

UNT Dallas[™]

UNIVERSITY OF NORTH TEXAS AT DALLAS

Fiscal Year 2026

Operating Budget



EFFECTIVE SEPTEMBER 1, 2025
UNIVERSITY OF NORTH TEXAS SYSTEM

UNIVERSITY OF NORTH TEXAS AT DALLAS

FISCAL YEAR 2026 BUDGET

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Budget Overview

Executive Summary and Highlights

The University of North Texas at Dallas (UNT Dallas) is the only public four-year university located in the city of Dallas. Established in 2010, our mission is to empower students, transform lives, and strengthen communities. UNT Dallas educates more than 3,774 students, 69% of whom are first-generation and 76% of whom are Hispanic or Black. 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 value-based education is reflected in our innovative, high-quality academic programs, which include opportunities for rich experiential learning.

The Fiscal Year 2026 budget supports strategic priorities focused on student enrollment, student success and graduation, career readiness, and post-graduation success. Key investments include expanded support for the Center for Innovation in Teaching and Learning (CITL) and the launch of a Center for Experiential Learning and Career Success (CELCS). The budget also expands student-centered initiatives such as success coaching, embedded tutoring, internship programs, and readiness bootcamps, while continuing to promote innovation through research, technology, and workforce development. These investments deliver a holistic educational experience that integrates career-ready skills, leadership development, and experiential learning.

Revenues and Transfers In

UNT Dallas projects **\$105.3 million** in total current revenues and transfers in for FY2026, a decrease of \$0.6 million (0.6%) from the prior year budget and \$1.9 million (1.8%) above FY2025 actuals.

Tuition and Fees

- Net Tuition & Fees are budgeted at **\$22.9 million**, a decrease of \$6.9 million (23.1%) from the FY2025 budget. The variance is driven by a change in accounting treatment for Discounts and Allowances, which is offset by reduced Scholarship expenses and does not impact the operating margin.

State Appropriations

- State Appropriations are budgeted at **\$49.4 million**, an increase of \$3.5 million (7.6%) over FY2025 budget. The increase is driven by expanded investment in Classroom to Career (C2C) initiatives.

Capital Appropriations

- Capital Appropriations are budgeted at **\$7.2 million**, an increase of \$3.7 million (106.9%) versus FY2025 budget. Higher Education Funds (HEF) are revisited by the Legislature every 10 years and UNT Dallas' allotment increased by \$3.7 million from FY2025 to FY2026. This enhanced statewide allocation reflects a renewed commitment to funding capital infrastructure at higher education institutions.

Grants & Contracts

- Grants & Contracts are budgeted at **\$20.5 million**, a slight decrease of \$0.5 million (2.3%) from the FY2025 budget. This change reflects a \$1.1 million increase in state and federal grant funding, partially offset by a \$1.6 million decrease in projected sponsored project revenue.

All Other Revenue

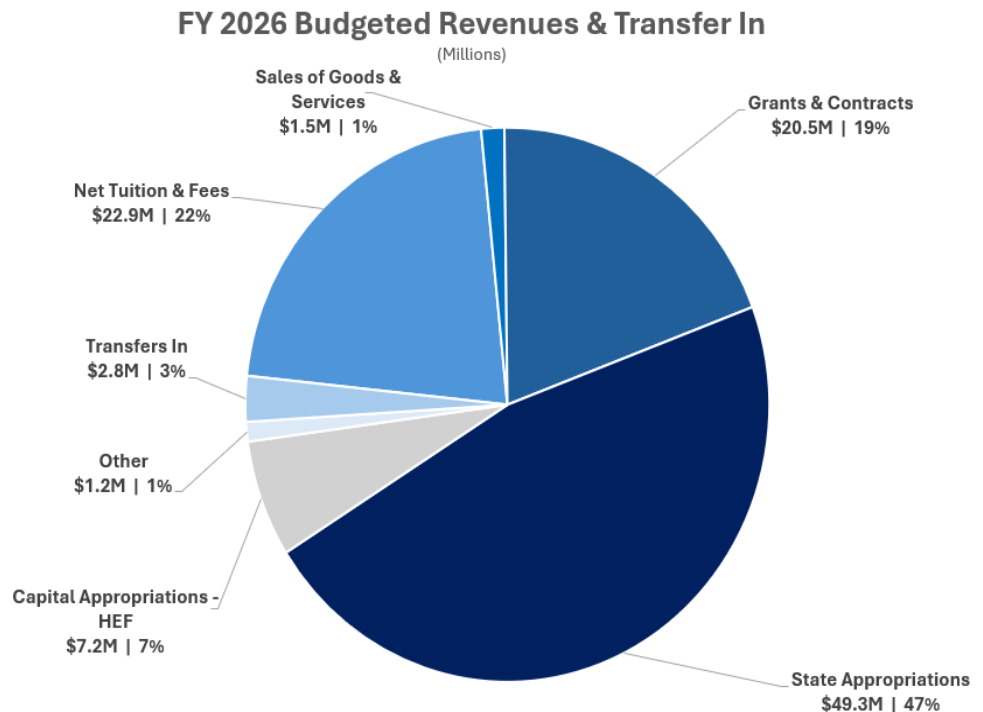
- All Other Revenue is budgeted at **\$1.2 million**, a decrease of \$0.7 million (35.5%) versus FY2025 budget. This decrease is based upon a \$0.3 million decline in gift revenue and the reclassification of long-term investment distributions from revenues to transfers in.

Sales of Goods & Services

- Sales of Goods & Services are budgeted at **\$1.5 million**, a decrease of \$0.5 million (24.3%) from the FY2025 budget, reflecting the discontinuation of professional development fees previously affiliated with the Principal Impact Collaborative and Caruth Police Institute.

Transfers In

- Transfers In are budgeted at **\$2.8 million**, an increase of \$0.7 million (30.9%) over FY2025 budget. This increase is primarily driven by expanded Health Professions Pathway Programs funding, which increased from \$1.9 million to \$2.4 million.



Expenditures and Transfers Out

For FY2026, UNT Dallas budgeted **\$105.1 million** in total expenditures and transfers out on current funds. This marks a slight decrease of \$0.6 million (0.6%) from FY2025 budgeted expenditures and an increase of \$6.8 million (6.4%) over FY2025 expense actuals.

Personnel

- The largest share of expenditures is dedicated to personnel. The aggregated faculty, staff, student wages, and benefits are budgeted at **\$50.8 million**; \$1.7 million (3.5%) higher than FY2025 budget. This total includes strategic investments in positions that advance student success and professional development, new faculty lines, and \$1.0 million allocated for strategic compensation investments.

Maintenance & Operational Costs

- Maintenance & Operational costs are budgeted at **\$20.2 million**, an increase of \$3.5 million (21.1%) from FY2025 budget. Key drivers include \$0.4 million in expenses for the new STEM building, \$0.8 million for expanded Classroom to Career operations, and a \$2.6 million increase in HEF expenditures for infrastructure and equipment needs.

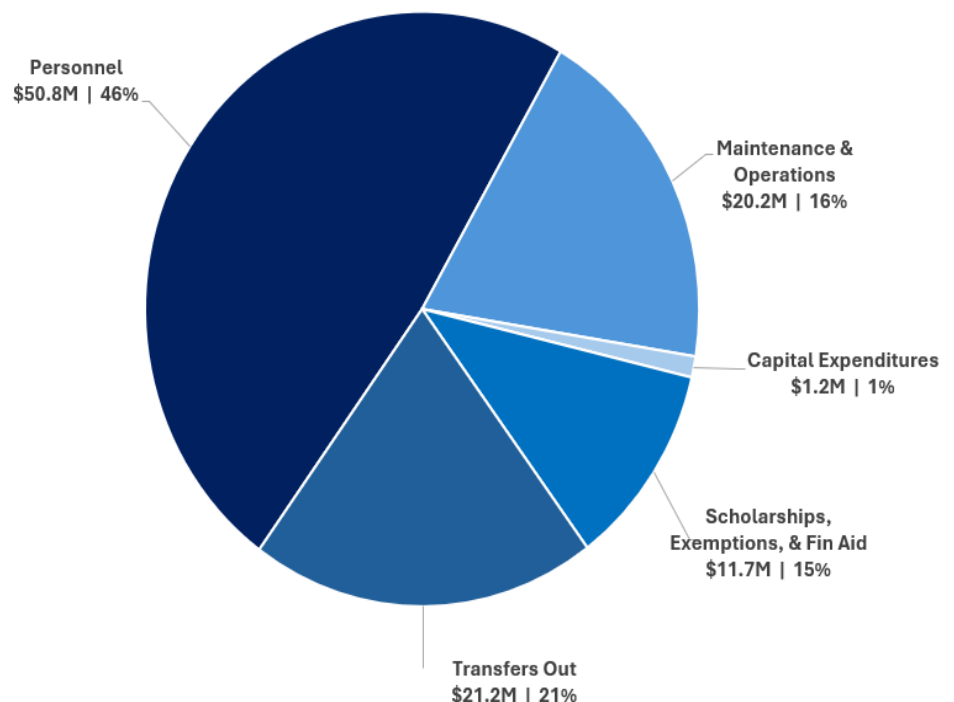
Capital Expenditures

- Budgeted at **\$1.2 million**, a decrease of \$0.1 million (6.9%) over FY2025 budget.

Scholarships, Exemptions & Financial Aid

- Budgeted at **\$11.7 million**, a decrease of \$4.6 million (28.3%) less FY2025 budget. This variance is primarily driven by increased Pell Grant funding, the elimination of one-time B-on-Time funding included in FY2025, and a change in the accounting methodology for Discounts & Allowances, which is offset in tuition and fees.

FY 2026 Budgeted Expenditures & Transfers Out
(Millions)



Transfers Out

- Transfers Out are budgeted at **\$21.2 million**, a decrease of \$1.2 million (5.3%) from FY2025 budget. The largest component of transfers is \$15.1 million in Capital Construction Assistance Project (CCAP) payments on debt which decreased \$1.2 million from prior year. Other transfers include interunit transfers and payments to UNT System for shared services.

Impact on Fund Balances

The FY2026 budget maintains a balanced financial position while advancing initiatives that enhance student outcomes and institutional capacity. Investments in Classroom to Career – including CELCS, CITL, and workforce-aligned academic pathways - strengthen post-graduation employment outcomes. Increased HEF allocations support continued improvements to campus facilities, technology, and equipment. UNT Dallas remains committed to disciplined financial stewardship, and to prioritizing strategic investments that expand access and opportunity for students.

Budget Summary Reports

Budget Summary – Current Funds

	FY25 Budget	FY25 Actuals	FY26 Budget	FY25 Actuals vs. FY26 Budget Inc / (Dec)	
				\$	%
REVENUES AND TRANSFERS IN					
Net Tuition and Fees	29,728,563	22,882,512	22,860,756	(21,756)	-0.1%
Sales of Goods and Services	1,932,038	2,045,103	1,462,916	(582,187)	-28.5%
Grants and Contracts	20,960,890	25,199,038	20,477,657	(4,721,382)	-18.7%
State Appropriations	45,905,493	46,089,378	49,387,496	3,298,118	7.2%
Capital Appropriations	3,455,644	3,455,644	7,150,950	3,695,306	106.9%
All Other Revenue	1,840,970	1,576,019	1,187,131	(388,888)	-24.7%
All Other Transfers In	2,103,677	2,096,393	2,753,831	657,438	31.4%
Total Revenues and Transfers In	105,927,276	103,344,087	105,280,736	1,936,649 ✓	1.8%
EXPENSES AND TRANSFERS OUT					
Personnel Costs	49,136,694	45,796,770	50,843,925	5,047,155	11.0%
Maintenance & Operation Costs	16,713,828	18,146,904	20,233,368	2,086,464	12.5%
Capital Expenses	1,246,459	891,233	1,160,640	269,407	30.2%
Scholarships & Financial Aid	16,267,331	11,103,997	11,666,412	562,415	5.1%
Debt Service Transfer Out	848,318	842,668	899,150	56,482	6.7%
System Service Allocations	2,539,245	2,539,244	2,386,503	(152,741)	-6.0%
All Other Transfers Out	19,025,400	19,054,152	17,940,739	(1,113,413)	-5.8%
Total Expenses and Transfers Out	105,777,276 ✓	98,374,968	105,130,737	6,755,768 ✓	6.4%
Estimated Budgeted Impact on Fui	150,000	4,969,119	150,000	(4,819,119) ✓	-97.0%

Budget Detail by Fund Group – Current Funds

	<i>Current Funds</i>				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
Revenues and Transfers In					
Net Tuition and Fees	2,977,625	19,870,330	12,800	-	22,860,756
Sales of Goods and Services	-	73,480	1,389,436	-	1,462,916
Grants and Contracts	4,568,016	9,705	-	15,899,936	20,477,657
State Appropriations	49,387,496	-	-	-	49,387,496
Capital Appropriations	7,150,950	-	-	-	7,150,950
All Other Revenue	-	514,694	61,000	782,875	1,358,569
All Other Transfers In	2,582,393	-	-	-	2,582,393
Total Revenues and Transfers In	66,666,481	20,468,209	1,463,236	16,682,811	105,280,736
Expenditures and Transfers Out					
Personnel Costs	39,388,884	7,989,353	572,682	2,893,007	50,843,925
Maintenance and Operation Costs	7,498,545	10,171,480	756,039	1,807,304	20,233,368
Capital Expenditures	1,133,980	26,660	-	-	1,160,640
Scholarships	(78,617)	37,508	-	11,707,521	11,666,412
Debt Service Transfers Out	468,250	-	430,900	-	899,150
System Service Allocations Out	-	2,386,503	-	-	2,386,503
All Other Transfers Out	17,921,583	40,561	(296,385)	274,979	17,940,739
Total Expenditures and Transfers Out	66,332,626	20,652,064	1,463,236	16,682,811	105,130,737
Estimated Impact on Fund Balance	333,855	(183,855)	(0)	0	150,000

Budgeted Revenue Breakout by Fund – Current Funds

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Clinical	Current Funds
Resident Undergrad Tuition	3,389,634	15,303,786	-	-	-	18,693,420
Non-resident Undergrad Tuition	767,322	369,921	-	-	-	1,137,243
Other Undergrad Tuition	270,000	30,000	-	-	-	300,000
Waivers Undergrad Tuition	-	-	-	-	-	-
Gross Undergraduate Tuition	4,426,956	15,703,707	-	-	-	20,130,663
Resident Graduate Tuition	4,497,302	4,452,107	-	-	-	8,949,409
Non-resident Graduate Tuition	502,510	190,906	-	-	-	693,415
Other Graduate Tuition	-	-	-	-	-	-
Waivers Graduate Tuition	-	-	-	-	-	-
Gross Graduate Tuition	4,999,811	4,643,013	-	-	-	9,642,824
Fees - Instructional	-	11,794	-	-	-	11,794
Fees - Mandatory	-	5,131,118	-	-	-	5,131,118
Fees - Incidental	-	1,068,635	12,800	-	-	1,081,435
Waivers - Fees	(321,500)	-	-	-	-	(321,500)
Gross Fees	(321,500)	6,211,547	12,800	-	-	5,902,848
Disc & Allow-Tuition and Fee	(6,127,642)	(6,687,937)	-	-	-	(12,815,580)
Discount and Allowances	(6,127,642)	(6,687,937)	-	-	-	(12,815,580)
Net Tuition and Fees	2,977,625	19,870,330	12,800	-	-	22,860,756
Athletics	-	14,500	-	-	-	14,500
Auxiliary Enterprises	-	-	1,389,436	-	-	1,389,436
Discounts and Allowances - Auxiliaries	-	-	-	-	-	-
Other Sales of Goods and Services	-	58,980	-	-	-	58,980
Sales of Goods and Services	-	73,480	1,389,436	-	-	1,462,916
Federal Programs and Contracts	-	-	-	2,877,604	-	2,877,604
Federal Financial Aid	-	9,705	-	10,700,000	-	10,709,705
State Programs and Contracts	4,568,016	-	-	1,796,743	-	6,364,759
State Financial Aid	-	-	-	-	-	-
Other Grants and Contracts	-	-	-	525,589	-	525,589
Grants and Contracts	4,568,016	9,705	-	15,899,936	-	20,477,657
State Appropriations - General	42,945,420	-	-	-	-	42,945,420
State Appropriations - Additional	6,442,076	-	-	-	-	6,442,076
State Appropriations	49,387,496	-	-	-	-	49,387,496
Capital Appropriations - HEF	7,150,950	-	-	-	-	7,150,950
Capital Appropriations	7,150,950	-	-	-	-	7,150,950
Gross Professional Fees	-	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-	-
Net Professional Fees	-	-	-	-	-	-
Long Term Pool Distributions	-	171,438	-	-	-	171,438
Long Term Pool Distributions	-	171,438	-	-	-	171,438
Gift Income	-	125,000	-	782,875	-	907,875
Investment Income	-	217,806	-	-	-	217,806
Other Revenue	-	450	61,000	-	-	61,450
System Service Allocations In	-	-	-	-	-	-
Debt Service Transfers In	-	-	-	-	-	-
Transfers from Other State Agencies In	16,615	-	-	-	-	16,615
Other Legislative Transfers In	2,565,778	-	-	-	-	2,565,778
Total Revenues and Transfers In	66,666,481	20,468,209	1,463,236	16,682,811	-	105,280,736

Glossary 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.

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 Fiscal Year (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. Fiscal Year 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.