**Funds Flow Model**

**Revenue is based on customized activities, such as credit hours taught.**
Revenues are allocated to the unit generating those activities. Support units have limited or no ability to influence or earn revenue. They provide services to revenue units, and as such, their net costs are allocated out to revenue generating units.

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**UTSA Budget**
- Tuition
- State Appropriation
- Fees
- Differential Tuition
- Facilities & Administration Rate Recovery

**Revenue Units — Colleges**
- State Appropriations
- Tuition Allocations
- Non-Mandatory Fees
- Differential Tuition
- Sales & Service
- Strategic Investment Allocation
- Online Program Revenue
- Sponsored Projects
- Gifts & Endowments

**Revenue Units — Auxiliaries**
- Sales & Service
- Mandatory Fees
- Gifts & Endowments

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**Academic & Administrative Support Units**
- Support Unit Allocations
- Fees

**Common Strategic Investment Fund**
- Contribution of 14% on Tuition, State Appropriations, Differential Tuition, Facilities & Administration Rate Recovery, Sales & Service
- Strategic Investment Allocations to Colleges
- Strategic Investments Requests

**Strategic Investment Fund Fee**
- 5% for FY20
- Increase to 8% for FY22
- Increase to 11% for FY24
- Increase to 14% for FY26 to match the rate for Common Strategic Investment Fund

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Learn more about UTSA’s IRM budget model | utsa.edu/irm