



University of North Texas

New Budget Model and Process

**Strategic Budgeting Steering Committee Report & Recommendations
Spring 2025**

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Executive Summary

This comprehensive report offers a review of the aims, scope of activity, and recommendations by the Strategic Budget Steering Committee.

A new budget model and a new annual process to develop and address budget priorities and needs are provided here for consideration by the members of the Executive Committee. While a new budget process is envisioned, it is important for the budget to continue to support our ongoing activities.

The proposed model focuses on net new monies, while allowing for strategic use of reserves, when possible, to support important and prioritized initiatives. To promote transparency, efficiency, and healthy behaviors, a formulaic distribution of net new funds to colleges/schools will be systematically driven by academic metrics.

This report introduces the specifics of the proposed budget model, updated processes, and details the reasons for the proposed changes.

Why create a new budget model?

The University of North Texas (UNT) is redefining its budgeting approach to better support its mission as a top public research institution. Rapid enrollment growth and increased sponsored research over several decades have underscored the need for a more strategic and transparent financial model. This new budget model will allow for better support of students, research, and advancing excellence at UNT.

With UNT's growth in enrollment and sponsored research, it is important to have a budgeting process that supports the directions and initiatives of the institution and its units to continue our expansion across our region, state, and beyond. The university budget provides the resources to support our mission and achieve our priorities. As such, it is important for the budgeting process to be flexible, transparent, and aligned with our values and priorities to best support the university.

The university's historic budget process (**see Appendix 1**) is a combination of centralized budgeting, with funds distributed based on decisions by university leadership, and incremental budgeting, driven by funding allocations from the previous year. This historic model structure (**see Appendix 2**) has been lacking in the transparency, flexibility, efficiency, and operational effectiveness needed for modern growth and support. Moving to a model with incentive-based elements will allow for these changes and support accountability across all areas.

Establishing a new, modernized approach to budgeting at UNT can direct us on a new path to provide more effective, efficient, and responsive budgeting that will support and elevate UNT to a brighter future

BACKGROUND & CHARGE

In August 2024, President Harrison Keller set in motion his first strategic priority by charging the Vice President for Finance & Administration and Chief Financial Officer with developing a broad process to redesign UNT's existing budget model to better map onto current and future strategic priorities of the institution. By the end of the month, invitations to participate, approved by President Keller, were extended to members of the UNT community to participate in one of three strategic budget committees formed:

- The Executive Committee (EC),
- The Steering Committee (SC), and
- The Technical Committee (TC)

See Appendices 3a, 3b, 3c for details

President Keller charged the SC during its first meeting on September 5th, 2024, to develop recommendations for a new budget model for UNT to advance the university's mission and values as a leading public research university while also offering flexibility for innovation and growth. This new budget model should align university resources with strategic priorities, increase financial transparency, and provide a solid foundation for our future. Notable elements of the SC's charge include:

- Customizing a flexible model unique to UNT's values, reputational markers of identity, and strategic needs
- Inclusively gathering feedback from our stakeholder groups
- Enhancing budget transparency with a clearer line of sight between leadership decisions, available resources, and campus units
- Incentivizing healthy, fiscally aligned behaviors
- Submitting a final report and recommendations by January 2025



Dr. Albert Bimper, Steering Committee Chair and Executive Dean for the College of Liberal Arts and Social Sciences, leading a group discussion.

PROCESS

Considering the timeline for providing a complete report to the executive committee, the SC instituted a weekly meeting schedule to work on this project through the fall semester. The SC's approach to redesigning the budget model was conducted through the phases.

Facilitating consistent collaboration between the committees and key supporting units to this project was recognized as a critical design element for the success of this project. Thus, in addition to weekly SC meetings, a sub-group including the SC and TC committee chairs, as well as liaison members from the TC and communications staff met weekly.

Establishing Guiding Principles and Outcome Expectations

The development of a robust and effective budget model requires a clear set of guiding principles. As an initial step in this redesign process, the SC thoroughly discussed and approved the following principles to serve as the foundation for the model, ensuring alignment with our institutional values and financial objectives. The guiding principles are shared on the presidential initiatives and priorities website for strategic budgeting.

- Transparency and prioritization
- Community-centered
- Strategic outlook
- Innovation and entrepreneurship
- Flexibility and adaptability
- Collaboration and partnership
- Ethical and responsible spending

The committees used these guiding principles to assess various models and ideas to ensure the recommended model best supports UNT and its mission. (see Appendix 4)

PROJECT PHASES

Establishing guiding principles and outcome expectations

Developing understanding of UNT budget model mechanics

Creating a communications plan and resources

Reviewing alternative, common budget model thinking

Engaging with campus stakeholder groups

Constructing a logic tree methodology and refining the formulaic strategy

Submitting report and recommendations

Developing understanding of current UNT budget model mechanics

The diverse membership of the SC reflected also a diverse spectrum of understandings of the current UNT budget model. It was essential for the committee to engage with several level-setting education presentations in the early part of the redesign process. The SC hosted multiple presentations from members of the TC and the Division of Finance and Administration.

Creating a communication plan and resources

Creating an effective communication plan was essential to the work of the SC to keep campus stakeholders informed of the activities and progress of the committees' efforts. In line with the guiding principles, a website was created to keep our stakeholders informed about the Strategic Budget initiative, president.unt.edu/strategic-budgeting. This site hosts information such as the composition of committees, principles, a glossary of budget terminology, historic UNT budgeting information and visual aids, accessible links for joining scheduled group discussions, feedback received from each discussion group, and a history of email updates to campus. This website is intended to remain after the implementation of the redesigned budget model for future update opportunities.

Reviewing alternative, common budget model thinking

Commonly seen budget model frameworks in higher education were reviewed including:

- Incremental
- Centralized
- Activities-based
- Performance-based
- Responsibility centered management
- Zero-based

The SC discussed common terminology used in various frameworks, in addition to exploring split revenue models and key model elements such as subvention funds, supplemental resourcing, and hold-harmless strategies. A variety of institution types were considered as examples reflecting the array of model options used across the landscape of higher education (see **Appendix 5**). Huron Consulting was engaged to gain understanding of different model ideas and to learn from their experience working with institutions that have pursued a similar redesign process.

Engaging with campus stakeholder groups

Gathering input and feedback from a wide variety of UNT constituent groups was vital. To ensure the model considered the needs and concerns of the UNT community, discussion groups with students, faculty, and staff were held in November 2024. The SC invited key constituent groups including staff and supervisors, key decision makers and

those with budgetary decision authority, faculty and chairs, multiple levels of leadership, and students to participate in discussion groups to update them on the strategic budgeting initiative progress and get their feedback. Participants had the opportunity to ask questions, receive clarifications, and offer suggestions. Additionally, a link was made available on the website to receive anonymous feedback and questions. The feedback from key constituent groups was summarized for consideration by the committees to assist in the decision-making process for the new model. This comprehensive engagement effort led to the development of a hybrid model of budgeting methodology.

Constructing a logic tree methodology and refining the formulaic strategy

The SC made an intentional shift from looking at comparative losses and gains by colleges/schools based on the application of specific model frameworks under consideration to developing a broader methodology/logical decision tree for future budgeting processes. This supported forward momentum toward a more strategic way of positioning UNT for the future.

Submitting report and recommendations

Recommendations for a new hybrid model with incentive-based elements was presented to the Executive Committee December 13, 2024.

REPORT SCOPE

The University of North Texas operates within the UNT system that also includes UNT Health Science Center in Fort Worth and UNT Dallas. This report focuses on the University of North Texas campus. There were no broader analyses of UNT System's budget or the budget of the other two system institutions.

Thus, there are no specific recommendations offered to those beyond UNT. Nonetheless, should UNT consider adopting the recommendations in this report in part or in totality, the Steering Committee does also recommend that the UNT System strongly consider reviewing its budget model based upon the same principles and practices to strengthen an alignment of fiscal management.

Committee Findings

CURRENT UNT BUDGET ENVIRONMENT

The SC undertook a thorough analysis of the university's current budgeting environment to identify key challenges and opportunities. This section presents the findings of this analysis, which informed the development of the revised budget model.

Lack of clarity

Academic and administrative divisions were aware of their budgets but lacked a deeper understanding of each other's budgets and the university's overall fiscal responsibility and needs. The lack of budget transparency among similar units created uncertainty between units and with Administration. College budgets provided to the Steering Committee confirmed that budgets were not correlated with enrollment numbers, showing one example of the lack of clarity.

Opaque funding decisions & process transparency

Annually, the university conducted budget hearings within Academic Affairs and administrative units. During Academic Affairs units' budget hearings, the Dean and financial budget officers briefed the Provost, Vice Provost of Academic Affairs, Chief Financial Officer, and Associate Vice President of Budget on their progress to date, plans for accumulated balances, future priorities, and requested dollar amounts for the next fiscal year. How decisions were made following these hearings was not communicated, and months passed with no information given to the colleges.

Similarly, Administrative units' budget hearings enabled the division Vice President and financial budget officers to brief the President, Faculty Senate representative, Chief Financial Officer, Chief of Staff, Associate Vice President of Budget, and Vice President-level cabinet members of their next fiscal year plans and dollar requests. The president, along with a subset of the president's cabinet who had access to the running list of mandatory expenses as well as the current requests, made final funding decisions. Decisions appeared to filter to operational units and colleges inconsistently and without explanation – thereby rendering the process opaque.

Campus knowledge of available financial information

Many people on campus appeared unaware of the availability of financial information and its location. Annual budgets are submitted to the Board of Regents in August with submissions publicly available on the UNT System website. Quarterly reports, which

compare quarter-to-date budget to actuals, are presented to the Board of Regents and are also publicly available on the UNT System website. Annual results are reviewed by the Board and made publicly available on the UNT System website and UNT's website in both unaudited and audited forms. Unaudited financials are presented at the November Board of Regents meeting and audited financials are presented in December. The financial information is presented in both UNT and aggregated UNT System formats. Despite these various public postings, few individuals or units believe that budget information is available to them.

Budget holders inadequately informed/prepared until late in the budget process

At the unit level, using a hybrid centrally planned and incremental budget model, units would presume their next fiscal year budget was no less than their previous fiscal year budget. Draft versions of the next fiscal year budget, unapproved by the Board of Regents, were available to division and college budget officers during the period that the budgeting software was open for campus entry and periodic update.

For example, during the Fiscal Year 2025 budget process, division and college budget officers had access to draft budgets, updated from March through May 2024, from the Budget Office. Until the Board of Regents reviewed and approved the submitted budget, the budget was considered in 'draft' or 'unapproved' form and not loaded into the Peoplesoft Enterprise Resource Planning System to prevent signaling Board of Regents approval and enabling unauthorized transactions. Budget Officers were free to communicate 'draft' or 'unapproved' budgets with appropriate labeling.

Historically centralized and incremental

The longstanding practice of building UNT's budget based on essentially the same funding as the previous fiscal year and then inviting business units to make requests for additional, incremental support based on predicted needs creates a funding model that does not allow the budget to adjust nimbly to changes in strategic priorities or to unexpected shifts in enrollment and expenses. The centralized and incremental budget process also reduces the ability of administration at all levels to understand the overall needs of the university in a holistic way and to provide transparency about the decision-making process for the budget, as reflected in the observations noted in the paragraphs above.

OTHER INSTITUTIONAL BUDGET MODELS

To gain insights into innovative budgeting practices, the Steering Committee conducted a thorough review of budget models employed by other higher education institutions. This section presents the key findings from this review, including best practices, lessons learned, and potential areas for adaptation.

No standard Texas budget model

It was natural at the beginning of this work to see if there was a model commonly used among state universities in Texas. It quickly became clear that these universities use a variety of models with no one standard model available for UNT to emulate or build upon.

Six most common alternative models

During research into budgeting methods employed by other schools, the six most common alternative approaches were identified and explored: incremental, centrally planned, responsibility center management (RCM), zero-based, activity-based, and performance-based.

Hybrid is most common

Lastly, a hybrid option in which two or more of the above approaches are combined is commonly used by the universities reviewed and/or consulted. The SC found a hybrid model that allows for the allocation of funding according to each unit's achievement of goals while offering the flexibility needed for decision-makers to plan strategically, to adjust allocations when conditions warrant doing so, and to reward outstanding performance, while preserving aspects of UNT's budget that support units that contribute substantially to UNT's brand and mission was optimal.

For UNT's needs, the SC opted for a combination of approaches with considerations for best supporting a well-rounded higher educational experience for students and including performance metrics driven by formulaic strategy for clarity and transparency and creating greater autonomy and nimbleness.

Recommendations

NEW MODEL RECOMMENDATIONS

The newly proposed budget model will serve as a tool that enables UNT to ensure that financial resources are aligned to advance the university's mission, values, and strategic priorities as a leading public research university. The new model centers around transparency, predictability, and adaptability, ensuring that the university is positioned for innovation and growth for years to come through both base budget operations, the use of data analytics to support budget decisions, and the creation of strategic funds that can help accelerate innovation, entrepreneurship, and partnerships within and beyond the institution.

The model serves as the tool for allocating budgetary resources from the following funding sources:

- Statutory Tuition
- State Appropriations
- Designated Tuition*
- Board Authorized Tuition

**Although Differential Tuition that is assessed at the college and/or academic program level is assessed under the same statutory authority as Designated Tuition, Differential Tuition is not allocated through the model, as it is assessed solely to support a college and/or academic program.*

The model (**see Appendix 6**) considers dollars assessed through these funding sources annually, net of changes in mandatory costs and contributions to a Strategic Enhancement Fund (SEF).

Mandatory Costs represent campus-wide new or incremental obligations such as increases in insurance, utilities, contracts, e.g., software, UNT System assessments, promotion and tenure, costs to ensure compliance or accreditation, or other required, unavoidable costs.

The Strategic Enhancement Fund (SEF) is a new fund designed to support strategic priorities such as encouraging the development of innovative programs and processes, new academic initiatives, and collaboration across disciplines. The amount invested in the SEF will be confirmed annually during the budget development process and allocated by the Executive Cabinet based on recommendations from the Strategic

Enhancement Fund Committee.

Following allocations for Mandatory Costs and the Strategic Enhancement Fund, the remaining funds will be split between Administrative Units (historically about 33%) and Colleges/Schools (historically about 67%).

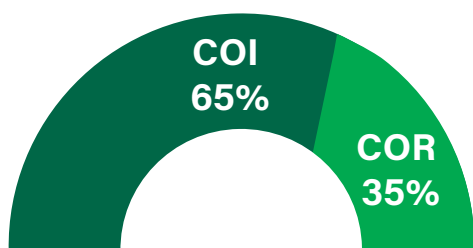
Allocations to colleges/schools

Allocations to colleges/schools will be based on revenue generated through tuition and state appropriations for undergraduate and graduate student semester credit hours (SCHs). Other metrics to further consider as recommended by the SC are graduation completion rates and post-graduation outcomes (ROI). We recommend using a blended unweighted/weighted SCH model to reflect the nature of various revenue sources.

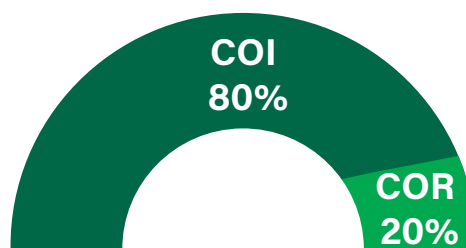
Recommendation:

- For revenues linked to Statutory Tuition and State Appropriations, utilize weighted SCH to allocate those revenues; and
- For Designated and Board Authorized Tuition, utilize unweighted SCH to allocate those revenues.

The allocations to colleges/schools will be based on whether they are the College of Instruction (COI) and/or College of Record (COR) and will vary depending on undergraduate and graduate SCH. Recommendations are as follows:



UNDERGRADUATE SCH



GRADUATE SCH

Allocations based on graduation rates and post-graduation outcomes

For allocations based on graduation rates and post-graduation outcomes, additional discussion is recommended. For undergraduate programs, 4-year and 6-year graduation rates are standard in higher education. Graduate programs often experience rates that are less standardized (e.g., programs vary in length and cater to both full-time and part-time students). Appropriate benchmark schools need to be identified to evaluate performance. Data on post-graduation outcomes, such as placement, salaries, etc., is not currently comprehensive. The SC recommends identifying strategies, for example

a staggered approach, to collect such data more comprehensively if the university utilizes this metric for budgeting purposes. Initiatives to improve graduation rates and post-graduation outcomes could take multiple years to reflect.

Transition Periodization

Budget allocations to colleges/schools based on an SCH revenue model may differ significantly from their FY24 or FY25 budgets. To reduce disruptions to colleges/schools, we propose a transition period during which allocated budgets are not less than a certain percentage of the preceding year's budget. If 3% is used for FY26 planning, as shown in the model, colleges/schools whose model-based allocation is below 97% of their FY25 budget will be adjusted to 97% for their FY26 budget. Those between 97% and 103% of their FY25 budget will remain at that level for FY26. Those above 103% will be adjusted to 103% of the FY25 budget for FY26.

Any surplus funds remaining after applying the above rules will be allocated to a second fund known as the Stabilization Fund. The purpose of the Stabilization Fund is to provide additional funding to colleges/schools during the transition period and beyond. Stabilization Fund allotments can support programs that further the university mission but lack sufficient revenue to maintain operation. The Stabilization Fund will be administered by Academic Affairs utilizing a standard set of guidelines established by the Executive Committee. As enrollment grows, the plan would be to utilize an SCH revenue model and other metrics to determine allocations. Annual funding for the Strategic Enhancement Fund and Stabilization Fund will depend on factors such as overall enrollment, allowable variance in college budgets, and priorities of UNT leadership.

Note: the hybrid model developed by the Technical Committee within the parameters set by the Steering Committee does not include the entirety of the UNT budget; administration, auxiliary services, and college-specific fees were not incorporated in the final model recommendation due to these being elements of the budget that are mandatory or otherwise not alterable.

NEW PROCESS RECOMMENDATIONS

The timeline for the proposed budget model begins in the first quarter with data collection, forecast template distribution, and strategy briefings from the colleges and divisions. The effects of enrollment projections are incorporated during the second quarter. The consolidated budget is approved by the Board of Regents at their August meeting and finalized after fall 2025 enrollment numbers are determined. At that point, the proposed stabilization and incentive funds would be established, and requests for and decisions about distributions from both funds would be finalized. To support this process, the committee recommends the following complementary processes during the budget cycle:

- Ensure that resource distribution is congruent with strategic priorities through annual review of the model and assessment of outcome metrics.
- Using scenario analysis and peer comparisons, analyze allocations before new requests are submitted each year. This should help identify inefficiencies and opportunities for improvement and maximize efficient use of resources.
- Maintain transparency by engaging a committee of faculty, staff, and students charged with making recommendations for allocating stabilization and enhancement funds. Publishing clear guidelines for budget decisions will be vital in this step.
- Increase commitment to outcomes by creating performance dashboards and providing training opportunities for department heads and program managers to enhance their understanding of the new model.
- Build a five-year pro forma budget model using predictive analytics.
- Expand the model beyond academic units to incorporate all parts of the UNT community.

These processes will create a long-term orientation that aligns financial resources with UNT's objectives, identity, and market position. The increased transparency and support for innovation will enable us to build a sustainable competitive advantage and adapt to changing conditions.

Conclusion

The steering committee offers their appreciation to the many people who contributed to this effort sharing their experiences with budget processes, and offering insightful questions, ideas, and feedback to bring to light the challenges and opportunities for our committee to weigh throughout the process. This proposal was developed through a highly iterative process.

Our recommendations have been shaped by participation from diverse constituent groups including administrative leadership, faculty, staff, and students. Following the approval of this committee's recommendations to the executive committee, the next phase of the process will be to consider implementation of the mechanics of the model and broad conversations with unit leadership and financial decision makers about how best to align our institutional practices and policies to ensure success in reflecting our guiding principles and achieving our present and future strategic goals.

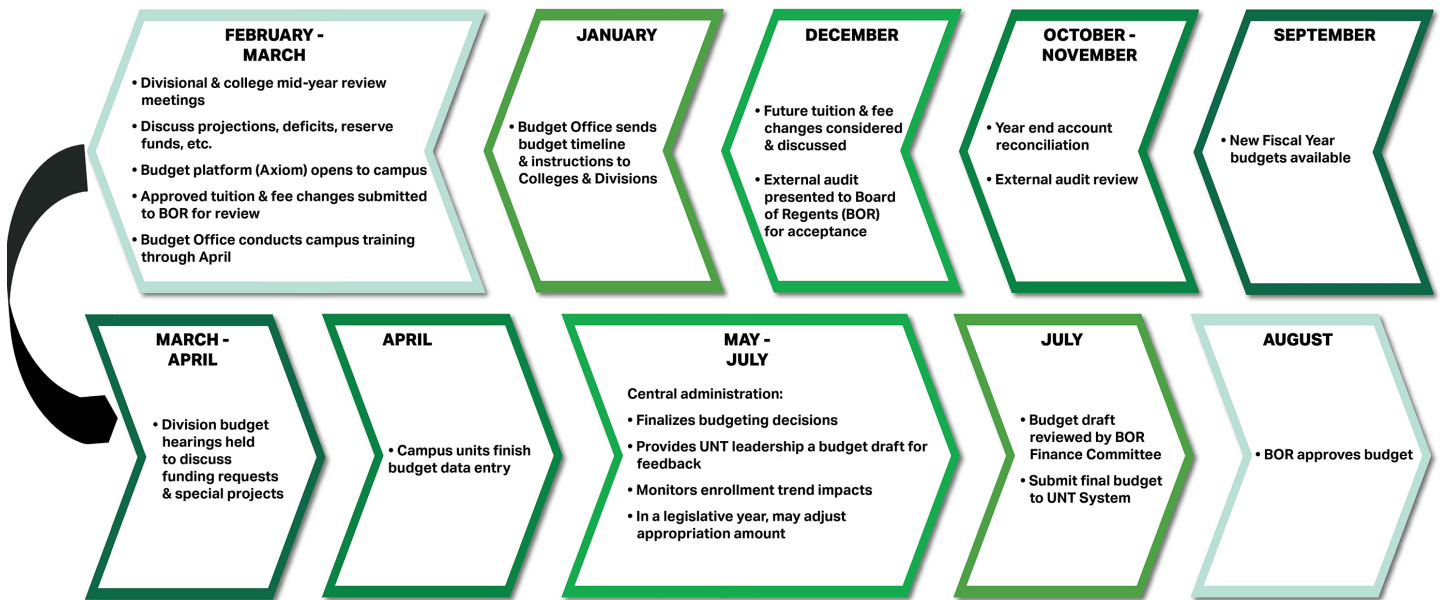
In summary, the Steering Committee believes that the proposed model and budgeting processes will enable academic colleges and schools a more systematic and transparent method of revenue distribution. Furthermore, the proposed model is seen as enhancing the ability of the academic colleges and schools to exercise greater autonomy and flexibility in the management of their resources in clearer alignment with institutional priorities and objectives than afforded by the previous model. While this committee decided to focus much of the proposed model on the budgeting mechanics of the academic colleges and schools, the committee recommends another task force to be charged with exploring how, if any, redesign of the budget modeling for university support units can occur.

Ultimately, out of a spirit of unremitting improvement, the aim of the steering committee through this work has been to enhance the student experience at UNT with a redesigned budget model that can foster habit changes yielding greater fiscal literacy, creativity, collaboration, planning and forecasting in our collective pursuit for excellence.

Many thanks go to the members of the steering and technical committees for their professionalism and commitment to conducting a significant amount of due diligence in a relatively condensed time frame.

Appendix 1

Historic Budget Process



Budgeting process (historic)

Preparation for legislative year (every other year):

- Leadership works with Government Relations on Legislative Appropriations Request (LAR).
- LAR drafts in June and August, testimony in September.
- Enrollment counted for formula funding input.
- Government Relations works to communicate and clarify UNT requests.

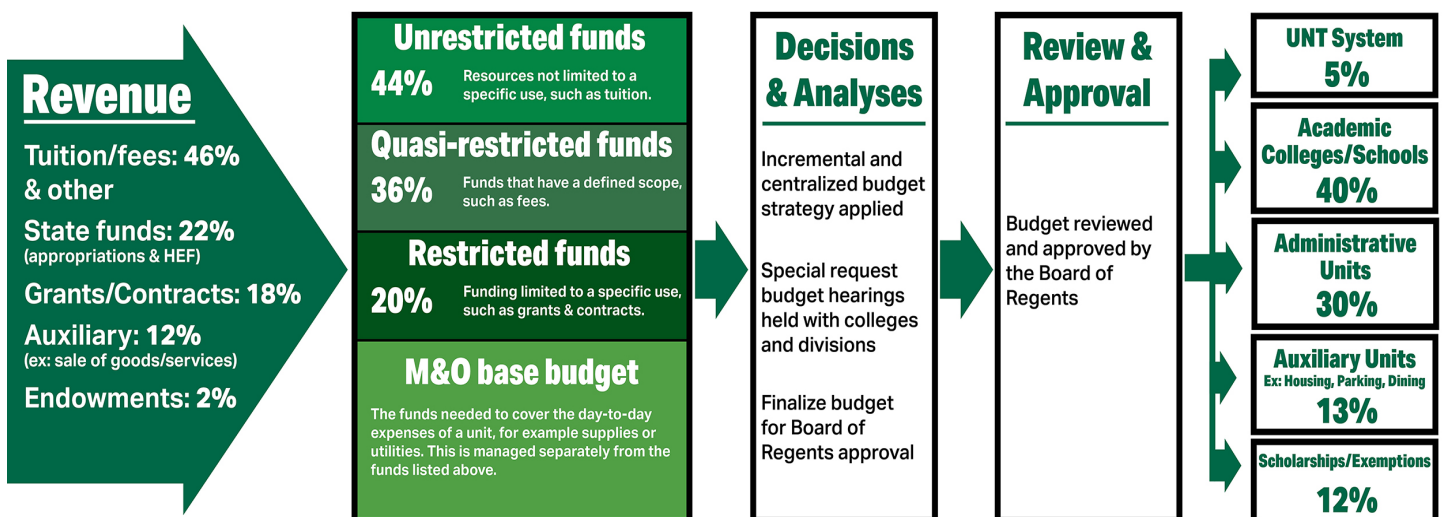


Scan the QR code to visit the Strategic Budgeting Resources web page, where you can find readable PDFs of the historic budget process and historic budget model.

Appendix 2

Historic Budget Model

Budgeting model (historic)



NOTE: Numbers based on FY24 actuals, but are approximate and used for illustrative purposes. "Other" represents investment income and other revenue. "UNT System" figures represent core services and shared services, also known as system service allocations. Distribution of budget across units calculated using expenses and net transfers.



Scan the QR code to visit the Strategic Budgeting Resources web page, where you can find readable PDFs of the historic budget process and historic budget model.

Appendix 3a

Executive Committee

Dr. Harrison Keller
UNT President

Dr. Mike McPherson
UNT Provost

Clayton Gibson
CFO & Vice President of the Division of Finance & Administration



Scan the QR code to visit the Strategic Budgeting Committees web page, where you can see the full list of all three committees.

Appendix 3b

Steering Committee

Dr. Albert Bimper, committee chair
Executive Dean of CLASS

Danny Armitage
Associate Vice President of
Auxiliary Services

Dr. Robert Bland
Professor of Public Administration

Dr. Diane Bruxvoort
Dean of University Libraries

Brandon Buzbee
Vice President for University Advancement

Coby Condrey
Associate Librarian

Alfred Dozier
President of Student Government
Association

Chris Foster, Technical Committee liaison
Associate Vice President of Student
Accounting

Shannon Goodman
Vice President of Enrollment

Dr. Karen Hutzel
Dean of the College of Visual Arts and Design

Walter Itoman
Associate Vice President of University Budget
and Analytics

Jeffery Kam
Accounting Coordinator for UNT Union

Bala Sankar Kilaru
President of Graduate Student Council

Dr. Paul Krueger
Dean of the College of Engineering

Jared Mosley
Vice President and Director of Athletics

Dr. Pam Padilla
Vice President for Research and
Innovation

Dr. Audhesh Paswan
Vice Provost and Dean of UNT at Frisco

Dr. Lou Pelton
Professor of Marketing

Dr. John Puthenpurackal
Associate Dean for Ryan College of
Business

Dr. John Quintanilla
Dean of the College of Science

Maleia Torres
Associate Vice Chancellor of Treasury for
UNT System

Margarita Venegas
Senior Communications Strategist for the
Division of Finance & Administration

Dr. Marilyn Wiley
Dean of the Ryan College of Business

Dr. Kim Williams
Chair and Professor of Hospitality and
Tourism Management

Dr. Elizabeth With
Senior Vice President of Student Affairs

Appendix 3c

Technical Committee

Kassie Grubbs, committee chair

Senior Director for Division Budget and Operations in Student Affairs

Chris Foster, Steering Committee liaison

Associate Vice President of Student Accounting

Tom Augsburger

Director of Division Budget and Operations for Advancement

Kathy Burmeister

Director of Division Budget and Operations for University Brand Strategy and Communications

Candice Eddington

Senior Director of Division Budget and Operations for Enrollment

Brandi Everett

Vice Provost for Academic Resources

Rafiu Fashina

Associate Vice President and UNT Controller

Jim Gross

Assistant Vice Chancellor of Financial Planning and Analysis for UNT System

Linda McKeiver

Director of Division Budget and Operations for UNT at Frisco

Alison McMillan

Budget Manager for University Budget and Analytics

Ashtin Preston

Director of Analytical Information Solutions

Chad Ramsey

Budget Director for University Budget and Analytics

Shannon Rowland

Director of Division Budget and Operations for Digital Strategy and Innovation

Victoria Smith

Director of Division Budget and Operations for Research and Innovation

Matt Witty

Executive Senior Associate Athletic Director

Appendix 4

Guiding Principles

Transparency and prioritization

- Encourage open communication about available resources, and enable the ability of regular reporting by colleges, schools, and units
- Align unit-level budgeting with UNT's strategic priorities
- Ensure relevant stakeholders have access to necessary information and reports
- Provide budget guidelines and formulas that offer consistent, predictable support
- Develop an auditing timeline that supports financial integrity

Strategic outlook

- Support strategic forecasting, analysis, and data-driven decision making
- Strengthen activities aligned with university strategic priorities
- Provide guidance for current and future goals

Flexibility and adaptability

- Provide for adjustments in budget allocations or priorities that are adaptable to new opportunities and challenges
- Facilitate contingency planning

Ethical and responsible spending

- Prioritize excellence and enhance reputational areas of significance
- Consider the social and ethical implications of budget decisions

Community-centered

- **Student Success:** Prioritize budget allocations that directly support student success, while also supporting faculty and staff efforts to improve student success
- **Faculty Success:** Support and encourage faculty-led research, innovation, and creative contributions
- **Staff Success:** Focus the budgeting process to incentivize, strengthen, and support operational effectiveness and efficiency

Innovation and entrepreneurship

- Encourage innovation that adds to revenue or improves institutional efficiency and productivity
- Facilitate mission-specific resource allocation
- Foster a culture of entrepreneurship and mentorship

Collaboration and partnership

- Encourage cross-unit and interdisciplinary collaboration
- Encourage external partnerships that generate revenue or enhance educational and research excellence



Scan the QR code to visit the Strategic Budgeting Guiding Principles web page.

Appendix 5

Institutions Reviewed by the Technical Committee

Institution	Enrollment	Operating Budget
Arizona State University	183,000	\$7.9B
Auburn University	34,145	\$1.6B
Colorado State University	27,315	\$1.5B
Florida International University	56,000	\$1.9B
Georgia Institute of Technology	47,946	\$1.9B
Georgia State University	52,400	\$1.1B
Kansas State University	19,745	\$957M
Kent State University	34,012	\$703.6M
Ohio State University	36,000	\$761M
Temple University	34,000	\$1.2B
Texas State University	40,678	\$843M
University of Alabama	40,846	\$212M
University of Central Florida	69,818	\$2B
University of Colorado, Boulder	38,428	\$2.45B
University of Florida	60,489	\$3.4B
University of Houston	47,980	\$436M
University of Idaho	12,286	\$198.9M
University of Michigan	51,000	\$13.4B
University of South Florida	48,732	\$2.2B
University of Washington, Seattle	50,097	\$10.4B
UT Arlington	41,000	\$888.5M
UT Dallas	29,855	\$948M
UT San Antonio	66,444	\$9.9B

Appendix 6

New Budget Model Recommendation

Recommended New Budget Model

