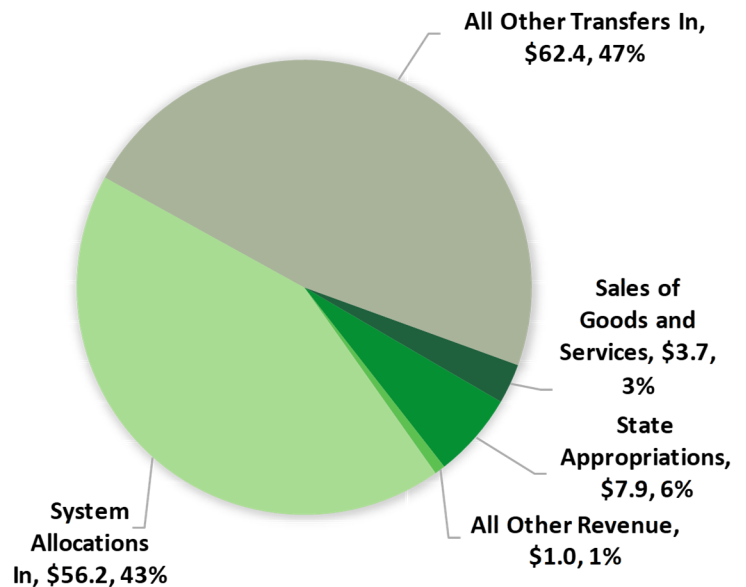
- Restore full year rental income
- Dallas ISD/Ida B. Wells Montessori school – four floors.
- UNT Dallas/College of Law - two floors including the law library.

All Other Revenue

- Investment Income increased over FY24 budget due to anticipated higher market returns.

FY 2025 Budgeted Revenues and Transfers In

(Millions)



Transfers In

Transfers from UNTS Components

- **System Services Allocations In** - transfers to System Administration from member institutions for administrative support services.
- **Other Inter-Unit Transfers In** - project based construction management fees support the operation of the Office of Strategic Infrastructure.

Other Transfers - Legislative

- **Other Legislative Transfers In** - transfers from member institutions to System Administration reflect a portion of System Services allocations as well as required legislative transfers of appropriations, when applicable.

Expenses

Major drivers are investments in key areas including:

- Restores expenses related to downtown buildings.
- Funds 3% compensation pool to address market study and performance plan.
- Increases budgeted salary savings from 2.5% to 5%.
- Budgets for Chancellor's strategic priorities.
- Adds priority positions in Academic Affairs, Payroll, and IT.
- Increases contracts, subscriptions, and other recurring costs due to inflation.

Transfers Out

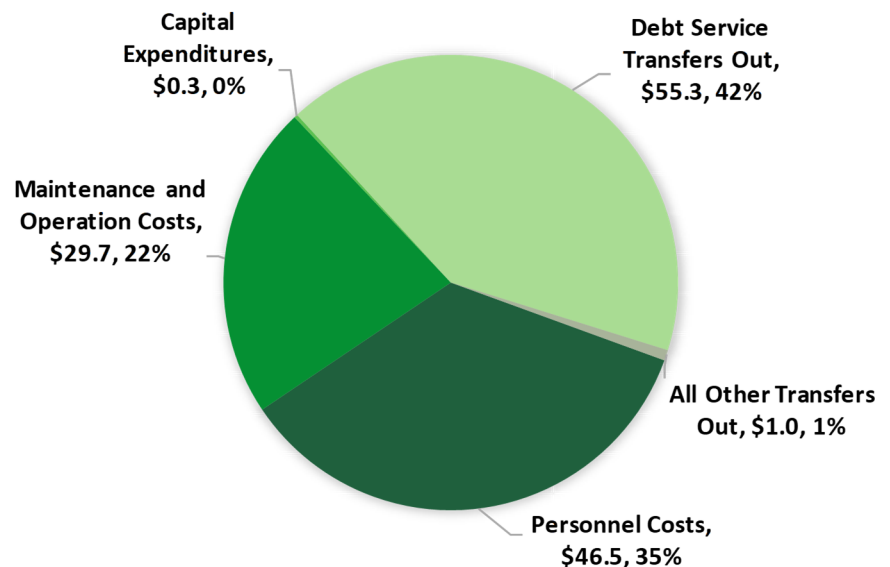
Transfers to UNTS Components

- **Other Inter-Unit Transfers Out** - for specific services provided to System Administration by the member institution(s) including shared enterprise-wide projects, and split-funded employees.

Other Transfers Out

- **Debt Service Transfers Out** - transfers from Current Funds to Plant Funds for payment of debt service.
- **Other Legislative Transfers Out** – transfers of State funds to business units within the State treasury.

FY 2025 Budgeted Expenses and Transfers Out
(Millions)



Summary

UNT System Administration continues to strengthen its commitment to innovation, collaboration, and fiscal responsibility in support of the UNT System Enterprise member institutions and the communities we serve.

UNT System Administration's FY25 budget was formulated with the goal of advancing the strategic objectives of the UNT System Enterprise.

FY 2025 – UNT System Administration
Budget Summary – Current Funds

	FY 2024 Budget	FY 2024 Forecast	FY 2025 Budget	Increases (Decreases)	
				FY 2024 For. to FY 2025 Bud. Amount	Percent
Revenues and Transfers In					
Net Tuition and Fees	-	-	-	-	-
Sales of Goods and Services	577,144	3,703,969	3,712,328	8,359	0.2%
Grants and Contracts	-	-	-	-	-
State Appropriations	7,907,055	7,907,055	7,948,146	41,091	0.5%
Capital Appropriations	-	-	-	-	-
All Other Revenue	716,040	971,396	1,000,000	-	-
System Service Allocations In	56,067,268	56,067,268	56,185,649	-	-
All Other Transfers In	61,097,781	61,564,531	62,362,724	798,193	1.3%
Total Revenues and Transfers In	126,365,288	130,214,219	131,208,847	994,628	0.8%
Expenditures and Transfers Out					
Personnel Costs	45,630,728	45,205,570	46,502,405	-	-
Maintenance and Operation Costs	23,304,263	26,082,226	29,703,941	3,621,715	13.9%
Capital Expenditures	2,217,513	1,538,231	318,358	(1,219,873)	-79.3%
Scholarships	0	0	0	0	
All Other Expenses	0	0	0	0	
Debt Service Transfers Out	53,699,003	55,612,996	55,284,736	(328,260)	-0.6%
System Service Allocations Out	0	0	0	0	
All Other Transfers Out	584,932	584,932	989,569	404,637	69.2%
Total Expenditures and Transfers Out	125,436,440	129,023,955	132,799,009	3,775,053	2.9%
Estimated Impact on Fund Balance	928,848	1,190,264	(1,590,162)	(2,780,426)	-233.6%

FY 2025 – UNT System Administration
Budget Detail by Fund Group – Current Funds

	<i>Current Funds</i>					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
REVENUES AND TRANSFERS IN						
Net Tuition and Fees	-	-	-	-	-	0
Sales of Goods and Services	-	1,089,271	2,623,057	-	-	3,712,328
Grants and Contracts	-	-	-	-	-	0
State Appropriations	7,948,146	-	-	-	-	7,948,146
Capital Appropriations	-	-	-	-	-	0
All Other Revenue	-	1,000,000	-	-	-	1,000,000
System Service Allocations In	-	56,185,649	-	-	-	56,185,649
All Other Transfers In	54,217,373	8,145,351	-	-	-	62,362,724
Total Revenues and Transfers In	62,165,519	66,420,271	2,623,057	0	0	131,208,847
EXPENDITURES AND TRANSFERS OUT						
Personnel Costs	9,258,731	37,243,674	-	-	-	46,502,405
Maintenance and Operation Costs	-	28,485,834	1,218,107	-	-	29,703,941
Capital Expenditures	-	27,000	291,358	-	-	318,358
Scholarships	-	-	-	-	-	0
All Other Expenses	-	-	-	-	-	0
Debt Service Transfers Out	52,876,431	1,535,560	872,745	-	-	55,284,736
System Service Allocations Out	-	-	-	-	-	0
All Other Transfers Out	30,357	718,365	240,847	-	-	989,569
Total Expenditures and Transfers Out	62,165,519	68,010,433	2,623,057	0	0	132,799,009
Estimated Impact on Fund Balance	0	(1,590,162)	0	0	0	(1,590,162)

FY 2025 – UNT System Administration

Budgeted Revenue Breakout by Fund – Current Funds

	<i>Current Funds</i>					Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
Resident Undergrad Tuition	-	-	-	-	-	-
Non-resident Undergrad Tuition	-	-	-	-	-	-
Other Undergrad Tuition	-	-	-	-	-	-
Waivers Undergrad Tuition	-	-	-	-	-	-
Gross Undergraduate Tuition	-	-	-	-	-	-
Resident Graduate Tuition	-	-	-	-	-	-
Non-resident Graduate Tuition	-	-	-	-	-	-
Other Graduate Tuition	-	-	-	-	-	-
Waivers Graduate Tuition	-	-	-	-	-	-
Gross Graduate Tuition	-	-	-	-	-	-
Fees - Instructional	-	-	-	-	-	-
Fees - Mandatory	-	-	-	-	-	-
Fees - Incidental	-	-	-	-	-	-
Waivers - Fees	-	-	-	-	-	-
Gross Fees	-	-	-	-	-	-
Disc & Allow-Tuition and Fee	-	-	-	-	-	-
Discount and Allowances	-	-	-	-	-	-
Net Tuition and Fees	-	-	-	-	-	-
Athletics	-	-	-	-	-	-
Auxiliary Enterprises	-	1,089,271	2,623,057	-	-	3,712,328
Discounts and Allowances - Auxiliaries	-	-	-	-	-	-
Other Sales of Goods and Services	-	-	-	-	-	-
Sales of Goods and Services	-	1,089,271	2,623,057	-	-	3,712,328
Federal Programs and Contracts	-	-	-	-	-	-
Federal Financial Aid	-	-	-	-	-	-
State Programs and Contracts	-	-	-	-	-	-
State Financial Aid	-	-	-	-	-	-
Other Grants and Contracts	-	-	-	-	-	-
Grants and Contracts	-	-	-	-	-	-
State Appropriations - General	7,948,146	-	-	-	-	7,948,146
State Appropriations - Additional	-	-	-	-	-	-
State Appropriations	7,948,146	-	-	-	-	7,948,146
Capital Appropriations - HEF	-	-	-	-	-	-
Capital Appropriations	-	-	-	-	-	-
Gross Professional Fees	-	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-	-
Net Professional Fees	-	-	-	-	-	-
Gift Income	-	-	-	-	-	-
Investment Income	-	1,000,000	-	-	-	1,000,000
Other Revenue	-	-	-	-	-	-
System Service Allocations In	-	56,185,649	-	-	-	56,185,649
Debt Service Transfers In	-	-	-	-	-	-
Other Inter-Unit Transfers In	-	8,145,351	-	-	-	8,145,351
Transfers from Other State Agencies In	-	-	-	-	-	-
Other Legislative Transfers In	54,217,373	-	-	-	-	54,217,373
Revenues	62,165,519	66,420,271	2,623,057	-	-	131,208,847

Proposed Board Order



Board Briefing

Committee: Finance

Submission Date: 7/8/2024

Title: Approval of the FY25 UNT System Consolidated Operating Budget

BACKGROUND SUMMARY:

The Office of Finance and Operations presents to the Board of Regents the FY25 Consolidated Operating Budget for approval on behalf of the University of North Texas (UNT), UNT Health Science Center (UNTHSC), University of North Texas at Dallas (UNTD), and UNT System Administration (System Administration).

The recommended FY25 Consolidated UNT System Operating Budget is composed of current funds revenue and transfers in of \$1.572B, and current funds expenditures and transfers out of \$1.571B.

PURPOSE:

The Board shall approve an operating budget for the System Administration and each Institution annually as required by Texas Education Code § 51.0051

ASSESSMENT:

Per Regents Rule 03.702, each member of the Board has the legal responsibilities of a fiduciary in the management of funds under the control of the Institutions. The Finance Committee of the Board of Regents must annually Review and approve and recommend to the Board the annual consolidated operating budget and the annual operating budget for the System and component institutions. The Deputy Chancellor for Finance and Operations will report on the fiscal health of the System quarterly and any changes to the consolidated operating budget as required by Regents Rules.

FINANCIAL IMPLICATIONS/TIMELINE:

The UNT System FY25 Consolidated Operating Budget as presented provides detailed information on the recommended revenue and expense budgets and their impact on the financial health of the UNT System. Once approved, this budget will be implemented for fiscal year 2025 beginning September 1, 2024.

PROPOSED BOARD ACTION:

Approval of the FY25 UNT System Consolidated Operating Budget

Attachments Filed Electronically:

1. UNT System FY25 Consolidated Operating Budget
-

Legal Approval:

Alan Stucky
General Counsel

Recommendation for Approval:

Harrison Keller
UNT President

Warren von Eschenbach
Interim UNT Dallas President

Sylvia Trent-Adams
UNTHSC President

Susan Alanis
Deputy Chancellor,
Finance and Operations

Michael R. Williams
Chancellor



Board Order

Title: Approval of the FY25 UNT System Consolidated Operating Budget

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on August 15, 2024, pursuant to a motion made by Regent _____ and seconded by Regent _____, the Board approved the motion presented below:

Whereas, each institution of the UNT System has developed a budget for the 2025 Fiscal Year, and

Whereas, the total Current Funds Revenues and Transfers In budget of the UNT System is summarized in the following table, and

	Current Funds Revenues & Transfers In by UNTS Component					Total Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
University of North Texas	\$ 387,881,199	\$ 373,612,404	\$ 108,641,522	\$137,440,074	\$ -	\$ 1,007,575,199
UNT Health Science Center	\$ 155,722,586	\$ 32,573,294	\$ 824,250	\$ 96,568,697	\$ 41,230,683	\$ 326,919,510
UNT Dallas	\$ 63,370,267	\$ 23,170,531	\$ 1,427,700	\$ 18,060,617	\$ -	\$ 106,029,115
UNT System Administration	\$ 62,165,519	\$ 66,420,271	\$ 2,623,057	\$ -	\$ -	\$ 131,208,847
						\$ 1,571,732,671

Whereas, the total Current Fund Expenses and Transfers Out budget of the UNT System is summarized in the following table, and

	Current Funds Expenses & Transfers Out by UNTS Component					Total Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	
University of North Texas	\$ 387,881,198	\$ 371,875,339	\$ 108,641,522	\$137,440,073	\$ -	\$ 1,005,838,132
UNT Health Science Center	\$ 155,552,813	\$ 30,586,219	\$ 824,250	\$ 96,079,915	\$ 43,901,446	\$ 326,944,643
UNT Dallas	\$ 63,370,267	\$ 22,959,810	\$ 1,787,621	\$ 17,761,416	\$ -	\$ 105,879,115
UNT System Administration	\$ 62,165,519	\$ 68,010,433	\$ 2,623,057	\$ -	\$ -	\$ 132,799,009
						\$ 1,571,460,899

Now, Therefore, The Board of Regents authorizes and approves the following:

1. The FY25 Current Funds operating budget for UNT System institutions (UNT, UNTHSC, UNTD) and UNT System Administration as presented_____.

Board Action:

VOTE: _____ ayes _____ nays _____ abstentions

Attested By:

Approved By:

Rachel Barone, Secretary
Board of Regents

Laura Wright, Chair
Board of Regents

Budget Office Contact Information

University of North Texas

Walter Itoman	Assoc. VP of Budget & Analytics	Walter.Itoman@unt.edu	(940) 565-3233
Chad Ramsey	Budget Director	Chad.Ramsey@unt.edu	(940) 565-3233
Central Office Contact		Budget.Office@unt.edu	(940) 565-3233

University of North Texas Health Science Center

Shante Joseph	VP Finance and Planning	Shante.Joseph@unthsc.edu	(817)-735-2637
Gail Hebert	Budget Director	Gail.Hebert@unthsc.edu	(817) 735-0197
Central Office Contact		HSCBudgetOffice@unthsc.edu	(817) 735-2360

University of North Texas at Dallas

Amber Stowe	Assoc. VP for Finance & Planning	Amber.Stowe@untdallas.edu	(972) 338-1095
Leigh-Ann Fashina	Budget Director	Leigh-Ann.Fashina@untdallas.edu	(972) 338-1404
Denise Singleton	Associate Director	Denise.Singleton@untdallas.edu	(972) 338-1414
Central Office Contact		Budget.Office@untdallas.edu	

University of North Texas System Administration

Paige Smith	Assoc. VC for Budget & Planning	Paige.Smith@untsystem.edu	(214) 752-5540
Jim Gross	Asst. VC Finance Plan & Analytics	Jim.Gross@untsystem.edu	(940) 369-5515
Godson Adadevoh	Sr. Dir. Budget & Strategic Planning	Godson.Adadevoh@untsystem.edu	(940) 369-5525
Bailey Yarbrough	Associate Director	Bailey.Yarbrough@untsystem.edu	(214) 571-4901
Central Office Contact		System_Admin_Budget@untsystem.edu	

Glossary of Terms

All Funds – An all-funds perspective is commonly used in colleges, universities, and not-for-profit organizations to account for all resources received and used throughout an institution. Fund accounting classifies resources into funds according to limitations placed on their use by the resource providers. Each fund has its own revenues, Expenses, transfers, assets, liabilities, and fund balances.

Auxiliary Enterprises – Auxiliary Enterprise funds are generated from fees and sales of goods and services. Revenues and Expenses of auxiliaries are recorded in this fund group. Auxiliaries include parking and transportation, student activity centers, housing (residence halls), and dining services. Fees collected to support auxiliaries, such as housing fees and parking fees, are recognized in these funds.

Capital Appropriations-HEF – Higher Education Fund (HEF) revenues are received from the State of Texas General Revenue Fund for construction and other capital purposes. This constitutional appropriation is made for acquiring land with or without permanent improvements, constructing and equipping buildings or other permanent improvements, major repair or rehabilitation of building or other permanent improvements and acquisition of capital equipment, library books, and library materials. Construction, improvements, and capital equipment purchases made from HEF funds can only be used for structures used jointly for educational and general activities and for auxiliary enterprises to the extent of their use for educational and general activities.

Capital Expenses – These Expenses are for acquiring, renovating, or maintaining capitalized fixed assets, such as land, buildings, and equipment. This includes amounts expended for capitalized equipment, vehicles, software, leases, construction projects, and other capitalized Expenses. Any emergency maintenance or repairs that are above the capitalization thresholds should be included in capital Expenses. At the consolidated funds level, this amount will net to exclude amounts recorded as additions to capital (rather than as an expense) consistent with accounting guidelines.

Clinical – funds generated from fees and sales of goods and services for clinical operations at the Health Science Center.

Communication and Utilities – These Expenses are for communication and utilities fees, including amounts for telecommunication and utilities contracts.

Cost of Goods Sold – These Expenses are incurred by UNTS for goods that are sold, which usually generate revenue classified as Sales of Goods and Services.

Current Funds – Category of funds that include those funds that are most closely associated with day-to-day operations of the institution. These funds include Education & General, Designated Operating, Auxiliary Enterprises, and Restricted Expendable Funds and are approved by the governing board as part of the operating budget.

Debt Service - Interest – These Expenses are comprised of interest Expenses incurred on debt, including amounts for interest Expenses, and fiscal charges.

Debt Service - Principal – These Expenses comprise payments of principal due on debt.

Depreciation and Amortization – Depreciation and amortization Expenses are non-cash Expenses related to the amortization of capitalized amounts over time. Depreciation Expenses reduce the book value of capital assets to reflect the result of wear and tear, age, and/or obsolescence. Depreciation and amortization Expenses are generally recorded in Plant & Debt Funds.

Designated Operating – Designated Operating funds are unrestricted funds that have been designated to support the operating activities of the institution. Revenues and Expenses for operating activities of the academic enterprise are recorded in this fund group.

The sources of Designated Operating funds include revenues from professional services (e.g., medical services), grants and contracts (including cost recovery), designated tuition, other student fees, and quasi-endowment funds (e.g., Tobacco Funds).

Student fees collected as Designated Operating funds may be statutorily authorized under specific legislation, or may be allowable as mandatory or incidental fees under 54.504 or 55.16(c) of the Texas Education Code (TEC). Fees in Designated Operating funds include instructional fees, library use fees, publication fees, international education fees, and technology fees.

Most athletics revenues and Expenses are recorded in Designated Operating funds.

Discounts and Allowances – Discounts and allowances are defined as the difference between the stated charge to the student and what is actually paid by the student and/or third parties on behalf of the student. Discounts and allowances are generally given as institutional merit-based and/or need-based scholarships to offset the cost of tuition, fees, and/or housing and dining Expenses.

Educational and General – Educational and General (E&G) funds are used to support the University of North Texas System (UNTS) general educational operations, including faculty salaries, operating Expenses of instructional departments, library operations and acquisitions, general administration, student services, campus security, and operation and maintenance of educational and general buildings and facilities, as well as a limited number of special research units. E&G funds may only be expended for purposes as defined by the respective sources of funds; and the funds cannot be transferred to any other fund group.

E&G funds include all general revenue and general revenue-dedicated state appropriations. Biennially, in the General Appropriations Act (GAA), universities are allocated (appropriated) funds based on legislative decisions and formulas calculated by the Texas Legislative Budget Board. These appropriations include general revenue funds (e.g., appropriations for employee benefits and Texas Higher Education Fund appropriations for capital investments) and general revenue-dedicated funds (e.g., statutory and Board-authorized tuition and fees).

Appropriations of federal funds and other funds (e.g., Tobacco Funds) are not considered E&G and are recorded separately in designated operating or other funds.

The chart of accounts segregates E&G funds between General Operating Funds (general revenue-dedicated appropriations for statutory and Board-authorized tuition and fees) and State

Appropriations (all other appropriations).

Endowment Funds – Endowment Funds include net income (realized and unrealized gains and losses) from the investment of gifts to the university, the uses of which are either restricted by donors or unrestricted. Endowment Funds may also include investment income from funds designated by administrative decision (quasi-endowment).

Defined amounts of income from the Endowment Funds are distributed to Designated Operating funds, Auxiliary Enterprises funds, and Restricted Expendable funds according to the designations of the respective donors. Endowment Funds do not include those of separately-incorporated foundations. Funds not distributed remain in the Endowment Funds to be invested and expended at a later time.

Fees – This consists of revenues generated from fees assessed to students. The fees are categorized as either instructional fees, mandatory fees (e.g., student service fee, intercollegiate athletics fee, library use fee, etc.), or incidental fees (e.g., lab fees, graduation fee, etc.).

Fund Balances – A fund balance is identified as the net difference between a fund's assets and liabilities. A change in fund balance represents the difference between fund additions (revenues and transfers-in) and deductions (Expenses and transfers-out). This differs from (but is inclusive of) institutional operating reserves which are funds within the unencumbered balance for which no use is presently planned and have been set aside for issues such as economic uncertainties, future apportionments, pending salary or price increase appropriations, etc. These reserves can include unrestricted-undesignated fund balances, and can also include unrestricted-designated fund balances, but should not include funds set aside for future capital replacement needs, future debt service needs, etc.

Gift Income – This includes amounts for operating and non-operating purposes. Gift income may occur in any fund group except E&G funds for which the donor may or may not set restrictions on use of the funds.

Grants and Contracts – These revenues result from grants, contracts, and cooperative agreements with governmental agencies, local, and private organizations for current operations, research or other specified purposes. This includes revenues from federal programs and contracts, federal financial aid, federal pass-through revenue, state programs and contracts, state financial aid, state pass-through revenue, and other grants and contracts.

Higher Education Fund (HEF) – See Capital Appropriations-HEF, above.

Inter-Fund Transfers In/(Out) – This includes all transfers between fund groups within a component unit (i.e., within a campus).

Internal Charges – This line item consists of expenses charged for services performed by one department for another within a single UNTS component (e.g., printing or advertising services performed by one department as a service for another department). These expenses will net to zero at the component level.

Internal Income – This line item consists of internal income earned by one department for services rendered to another department within a single UNTS component (e.g., printing or advertising services performed by one department as a service for another department). These revenues will net to zero at the component level.

Intra-Campus Transfers Between Funds – See Inter-Fund Transfers In/(Out) above.

Investment Income – This includes revenues received from interest and dividends, realized and unrealized gains and losses on investments, and realized gains or losses on the sale of capital assets.

Loan Funds – Loan Funds consist of amounts that are held for making loans to students. These funds are derived from a number of sources, including private and governmental gifts and grants, federal borrowing, and unrestricted allocations. Interest income, in most instances, is returned to this fund as an increase to the available fund balance.

Materials and Supplies – These Expenses relate to general supplies and non-capitalized equipment costs.

Net Professional Fees – Net Professional Fees consist of Gross Professional Fees net of Contractual Allowances and Discounts. Professional fees are generated by physician services, counseling services, business consulting services, architectural services, and endowment services provided by UNTS.

Net Tuition and Fees – Student tuition and fee revenues, net of waivers, discounts, and allowances, are included in Net Tuition and Fees. Statutory tuition is authorized under TEC 54.501 and flows to E&G funds. Board-authorized tuition is authorized under TEC 54.008 for graduate programs and also flows to E&G funds. Per TEC 54.0513, Board-designated tuition amounts are approved by the governing board of UNTS and are recorded in Designated Operating funds.

Non-Current Funds – Category of funds that include those funds that are unpredictable in nature and not as closely associated with day-to-day operations of the institution as those in Current Funds. These funds are provided in the budget as estimates, so as to show the entire anticipated financial impact of the budget on the institution. These funds include Endowment, Loan, and Plant and Debt Funds and are not approved by the governing board as part of the operating budget.

Non-resident Graduate Tuition – This consists of revenue recognized for gross tuition charges to graduate or professional students for instructional services who are **not** Texas residents.

Non-resident Undergraduate Tuition – This consists of revenue recognized for gross tuition charges to undergraduate students for instructional services who are **not** Texas residents.

Other Expenses – Other Expenses include tax Expenses; insurance Expenses; postage and shipping Expenses; dues, memberships and licenses; patent and royalty Expenses; speaking events; employee training Expenses; non-travel reimbursable Expenses; and other operating Expenses.

Other Inter-Unit Transfers In/(Out) – All other transfers of funds between UNTS component units are recorded here. This includes amounts transferred for reimbursement of special project work, various services rendered by one component to another (e.g., library services), or to pay bond payments for debt securities held by UNT System Administration for the benefit of the component units.

Other Legislative Transfers-In/(Out) – Transfers of legislative appropriations from one UNTS component to another.

Other Revenues – This includes revenues received from other activities not included above.

Other Transfers – Transfers to Other State Agencies and Other Legislative Transfers.

Other Undergraduate Tuition - This includes guaranteed tuition, tuition for repeat courses, and tuition for excess hours, and other amounts not included above.

Personnel Costs (Salaries, Wages and Other Compensation, Benefits and Other Payroll-related Costs) – These Expenses include compensation and benefits provided to faculty (including lecturers and teaching graduate students), staff (including administrators, professionals, support staff, and non-teaching graduate students), and hourly or other temporary employees (including student workers). This includes regular or periodic payments for non-regular work or services (e.g., overtime, supplemental compensation, summer compensation, and bonuses).

Planned Use of Fund Balances – Fund balances (positive or negative) that, with approval, are carried forward from the previous year’s budget into the current year’s budget to be used or made up throughout the FY.

Plant & Debt Funds – Plant and Debt Funds include unexpended plant funds, renewal and replacement funds, retirement of indebtedness funds, and investments in plant assets. These funds are used for the construction, renovation, and the acquisition of capital assets.

Printing and Reproduction – These Expenses relate to printing and copying Expenses paid to external vendors for printing Expenses, publications, and copying services.

Professional Fees and Services – These Expenses relate to unique services that are typically performed by professionals whose occupation is the rendering of such services exclusive of any employment by UNTS. These Expenses occur through accounts payable (i.e., rather than through payroll). Examples include consultant services; medical and veterinary; advertising fees; audit, financial and business services; legal expert services; collection agency services; architectural and engineering services; and other purchased services.

Rentals and Leases – These Expenses relate to non-capitalized lease and rental fees.

Repairs and Maintenance – These Expenses relate to non-capitalized projects, scheduled maintenance, emergency maintenance and repairs, and other non-capitalized amounts.

Resident Graduate Tuition – This consists of revenue recognized for gross tuition charges to graduate or professional students for instructional services who are Texas residents.

Resident Undergraduate Tuition – This consists of revenue recognized for gross tuition charges to undergraduate students for instructional services who are Texas residents.

Restricted Expendable – Restricted Expendable funds are generated from external sources that restrict the use of the funds. Sources of Restricted Expendable funds include restricted federal grants and contracts, restricted state grants and contracts, gifts and grants from private sources, and restricted distributions from endowments.

Restricted grant and contract funds are not earned until the terms of the agreement under which they were given have been met. FY budgets include estimates based on historical activity, but actual amounts may vary notably from year-to-year based on the timing and amounts of awards.

Gifts and grants in Restricted Expendable funds include revenues from bequests and pledges for operating purposes. These also include unrestricted gifts from private sources.

Sales of Goods and Services – This consists of revenues generated from the sales of goods and services. These revenues include those generated from athletics sales, auxiliary enterprises sales and services (net of discounts and allowances), library services, property rental revenues, clinical operations, and other sales of goods and services.

Scholarships, Exemptions, and Financial Aid – Scholarships, exemptions, and financial aid Expenses are for grants-in-aid or other financial aid payments, as well as tuition exemptions, awarded to students. This includes amounts received in revenues (e.g., federal financial aid) which are then recorded as an expenditure (as scholarships, exemptions, and financial aid) to fund tuition and fee payments.

State Appropriations – State Appropriations are revenues received from the State of Texas General Revenue Fund that supplement institutional revenue in order to meet operating Expenses such as faculty salaries, employee benefits, utilities, and institutional support. State Appropriations are split between State Appropriations-General and State Appropriations-Additional. State Appropriations may only be used for defined purposes and must be recorded in E&G funds as described above.

Transfers Between UNTS Components – Transfers between components of the UNTS that are used to fund core System Administration operations, shared services or other activities one component performs for another.

Transfers to Other State Agencies In/(Out) – This consists of transfers to other Texas state agencies.

Travel – Travel Expenses include direct Expenses for domestic and international travel and entertainment costs, as well as amounts reimbursed to employees for such incurred costs.

Waivers – Waivers are recorded as reductions to the gross tuition and fee amounts noted above.