

Student-led University Budget Breakdown Task Force Fall 2022 Report

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Abstract

This report details the findings of the Student-led Budget Breakdown Task Force during the Fall 2022 term. The task force reviewed relevant information and produced a website and accompanying visualizations to provide students with easier access to and understanding of the university budget. The task force has also compiled questions for the UT Dallas Office of Budget and Finance. A meeting with a representative for the office has yet to be scheduled. The task force has goals remaining to be accomplished, so it is the recommendation of this group that the task force charter be renewed for the Spring 2023 term.

1. Introduction

Budgetary transparency is a point of contention at any university. Throughout the Fall 2022 Student Union Building Fee and Intercollegiate Athletics Fee Referendums, it became apparent that neither the Student Government Senate nor the student body as a whole understood the university budget. At the October 11, 2022 general meeting of the Senate, the Student-led University Budget Breakdown (SUBB) Task Force was established [5]. This task force was charged with:

1. Analyzing the university's 2023 fiscal year budget to understand how tuition funds all university departments,
2. Comparing a breakdown of the university's budget across years,
3. Producing visualizations to show how the university finances academic and auxiliary expenses, and
4. Creating a resource for students to see how their tuition is distributed to academic and auxiliary units within the university [4].

The task force researched the university’s public budget information as well as relevant statutes in the Texas Education Code, sections of the Texas Constitution, university policies, and Regents’ Rules and Regulations of the University of Texas System. The findings of this research and other products of this task force are summarized here.

2. Policy Findings

Following a review of relevant laws and policies, the task force has determined a set of basic rules that dictate the spending of university budgetary items. The outline that follows does not enumerate the full extent of policies to which the Office of Budget and Finance, and university in its entirety, are beholden. Furthermore, these findings do not constitute an interpretation of any policies for legal purposes. Instead, we aim to summarize and simplify some of the basic budget rules for the general student body.

The following student fees are established for the University of Texas at Dallas by state law in the Texas Education Code, Title 3, Subtitle A, Chapter 54:

Fee Name	Maximum per student <i>(each regular semester)</i>
Student Union Building Fee	\$60
Transportation Fee	\$18
Student Services Building Fee	\$71
Intramural and Intercollegiate Athletics Fee	\$45
Recreational Facility Fee	\$65

With the exception of the Student Union Building Fee, each of the aforementioned fees was originally imposed following a majority vote of the students participating in a general student election for that purpose [1].

The Student Union Building Fee may not be increased above 40 dollars per student for each regular session without a majority vote of the students participating in an election for that purpose. The Transportation Fee, Student Services Building Fee, and Intramural and Intercollegiate Athletics Fee function similarly, disallowing an increase of 10 percent or more beyond the previously approved amount without a majority vote of students. Finally, the Recreational Facility Fee may not be increased at all without a majority vote of students [1].

The Texas Education code explicitly places the following two notable restrictions on the usage of these mandatory fees:

1. “No portion of the compulsory fees collected may be expended for parking facilities or services, except as related to providing shuttle bus services” [1], and
2. For the purposes of fees, the term ‘student services’ does not include services “for which a fee is charged under another section of this code” [1].

The other foremost legal restriction we have found involves state-appropriated funds. Under Article 7, Sec. 18 of the Texas Constitution, bonds issued by the Board of Regents of the University of Texas System, funded by the Available University Fund, may not be used for buildings or other permanent improvements to be used for student housing, intercollegiate athletics, or auxiliary enterprises [2].

3. Budget Findings

Prior to the start of each fiscal year, the university sends an operating budget to the Board of Regents of the University of Texas System for approval, and following approval the operating budget is made publicly available on the UT Dallas Office of Budget and Finance website as a portable document format (PDF). We manually converted the published budget to the necessary formats to conduct the calculations and transformations necessary to produce the following visualizations.

We created interactive diagrams that demonstrate the flow of funds from various revenue sources to intermediary categories and their corresponding expense segments. These diagrams provide users with an easy method of determining both the dollar amounts of specific revenue sources and expenses as well as the proportion of individual fund categories that are directed to certain areas. The interactive diagrams are available at <https://utdal.github.io/sg-budget-breakdown>, along with other key findings of and information about the task force. Key figures are shown here with data from [3].

Due to the limited information available, some aspects of the flow diagrams are constructed by hand. The adjustments revenue category is not a real revenue source of the university, but it serves to provide the reduction in expenses of true adjustments. These adjustments are also not split by fund category, so they have been assigned to categories by the proportion of total funds. To avoid additional visualization complexity, budget transfers between categories are not shown. Finally, due to the operational budget deficit the university reported, some expense categories are larger than their corresponding revenues.

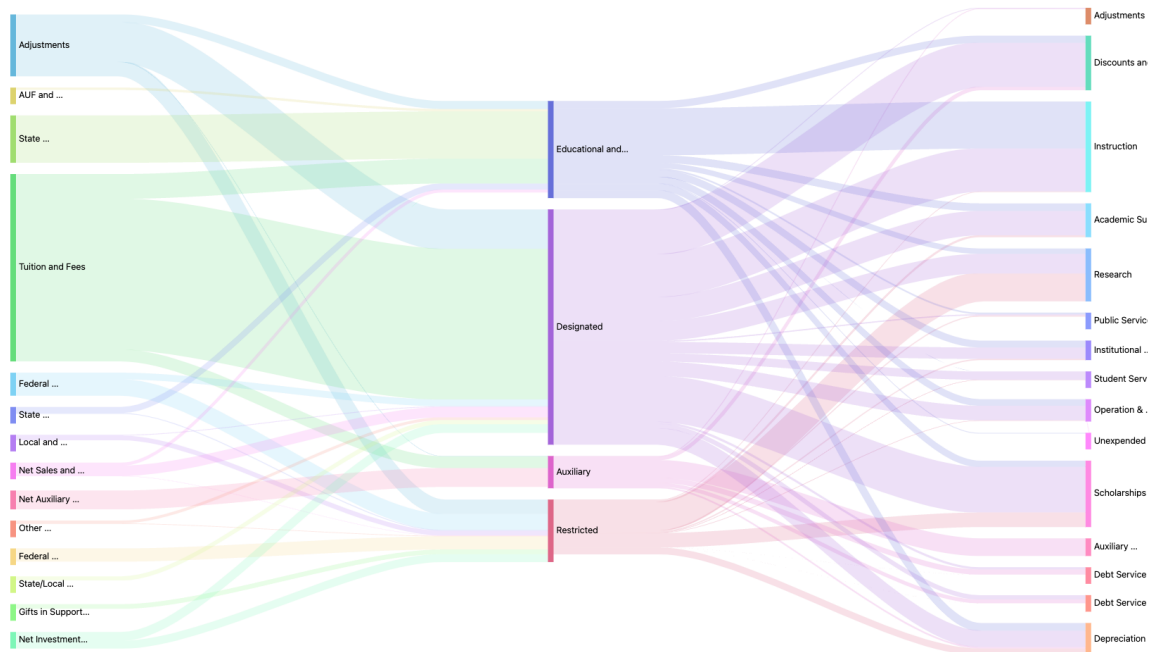


Figure 1: High-level breakdown of the university budget

UT DALLAS STUDENT GOVERNMENT

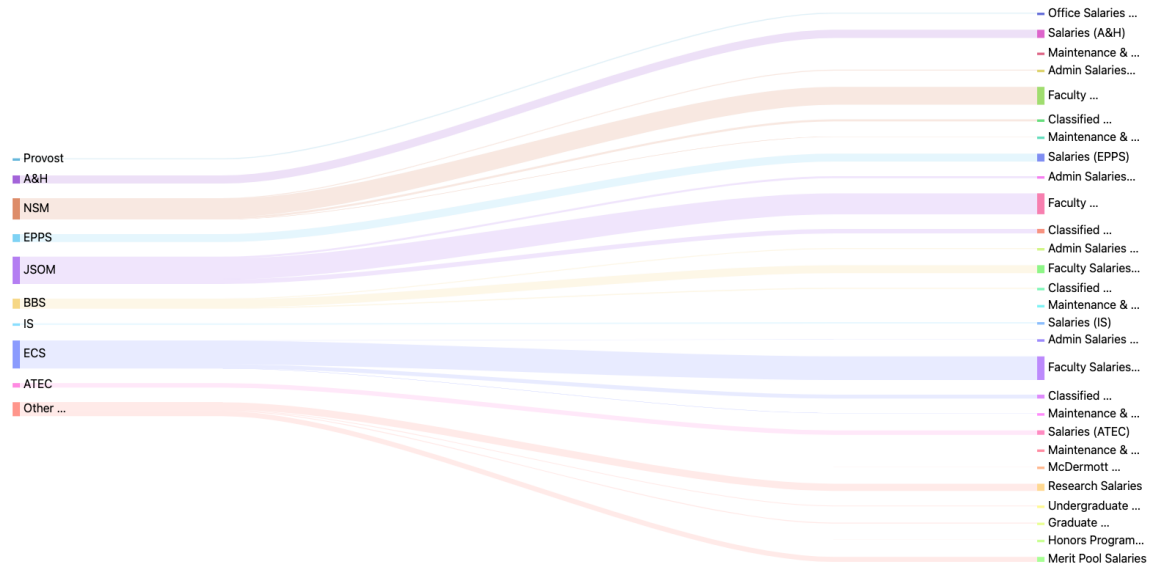


Figure 2: Instructional spending by category from education and general funds

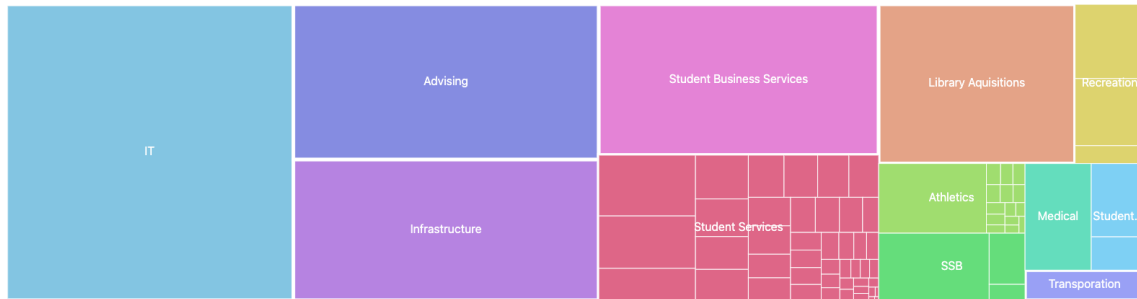


Figure 3: Mandatory student fees



Figure 4: Institutional support salaries from educational and general funds

4. Recommendations

As the University of Texas System Student Advisory Council works to improve budgetary transparency throughout the member institutions, UT Dallas has a unique opportunity to be at the forefront of these efforts. The finances of higher education are the foundation of every other aspect of university life, from classrooms to student organizations. If we endeavor to build a more transparent, equitable institution for our student stakeholders, accessible and usable budgetary information is the cornerstone.

If Student Government wishes to continue to play a role in communicating this information to the student body, beyond the lifespan of this task force, an open dialogue will need to be established with the Office of Budget and Finance. Building these diagrams by hand from PDF data is not a sustainable practice. Alternatively, we recommend that the Office of Budget and Finance use the blueprint established by this task force to provide more convenient and relevant budget information directly to students.

From its creation, this task force had less than eight weeks to conduct its research and prepare its findings prior to the end of the term. Given these time limitations, we have a substantial amount of remaining work to complete our original charge. We recommend the task force charter be renewed for the Spring 2023 term. In particular we wish to meet with a representative from the Office of Budget and Finance to provide clarifications on questions including:

- Where can information on student-worker wage standards be found?
- What are the specific delineations between admin, staff, and classified salaries?
- How are adjustments calculated?
- To what extent are certain funds prohibited from particular uses and who determines those policies?
- How much do the actual revenues and expenses of the university differ from those estimated in the operating budget?
- What purpose is served by the large reserve quantities in certain student fee funds?

We also wish to implement further enhancements to the budget breakdown website, including a searchable cost center database. This would allow students to quickly and easily search through the funding for individual groups.

With additional work by this task force and cooperation with university administration, we can set the standard for budgetary transparency in Texas public higher education.

References

- [1] *Tex. Education Code Ann. Ch. 54*. URL: <https://statutes.capitol.texas.gov/Docs/ED/htm/ED.54.htm>.
- [2] *Texas Constitution Article 7 Education Sec. 18*.
- [3] *The University of Texas at Dallas Operating Budget, Fiscal Year 2023*. URL: <https://finance.utdallas.edu/public-reports/>.
- [4] UT Dallas Student Government. *Establishing a University Budget Breakdown Task Force*. Oct. 2022. URL: <https://utdallas.box.com/s/itot04zaol17yiba9rzhlm0k30i9avgq>.
- [5] UT Dallas Student Government. *Senate Meeting Minutes 2022-10-11*. 2022. URL: <https://utdallas.box.com/s/ka2888bdivhc0kh2oictfi364ksupfvf>.