

UNT | SYSTEM™

2019 CONSOLIDATED OPERATING BUDGET



UNT UNIVERSITY OF NORTH TEXAS

UNT HEALTH SCIENCE CENTER

UNT DALLAS

2019 Consolidated Operating Budget

The University of North Texas System includes the University of North Texas in Denton, the University of North Texas Health Science Center in Fort Worth and the University of North Texas at Dallas. The UNT System is the only public university system headquartered in Dallas-Fort Worth – the fourth-largest metropolitan area in the United States. We are dedicated to serving our diverse region through a wide offering of degree plans and research initiatives.



Over the past decade, our combined enrollment has grown by more than 25 % to nearly 44,000 students. Our flagship, UNT in Denton, is the region’s most comprehensive university, educating nearly 40,000 students and offering more than 200 degree programs. The UNT Health Science Center in Fort Worth is a State leader in training primary care doctors, and is currently undertaking an innovative public/private partnership to expand this opportunity. UNT Dallas, our region’s emerging urban university, has grown enrollment 40% in the last two years and is designated a Minority Serving and Hispanic Serving Institution by the U.S. Dept. of Education.



UNT System institutions award more than 9,000 degrees each year – including the largest number of master’s and doctoral degrees in the DFW region. The UNT System has an annual budget of \$1 billion and boosts the Texas economy by \$5.2 billion each year.

The images displayed on this page are renderings of the Tuition Revenue Bond (TRB) projects currently underway in the UNT System. These projects include:

- College of Visual Arts and Design (CVAD) on the University of North Texas campus
- Interdisciplinary Research and Education Building (IREB) on the Health Science Center campus
- Municipal Building Renovation for the UNT Dallas College of Law in downtown Dallas
- Student Learning and Success Center (SLSC) on UNT Dallas campus



This document presents The UNT System’s fiscal 2019 Consolidated Operating Budget including the member institutions and 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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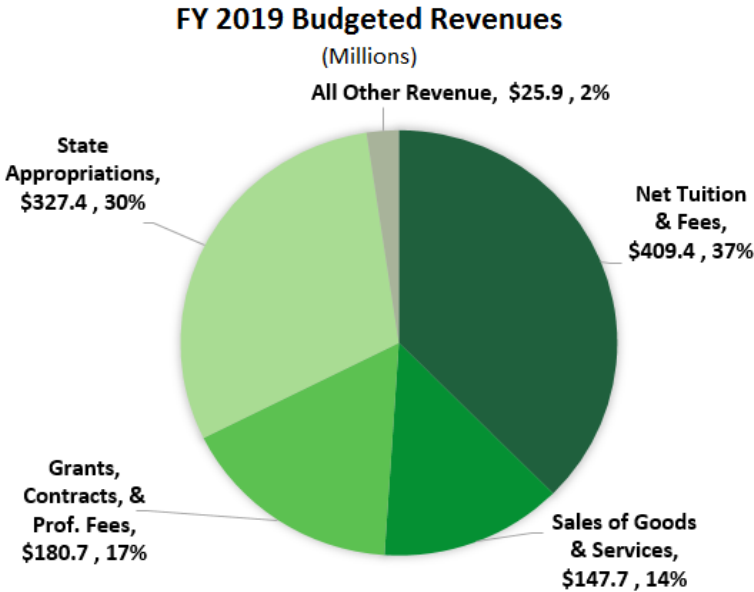
UNT System Consolidated Budget Overview

Executive Summary and Highlights

The University of North Texas System Consolidated Operating Budget Summary Book presents summary information on total sources and uses of the Member Institutions' and System Administration's funds by major fund groups for current and non-current funds. Budget planning and development was guided by the campus strategic plans, the policy decisions and planning parameters of the Chancellor and the Board of Regents. Net tuition and fee revenues included in these budgets are based on tuition and required fee rates approved by the Board. The increase in net fee revenues included in the budget is driven by enrollment changes related to student mix, enrollment growth, and financial aid combined with approved rate increases in tuition, and other required fees.

Revenues

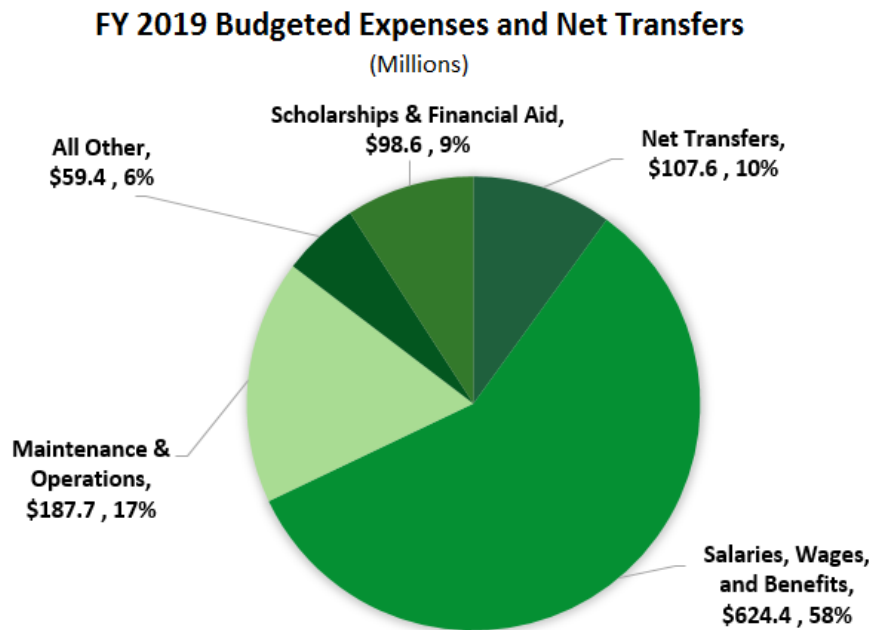
UNT System Consolidated FY 2019 total current funds budgeted revenues are \$1.09 billion. FY 2019 budgeted State Appropriation revenues for UNT System in total are flat compared to FY 2018 budgeted appropriation revenues as this is the second year of the State's biennium. During the 85th Legislative session (2018-19 Biennium), the State of Texas increased funding for the UNT System in General Revenue funding – which is a net of the increase in funding for Tuition Revenue Bonds (approved in the 84th), and decreases in formula GR, Non-formula Support (formerly Special Items), and research. Net tuition and fees revenues are budgeted at an increase of \$39.5 M (10.7%) for FY 2019 over FY 2018. This increase is attributed to increased enrollment, tuition, fee increases, adjustments between discounts and allowances, and scholarship expenses.



Expenses & Transfers

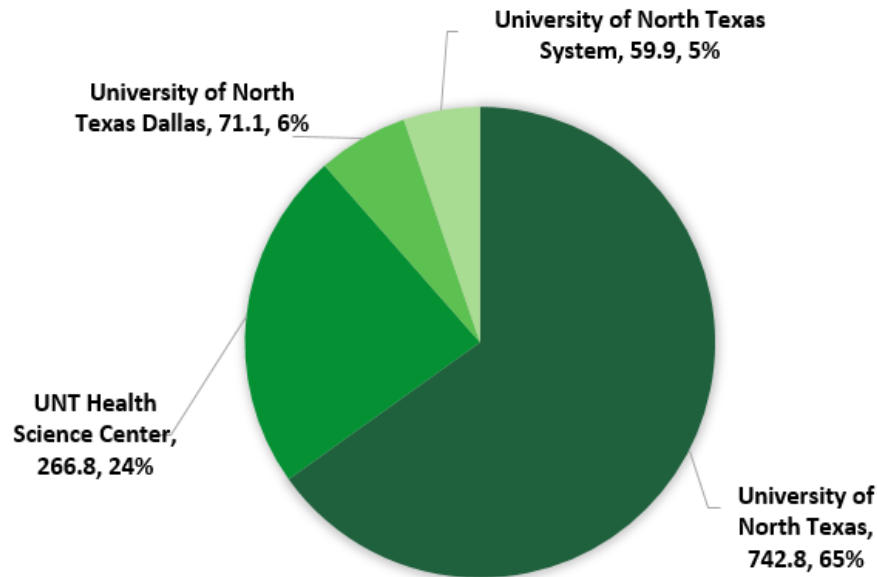
Total current funds budgeted Expenses and transfers for UNT System for FY 2019 are \$1.08 billion. Total Personnel Costs make up the largest portion of expenses at \$624.4 M or 58% of the current funds expense budget. The majority of current fund expenses are from Education and General (E&G) funds (37%) and Designated Operating funds (41%).

The UNT System Consolidated Operating Budget reflects an impact on fund balances in current funds of approximately \$13.1 M. Where applicable, planned usages of fund balance are included on an institution's budget template, and are included on the UNT System Consolidated detail template.



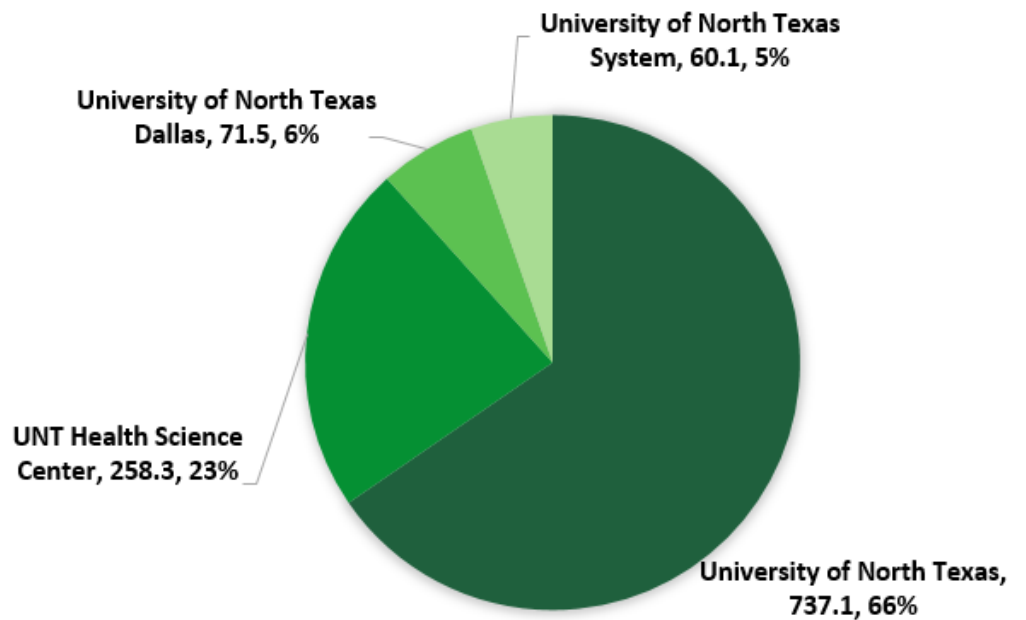
FY 2019 Revenues and Net Transfers by Component

(Millions)



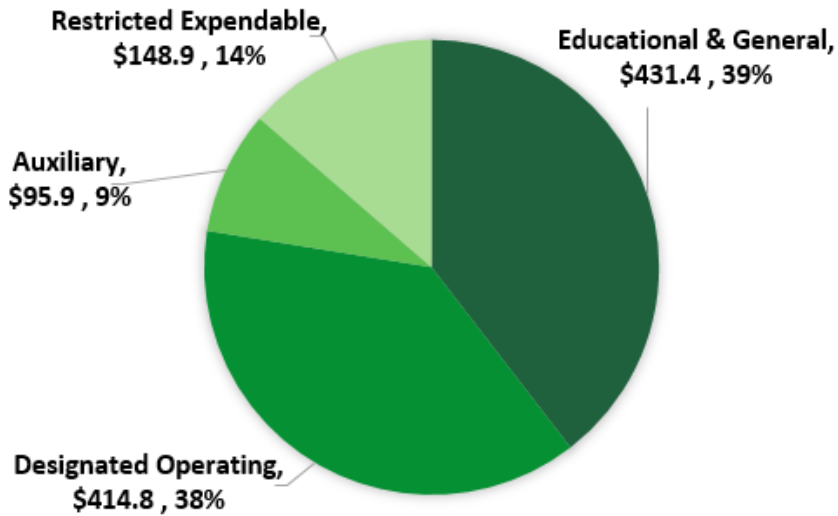
FY 2019 Expenses and Net Transfers by Component

(Millions)



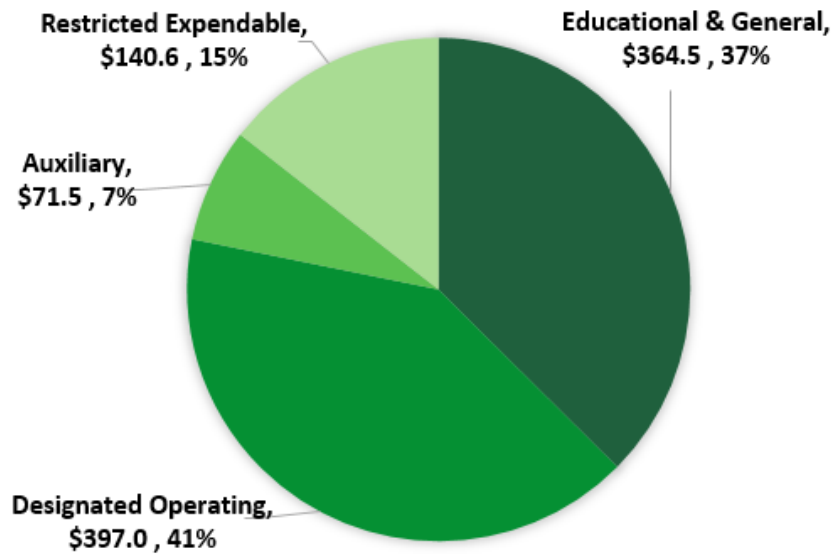
FY 2019 Budgeted Revenues by Fund Category

(Millions)



FY 2019 Budgeted Expenditures by Fund Category

(Millions)



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FY 2019 Summary – Current Funds

Budget for Revenues, Expenses & Other Changes in Fund Balance

	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	Increases (Decreases)	
				FY 2019 to FY 2018 Est Amount	Actuals Percent
Revenues					
Net Tuition and Fees	369,943,808	373,700,000	409,436,226	35,736,226	9.6%
Sales of Goods and Services	140,922,481	148,492,127	147,686,680	(805,446)	-0.5%
Grants and Contracts	144,330,498	155,053,870	166,994,045	11,940,176	7.7%
State Appropriations	269,655,483	272,575,727	270,653,774	(1,921,953)	-0.7%
Capital Appropriations	56,766,916	56,766,916	56,766,916	-	0.0%
Net Professional Fees	13,722,182	16,000,000	13,740,100	(2,259,900)	-14.1%
Gift Income	11,780,214	12,625,000	14,936,496	2,311,496	18.3%
Investment Income	6,484,715	9,400,000	9,242,899	(157,101)	-1.7%
Other Revenue	1,272,356	2,037,399	1,706,549	(330,850)	-16.2%
Total Revenues	1,014,878,652	1,046,651,038	1,091,163,686	44,512,648	4.3%
Expenditures					
Salaries - Faculty	196,180,192	189,045,992	209,199,833	20,153,841	10.7%
Salaries - Staff	244,573,024	238,986,290	260,194,287	21,207,996	8.9%
Wages and Other Compensation	36,855,089	29,401,761	31,026,685	1,624,924	5.5%
Benefits and Other Payroll-Related Costs	124,068,130	121,828,151	123,980,114	2,151,962	1.8%
Subtotal - Personnel Costs	601,676,435	579,262,194	624,400,918	45,138,724	7.8%
Cost of Goods Sold	12,320,640	8,682,823	8,206,524	(476,299)	-5.5%
Professional Fees and Services	48,007,899	56,213,985	58,418,738	2,204,753	3.9%
Travel	13,578,634	12,418,316	13,459,623	1,041,307	8.4%
Materials and Supplies	40,219,315	43,964,191	48,007,484	4,043,293	9.2%
Communication and Utilities	14,068,587	16,692,936	18,960,768	2,267,833	13.6%
Repairs and Maintenance	28,209,773	26,470,770	26,447,670	(23,100)	-0.1%
Rentals and Leases	10,587,350	15,464,985	7,956,585	(7,508,400)	-48.6%
Printing and Reproduction	3,251,014	4,569,732	6,235,352	1,665,620	36.4%
Other Expenditures	27,069,346	31,455,077	30,110,446	(1,344,631)	-4.3%
Subtotal - Maintenance & Operation Costs	197,312,558	215,932,816	217,803,190	1,870,374	0.9%
Capital Expenditures	19,923,816	23,682,991	27,657,540	3,974,549	16.8%
Federal and State Pass-Through Expense	852,650	11,652,650	1,589,793	(10,062,857)	-86.4%
Scholarships	83,312,792	84,500,000	98,605,265	14,105,265	16.7%
Total Expenses	902,298,655	915,030,651	970,056,706	55,026,054	6.0%
Transfers					
Intra-campus Transfers Between Funds					
Inter-Fund Transfer In/(Out)	(29,738,556)	(35,704,487)	(32,428,130)	3,276,357	-9.2%
Transfers Between UNTS Components					
System Services Allocations	-	1,117,718	-	(1,117,718)	-100.0%
Debt Service Transfer In (Out)	(76,213,449)	(75,505,452)	(52,157,280)	23,348,172	-30.9%
Other Inter-Unit Transfers In/(Out)	(166,138)	(620)	(24,484,981)	(24,484,361)	3952277.8%
Other Transfers					
Transfer to Other State Agencies In/(Out)	(141,823)	614,257	600,000	(14,257)	-2.3%
Legislative Transfers In/(Out)	4,367,750	8,213,860	883,177	(7,330,683)	-89.2%
Transfer between UNTS Components	(76,379,586)	(7,869,781)	(74,625,415)	(66,755,634)	848.3%
Total Transfers	(101,892,215)	(109,134,505)	(107,587,214)	1,547,291	-1.4%
Estimated Impact on Fund Balance	10,687,782	23,897,455	13,519,766	(10,377,689)	-43.4%
Planned Use of Fund Balance & Debt Proceeds	3,297,512	2,101,723	990,278	(1,111,445)	-52.9%

FY 2019 – Consolidated UNT System
Budget Detail by Fund Group - Current Funds



	<i>Current Funds</i>				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
REVENUES					
Net Tuition and Fees	78,351,320	313,609,907	17,474,999	-	409,436,226
Sales of Goods and Services	292,502	68,324,861	78,225,568	843,750	147,686,680
Grants and Contracts	25,290,639	5,572,939	-	136,130,467	166,994,045
State Appropriations	270,555,343	-	-	98,431	270,653,774
Capital Appropriations	56,766,916	-	-	-	56,766,916
Net Professional Fees	-	13,740,100	-	-	13,740,100
Gift Income	-	3,153,656	3,590	11,779,250	14,936,496
Investment Income	117,883	8,979,270	138,746	7,000	9,242,899
Other Revenue	58,000	1,429,123	219,426	-	1,706,549
Revenues	431,432,603	414,809,856	96,062,329	148,858,898	1,091,163,686
EXPENDITURES					
Salaries - Faculty	133,547,324	64,733,309	2,259	10,916,942	209,199,833
Salaries - Staff	107,554,348	112,988,502	22,145,894	17,505,544	260,194,287
Wages and Other Compensation	3,613,017	16,156,624	4,854,927	6,402,116	31,026,685
Benefits and Other Payroll-Related Costs	67,588,702	41,572,428	7,132,853	7,686,131	123,980,114
Cost of Goods Sold	-	882,843	7,313,781	9,900	8,206,524
Professional Fees and Services	1,086,032	41,622,957	2,626,859	13,082,891	58,418,738
Travel	28,817	12,238,705	88,544	1,103,557	13,459,623
Materials and Supplies	8,086,371	31,740,933	4,309,523	3,870,656	48,007,484
Communication and Utilities	701,066	13,051,217	5,085,001	123,484	18,960,768
Repairs and Maintenance	5,218,645	11,624,261	8,256,020	1,348,744	26,447,670
Rentals and Leases	321,632	6,470,321	762,614	402,018	7,956,585
Printing and Reproduction	56,197	5,458,562	347,126	373,467	6,235,352
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital Expenditures	14,070,320	8,450,951	3,787,848	1,348,421	27,657,540
Federal and State Pass-Through Expense	12,407	-	-	1,577,386	1,589,793
Scholarships	20,011,938	5,561,698	718,811	72,312,817	98,605,265
Other Expenditures	2,614,138	21,041,454	3,874,777	2,580,077	30,110,446
Expenditures	364,510,953	393,594,764	71,306,837	140,644,151	970,056,706
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	(25,797,105)	2,734,045	(1,543,132)	(7,821,938)	(32,428,130)
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	-	-	-	-
Debt Service Transfer In (Out)	(15,892,733)	(16,746,956)	(19,517,592)	-	(52,157,280)
Other Inter-Unit Transfers In/(Out)	(23,405,020)	(490,748)	(589,213)	-	(24,484,981)
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	600,000	-	-	600,000
Legislative Transfers In/(Out)	883,177	-	-	-	883,177
Transfers	(64,211,681)	(13,903,660)	(21,649,936)	(7,821,938)	(107,587,214)
Estimated Impact on Fund Balance	2,709,969	7,311,432	3,105,556	392,809	13,519,766
Planned Use of Fund Balance & Debt Proceeds					
Student Service Fees Reserves	-	45,000	-	-	45,000
Auxiliary Funded Projects	-	-	-	-	-
Instructional Program Fee Reserves	-	314,055	-	-	314,055
Prior Year Project Funds	-	-	-	-	-
Undergraduate Advising Fee Reserve	-	38,000	-	-	38,000
Operations Support	-	289,986	-	-	289,986
Planned Use of Fund Balance ? Lofts	-	-	303,237	-	303,237
Debt Proceeds	-	-	-	-	-
Planned Use of Fund Balance & Debt Proceeds	-	687,041	303,237	-	990,278

FY 2019 – Consolidated UNT System



Budget Detail by Fund Group – Non-Current Funds

	Non-Current Funds				FY19
	Endowment Funds	Loan Funds	Plant and Debt	Non-Current	Allfunds
REVENUES					
Net Tuition and Fees	-	380,000	-	380,000	409,816,226
Sales of Goods and Services	-	1,000	-	1,000	147,687,680
Grants and Contracts	475,000	-	-	475,000	167,469,045
State Appropriations	-	-	-	-	270,653,774
Capital Appropriations	-	-	-	-	56,766,916
Net Professional Fees	-	-	-	-	13,740,100
Gift Income	2,990,000	-	8,500,000	11,490,000	26,426,496
Investment Income	2,228,062	-	243,704	2,471,766	11,714,665
Other Revenue	150,000	45,000	-	195,000	1,901,549
Revenues	5,843,062	426,000	8,743,704	15,012,766	1,106,176,452
EXPENDITURES					
Salaries - Faculty	-	-	-	-	209,199,833
Salaries - Staff	-	-	-	-	260,194,287
Wages and Other Compensation	-	-	-	-	31,026,685
Benefits and Other Payroll-Related Costs	-	-	-	-	123,980,114
Cost of Goods Sold	-	-	-	-	8,206,524
Professional Fees and Services	486,000	45,000	2,835,000	3,366,000	61,784,738
Travel	-	-	-	-	13,459,623
Materials and Supplies	-	-	-	-	48,007,484
Communication and Utilities	-	-	-	-	18,960,768
Repairs and Maintenance	-	-	-	-	26,447,670
Rentals and Leases	-	-	-	-	7,956,585
Printing and Reproduction	-	-	-	-	6,235,352
Debt Service - Principal	-	-	44,393,272	44,393,272	44,393,272
Debt Service - Interest	-	-	34,599,261	34,599,261	34,599,261
Capital Expenditures	-	-	192,189,793	192,189,793	219,847,333
Federal and State Pass-Through Expense	-	-	-	-	1,589,793
Scholarships	-	950,000	-	950,000	99,555,265
Other Expenditures	-	29,996	-	29,996	30,140,442
Expenditures	486,000	1,024,996	274,017,326	275,528,322	1,245,585,028
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	(1,903,062)	2,221,399	32,109,793	32,428,130	-
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	-	-	-	0
Debt Service Transfer In (Out)	-	-	52,157,280	52,157,280	-
Other Inter-Unit Transfers In/(Out)	-	-	24,484,981	24,484,981	0
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	-	-	-	600,000
Legislative Transfers In/(Out)	-	-	-	-	883,177
Transfers	(1,903,062)	2,221,399	108,752,054	109,070,391	1,483,177
Estimated Impact on Fund Balance	3,454,000	1,622,403	(156,521,568)	(151,445,165)	(137,925,399)

Planned Use of Fund Balance & Debt Proceeds

Student Service Fees Reserves	-	-	-	-	45,000
Auxiliary Funded Projects	-	-	9,540,000	9,540,000	9,540,000
Instructional Program Fee Reserves	-	-	-	-	314,055
Prior Year Project Funds	-	-	3,385,272	3,385,272	3,385,272
Gift Funds for Capital Expenses	-	-	5,730,000	5,730,000	5,730,000
Undergraduate Advising Fee Reserve	-	-	-	-	38,000
Operations Support	-	-	-	-	289,986
Planned Use of Fund Balance ? Lofts	-	-	-	-	303,237
Debt Proceeds	-	-	140,110,000	140,110,000	140,110,000
Planned Use of Fund Balance & Debt Proceeds	-	-	158,765,272	158,765,272	159,755,551

FY 2019 – Consolidated UNT System



Budgeted Revenue Breakout by Fund - Current Funds

	Current Funds				Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	
Resident Undergrad Tuition	48,089,654	221,302,005	-	-	269,391,660
Non-resident Undergrad Tuition	26,690,322	13,243,585	-	-	39,933,907
Other Undergrad Tuition	6,257,000	155,531	-	-	6,412,531
Waivers Undergrad Tuition	(18,844,155)	(135,760)	-	-	(18,979,915)
Gross Undergraduate Tuition	62,192,821	234,565,361	-	-	296,758,182
Resident Graduate Tuition	22,903,216	33,878,195	-	-	56,781,411
Non-resident Graduate Tuition	20,043,464	7,770,415	-	-	27,813,879
Other Graduate Tuition	111,638	2,608,777	-	-	2,720,415
Waivers Graduate Tuition	(4,005,845)	(28,860)	-	-	(4,034,705)
Gross Graduate Tuition	39,052,473	44,228,527	-	-	83,281,000
Fees - Instructional	351,370	26,815,733	-	-	27,167,103
Fees - Mandatory	-	83,484,288	17,268,799	-	100,753,087
Fees - Incidental	-	12,041,647	217,500	-	12,259,147
Waivers - Fees	(204,005)	(591,925)	(11,300)	-	(807,230)
Gross Fees	147,365	121,749,742	17,474,999	-	139,372,106
Disc & Allow-Tuition and Fee	(23,041,340)	(86,933,723)	-	-	(109,975,063)
Discount and Allowances	(23,041,340)	(86,933,723)	-	-	(109,975,063)
Tuition and Waiver Conversion	-	-	-	-	-
Net Tuition and Fees	78,351,320	313,609,907	17,474,999	-	409,436,226
Athletics	-	7,720,130	-	-	7,720,130
Auxiliary Enterprises	-	356,089	72,612,668	-	72,968,757
Discounts and Allowances - Auxiliaries	-	-	-	-	-
Other Sales of Goods and Services	292,502	60,248,641	5,612,900	843,750	66,997,794
Sales of Goods and Services	292,502	68,324,861	78,225,568	843,750	147,686,680
Federal Programs and Contracts	-	329,011	-	58,942,044	59,271,055
Federal Financial Aid	-	-	-	63,124,834	63,124,834
State Programs and Contracts	7,571	3,467,820	-	5,091,540	8,566,931
State Financial Aid	25,283,068	-	-	140,000	25,423,068
Other Grants and Contracts	-	1,776,108	-	8,832,049	10,608,157
Grants and Contracts	25,290,639	5,572,939	-	136,130,467	166,994,045
State Appropriations - General	223,927,839	-	-	-	223,927,839
State Appropriations - Additional	46,627,504	-	-	98,431	46,725,935
State Appropriations	270,555,343	-	-	98,431	270,653,774
Capital Appropriations - HEF	56,766,916	-	-	-	56,766,916
Capital Appropriations	56,766,916	-	-	-	56,766,916
Gross Professional Fees	-	34,512,751	-	-	34,512,751
Contractual Allowances and Discounts	-	(20,772,651)	-	-	(20,772,651)
Net Professional Fees	-	13,740,100	-	-	13,740,100
Gift Income	-	3,153,656	3,590	11,779,250	14,936,496
Investment Income	117,883	8,979,270	138,746	7,000	9,242,899
Other Revenue	58,000	1,429,123	219,426	-	1,706,549
Revenues	431,432,603	414,809,856	96,062,329	148,858,898	1,091,163,686

UNT Budget Overview

Executive Summary and Highlights

Strategic Impact and Major Goals Addressed by FY 2019 Budget

At the University of North Texas, our caring and creative community prepares students for careers in a rapidly changing world. One of the state's largest public universities, UNT awarded 9,159 degrees in the 2016-17 academic year and anticipates surpassing that number in 2017-18. Investments made during FY 2019 and in subsequent years will ensure continued growth as a research institution that is focused on delivering an exceptional educational experience.

This year's University of North Texas budget reflects its commitment to our strategic goals to:

- Grow Enrollment & Graduation
- Grow Research
- Grow Foundation Assets
- Grow Top Rated Programs
- Become a Best Place to Work
- Achieve Efficient and Effective Operations

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

- Expanding recruiting efforts for new students due to increased graduation rates in 2017-18
- Increasing emphasis on retaining current students by expanding student support services
- Expanding in Frisco
- Implementing a new Distance Education Technology model
- Providing funds for new research equipment
- Hiring new faculty
- Providing resources to facilities for the addition of 285,600 square feet
- Reserving 1.5% merit pool in recognition of outstanding faculty and staff members
- Transfer of several student focused service areas back to campus for more effective operations

Continuing investments in key areas will ensure UNT's ability to remain competitive while achieving strategic goals.

Revenues



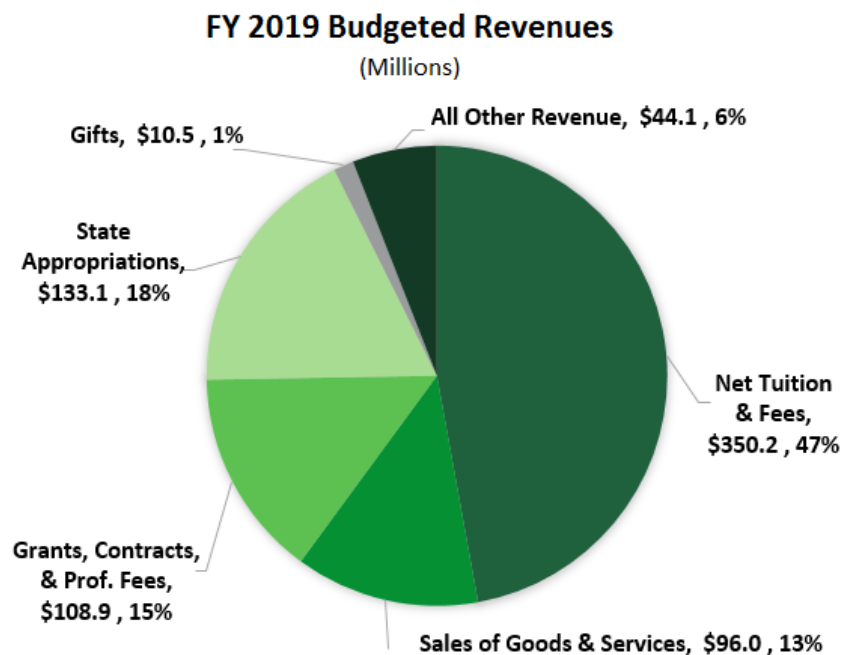
State Appropriations

Support from the 85th Texas Legislative session for the 2018-19 biennium continues to help UNT to transform an increasingly first-generation college student population into the workforce leaders of tomorrow. For FY 2019 UNT will receive:

- \$133 M in general revenue fund and allocations for employee benefits, which includes:
 - \$2.4 M in research funding
 - \$11.5 M in tuition revenue bond retirement
- \$37.56 M in capital appropriation for Higher Education funds (HEF)

Tuition and Fees

UNT anticipates net tuition and fees of \$350.2 M in FY 2019, an increase of \$28.2 M from FY2018 Year-End Forecast (\$31.3M budget to budget increase). The estimated increase contains projected gross tuition of \$326.4 M, gross fee revenue of \$126.8 M, and discount and allowances of \$103 M. The increase of tuition and fees includes a 2.75% growth in semester credit hours and reflects the UNT System Board of Regent's approved differential tuition rates.



Expenses



In FY 2019 the university will focus on core issues with strategic funding including:

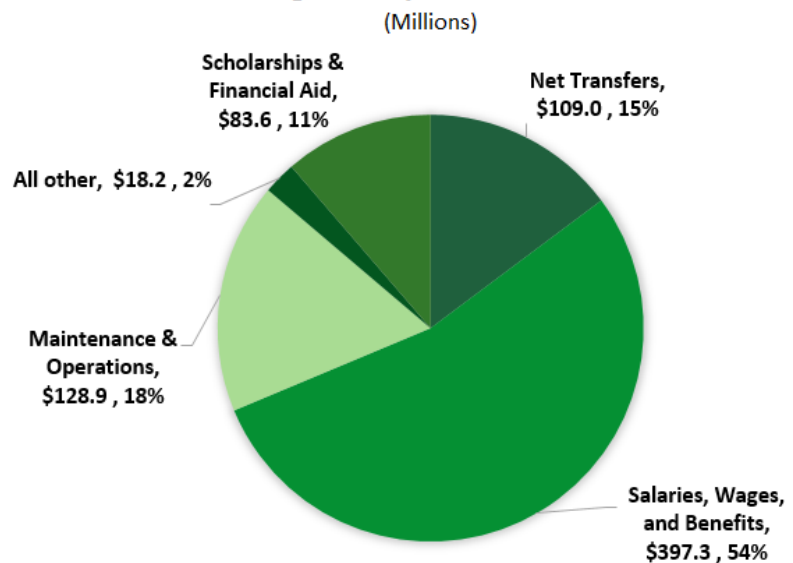
- \$4.2 M in new funding allocated for Academic Affairs
 - \$1.8 M for Frisco operations
 - \$1.2 M for faculty promotion and tenure, equity study, and market adjustments
 - \$1.2 M for other priorities

Other Strategic Funding

Dedicated funding for FY 2019 also includes funding for:

- \$3.46 M to fund research equipment
- Increases in scholarships and financial aid of \$12.2 M
- \$2.85 M to fund faculty lines from differential tuition
- \$3.1 M allocated to distance learning
- Shared and core services costs transfers of \$42.5 M
- \$5.7 M to improve net financial position

FY 2019 Budgeted Expenses and Net Transfers



Reserves and Capital Expenses

FY 2019 plant increases will include new projects for:

- \$5.8 M in auxiliary services that include: renovations in Maple Hall, Kerr Hall, Clark Hall, and new dining food stands
- General academic classrooms, art studio facility, music building recital hall, and class laboratory e-locking funded from HEAF for \$1.4 M
- \$0.7 M of commercial paper for the Apogee stadium turf

Previously approved capital projects include:

- \$72.1 M of revenue financing funds for Frisco campus development and property acquisition, new residence hall, track and field stadium, new dining hall, Fouts Field demolition, parking, and bus transfer station, General Academic Building renovations, and indoor athletic practice facility
- \$19.7 M of HEAF dedicated to master plan land acquisitions, Sage Hall academic success center, Terrill Hall renovations, and Discovery Park upgrades
- \$8.5 M in gift funds to renovate the Music Building courtyard and supplement the indoor athletic practice facility
- \$5.0 M of Tuition Revenue Bond funding to complete the College of Visual Arts and Design building
- \$3.7 M in auxiliary funding to renovate the lobby in Clark Hall

FTEs

FTE Categories	FY 2017		FY 2018		FY 2019
	Budget	Actuals	Budget	Actuals	Budget
Administrators	64.0	68.8	68.0	58.4	68.0
Faculty	1,682.0	1,397.7	1,703.0	1,324.6	1,411.0
Other Staff	3,634.0	4,104.3	3,627.0	4,352.2	4,380.0
Total FTE	5,380.0	5,570.8	5,398.0	5,735.2	5,859.0

FY 2019 Summary – Current Funds



Budget for Revenues, Expenses & Other Changes in Fund Balances

	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	Increases (Decreases) FY 2019 to FY 2018 Est Actuals	
				Amount	Percent
Revenues					
Net Tuition and Fees	318,834,500	322,000,000	350,175,215	28,175,215	8.8%
Sales of Goods and Services	98,899,496	98,167,127	96,006,829	(2,160,297)	-2.2%
Grants and Contracts	98,779,283	107,402,655	108,927,428	1,524,773	1.4%
State Appropriations	136,203,844	133,000,000	133,081,270	81,270	0.1%
Capital Appropriations	37,562,056	37,562,056	37,562,056	-	0.0%
Net Professional Fees	-	-	-	-	-
Gift Income	9,780,214	10,000,000	10,509,621	509,621	5.1%
Investment Income	3,827,576	6,000,000	5,401,332	(598,668)	-10.0%
Other Revenue	1,132,356	1,300,000	1,156,549	(143,451)	-11.0%
Total Revenues	705,019,324	715,431,837	742,820,301	27,388,464	3.8%
Expenses					
Salaries - Faculty	138,188,872	132,545,992	148,359,546	15,813,554	11.9%
Salaries - Staff	133,252,006	131,904,027	148,072,937	16,168,909	12.3%
Wages and Other Compensation	27,680,760	23,889,195	23,138,294	(750,901)	-3.1%
Benefits and Other Payroll-Related Costs	77,684,635	75,520,280	77,770,150	2,249,870	3.0%
Subtotal - Personnel Costs	376,806,273	363,859,494	397,340,926	33,481,432	9.2%
Cost of Goods Sold	12,300,640	8,662,823	8,196,524	(466,299)	-5.4%
Professional Fees and Services	12,826,585	14,903,501	16,867,058	1,963,556	13.2%
Travel	10,553,228	9,591,064	9,947,492	356,428	3.7%
Materials and Supplies	27,152,904	27,533,945	33,360,309	5,826,364	21.2%
Communication and Utilities	10,114,835	12,840,604	14,817,333	1,976,729	15.4%
Repairs and Maintenance	19,183,305	18,272,413	15,730,473	(2,541,939)	-13.9%
Rentals and Leases	8,317,171	10,078,732	4,117,441	(5,961,291)	-59.1%
Printing and Reproduction	2,019,274	3,721,775	5,299,142	1,577,367	42.4%
Other Expenditures	18,243,571	17,889,325	20,610,209	2,720,883	15.2%
Subtotal - Maintenance & Operation Costs	120,711,513	123,494,183	128,945,982	5,451,799	4.4%
Capital Expenditures	12,161,799	14,250,000	17,875,791	3,625,791	25.4%
Federal and State Pass-Through Expense	152,650	152,650	339,793	187,143	122.6%
Scholarships	71,361,577	81,500,000	83,558,125	2,058,125	2.5%
Total Expenses	581,193,812	583,256,327	628,060,617	44,804,290	7.7%
Transfers					
Intra-campus Transfers Between Funds					
Inter-Fund Transfer In/(Out)	(27,138,556)	(33,800,000)	(22,750,556)	11,049,444	-32.7%
Transfers Between UNTS Components					
System Services Allocations	(46,165,944)	(44,165,944)	(42,472,275)	1,693,669	-3.8%
Debt Service Transfer In (Out)	(44,353,357)	(44,353,357)	(45,181,222)	(827,865)	1.9%
Other Inter-Unit Transfers In/(Out)	(45,884)	(189,493)	(273,420)	(83,927)	44.3%
Other Transfers					
Transfer to Other State Agencies In/(Out)	-	614,257	600,000	(14,257)	-2.3%
Legislative Transfers In/(Out)	30,357	1,096,059	1,055,357	(40,702)	-3.7%
Total Transfers	(117,673,383)	(120,798,478)	(109,022,116)	11,776,362	-9.7%
Estimated Impact on Fund Balance	6,152,128	11,377,032	5,737,568	(5,639,464)	-49.6%
Planned Use of Fund Balance & Debt Proceeds			314,055		-

FY 2019 – University of North Texas
Budget Detail by Fund Group – Current Funds



	Current Funds				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
REVENUES					
Net Tuition and Fees	59,694,879	273,015,337	17,464,999	-	350,175,215
Sales of Goods and Services	292,502	21,042,145	73,922,183	750,000	96,006,829
Grants and Contracts	22,858,103	2,642,820	-	83,426,505	108,927,428
State Appropriations	133,081,270	-	-	-	133,081,270
Capital Appropriations	37,562,056	-	-	-	37,562,056
Net Professional Fees	-	-	-	-	-
Gift Income	-	2,878,031	3,590	7,628,000	10,509,621
Investment Income	117,883	5,137,703	138,746	7,000	5,401,332
Other Revenue	58,000	879,123	219,426	-	1,156,549
Revenues	253,664,693	305,595,159	91,748,944	91,811,505	742,820,301
EXPENDITURES					
Salaries - Faculty	93,029,803	51,422,429	-	3,907,313	148,359,546
Salaries - Staff	52,169,835	67,061,910	21,881,518	6,959,674	148,072,937
Wages and Other Compensation	510,520	13,339,044	4,739,997	4,548,732	23,138,294
Benefits and Other Payroll-Related Costs	43,016,641	25,223,219	7,070,196	2,460,094	77,770,150
Cost of Goods Sold	-	882,743	7,313,781	-	8,196,524
Professional Fees and Services	319,862	11,465,661	2,126,099	2,955,436	16,867,058
Travel	6,817	8,992,915	85,044	862,716	9,947,492
Materials and Supplies	3,050,550	23,869,816	4,167,154	2,272,789	33,360,309
Communication and Utilities	600,390	9,351,453	4,847,506	17,984	14,817,333
Repairs and Maintenance	4,349,771	3,396,524	7,739,001	245,177	15,730,473
Rentals and Leases	74,188	3,210,883	680,352	152,018	4,117,441
Printing and Reproduction	6,197	4,773,302	340,176	179,467	5,299,142
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital Expenditures	7,041,154	6,179,202	3,571,848	1,083,587	17,875,791
Federal and State Pass-Through Expense	12,407	-	-	327,386	339,793
Scholarships	15,654,418	2,460,574	718,811	64,724,322	83,558,125
Other Expenditures	226,955	16,121,817	3,146,627	1,114,810	20,610,209
Expenditures	220,069,509	247,751,494	68,428,109	91,811,505	628,060,617
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	(23,125,556)	1,918,132	(1,543,132)	-	(22,750,556)
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	(42,472,275)	-	-	(42,472,275)
Debt Service Transfer In (Out)	(11,524,985)	(15,017,568)	(18,638,668)	-	(45,181,222)
Other Inter-Unit Transfers In/(Out)	-	(273,420)	-	-	(273,420)
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	600,000	-	-	600,000
Legislative Transfers In/(Out)	1,055,357	-	-	-	1,055,357
Transfers	(33,595,184)	(55,245,132)	(20,181,800)	-	(109,022,116)
Estimated Impact on Fund Balance	-	2,598,534	3,139,034	-	5,737,568
Planned Use of Fund Balance & Debt Proceeds					
Auxiliary Funded Projects	-	-	-	-	-
Instructional Program Fee Reserves	-	314,055	-	-	314,055
Prior Year Project Funds	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
Planned Use of Fund Balance & Debt Proceeds	-	314,055	-	-	314,055

FY 2019 - University of North Texas
Budget Detail by Fund Group - Non-Current Funds



	Non-Current Funds				FY19
	Endowment Funds	Loan Funds	Plant and Debt	Non-Current	Allfunds
REVENUES					
Net Tuition and Fees	-	380,000	-	380,000	350,555,215
Sales of Goods and Services	-	1,000	-	1,000	96,007,829
Grants and Contracts	475,000	-	-	475,000	109,402,428
State Appropriations	-	-	-	-	133,081,270
Capital Appropriations	-	-	-	-	37,562,056
Net Professional Fees	-	-	-	-	-
Gift Income	990,000	-	8,500,000	9,490,000	19,999,621
Investment Income	700,000	-	243,704	943,704	6,345,036
Other Revenue	150,000	45,000	-	195,000	1,351,549
Revenues	2,315,000	426,000	8,743,704	11,484,704	754,305,005
EXPENDITURES					
Salaries - Faculty	-	-	-	-	148,359,546
Salaries - Staff	-	-	-	-	148,072,937
Wages and Other Compensation	-	-	-	-	23,138,294
Benefits and Other Payroll-Related Costs	-	-	-	-	77,770,150
Cost of Goods Sold	-	-	-	-	8,196,524
Professional Fees and Services	486,000	45,000	2,835,000	3,366,000	20,233,058
Travel	-	-	-	-	9,947,492
Materials and Supplies	-	-	-	-	33,360,309
Communication and Utilities	-	-	-	-	14,817,333
Repairs and Maintenance	-	-	-	-	15,730,473
Rentals and Leases	-	-	-	-	4,117,441
Printing and Reproduction	-	-	-	-	5,299,142
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital Expenditures	-	-	118,955,556	118,955,556	136,831,347
Federal and State Pass-Through Expense	-	-	-	-	339,793
Scholarships	-	-	-	-	83,558,125
Other Expenditures	-	29,996	-	29,996	20,640,205
Expenditures	486,000	74,996	121,790,556	122,351,552	750,412,169
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	(375,000)	-	23,125,556	22,750,556	-
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	-	-	-	(42,472,275)
Debt Service Transfer In (Out)	-	-	45,181,222	45,181,222	-
Other Inter-Unit Transfers In/(Out)	-	-	(47,531,493)	(47,531,493)	(47,804,913)
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	-	-	-	600,000
Legislative Transfers In/(Out)	-	-	-	-	1,055,357
Transfers	(375,000)	-	20,775,285	20,400,285	(88,621,831)
Estimated Impact on Fund Balance	1,454,000	351,004	(92,271,568)	(90,466,564)	(84,728,996)
Planned Use of Fund Balance & Debt Proceeds					
Auxiliary Funded Projects	-	-	9,540,000	9,540,000	9,540,000
Instructional Program Fee Reserves	-	-	-	-	314,055
Prior Year Project Funds	-	-	3,385,272	3,385,272	3,385,272
Debt Proceeds	-	-	79,590,000	79,590,000	79,590,000
Planned Use of Fund Balance & Debt Proceeds	-	-	92,515,272	92,515,272	92,829,327

FY 2019 – University of North Texas
Budgeted Revenue Breakout by Fund - Current Funds



	Current Funds				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
Resident Undergrad Tuition	44,205,238	205,094,112	-	-	249,299,350
Non-resident Undergrad Tuition	26,518,272	13,165,400	-	-	39,683,672
Other Undergrad Tuition	6,257,000	155,531	-	-	6,412,531
Waivers Undergrad Tuition	(18,844,155)	(135,760)	-	-	(18,979,915)
Gross Undergraduate Tuition	58,136,355	218,279,283	-	-	276,415,638
Resident Graduate Tuition	8,621,182	18,885,484	-	-	27,506,666
Non-resident Graduate Tuition	17,080,179	6,707,016	-	-	23,787,195
Other Graduate Tuition	111,638	2,608,777	-	-	2,720,415
Waivers Graduate Tuition	(4,005,845)	(28,860)	-	-	(4,034,705)
Gross Graduate Tuition	21,807,154	28,172,417	-	-	49,979,571
Fees - Instructional	351,370	22,215,583	-	-	22,566,953
Fees - Mandatory	-	75,979,888	17,268,799	-	93,248,687
Fees - Incidental	-	10,834,936	207,500	-	11,042,436
Waivers - Fees	-	(66,770)	(11,300)	-	(78,070)
Gross Fees	351,370	108,963,637	17,464,999	-	126,780,006
Disc & Allow-Tuition and Fee	(20,600,000)	(82,400,000)	-	-	(103,000,000)
Discount and Allowances	(20,600,000)	(82,400,000)	-	-	(103,000,000)
Tuition and Waiver Conversion	-	-	-	-	-
Net Tuition and Fees	59,694,879	273,015,337	17,464,999	-	350,175,215
Athletics	-	7,720,130	-	-	7,720,130
Auxiliary Enterprises	-	356,089	70,832,783	-	71,188,872
Discounts and Allowances - Auxiliaries	-	-	-	-	-
Other Sales of Goods and Services	292,502	12,965,925	3,089,400	750,000	17,097,828
Sales of Goods and Services	292,502	21,042,145	73,922,183	750,000	96,006,829
Federal Programs and Contracts	-	-	-	21,205,885	21,205,885
Federal Financial Aid	-	-	-	56,624,834	56,624,834
State Programs and Contracts	-	2,642,820	-	1,635,631	4,278,451
State Financial Aid	22,858,103	-	-	-	22,858,103
Other Grants and Contracts	-	-	-	3,960,155	3,960,155
Grants and Contracts	22,858,103	2,642,820	-	83,426,505	108,927,428
State Appropriations - General	105,488,342	-	-	-	105,488,342
State Appropriations - Additional	27,592,928	-	-	-	27,592,928
State Appropriations	133,081,270	-	-	-	133,081,270
Capital Appropriations - HEF	37,562,056	-	-	-	37,562,056
Capital Appropriations	37,562,056	-	-	-	37,562,056
Gross Professional Fees	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-
Net Professional Fees	-	-	-	-	-
Gift Income	-	2,878,031	3,590	7,628,000	10,509,621
Investment Income	117,883	5,137,703	138,746	7,000	5,401,332
Other Revenue	58,000	879,123	219,426	-	1,156,549
Revenues	253,664,693	305,595,159	91,748,944	91,811,505	742,820,301

**FY 2019 – University of North Texas
Budget - Current Funds by Quarter**



**University of North Texas
FY19 - Quarterly Spread Worksheet**

	Q1 FYTD Estimate	Q2 FYTD Estimate	Q3 FYTD Estimate	Q4 FYTD Budget
Revenues				
Net Tuition and Fees	304,132,948	311,455,704	354,360,135	350,175,215
Sales of Goods and Services	67,519,183	76,186,256	86,939,319	96,006,829
Grants and Contracts	6,767,532	61,064,772	73,657,416	108,927,428
State Appropriations	112,938,433	121,216,311	129,494,189	133,081,270
Capital Appropriations	37,562,056	37,562,056	37,562,056	37,562,056
Net Professional Fees				
Gift Income	2,245,826	4,873,231	7,500,636	10,509,621
Investment Income	558,516	2,440,859	5,123,143	5,401,332
Other Revenue	289,137	578,275	867,412	1,156,549
Total Revenues	532,013,630	615,377,464	695,504,307	742,820,301
Expenditures				
Salaries - Faculty	44,376,914	88,753,827	133,644,965	148,359,546
Salaries - Staff	36,610,985	73,661,824	111,880,483	148,072,937
Wages and Other Compensation	7,485,004	13,920,823	18,341,321	23,138,294
Benefits and Other Payroll-Related Costs	21,407,102	44,246,107	66,937,734	77,770,150
Cost of Goods Sold	2,458,957	4,829,640	6,878,771	8,196,524
Professional Fees and Services	4,773,344	8,383,191	12,412,527	16,867,058
Travel	2,259,490	4,510,817	7,455,772	9,947,492
Materials and Supplies	7,756,214	15,766,242	23,552,522	33,360,309
Communication and Utilities	3,103,298	5,939,775	11,548,755	14,817,333
Repairs and Maintenance	4,319,568	8,239,563	11,772,608	15,730,473
Rentals and Leases	1,785,082	2,349,609	3,292,118	4,117,441
Printing and Reproduction	1,655,327	3,131,967	4,491,708	5,299,142
Debt Service - Principal	0	0	0	0
Debt Service - Interest	0	0	0	0
Capital Expenditures	5,200,199	10,400,398	13,585,533	17,875,791
Federal and State Pass-Through Expense	49,108	135,297	254,845	339,793
Depreciation and Amortization	0	0	0	0
Scholarships	13,410,175	50,350,546	52,239,334	83,558,125
Other Expenditures	5,522,303	10,030,711	15,909,877	20,610,209
Total Expenditures	162,173,072	344,650,338	494,198,873	628,060,617
Transfers				
<i>Intra-campus Transfers Between Funds:</i>				
Inter-Fund Transfer In/(Out)	(22,750,556)	(22,750,556)	(22,750,556)	(22,750,556)
<i>Transfers Between UNTS Components:</i>				
System Services Allocations	(10,618,069)	(21,236,138)	(31,854,206)	(42,472,275)
Debt Service Transfer In (Out)	(11,295,305)	(22,590,611)	(33,885,916)	(45,181,222)
Other Inter-Unit Transfers In/(Out)	(68,355)	(136,710)	(205,065)	(273,420)
<i>Other Transfers:</i>				
Transfer to Other State Agencies In/(Out)	0	0	600,000	600,000
Legislative Transfers In/(Out)	30,357	30,357	1,055,357	1,055,357
Total Transfers	(44,701,928)	(66,683,658)	(87,040,387)	(109,022,116)

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UNT Health Science Center Budget Overview

Executive Summary and Highlights

UNT Health Science Center is committed through Extraordinary Teamwork to its vision of ***One University, built on values, defining and producing the providers of the future***. The budget priorities for the coming FY represent UNTHSC's commitment to the future of health care and science.

Those institutional priorities are:

- Funding key positions, including two department chairs and three faculty members, in the growing UNT System College of Pharmacy. These positions will help meet and maintain accreditation standards for the only pharmacy college in the Dallas-Fort Worth area and help the college expand into clinical trials and pharmacogenomics
- Creating 10 new positions related to operations in the new Interdisciplinary Research and Education Building, which is scheduled to open in October 2018 and will be home to the College of Pharmacy, the North Texas Eye Research Institute, and the TCU and UNTHSC School of Medicine

The institution also is supporting additions and renovations to the BioSkills Laboratory housed within the Center for Anatomical Sciences. These improvements are integral to the medical education of UNTHSC students and the continuing education of health care practitioners across Texas. About 580 UNTHSC students pass through the anatomy lab each year, along with another 180 nurse anesthetist students from TCU and Texas Wesleyan.

The last FY experienced several milestones, including:

- Partnering with HCA Healthcare to develop 500 resident positions in 14 hospitals across the DFW area to help address the State's growing physician shortage
- Starting the largest and most comprehensive study in the U.S. encompassing Mexican-Americans and Alzheimer's disease
- Launching a no-cost vision screening program for Fort Worth preschoolers
- Funding from State and Federal sources for UNTHSC's forensic DNA program, which assists criminal justice agencies with solving crimes, as well as reducing the backlog of sexual assault kits to be analyzed, was renewed
- Collaborating with the UNT College of Music in Denton to offer the world's first music doctoral degree in performing arts health
- Partnering with Lena Pope to open an on-campus Early Learning Center that provides high-quality, affordable child care for UNTHSC students and employees

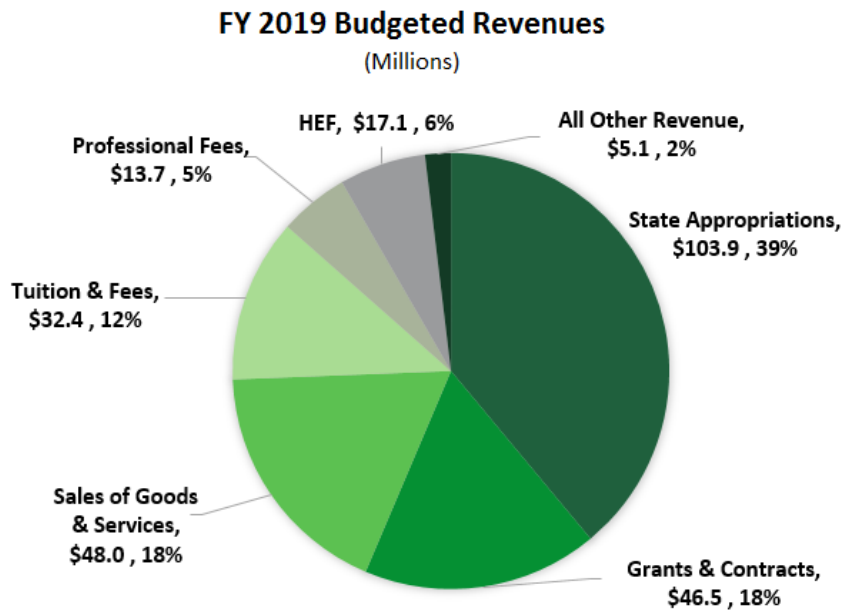
In the coming year, UNTHSC plans to create even more residency positions through partnerships with regional health care systems, prepare for the expected 2019 opening of the new School of Medicine, and launch a groundbreaking research study that could make it possible to diagnose Alzheimer's disease via a simple blood test.

Revenues

Overall, UNTHSC expects to generate \$266.8 M in revenue over the next FY. This represents a net increase of \$21.6 M (9%) from FY 2018. The majority of this increase is attributable to the continued participation with the federal correctional program. Moreover, the budget reflects an increase in grants and contracts related to research programs.

Tuition and Fees, State Appropriations

Net Tuition and Fees, along with State Appropriations, are expected to increase by \$1.0 M (1%) from the FY 2018 budget. This is primarily due to the schools/colleges restructuring the fees charged for various student-related activities and programs, as well as State-paid benefits.



Sales of Goods & Services

Sales of Goods & Services reflect a net increase of \$8.8 M (22%) from the FY 2018 budget, due to the continuation of medical services provided to incarcerated patients, which were expected to cease in FY 2018.

Grants and Contracts

Grants and contracts are expected to increase from the FY 2018 budget by \$10.6 M (30%), as a result of a steady rise in awards, coupled with an increase in the average award amount.

Investment Income

Investment income will likely increase from the FY 2018 budget by \$0.9 M (38%) as a result of diversifying institutional funds into higher-yielding investments.

Expenses

Total Expenses are estimated at \$226.7 M over the next FY. This represents an overall increase of \$16.1 M (8%) from FY 2018. The majority of this increase is attributable to the federal prison program, research activities, and capital projects and equipment.

Personnel Costs

Personnel costs represent 66% of the UNTHSC expenditure budget. Overall, UNTHSC is projecting a net increase of \$1.7 M (1%) from the FY 2018 budget driven by the ongoing recruitment of key academic personnel, including chairs, deans, and other faculty positions, as well as additional staff required for the Interdisciplinary Research & Education Building (IREB).

Professional Fees and Services

Professional fees and services are expected to increase by \$5.5 M (18%) from the FY 2018 budget, as a significant contract to provide medical services to incarcerated patients was unexpectedly continued.

Materials and Supplies

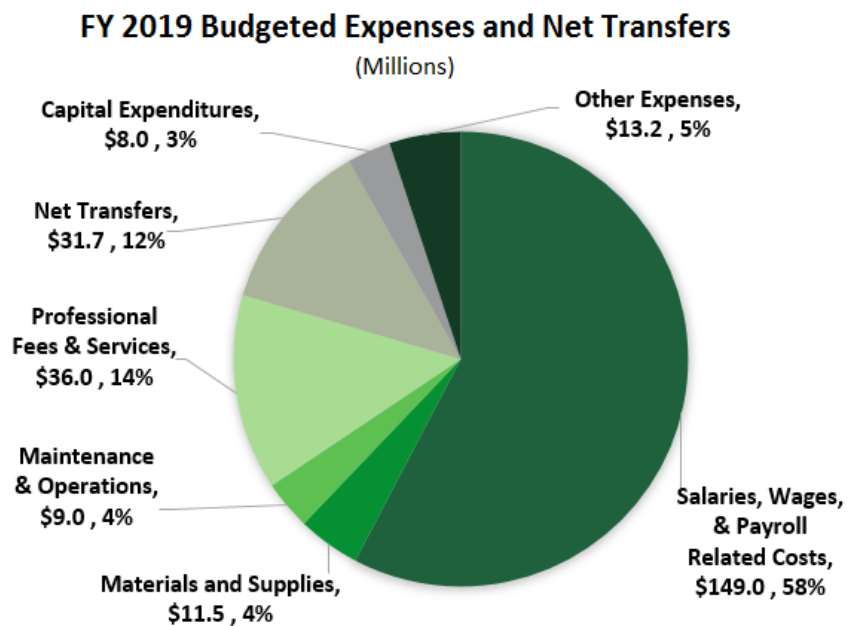
Materials and supplies are expected to increase by \$2.5 M (28%) from the FY 2018 budget, primarily due to increased research activities.

Capital Expenses

Capital Expenses are expected to increase by \$3.6 M (82%) from the FY 2018 budget, due to classroom and lab renovations, lab equipment and other deferred maintenance needs.

Transfers

Net Transfers increased \$3.9 M (14%) from FY 2018, a part of which reflects UNTHSC's portion of the shared UNT System costs, as well as additional funding for major capital projects.



Reserves and Capital Expenses



Capital Expenses

As part of the capital plan, UNTHSC will issue bonds for both new endeavors and previously approved projects.

New project: East Parking Garage Renovation (\$6 M total cost; of which \$2.5 M-RFS)

Previously-approved project: Interdisciplinary Research & Education Building (\$17.7 M-RFS)

FTEs

FTE Categories	FY 2017		FY 2018		FY 2019
	Budget	Actuals	Budget	Actuals	Budget
Administrators	27.7	26.2	26.6	27.3	29.0
Faculty	454.5	311.8	308.0	293.0	329.0
Other Staff	1017.2	1000.8	974.4	965.1	1034.0
Total FTE	1499.4	1338.8	1309.0	1285.4	1392.0

FY 2019 Summary – Current Funds



Budget for Revenues, Expenses & Other Changes in Fund Balances

	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	Increases (Decreases)	
				FY 2019 to FY 2018 Est Amount	Actuals Percent
Revenues					
Net Tuition and Fees	31,750,280	31,200,000	32,400,000	1,200,000	3.8%
Sales of Goods and Services	39,225,000	48,225,000	48,000,000	(225,000)	-0.5%
Grants and Contracts	35,900,000	38,000,000	46,500,000	8,500,000	22.4%
State Appropriations	103,643,662	103,000,000	103,943,258	943,258	0.9%
Capital Appropriations	17,091,856	17,091,856	17,091,856	-	0.0%
Net Professional Fees	13,722,182	16,000,000	13,740,100	(2,259,900)	-14.1%
Gift Income	1,500,000	1,800,000	1,500,000	(300,000)	-16.7%
Investment Income	2,240,000	3,000,000	3,100,000	100,000	3.3%
Other Revenue	120,000	500,000	500,000	-	0.0%
Total Revenues	245,192,980	258,816,856	266,775,214	7,958,358	3.1%
Expenditures					
Salaries - Faculty	48,000,000	46,500,000	49,500,000	3,000,000	6.5%
Salaries - Staff	61,300,000	59,000,000	63,000,000	4,000,000	6.8%
Wages and Other Compensation	7,000,000	4,000,000	5,500,000	1,500,000	37.5%
Benefits and Other Payroll-Related Costs	31,000,000	28,000,000	31,000,000	3,000,000	10.7%
Subtotal - Personnel Costs	147,300,000	137,500,000	149,000,000	11,500,000	8.4%
Cost of Goods Sold	20,000	20,000	10,000	(10,000)	-50.0%
Professional Fees and Services	30,500,000	35,500,000	36,000,000	500,000	1.4%
Travel	2,000,000	2,000,000	2,400,000	400,000	20.0%
Materials and Supplies	9,000,000	13,000,000	11,500,000	(1,500,000)	-11.5%
Communication and Utilities	2,400,000	2,200,000	2,750,000	550,000	25.0%
Repairs and Maintenance	3,500,000	3,750,000	3,750,000	-	0.0%
Rentals and Leases	1,500,000	3,000,000	2,000,000	(1,000,000)	-33.3%
Printing and Reproduction	750,000	650,000	500,000	(150,000)	-23.1%
Other Expenditures	5,500,000	11,000,000	6,500,000	(4,500,000)	-40.9%
Subtotal - Maintenance & Operation Costs	55,170,000	71,120,000	65,410,000	(5,710,000)	-8.0%
Capital Expenditures	4,400,000	6,000,000	8,000,000	2,000,000	33.3%
Federal and State Pass-Through Expense	700,000	1,300,000	1,250,000	(50,000)	-3.8%
Scholarships	3,000,000	3,000,000	3,000,000	-	0.0%
Total Expenses	210,570,000	218,920,000	226,660,000	7,740,000	3.5%
Transfers					
Intra-campus Transfers Between Funds					
Inter-Fund Transfer In/(Out)	(2,600,000)	(3,000,000)	(7,677,574)	(4,677,574)	155.9%
Transfers Between UNTS Components					
System Service Allocations	(2,017,718)	(1,500,000)	(3,323,282)	(1,823,282)	121.6%
Debt Service Transfer in/(Out)	(15,891,925)	(15,183,928)	-	15,183,928	-100.0%
Other Inter-Unit Transfers in/(Out)	-	(7,869,781)	(15,476,812)	(7,607,031)	96.7%
Other Transfers					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Legislative Transfers In/(Out)	(7,289,981)	-	(5,179,124)	(5,179,124)	100.0%
Total Transfers	(27,799,624)	(27,553,709)	(31,656,792)	(4,103,083)	14.9%
Estimated Impact on Fund Balance	6,823,356	12,343,147	8,458,422	-3,884,725	-31.5%
Planned Use of Fund Balance & Debt	-	-	-	-	-

FY 2019 – UNT Health Science Center
Budget Detail by Fund Group – Current Funds



	Current Funds				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
REVENUES					
Net Tuition and Fees	11,896,750	20,503,250	-	-	32,400,000
Sales of Goods and Services	-	47,275,105	631,145	93,750	48,000,000
Grants and Contracts	7,571	2,809,748	-	43,682,681	46,500,000
State Appropriations	103,844,827	-	-	98,431	103,943,258
Capital Appropriations	17,091,856	-	-	-	17,091,856
Net Professional Fees	-	13,740,100	-	-	13,740,100
Gift Income	-	-	-	1,500,000	1,500,000
Investment Income	-	3,100,000	-	-	3,100,000
Other Revenue	-	500,000	-	-	500,000
Revenues	132,841,004	87,928,203	631,145	45,374,862	266,775,214
EXPENDITURES					
Salaries - Faculty	32,299,394	10,531,289	-	6,669,317	49,500,000
Salaries - Staff	37,840,484	15,561,941	55,911	9,541,664	63,000,000
Wages and Other Compensation	2,936,174	733,764	36,930	1,793,132	5,500,000
Benefits and Other Payroll-Related Costs	18,075,201	8,000,620	8,041	4,916,138	31,000,000
Cost of Goods Sold	-	100	-	9,900	10,000
Professional Fees and Services	766,170	25,058,375	48,000	10,127,455	36,000,000
Travel	22,000	2,334,500	3,500	40,000	2,400,000
Materials and Supplies	2,921,289	6,930,844	50,000	1,597,867	11,500,000
Communication and Utilities	100,676	2,533,824	10,000	105,500	2,750,000
Repairs and Maintenance	868,874	1,665,555	112,004	1,103,567	3,750,000
Rentals and Leases	247,444	1,502,556	-	250,000	2,000,000
Printing and Reproduction	50,000	250,000	6,000	194,000	500,000
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital Expenditures	7,029,166	690,000	16,000	264,834	8,000,000
Federal and State Pass-Through Expense	-	-	-	1,250,000	1,250,000
Scholarships	1,259,495	1,740,505	-	-	3,000,000
Other Expenditures	2,387,183	2,801,076	15,000	1,296,741	6,500,000
Expenditures	106,803,550	80,334,949	361,386	39,160,115	226,660,000
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	(2,671,549)	815,913	-	(5,821,938)	(7,677,574)
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	(3,323,282)	-	-	(3,323,282)
Debt Service Transfer In (Out)	-	-	-	-	-
Other Inter-Unit Transfers In/(Out)	(15,476,812)	-	-	-	(15,476,812)
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Legislative Transfers In/(Out)	(5,179,124)	-	-	-	(5,179,124)
Transfers	(23,327,485)	(2,507,369)	-	(5,821,938)	(31,656,792)
Estimated Impact on Fund Balance	2,709,969	5,085,885	269,759	392,809	8,458,422
Planned Use of Fund Balance & Debt Proceeds					
Planned Use of Fund Balance & Debt Proceeds	-	-	-	-	-

FY 2019 – UNT Health Science Center
Budget Detail by Fund Group – Non-Current Funds



	Non-Current Funds				FY19
	Endowment Funds	Loan Funds	Plant and Debt	Non-Current	Allfunds
REVENUES					
Net Tuition and Fees	-	-	-	-	32,400,000
Sales of Goods and Services	-	-	-	-	48,000,000
Grants and Contracts	-	-	-	-	46,500,000
State Appropriations	-	-	-	-	103,943,258
Capital Appropriations	-	-	-	-	17,091,856
Net Professional Fees	-	-	-	-	13,740,100
Gift Income	2,000,000	-	-	2,000,000	3,500,000
Investment Income	1,528,062	-	-	1,528,062	4,628,062
Other Revenue	-	-	-	-	500,000
Revenues	3,528,062	-	-	3,528,062	270,303,276
EXPENDITURES					
Salaries - Faculty	-	-	-	-	49,500,000
Salaries - Staff	-	-	-	-	63,000,000
Wages and Other Compensation	-	-	-	-	5,500,000
Benefits and Other Payroll-Related Costs	-	-	-	-	31,000,000
Cost of Goods Sold	-	-	-	-	10,000
Professional Fees and Services	-	-	-	-	36,000,000
Travel	-	-	-	-	2,400,000
Materials and Supplies	-	-	-	-	11,500,000
Communication and Utilities	-	-	-	-	2,750,000
Repairs and Maintenance	-	-	-	-	3,750,000
Rentals and Leases	-	-	-	-	2,000,000
Printing and Reproduction	-	-	-	-	500,000
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital Expenditures	-	-	41,374,237	41,374,237	49,374,237
Federal and State Pass-Through Expense	-	-	-	-	1,250,000
Scholarships	-	950,000	-	950,000	3,950,000
Other Expenditures	-	-	-	-	6,500,000
Expenditures	-	950,000	41,374,237	42,324,237	268,984,237
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	(1,528,062)	2,221,399	6,984,237	7,677,574	-
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	-	-	-	(3,323,282)
Debt Service Transfer In (Out)	-	-	-	-	-
Other Inter-Unit Transfers In/(Out)	-	-	-	-	(15,476,812)
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Legislative Transfers In/(Out)	-	-	-	-	(5,179,124)
Transfers	(1,528,062)	2,221,399	6,984,237	7,677,574	(23,979,218)
Estimated Impact on Fund Balance	2,000,000	1,271,399	(34,390,000)	(31,118,601)	(22,660,179)
Planned Use of Fund Balance & Debt Proceeds					
Gift Funds for Capital Expenses	-	-	5,730,000	5,730,000	5,730,000
Debt Proceeds	-	-	28,660,000	28,660,000	28,660,000
Planned Use of Fund Balance & Debt Proceeds	-	-	34,390,000	34,390,000	34,390,000

FY 2019 – UNT Health Science Center
Budgeted Revenue Breakout by Fund – Current Funds



	Current Funds				Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	
Resident Undergrad Tuition	-	-	-	-	-
Non-resident Undergrad Tuition	-	-	-	-	-
Other Undergrad Tuition	-	-	-	-	-
Waivers Undergrad Tuition	-	-	-	-	-
Gross Undergraduate Tuition	-	-	-	-	-
Resident Graduate Tuition	10,690,990	11,991,486	-	-	22,682,476
Non-resident Graduate Tuition	2,904,770	1,042,738	-	-	3,947,508
Other Graduate Tuition	-	-	-	-	-
Waivers Graduate Tuition	-	-	-	-	-
Gross Graduate Tuition	13,595,760	13,034,224	-	-	26,629,984
Fees - Instructional	-	4,592,140	-	-	4,592,140
Fees - Mandatory	-	3,778,270	-	-	3,778,270
Fees - Incidental	-	519,728	-	-	519,728
Waivers - Fees	-	(520,419)	-	-	(520,419)
Gross Fees	-	8,369,719	-	-	8,369,719
Disc & Allow-Tuition and Fee	(1,699,010)	(900,693)	-	-	(2,599,703)
Discount and Allowances	(1,699,010)	(900,693)	-	-	(2,599,703)
Tuition and Waiver Conversion	-	-	-	-	-
Net Tuition and Fees	11,896,750	20,503,250	-	-	32,400,000
Athletics	-	-	-	-	-
Auxiliary Enterprises	-	-	507,645	-	507,645
Discounts and Allowances - Auxiliaries	-	-	-	-	-
Other Sales of Goods and Services	-	47,275,105	123,500	93,750	47,492,355
Sales of Goods and Services	-	47,275,105	631,145	93,750	48,000,000
Federal Programs and Contracts	-	208,640	-	36,370,067	36,578,707
Federal Financial Aid	-	-	-	-	-
State Programs and Contracts	7,571	825,000	-	3,002,130	3,834,701
State Financial Aid	-	-	-	-	-
Other Grants and Contracts	-	1,776,108	-	4,310,484	6,086,592
Grants and Contracts	7,571	2,809,748	-	43,682,681	46,500,000
State Appropriations - General	88,302,840	-	-	-	88,302,840
State Appropriations - Additional	15,541,987	-	-	98,431	15,640,418
State Appropriations	103,844,827	-	-	98,431	103,943,258
Capital Appropriations - HEF	17,091,856	-	-	-	17,091,856
Capital Appropriations	17,091,856	-	-	-	17,091,856
Gross Professional Fees	-	34,512,751	-	-	34,512,751
Contractual Allowances and Discounts	-	(20,772,651)	-	-	(20,772,651)
Net Professional Fees	-	13,740,100	-	-	13,740,100
Gift Income	-	-	-	1,500,000	1,500,000
Investment Income	-	3,100,000	-	-	3,100,000
Other Revenue	-	500,000	-	-	500,000
Revenues	132,841,004	87,928,203	631,145	45,374,862	266,775,214

FY 2019 – UNT Health Science Center
Budget - Current Funds by Quarter



University of North Texas Health Science Center
FY19 - Quarterly Spread Worksheet

	Q1 FYTD Estimate	Q2 FYTD Estimate	Q3 FYTD Estimate	Q4 FYTD Budget
Revenues				
Net Tuition and Fees	11,750,000	24,750,000	28,250,000	32,400,000
Sales of Goods and Services	10,000,000	32,000,000	43,000,000	48,000,000
Grants and Contracts	12,500,000	24,750,000	34,000,000	46,500,000
State Appropriations	91,802,840	95,302,840	98,802,840	103,943,258
Capital Appropriations	17,091,856	17,091,856	17,091,856	17,091,856
Net Professional Fees	4,000,000	9,000,000	12,000,000	13,740,100
Gift Income	500,000	1,000,000	1,250,000	1,500,000
Investment Income	750,000	1,500,000	2,500,000	3,100,000
Other Revenue	100,000	200,000	400,000	500,000
Total Revenues	148,494,696	205,594,696	237,294,696	266,775,214
Expenditures				
Salaries - Faculty	12,000,000	23,500,000	36,000,000	49,500,000
Salaries - Staff	15,250,000	29,750,000	46,000,000	63,000,000
Wages and Other Compensation	1,500,000	2,500,000	3,500,000	5,500,000
Benefits and Other Payroll-Related Costs	6,750,000	14,500,000	22,000,000	31,000,000
Cost of Goods Sold	10,000	10,000	10,000	10,000
Professional Fees and Services	9,000,000	17,250,000	27,000,000	36,000,000
Travel	300,000	700,000	1,500,000	2,400,000
Materials and Supplies	2,250,000	5,000,000	8,500,000	11,500,000
Communication and Utilities	750,000	1,500,000	2,000,000	2,750,000
Repairs and Maintenance	1,000,000	2,000,000	3,000,000	3,750,000
Rentals and Leases	500,000	1,000,000	1,250,000	2,000,000
Printing and Reproduction	200,000	300,000	400,000	500,000
Capital Expenditures	1,000,000	3,000,000	5,000,000	8,000,000
Federal and State Pass-Through Expense	250,000	500,000	1,000,000	1,250,000
Scholarships, Exemptions, and Financial Aid	750,000	2,000,000	2,500,000	3,000,000
Other Expenditures	1,500,000	2,750,000	4,750,000	6,500,000
Total Expenditures	53,010,000	106,260,000	164,410,000	226,660,000
Transfers				
<i>Intra-campus Transfers Between Funds:</i>				
Inter-Fund Transfer In/(Out)	(500,000)	(2,500,000)	(5,200,000)	(7,677,574)
<i>Transfers Between UNTS Components:</i>				
System Services Allocations		(3,323,282)	(3,323,282)	(3,323,282)
Debt Service Transfer In (Out)	(3,869,203)	(7,738,406)	(11,607,609)	(15,476,812)
Other Inter-Unit Transfers In/(Out)				
<i>Other Transfers:</i>				
Transfer to Other State Agencies In/(Out)				-
Other Legislative Transfers In/(Out)	(5,179,124)	(5,179,124)	(5,179,124)	(5,179,124)
Total Transfers	(9,548,327)	(18,740,812)	(25,310,015)	(31,656,792)

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UNT Dallas Budget Overview

Executive Summary and Highlights

Strategic Impact and Major Goals Addressed by FY2019 Budget

The University of North Texas at Dallas continues to grow in enrollment, program offerings, and in the number of facilities on campus. The University has transitioned from a start-up into a growth stage with record enrollment numbers, and its commitment to empower, transform, and strengthen the lives of students. As part of the FY2019 budget process, the University allocated available funds through its University Budget Advisory Committee (UBAC) after a thorough review of existing positions, filled and vacant, to ensure that resources are allocated appropriately.

The University is on track to reach its strategic goal of 5,000 students by Fall 2020. UNT Dallas launched its new “Pathways” marketing campaign, an enrollment growth and branding initiative connected to the University mission statement: Through education and community connectedness. UNT Dallas aspires to be the pathway to social mobility in its primary market.

Construction on the new Student Learning and Success Center (SLSC) is well underway with an expected completion by January 2019. Planned use of this space includes a one-stop-shop for student support services. Students will experience a central location for advising, registration, financial aid, tutoring, and more. Additional space is planned for large events, a modern library, and a student operated radio station.

The University of North Texas at Dallas College of Law shares a strong commitment with UNT Dallas to diversify educational opportunities. The College of Law (COL) earned provisional accreditation from the American Bar Association (ABA) in the summer of 2017, and is scheduled for a site visit this spring in its bid for full accreditation. The mission of the COL is to provide affordable access to legal education with an annual tuition that is significantly lower than all other law schools in Texas. Furthermore, UNT Dallas College of Law is the only law school in Dallas offering night programs. Construction on the historic Municipal Building in downtown Dallas is underway and should be available for the College of Law beginning in January 2019.

Revenues

Total FY2019 revenue for UNT Dallas, budgeted at \$71.1m, which is 12.7% higher than FY2018.

State Appropriations

FY2019 marks the second year of the State biennium and the beginning of the FY2020-21 Legislative cycle. State appropriations for FY2019 will be relatively flat to the prior year in all aspects. Funded by the State of Texas, Tuition Revenue Bonds (TRB) support Founder’s Hall, Dallas Building 1, the SLSC, the Municipal Building construction projects, providing almost \$8 M of debt service support annually. In addition, appropriations cover benefits for most employees paid from Educational and General Funds.

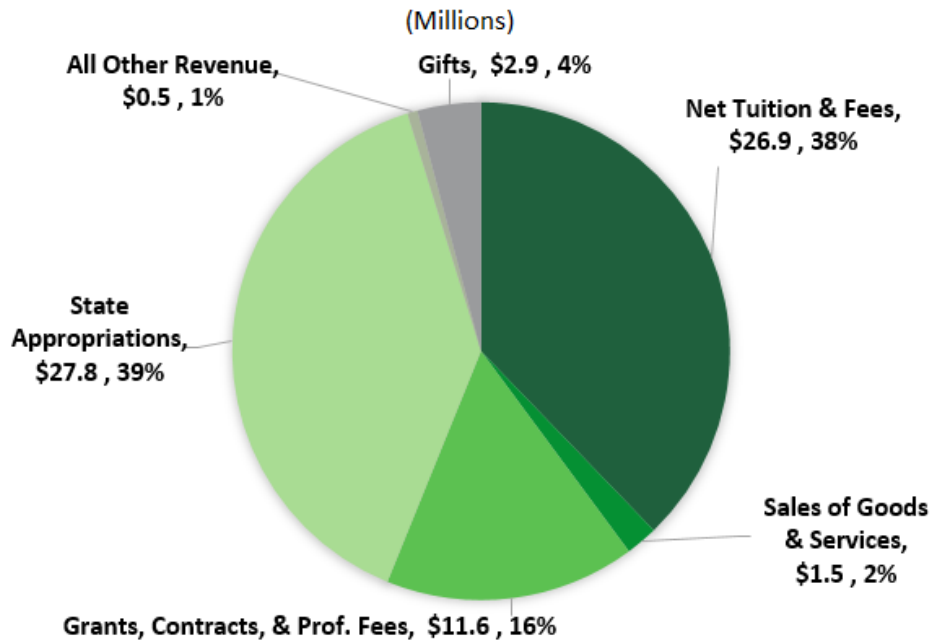
Tuition and Fees

UNT Dallas is projecting a growth of 12% in semester credit hour production, increases in tuition, and the implementation of new fees that will help to support the growth of our institution. These additional funds will support new faculty for both growing and/or new programs, and additional student support functions.

The College of Law is projecting a slight decrease in semester credit hour production with a nominal tuition increase. UNT Dallas College of Law received a record number of applications for the upcoming academic year as it continues its mission of providing quality and affordable legal education at the lowest cost in the State.

Net Tuition and Fees for FY2019 are expected to exceed FY2018 by \$7.5m or 38%.

FY 2019 Budgeted Revenues



Grants and Contracts

Faculty and Staff have been increasingly active in pursuing grant funding from Federal, State, and Private sources. UNT Dallas received two grants from the U.S. Department of Education in support of TRIO Upward Bound programming, and FY2019 marks the second year of that funding activity.

Financial Aid awards that include PELL Grants and TEXAS Grants will provide a large portion of grant revenue. UNT Dallas has received increased allocation amounts in both PELL Grant and TEXAS Grant financial aid programs due to the rapid growth of the student body.

Overall, FY2019 Grant and Contract income is budgeted to increase almost \$1.9m or 20% over FY2018.

Gift Income

Increased efforts have been placed on philanthropic support to the University and expectations are high for FY2019. The budget for Current Funds is significantly higher than FY2018 and includes an expected \$2m contribution to fund specific capital projects on campus. The remainder of the \$2.9m gift income budget is expected for student aid and operations.

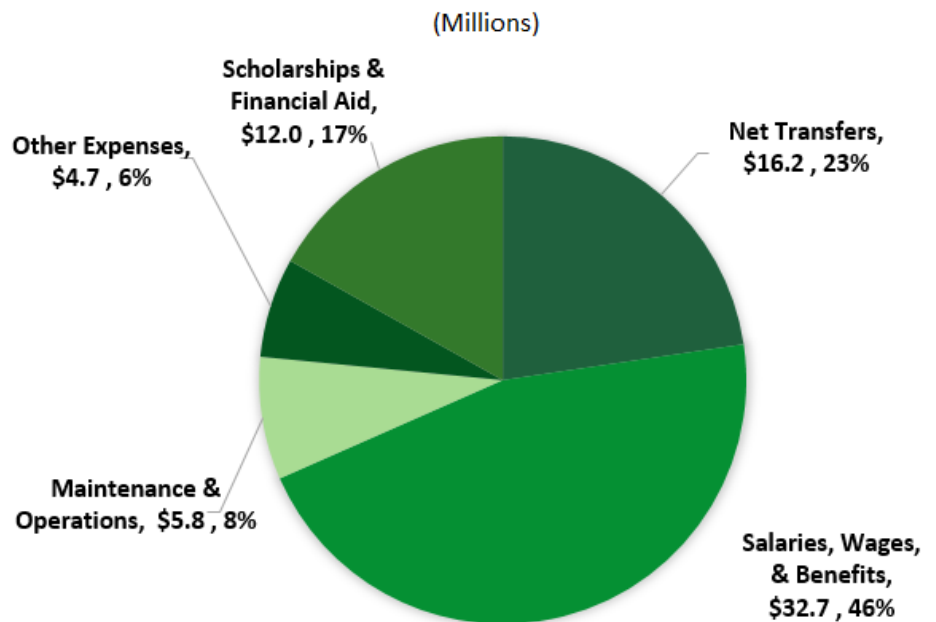
Expenses

Personnel

In response to enrollment growth, the University added new faculty positions to support new and existing program growth, as well as, new staff lines for student support activities funded mostly from fees initiated recently.

Overall, personnel expenses for FY2019 are expected to increase from \$29.8m to \$32.7m or 10.2%.

FY 2019 Budgeted Expenses and Net Transfers



Scholarships and Financial Aid

UNT Dallas' strategic initiative to remain one of the most affordable universities in North Texas requires a concerted effort around scholarships and financial aid. In support of this mission, the University has budgeted institutionally funded scholarships of \$1.75m in addition to funds for tuition grants. In a unified effort to provide more scholarships to our students, the Office of University Advancement will focus fundraising efforts around spendable scholarships as well as increasing endowment funds. PELL Grants and TEXAS Grants continue to be the largest source of student aid for UNTD students.

For FY2019, UNT Dallas scholarship expense will increase from \$8.9m to \$12m or 34.6%.

Debt Service

Debt service for UNT Dallas is relatively flat to prior year. Debt services the following buildings on UNTD's campus: Founder's Hall, Dallas Building 1, Student Learning and Success Center, Wisdom Hall, and the Municipal Building renovation. Every building except for Wisdom Hall is serviced by Tuition Revenue Bonds, in which the debt payments are reimbursed by the State. Debt service is approximately \$8.9m for FY2019.

Transfers

UNT Dallas recognizes the benefit of cost-cutting efficiencies through shared services. Costs associated with services provided by UNT System Administration and the University of North Texas remain flat to slightly reduced for FY2019.

Impact to Fund Balances

In conclusion, this budget represents an estimated reduction to current funds balances of just over \$373k. The University is committed to the proper utilization of the scarce resources we are entrusted with by ensuring these funds are spent in the most efficient manner. The University will continue to monitor spending throughout the year and will take measures necessary to ensure the fiscal health of the University now and into the future.

FTEs

FTE Categories	FY 2017		FY 2018		FY 2019
	Budget	Actuals	Budget	Actuals	Budget
Administrators	24.0	23.8	25.0	21.9	25.0
Faculty	140.0	142.3	153.0	157.4	160.0
Other Staff	173.0	151.9	212.0	185.8	218.0
Total FTE	337.0	318.0	390.0	365.0	403.0

FY 2019 Summary – Current Funds

Budget for Revenues, Expenses & Other Changes in Fund Balances

	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	Increases (Decreases) FY 2019 to FY 2018 Est Actuals	
				Amount	Percent
Revenues					
Net Tuition and Fees	19,359,028	20,500,000	26,861,011	6,361,011	31.0%
Sales of Goods and Services	822,500	1,050,000	1,479,851	429,851	40.9%
Grants and Contracts	9,651,215	9,651,215	11,566,617	1,915,402	19.8%
State Appropriations	25,718,429	25,718,429	25,659,330	(59,099)	-0.2%
Capital Appropriations	2,113,004	2,113,004	2,113,004	-	0.0%
Gift Income	500,000	825,000	2,926,875	2,101,875	254.8%
Investment Income	216,000	400,000	424,749	24,749	6.2%
Other Revenue	20,000	40,000	50,000	10,000	25.0%
Total Revenues	58,400,176	60,297,648	71,081,437	10,783,789	17.9%
Expenditures					
Salaries - Faculty	9,991,320	10,000,000	11,340,288	1,340,288	13.4%
Salaries - Staff	13,188,755	12,650,000	14,126,705	1,476,705	11.7%
Wages and Other Compensation	964,956	1,250,000	1,039,891	(210,109)	-16.8%
Benefits and Other Payroll-Related Costs	5,610,068	5,610,068	6,183,825	573,757	10.2%
Subtotal - Personnel Costs	29,755,099	29,510,068	32,690,709	3,180,641	10.8%
Professional Fees and Services	1,048,755	1,800,000	2,201,281	401,281	22.3%
Travel	532,875	500,000	623,313	123,313	24.7%
Materials and Supplies	3,225,246	2,000,000	2,557,259	557,259	27.9%
Communication and Utilities	747,429	550,000	636,102	86,102	15.7%
Repairs and Maintenance	272,098	1,150,000	1,406,539	256,539	22.3%
Rentals and Leases	234,820	650,000	865,716	215,716	33.2%
Printing and Reproduction	398,082	150,000	350,274	200,274	133.5%
Other Expenditures	1,357,055	1,250,000	1,697,779	447,779	35.8%
Subtotal - Maintenance & Operation Costs	7,816,360	8,050,000	10,338,261	2,288,261	28.4%
Capital Expenditures	779,026	850,000	196,320	(653,680)	-76.9%
Scholarships	8,951,215	10,200,000	12,047,139	1,847,139	18.1%
Total Expenses	47,301,700	48,610,068	55,272,429	6,662,361	13.7%
Transfers					
Intra-campus Transfers Between Funds					
Inter-Fund Transfer In/(Out)	-	1,095,513	(2,000,000)	(3,095,513)	-282.6%
Transfers Between UNTS Components					
System Service Allocations	(3,870,665)	(3,783,165)	(4,213,847)	(430,682)	11.4%
Debt Service Transfer in/(Out)	(8,982,558)	(8,982,558)	-	8,982,558	-100.0%
Other Inter-Unit Transfers In/(Out)	(1,288,721)	(979,594)	(9,968,148)	(8,988,554)	917.6%
Other Transfers					
Total Transfers	(14,141,944)	(12,649,803)	(16,181,995)	(3,532,192)	27.9%
Estimated Impact on Fund Balance	(3,043,468)	(962,223)	-372,986	589,237	-61.2%
Planned Use of Fund Balance & Debt Proceeds	3,155,236	962,223	372,986	(589,237)	-61.2%

FY 2019 – UNT Dallas

Budget Detail by Fund Group – Current Funds



	Current Funds				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
REVENUES					
Net Tuition and Fees	6,759,691	20,091,320	10,000	-	26,861,011
Sales of Goods and Services	-	7,611	1,472,240	-	1,479,851
Grants and Contracts	2,424,965	120,371	-	9,021,281	11,566,617
State Appropriations	25,659,330	-	-	-	25,659,330
Capital Appropriations	2,113,004	-	-	-	2,113,004
Net Professional Fees	-	-	-	-	-
Gift Income	-	275,625	-	2,651,250	2,926,875
Investment Income	-	424,749	-	-	424,749
Other Revenue	-	50,000	-	-	50,000
Revenues	36,956,990	20,969,676	1,482,240	11,672,531	71,081,437
EXPENDITURES					
Salaries - Faculty	8,218,126	2,779,591	2,259	340,312	11,340,288
Salaries - Staff	10,886,906	2,027,128	208,465	1,004,206	14,126,705
Wages and Other Compensation	26,000	875,639	78,000	60,252	1,039,891
Benefits and Other Payroll-Related Costs	4,685,193	1,134,117	54,616	309,899	6,183,825
Cost of Goods Sold	-	-	-	-	-
Professional Fees and Services	-	2,201,281	-	-	2,201,281
Travel	-	422,472	-	200,841	623,313
Materials and Supplies	2,114,532	369,139	73,588	-	2,557,259
Communication and Utilities	-	600,002	36,100	-	636,102
Repairs and Maintenance	-	1,386,539	20,000	-	1,406,539
Rentals and Leases	-	865,716	-	-	865,716
Printing and Reproduction	-	350,274	-	-	350,274
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital Expenditures	-	196,320	-	-	196,320
Federal and State Pass-Through Expense	-	-	-	-	-
Scholarships	3,098,025	1,360,619	-	7,588,495	12,047,139
Other Expenditures	-	1,109,252	420,000	168,526	1,697,779
Expenditures	29,028,782	15,678,088	893,028	9,672,531	55,272,429
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	-	-	-	(2,000,000)	(2,000,000)
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	(4,213,847)	-	-	(4,213,847)
Debt Service Transfer In (Out)	-	-	-	-	-
Other Inter-Unit Transfers In/(Out)	(7,928,208)	(1,450,727)	(589,213)	-	(9,968,148)
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Legislative Transfers In/(Out)	-	-	-	-	-
Transfers	(7,928,208)	(5,664,574)	(589,213)	(2,000,000)	(16,181,995)
Estimated Impact on Fund Balance	0	(372,986)	0	0	(372,986)
Planned Use of Fund Balance & Debt Proceeds					
Student Service Fees Reserves	-	45,000	-	-	45,000
Undergraduate Advising Fee Reserve	-	38,000	-	-	38,000
Operations Support	-	289,986	-	-	289,986
Debt Proceeds	-	-	-	-	-
Planned Use of Fund Balance & Debt Proceeds	-	372,986	-	-	372,986

	Non-Current Funds				FY19
	Endowment Funds	Loan Funds	Plant and Debt	Non-Current	Allfunds
REVENUES					
Net Tuition and Fees	-	-	-	-	26,861,011
Sales of Goods and Services	-	-	-	-	1,479,851
Grants and Contracts	-	-	-	-	11,566,617
State Appropriations	-	-	-	-	25,659,330
Capital Appropriations	-	-	-	-	2,113,004
Net Professional Fees	-	-	-	-	-
Gift Income	-	-	-	-	2,926,875
Investment Income	-	-	-	-	424,749
Other Revenue	-	-	-	-	50,000
Revenues	-	-	-	-	71,081,437
EXPENDITURES					
Salaries - Faculty	-	-	-	-	11,340,288
Salaries - Staff	-	-	-	-	14,126,705
Wages and Other Compensation	-	-	-	-	1,039,891
Benefits and Other Payroll-Related Costs	-	-	-	-	6,183,825
Cost of Goods Sold	-	-	-	-	-
Professional Fees and Services	-	-	-	-	2,201,281
Travel	-	-	-	-	623,313
Materials and Supplies	-	-	-	-	2,557,259
Communication and Utilities	-	-	-	-	636,102
Repairs and Maintenance	-	-	-	-	1,406,539
Rentals and Leases	-	-	-	-	865,716
Printing and Reproduction	-	-	-	-	350,274
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital Expenditures	-	-	13,600,000	13,600,000	13,796,320
Federal and State Pass-Through Expense	-	-	-	-	-
Scholarships	-	-	-	-	12,047,139
Other Expenditures	-	-	-	-	1,697,779
Expenditures	-	-	13,600,000	13,600,000	68,872,429
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	-	-	2,000,000	2,000,000	-
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	-	-	-	(4,213,847)
Debt Service Transfer In (Out)	-	-	-	-	-
Other Inter-Unit Transfers In/(Out)	-	-	-	-	(9,968,148)
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Legislative Transfers In/(Out)	-	-	-	-	-
Transfers	-	-	2,000,000	2,000,000	(14,181,995)
Estimated Impact on Fund Balance	-	-	(11,600,000)	(11,600,000)	(11,972,986)
Planned Use of Fund Balance & Debt Proceeds					
Student Service Fees Reserves	-	-	-	-	45,000
Undergraduate Advising Fee Reserve	-	-	-	-	38,000
Operations Support	-	-	-	-	289,986
Debt Proceeds	-	-	13,600,000	13,600,000	13,600,000
Planned Use of Fund Balance & Debt Proceeds	-	-	13,600,000	13,600,000	13,972,986

Budgeted Revenue Breakout by Fund – Current Funds

	Current Funds				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
Resident Undergrad Tuition	3,884,416	16,207,893	-	-	20,092,310
Non-resident Undergrad Tuition	172,050	78,185	-	-	250,235
Other Undergrad Tuition	-	-	-	-	-
Waivers Undergrad Tuition	-	-	-	-	-
Gross Undergraduate Tuition	4,056,466	16,286,078	-	-	20,342,544
Resident Graduate Tuition	3,591,044	3,001,225	-	-	6,592,269
Non-resident Graduate Tuition	58,515	20,661	-	-	79,176
Other Graduate Tuition	-	-	-	-	-
Waivers Graduate Tuition	-	-	-	-	-
Gross Graduate Tuition	3,649,559	3,021,886	-	-	6,671,445
Fees - Instructional	-	8,010	-	-	8,010
Fees - Mandatory	-	3,726,130	-	-	3,726,130
Fees - Incidental	-	686,982	10,000	-	696,982
Waivers - Fees	(204,005)	(4,736)	-	-	(208,741)
Gross Fees	(204,005)	4,416,386	10,000	-	4,222,381
Disc & Allow-Tuition and Fee	(742,330)	(3,633,030)	-	-	(4,375,360)
Discount and Allowances	(742,330)	(3,633,030)	-	-	(4,375,360)
Tuition and Waiver Conversion	-	-	-	-	-
Net Tuition and Fees	6,759,691	20,091,320	10,000	-	26,861,011
Athletics	-	-	-	-	-
Auxiliary Enterprises	-	-	1,272,240	-	1,272,240
Discounts and Allowances - Auxiliaries	-	-	-	-	-
Other Sales of Goods and Services	-	7,611	200,000	-	207,611
Sales of Goods and Services	-	7,611	1,472,240	-	1,479,851
Federal Programs and Contracts	-	120,371	-	1,366,092	1,486,463
Federal Financial Aid	-	-	-	6,500,000	6,500,000
State Programs and Contracts	-	-	-	453,779	453,779
State Financial Aid	2,424,965	-	-	140,000	2,564,965
Other Grants and Contracts	-	-	-	561,410	561,410
Grants and Contracts	2,424,965	120,371	-	9,021,281	11,566,617
State Appropriations - General	22,166,741	-	-	-	22,166,741
State Appropriations - Additional	3,492,589	-	-	-	3,492,589
State Appropriations	25,659,330	-	-	-	25,659,330
Capital Appropriations - HEF	2,113,004	-	-	-	2,113,004
Capital Appropriations	2,113,004	-	-	-	2,113,004
Gross Professional Fees	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-
Net Professional Fees	-	-	-	-	-
Gift Income	-	275,625	-	2,651,250	2,926,875
Investment Income	-	424,749	-	-	424,749
Other Revenue	-	50,000	-	-	50,000
Revenues	36,956,990	20,969,676	1,482,240	11,672,531	71,081,437

FY 2019 – UNT Dallas
Budget - Current Funds by Quarter



University of North Texas Dallas
FY19 - Quarterly Spread Worksheet

	Q1 FYTD Estimate	Q2 FYTD Estimate	Q3 FYTD Estimate	Q4 FYTD Budget
Revenues				
Net Tuition and Fees	9,215,777	22,603,395	25,289,496	26,861,011
Sales of Goods and Services	665,933	1,183,881	1,331,866	1,479,851
Grants and Contracts	2,891,654	5,783,309	8,674,963	11,566,617
State Appropriations	23,066,742	23,966,742	24,866,742	25,659,330
Capital Appropriations	2,113,004	2,113,004	2,113,004	2,113,004
Gift Income	231,719	463,438	695,156.25	2,926,875
Investment Income	106,187	212,375	318,561.75	424,749
Other Revenue	12,500	25,000	37,500	50,000
Total Revenues	38,303,516	56,351,142	63,327,288	71,081,437
Expenditures				
Salaries - Faculty	3,515,489	7,030,979	10,206,259	11,340,288
Salaries - Staff	3,558,279	7,116,558	10,674,837	14,233,116
Wages and Other Compensation	259,973	519,946	779,918	1,039,891
Benefits and Other Payroll-Related Costs	1,545,956	3,091,913	4,637,869	6,183,825
Professional Fees and Services	-	-	-	2,201,281
Travel	124,663	186,994	373,988	623,313
Materials and Supplies	511,452	767,178	1,534,355	2,557,259
Communication and Utilities	127,220	190,831	381,661	636,102
Repairs and Maintenance	210,981	492,289	843,923	1,406,539
Rentals and Leases	216,429	432,858	649,287	865,716
Printing and Reproduction	52,541	122,596	210,164	350,274
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Capital Expenditures	137,424	157,056	176,688	196,320
Federal and State Pass-Through Expense	-	-	-	-
Depreciation and Amortization	-	-	-	-
Scholarships	4,818,856	9,637,711	10,842,425	12,047,139
Other Expenditures	424,445	848,890	1,273,334	1,697,779
Total Expenditures	15,503,707	30,595,796	42,584,710	55,272,429
Transfers				
<i>Intra-campus Transfers Between Funds:</i>				
Debt Service Transfer In (Out)	-	-	-	-
Inter-Fund Transfer In/(Out)	-	-	-	(2,000,000)
<i>Transfers Between UNTS Components:</i>				
System Services Allocations	(1,026,859)	(2,053,718)	(3,080,577)	(4,107,436)
Other Inter-Unit Transfers In/(Out)	(1,969,673)	(2,202,565)	(9,706,845)	(9,939,737)
<i>Other Transfers:</i>				
Transfer to Other State Agencies In/(Out)	-	-	-	-
Legislative Transfers In/(Out)	-	-	-	-
Total Transfers	(2,996,532)	(4,256,283)	(12,787,422)	(16,181,995)

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UNT System Administration Budget Overview

Executive Summary and Highlights

Strategic Impact and Major Goals Addressed by FY 2019 Budget

The FY2019 budget is a measured request, built in conjunction with the on-going System-wide administrative cost reviews, and in collaboration with member institution leadership.

Motion – Item #12

I move approval of item 12, Approval of the FY18 UNT System Consolidated budget, with the commitment that the Board will, in collaboration with the Chancellor, establish an ad hoc work group to review administrative costs throughout the System with the goal of improving services, eliminating duplication, and reducing overhead expenses wherever possible in both campus and System operations. The Chancellor will be expected to report to this Board with preliminary findings not later than the May, 2018 meeting.

It includes Expenses needed to ensure the UNT System Administration can successfully execute its mission and strategic goals, and supports the actions approved by the Board of Regents at the August, 2017 Board of Regents' Meeting.

The continued goal of the administrative cost reviews is to improve services, eliminate duplication, and reduce overhead expenses wherever possible in both campus and System operations. These ongoing reviews are a natural and necessary progression of the original financial transformation which was undertaken to strengthen governance, and provide process efficiency, accountability, data transparency, and savings where applicable.

This budget and the related adjustments to processes, services, and expectations, have put in place a structure for continuous improvement that will bring further opportunities for cost savings, operational efficiencies, innovation, quality evaluation, customer satisfaction, communications, and collaboration.

System Administration's commitment to fiscal responsibility is demonstrated by the actions taken during FY2018 and for FY2019 including, but not limited to:

Finance:

- Organizational restructure
 - Consolidated budget planning/execution, reduced management positions
 - Automated internal call center
 - Resulted in reduced staffing by 17 FTE
- Moved Student Accounting to campuses and consolidated student facing operations
- Conducted a line-by-line review of System Administration Budget – eliminated software/subscription costs, fees, promotional items, sponsorships, professional, and other non-critical costs

- Automating areas of accounts payable
- Streamlining payroll processing and assessing outsourcing
- Implementing Budget Forecasting and Strategic Decision-making Tool-- beyond current spreadsheet approach
- Establish cost efficiency key performance indicators for Systems Administration and University Administration (services) through CFOs Council

ITSS:

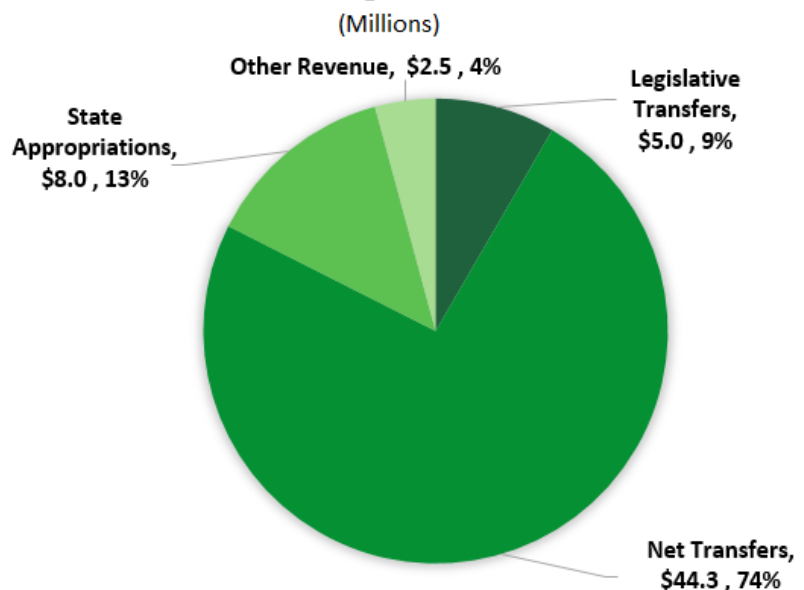
- Organizational delayering underway
- Consolidating external call center and CRM Development and Operations at UNT
- Consolidating HSC IT Security with System IT Security
- Assessing HSC telecom move to Cloud PBX
- Establishing plan to move to next generation technology for ERP

Revenues

State Appropriations

- Supports salaries for the System Administration
- Remainder of the appropriation supports the Universities Center at Dallas and Federation of North Texas Universities, which will be transferred to other state institutions as appropriate

FY 2019 Budgeted Revenues



Sales of Goods and Services – Lofts

- The Lofts maintain average of approximately 96% occupancy
- Due to the healthy downtown market, rents continue to increase for newly signed leases
- FY2019 budget reflects expenses in excess of revenues totaling \$300K
- Continue to seek tenants for other available space

Transfers

Intra-Campus Transfers Between Funds

- Represents transfers from Current Funds to Plant Funds for debt service

Transfers Between UNTS Components

- Transfers to System Administration from member institutions support services provided to the institutions and debt service held by System Administration.
- Project based construction management fees support the operation of the Office of Facilities, Planning and Construction

Other Transfers - Legislative

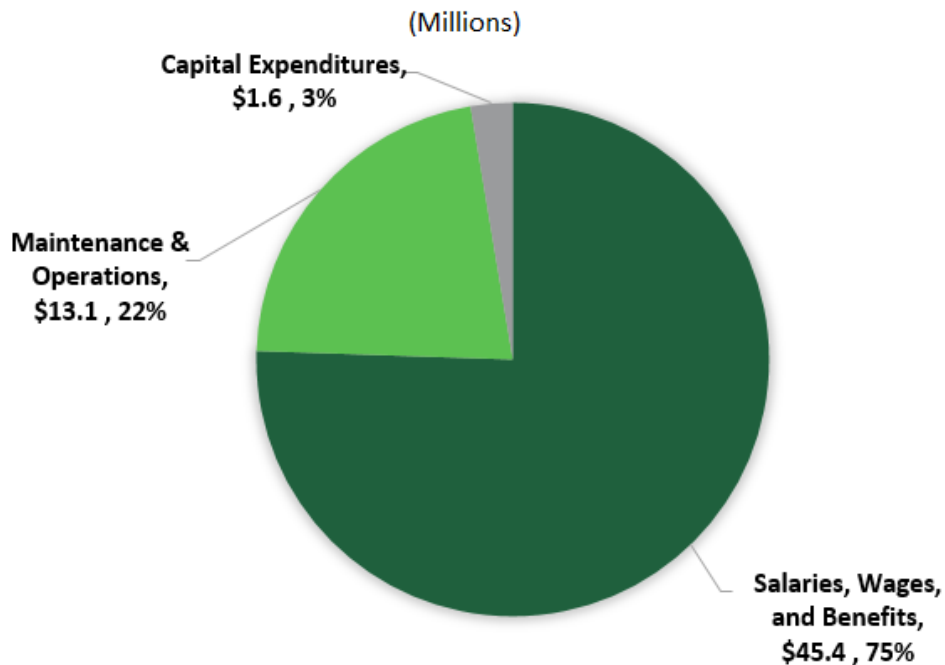
- Transfers to member institutions from System Administration reflect required legislative transfers of appropriations

Expenses

The variance of Expenses between FY2018 and FY2019 is a net of multiple factors:

- System Administration savings and reductions resulting from administrative reviews;
- Transfers of some services formerly provided by System Administration back to member institutions

FY 2019 Budgeted Expenses and Net Transfers



FTE Categories	FY 2017		FY 2018		FY 2019
	Budget	Actuals	Budget	Actuals	Budget
Administrators	17.0	17.7	18.0	17.4	18.0
Faculty	0.0	0.0	0.0	0.0	0.0
Other Staff	542.3	524.8	530.3	493.5	466.0
Total FTE	559.3	542.5	548.3	510.8	484.0

Reserves and Capital Expenses

In FY 2019, there are no new capital projects. However, the renovation of the Municipal Building is on schedule and continues to be within budget.

System Administration’s FY2019 budget reflects a potential use of reserves for the 1900 Elm Street lofts (auxiliary) but administration will closely manage the lofts’ budget during FY2019 in order to avoid a loss.

Summary

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

FY 2019 Summary – Current Funds

Budget for Revenues, Expenses & Other Changes in Fund Balances

	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	Increases (Decreases)	
				FY 2019 to FY 2018 Est Amount	Actuals Percent
Revenues					
Net Tuition and Fees	-	-	-	-	-
Sales of Goods and Services	1,975,485	1,975,485	2,200,000	224,515	11.4%
Grants and Contracts	-	-	-	-	-
State Appropriations	4,089,548	8,457,298	7,969,916	(487,382)	-5.8%
Investment Income	201,139	486,090	316,818	(169,272)	-34.8%
Other Revenue	-	197,399	-	-	-
Total Revenues	6,266,172	11,116,272	10,486,734	(629,538)	64.2%
Expenditures					
Salaries - Faculty	-	-	-	-	-
Salaries - Staff	36,832,263	35,432,263	34,994,645	(437,618)	-1.2%
Wages and Other Compensation	1,209,373	262,566	1,348,500	1,085,934	413.6%
Benefits and Other Payroll-Related Costs	9,773,428	10,297,803	9,026,138	(1,271,665)	-12.3%
Subtotal - Personnel Costs	47,815,064	45,992,632	45,369,283	(623,349)	-1.4%
Professional Fees and Services	3,632,559	4,010,484	3,350,400	(660,084)	-16.5%
Travel	492,531	327,252	488,818	161,566	49.4%
Materials and Supplies	841,165	1,430,246	589,916	(840,331)	-58.8%
Communication and Utilities	806,322	1,102,332	757,333	(344,999)	-31.3%
Repairs and Maintenance	5,254,369	3,298,357	5,560,658	2,262,301	68.6%
Rentals and Leases	535,358	1,736,253	973,428	(762,825)	-43.9%
Printing and Reproduction	83,658	47,957	85,936	37,979	79.2%
Other Expenditures	1,189,125	1,315,752	1,302,459	(13,293)	-1.0%
Subtotal - Maintenance & Operation Costs	12,835,087	13,268,634	13,108,948	(159,687)	-1.2%
Capital Expenditures	2,582,991	2,582,991	1,585,429	(997,562)	-38.6%
Total Expenditures	63,233,142	61,844,258	60,063,660	(1,780,598)	-2.9%
Transfers					
Intra-campus Transfers Between Funds					
Inter-Fund Transfer In/(Out)	-	-	-	-	-
Transfers Between UNTS Components					
System Service Allocations	52,054,327	50,566,827	50,009,404	(557,423)	-1.1%
Debt Service Transfer In (Out)	(6,985,609)	(6,985,609)	(6,976,059)	9,550	-0.1%
Other Inter-Unit Transfers In/(Out)	1,168,467	1,168,467	1,233,399	64,932	5.6%
Other Transfers					
Transfer to Other State Agencies In/(Out)	(141,823)	-	-	-	0.0%
Legislative Transfers In/(Out)	11,627,374	7,117,801	5,006,944	(2,110,857)	-4.1%
Total Transfers	57,722,736	51,867,486	49,273,688	(2,593,798)	-5.0%
Estimated Impact on Fund Balance	755,766	1,139,500	-303,237	-1,442,737	-126.6%
Planned Use of Fund Balance & Debt Proceeds	142,276	1,139,500	303,237	(836,263)	-73.4%

FY 2019 – UNT System Administration
Budget Detail by Fund Group – Current Funds

	Current Funds				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
REVENUES					
Net Tuition and Fees	-	-	-	-	-
Sales of Goods and Services	-	-	2,200,000	-	2,200,000
Grants and Contracts	-	-	-	-	-
State Appropriations	7,969,916	-	-	-	7,969,916
Capital Appropriations	-	-	-	-	-
Net Professional Fees	-	-	-	-	-
Gift Income	-	-	-	-	-
Investment Income	-	316,818	-	-	316,818
Other Revenue	-	-	-	-	-
Revenues	7,969,916	316,818	2,200,000	-	10,486,734
EXPENDITURES					
Salaries - Faculty	-	-	-	-	-
Salaries - Staff	6,657,123	28,337,522	-	-	34,994,645
Wages and Other Compensation	140,323	1,208,177	-	-	1,348,500
Benefits and Other Payroll-Related Costs	1,811,667	7,214,471	-	-	9,026,138
Cost of Goods Sold	-	-	-	-	-
Professional Fees and Services	-	2,897,640	452,760	-	3,350,400
Travel	-	488,818	-	-	488,818
Materials and Supplies	-	571,134	18,782	-	589,916
Communication and Utilities	-	565,938	191,395	-	757,333
Repairs and Maintenance	-	5,175,643	385,015	-	5,560,658
Rentals and Leases	-	891,166	82,262	-	973,428
Printing and Reproduction	-	84,986	950	-	85,936
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Capital Expenditures	-	1,385,429	200,000	-	1,585,429
Federal and State Pass-Through Expense	-	-	-	-	-
Scholarships	-	-	-	-	-
Other Expenditures	-	1,009,309	293,150	-	1,302,459
Expenditures	8,609,112	49,830,233	1,624,314	-	60,063,660
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	-	-	-	-	-
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	50,009,404	-	-	50,009,404
Debt Service Transfer In (Out)	(4,367,747)	(1,729,388)	(878,923)	-	(6,976,059)
Other Inter-Unit Transfers In/(Out)	-	1,233,399	-	-	1,233,399
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Legislative Transfers In/(Out)	5,006,944	-	-	-	5,006,944
Transfers	639,197	49,513,415	(878,923)	-	49,273,688
Estimated Impact on Fund Balance	0	0	(303,237)	-	(303,237)
Planned Use of Fund Balance & Debt Proceeds					
Planned Use of Fund Balance ? Lofts	-	-	303,237	-	303,237
Debt Proceeds	-	-	-	-	-
Planned Use of Fund Balance & Debt Proceeds	-	-	303,237	-	303,237

FY 2019 - UNT System Administration
Budget Detail by Fund Group – Non-Current Funds



	Non-Current Funds				FY19
	Endowment Funds	Loan Funds	Plant and Debt	Non-Current	Allfunds
REVENUES					
Net Tuition and Fees	-	-	-	-	-
Sales of Goods and Services	-	-	-	-	2,200,000
Grants and Contracts	-	-	-	-	-
State Appropriations	-	-	-	-	7,969,916
Capital Appropriations	-	-	-	-	-
Net Professional Fees	-	-	-	-	-
Gift Income	-	-	-	-	-
Investment Income	-	-	-	-	316,818
Other Revenue	-	-	-	-	-
Revenues	-	-	-	-	10,486,734
EXPENDITURES					
Salaries - Faculty	-	-	-	-	-
Salaries - Staff	-	-	-	-	34,994,645
Wages and Other Compensation	-	-	-	-	1,348,500
Benefits and Other Payroll-Related Costs	-	-	-	-	9,026,138
Cost of Goods Sold	-	-	-	-	-
Professional Fees and Services	-	-	-	-	3,350,400
Travel	-	-	-	-	488,818
Materials and Supplies	-	-	-	-	589,916
Communication and Utilities	-	-	-	-	757,333
Repairs and Maintenance	-	-	-	-	5,560,658
Rentals and Leases	-	-	-	-	973,428
Printing and Reproduction	-	-	-	-	85,936
Debt Service - Principal	-	-	44,393,272	44,393,272	44,393,272
Debt Service - Interest	-	-	34,599,261	34,599,261	34,599,261
Capital Expenditures	-	-	18,260,000	18,260,000	19,845,429
Federal and State Pass-Through Expense	-	-	-	-	-
Scholarships	-	-	-	-	-
Other Expenditures	-	-	-	-	1,302,459
Expenditures	-	-	97,252,533	97,252,533	157,316,193
TRANSFERS					
<i>Intra-campus Transfers Between Funds:</i>					
Inter-Fund Transfer In/(Out)	-	-	-	-	-
<i>Transfers Between UNTS Components:</i>					
System Services Allocations	-	-	-	-	50,009,404
Debt Service Transfer In (Out)	-	-	6,976,059	6,976,059	-
Other Inter-Unit Transfers In/(Out)	-	-	72,016,474	72,016,474	73,249,873
<i>Other Transfers:</i>					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Legislative Transfers In/(Out)	-	-	-	-	5,006,944
Transfers	-	-	78,992,533	78,992,533	128,266,221
Estimated Impact on Fund Balance	-	-	(18,260,000)	(18,260,000)	(18,563,238)
Planned Use of Fund Balance & Debt Proceeds					
Planned Use of Fund Balance ? Lofts	-	-	-	-	303,237
Debt Proceeds	-	-	18,260,000	18,260,000	18,260,000
Planned Use of Fund Balance & Debt Proceeds	-	-	18,260,000	18,260,000	18,563,237

FY 2019 – UNT System Administration
Budgeted Revenue Breakout by Fund – Current Funds



	<i>Current Funds</i>				Current Funds
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	
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	-	-	-	-	-
Tuition and Waiver Conversion	-	-	-	-	-
Net Tuition and Fees	-	-	-	-	-
Athletics	-	-	-	-	-
Auxiliary Enterprises	-	-	-	-	-
Discounts and Allowances - Auxiliaries	-	-	-	-	-
Other Sales of Goods and Services	-	-	2,200,000	-	2,200,000
Sales of Goods and Services	-	-	2,200,000	-	2,200,000
Federal Programs and Contracts	-	-	-	-	-
Federal Financial Aid	-	-	-	-	-
State Programs and Contracts	-	-	-	-	-
State Financial Aid	-	-	-	-	-
Other Grants and Contracts	-	-	-	-	-
Grants and Contracts	-	-	-	-	-
State Appropriations - General	7,969,916	-	-	-	7,969,916
State Appropriations - Additional	-	-	-	-	-
State Appropriations	7,969,916	-	-	-	7,969,916
Capital Appropriations - HEF	-	-	-	-	-
Capital Appropriations	-	-	-	-	-
Gross Professional Fees	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-
Net Professional Fees	-	-	-	-	-
Gift Income	-	-	-	-	-
Investment Income	-	316,818	-	-	316,818
Other Revenue	-	-	-	-	-
Revenues	7,969,916	316,818	2,200,000	-	10,486,734

FY 2019 – UNT System Administration
Budget - Current Funds by Quarter



University of North Texas System
FY19 - Quarterly Spread Worksheet

Revenues	Q1 FYTD Estimate	Q2 FYTD Estimate	Q3 FYTD Estimate	Q4 FYTD Budget
Net Tuition and Fees				-
Sales of Goods and Services	550,000	1,100,000	1,650,000	2,200,000
Grants and Contracts				-
State Appropriations	6,611,166	7,064,083	7,517,000	7,969,916
Capital Appropriations				-
Net Professional Fees				-
Gift Income				-
Investment Income	79,205	158,410	237,615	316,818
Other Revenue				-
Total Revenues	7,240,371	8,322,493	9,404,615	10,486,734
Expenditures				
Salaries - Faculty				-
Salaries - Staff	8,748,661	17,497,323	26,245,984	34,994,645
Wages and Other Compensation	337,125	674,250	1,011,375	1,348,500
Benefits and Other Payroll-Related Costs	2,256,535	4,513,069	6,769,604	9,026,138
Cost of Goods Sold	-	-	-	-
Professional Fees and Services	837,600	1,675,200	2,512,800	3,350,400
Travel	122,205	244,409	366,614	488,818
Materials and Supplies	147,479	294,958	442,437	589,916
Communication and Utilities	189,333	378,667	568,000	757,333
Repairs and Maintenance	3,165,103	3,931,640	4,842,092	5,560,658
Rentals and Leases	243,357	486,714	730,071	973,428
Printing and Reproduction	21,484	42,968	64,452	85,936
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Capital Expenditures	1,312,804	1,403,679	1,494,554	1,585,429
Federal and State Pass-Through Expense	-	-	-	-
Depreciation and Amortization	-	-	-	-
Scholarships	-	-	-	-
Other Expenditures	325,615	651,230	976,844	1,302,459
Total Expenditures	17,707,300	31,794,106	46,024,826	60,063,660
Transfers				
<i>Intra-campus Transfers Between Funds:</i>				
Inter-Fund Transfer In/(Out)				-
<i>Transfers Between UNTS Components:</i>				
System Services Allocations	12,502,351	25,004,702	37,507,053	50,009,404
Debt Service Transfer In (Out)	(1,901,318)	(1,901,318)	(6,976,058)	(6,976,059)
Other Inter-Unit Transfers In/(Out)	512,948	753,098	993,249	1,233,399
<i>Other Transfers:</i>				
Transfer to Other State Agencies In/(Out)				-
Legislative Transfers In/(Out)	1,122,601	2,417,382	3,712,163	5,006,944
Total Transfers	12,236,582	26,273,864	35,236,407	49,273,688

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Proposed Board Order

Board Briefing



Committee: Finance & Facilities

Date Filed: July 30, 2018

Title: FY2019 UNT System Consolidated Budget

Background:

The Office of the Vice Chancellor for Finance presents to the Board of Regents the FY2019 Consolidated 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 proposed Budget is a combination of Current Funds for Board approval and estimates of Non-current Funds to provide the expected impact of the budget on the financial health of the institution. This All Funds approach is taken to meet the expectations of the Board of Regents for greater public transparency, accountability, and integrated financial operations at the UNT System.

The proposed Consolidated UNT System Budget is composed of current funds revenue of \$1,091.2M, current funds Expenses of \$970.0M, and total current funds net transfers of (\$107.6M). This budget results in a net impact to current fund balances of \$13.5M.

Financial Analysis/History:

The UNT System Consolidated Budget as presented provides detailed information on the proposed revenue, expense and transfer budgets and their impact on the financial health of the UNT System.

UNT Chief Financial Officer

UNTHSC Chief Financial Officer

UNT Dallas Chief Financial Officer

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Vice Chancellor/General Counsel

Schedule:

Once approved, this budget will be implemented for FY 2019 beginning September 1, 2018.

Recommendation:

Approval of the FY2019 Consolidated Current Fund Budget for UNT, UNTHSC, UNTD and System Administration.

Recommended By:

Gary Rahlfs

Vice Chancellor for Finance

Chancellor

Attachments Filed Electronically:

- UNT System FY2019 Consolidated Operating Budget



Board Order

Title: FY2019 UNT System Consolidated Budget

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on August 9-10th, 2018, 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 2019 FY, and

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

Current Funds Revenue by UNTS Component

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Total Current Funds
University of North Texas	\$ 253,664,693	\$ 305,595,159	\$ 91,748,944	\$ 91,811,505	\$ 742,820,301
UNT Health Science Center	\$ 132,841,004	\$ 87,928,203	\$ 631,145	\$ 45,374,862	\$ 266,775,214
UNT Dallas	\$ 36,956,990	\$ 20,969,676	\$ 1,482,240	\$ 11,672,531	\$ 71,081,437
UNT System Administration	\$ 7,969,916	\$ 316,818	\$ 2,200,000	\$ -	\$ 10,486,734
					\$ 1,091,163,686

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

Current Funds Expense by UNTS Component

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Total Current Funds
University of North Texas	\$ 220,069,509	\$ 247,751,494	\$ 68,428,109	\$ 91,811,505	\$ 628,060,617
UNT Health Science Center	\$ 106,803,550	\$ 80,334,949	\$ 361,386	\$ 39,160,115	\$ 226,660,000
UNT Dallas	\$ 29,028,782	\$ 15,678,088	\$ 893,028	\$ 9,672,531	\$ 55,272,429
UNT System Administration	\$ 8,609,112	\$ 49,830,233	\$ 1,624,314	\$ -	\$ 60,063,659
					\$ 970,056,705

Whereas, the total Current Fund transfer budget of the UNT System is summarized in the following table

Current Funds Transfers by UNTS Component

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Total Current Funds
University of North Texas	\$ (33,595,184)	\$ (55,245,132)	\$ (20,181,800)	\$ -	\$ (109,022,116)
UNT Health Science Center	\$ (23,327,485)	\$ (2,507,369)	\$ -	\$ (5,821,938)	\$ (31,656,792)
UNT Dallas	\$ (7,928,208)	\$ (5,664,574)	\$ (589,213)	\$ (2,000,000)	\$ (16,181,995)
UNT System Administration	\$ 639,197	\$ 49,513,415	\$ (878,923)	\$ -	\$ 49,273,689
					\$ (107,587,214)

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

1. The FY 2019 Current Funds operating budget for UNT System institutions (UNT, UNTHSC, UNTD and UNT System Administration) as presented
-

VOTE: ____ ayes ____ nays ____ abstentions

BOARD ACTION:

Attested By:

Approved By:

Rosemary R. Haggett, Secretary
Board of Regents

Brint Ryan, Chairman
Board of Regents

Budget Office Contact Information

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University of North Texas Health Science Center

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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.

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

Core Services – Includes functions that are universal in nature, many do not vary largely based on the customer, are generally performed on a cross-institutional level, and may be legally mandated to take a certain level of direction from institutions in service delivery. Includes functions such as support for the Board of Regents, the Chancellor's Office, Academic Affairs, Finance, General Counsel, Government Relations, Internal Audit and Facilities Planning and Construction. These services are funded by transfers from the component units and State Appropriations.

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.

Shared Services – Includes activities that may have been performed at the institutional or departmental level. Service delivery may be shaped by institutional factors and include transactions that are formed to support operations. Includes the following functions: Information Technology, Business Support Services and Human Resources. These services are funded by transfers from the component units.

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.

Transfer Details

	University of North Texas	UNT Health Science Center	University of North Texas Dallas	University of North Texas System
Revenues	742,820,301	266,775,214	71,081,437	10,486,734
Expenses	628,060,617	226,660,000	55,272,429	60,063,660
Transfer In	123,091,120	5,850,488	11,508,233	49,359,979
Transfer Out	232,113,236	37,507,280	27,690,228	86,291
Revenues	742,820,301	266,775,214	71,081,437	59,760,422 *
Expenses and Net Transfers	737,082,733	258,316,792	71,454,424	60,063,660 ~

*Revenue + Transfer In - Transfer Out

~Expenses