



FY13 Operating Budget Proposal

Effective September 1, 2012

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SUMMARY

	FY 2010 Actual	FY 2011 Actual	FY 2012 Budget	FY 2012 Projection	\$ Variance (Projection - Budget)	% Variance	Note #	FY 2013 Proposed	\$ Change (FY13 Prop-FY12 Budget)	% Change	Note #2
REVENUE											
General Revenue (State Appropriations)	\$14,568,487	\$18,863,274	\$14,706,594	\$14,706,594	\$0	0%		\$14,731,777	\$25,183	0%	
Tuition	\$5,167,456	\$7,346,989	\$8,446,685	\$8,125,751	(\$320,934)	(4%)	1	\$9,595,920	\$1,149,235	14%	13
Fees	\$0	\$236,933	\$439,198	\$435,001	(\$4,197)	(1%)	1	\$426,470	(\$12,728)	(3%)	
Contracts and Grants	\$1,157,858	\$293,214	\$175,000	\$614,355	\$439,355	251%	2	\$550,925	\$375,925	215%	14
HEAF (Operating)	\$0	\$780,000	\$780,000	\$780,000	\$0	0%		\$780,000	\$0	0%	
Gifts	\$0	\$563,246	\$2,105,000	\$250,000	(\$1,855,000)	(88%)	3	\$500,000	(\$1,605,000)	(76%)	15
Sales and Services	\$81,278	\$0	\$37,700	\$53,570	\$15,870	42%	4	\$22,700	(\$15,000)	(40%)	16
Investment Income	\$0	\$42,469	\$35,000	\$661	(\$34,339)	(98%)	5	\$35,000	\$0	0%	
Intrasystem Transfers	\$0	(\$2,670,471)	(\$837,544)	(\$2,774,375)	(\$1,936,831)	231%	6	(\$2,972,477)	(\$2,134,933)	255%	17
Other Operating Income	\$4,287,172	\$0	\$67,535	\$117,535	\$50,000	74%	7	\$209,680	\$142,145	210%	18
Other Non-Operating Income	\$212,205	\$0	\$0	\$247,300	\$247,300		8	\$205,000	\$205,000		19
Total Revenue	\$25,474,456	\$25,455,654	\$25,955,168	\$22,556,392	(\$3,398,776)	(13%)		\$24,084,995	(\$1,870,173)	(7%)	
EXPENDITURES											
Faculty Salaries	\$2,898,780	\$4,531,009	\$4,650,099	\$4,629,318	(\$20,781)	(0.4%)	9	\$4,602,390	(\$47,709)	(1%)	
Staff Salaries	\$3,186,019	\$5,906,897	\$5,576,161	\$5,297,888	(\$278,273)	(5.0%)	10	\$5,899,140	\$322,979	6%	
Wages	\$511,149	\$339,776	\$327,251	\$327,251	\$0	0%		\$302,900	(\$24,351)	(7%)	
Benefits	\$0	\$2,366,315	\$1,717,408	\$1,717,408	\$0	0.0%		\$1,676,330	(\$41,078)	(2%)	
Maintenance & Operations	\$5,484,284	\$5,326,651	\$7,596,229	\$4,327,066	(\$3,269,163)	(43%)	11	\$5,079,985	(\$2,516,244)	(33%)	20
Scholarships & Financial Aid	\$0	\$885,570	\$1,800,700	\$1,213,247	(\$587,453)	(33%)	12	\$1,400,000	(\$400,700)	(22%)	21
Debt Retirement	\$3,789,266	\$3,742,260	\$3,742,260	\$3,742,050	(\$210)	(0%)		\$3,741,300	(\$960)	(0%)	22
Capital Outlay	\$2,021,537	\$0	\$0	\$0	\$0			\$0	\$0		
Other (Set-asides)	\$0	\$0	\$1,219,522	\$1,219,522	\$0	0%		\$1,382,950	\$163,428	13%	23
Planned Strategic Investments								\$0			See Notes
Planned Operating Investments								\$0			See Notes
Total Expenditures	\$17,891,035	\$23,098,478	\$26,629,630	\$22,473,750	(\$4,155,880)	(16%)		\$24,084,995	(\$2,544,635)	(10%)	
Surplus (Deficit)	\$7,583,421	\$2,357,176	(\$674,462)	\$82,642	\$757,104			\$0	\$674,462		

NOTES - FY2012 AND FY2013 VARIANCES

Explanations of FY2012 Variances		
#	Item	Notes
1-	Tuition and Fees	Approved budget at 39,853 SCH, actual projected at 36,616 SCH.
2-	Contracts and Grants	5-year Bilingual Educators for Students of Texas grant awarded after budget approved.
3-	Gifts	Re-estimated with revised assumptions.
4-	Sales and Services	Revenue not budgeted.
5-	Investment Income	Re-estimated with revised assumptions.
6-	Intrasystem Transfers	Change in scope of services.
7-	Other Operating Income	Fiscal year timing difference.
8-	Other Non-Operating Income	Revenue not budgeted.
9-	Faculty Salaries	Unfilled faculty positions.
10-	Staff Salaries	Unfilled staff positions.
11-	Maintenance & Operations	Reductions required to manage budget and IntraSystem agreements are included in M&O.
12-	Scholarships & Financial Aid	Decrease in budgeted scholarship awards.

Explanations of FY2013 Variances		
#	Item	Notes
13-	Tuition	Growth of 4% from FY2012 plus \$25 tuition increase.
14-	Contracts and Grants	5-year Bilingual Educators for Students of Texas grant.
15-	Gifts	Re-estimated with revised assumptions.
16-	Sales and Services	Reduced rental fees.
17-	Intrasystem Transfers	UNTD help desk transitioned to IT Shared Services and HR transferred to System.
18-	Other Operating Income	Increased parking revenues.
19-	Other Non-Operating Income	Budgeted based on FY2012 projected actual.
20-	Maintenance & Operations	Reductions required to manage budget.
21-	Scholarships & Financial Aid	Re-estimated with revised assumptions.
22-	Debt Retirement	Reduced debt service.
23-	Other (Set-asides)	Growth of 4% from FY2012 plus \$25 tuition increase.

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REVENUE ANALYSIS

Method of Financing	FY 2010 Actual	FY 2011 Actual	FY2012 Budget	FY2012 Actual	FY2012 Projected (6/1 - 8/31)	\$ Variance (Actuals+Proj-Budget)	% Variance	FY2013 Proposed	\$ Change (FY13 Prop-FY12 Budget)	% Change
General Revenue										
State Appropriations	\$15,110,901	\$17,542,328	\$14,076,346	\$10,557,260	\$3,519,086	\$0	0%	\$14,089,057	\$12,711	0%
State Paid Benefits	\$0	\$1,320,946	\$630,248	\$325,187	\$305,061	\$0	0%	\$642,720	\$12,472	2%
State Appropriations - Reductions	<u>(\$542,414)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0%	<u>\$0</u>	<u>\$0</u>	0%
Subtotal, General Revenue	\$14,568,487	\$18,863,274	\$14,706,594	\$10,882,447	\$3,824,147	\$0	0%	\$14,731,777	\$25,183	0.2%
Tuition										
Tuition - Statutory	\$0	\$8,256,207	\$2,070,020	\$2,424,678	\$125,000	\$479,658	23%	\$2,272,185	\$202,165	10%
Tuition - Designated	\$5,653,100	\$0	\$6,376,665	\$6,226,073	\$250,000	\$99,408	2%	\$8,223,735	\$1,847,070	29%
Discounts and Allowances - Tuition	<u>(\$485,644)</u>	<u>(\$909,218)</u>	<u>\$0</u>	<u>(\$345,270)</u>	<u>(\$554,730)</u>	<u>(\$900,000)</u>	0%	<u>(\$900,000)</u>	<u>(\$900,000)</u>	0%
Subtotal, Tuition	\$5,167,456	\$7,346,989	\$8,446,685	\$8,305,481	(\$179,730)	(\$320,934)	(4%)	\$9,595,920	\$1,149,235	14%
Fees										
Fees	\$0	\$236,933	\$439,198	\$384,441	\$50,560	(\$4,197)	(1%)	\$426,470	(\$12,728)	(3%)
Discounts and Allowances - Fees	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	
Subtotal, Fees	\$0	\$236,933	\$439,198	\$384,441	\$50,560	(\$4,197)	(1%)	\$426,470	(\$12,728)	(3%)
Contracts and Grants										
Federal	\$0	\$42,240	\$175,000	\$369,209	\$245,146	\$439,355	251%	\$550,925	\$375,925	215%
State	\$266,597	\$204,594	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%
Private	<u>\$891,261</u>	<u>\$46,380</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0%	<u>\$0</u>	<u>\$0</u>	0%
Subtotal, Contracts and Grants	\$1,157,858	\$293,214	\$175,000	\$369,209	\$245,146	\$439,355	251%	\$550,925	\$375,925	215%
HEAF (Operating)	\$0	\$780,000	\$780,000	\$780,000	\$0	\$0	0%	\$780,000	\$0	0%
Gifts	\$0	\$563,246	\$2,105,000	\$101,117	\$148,883	(\$1,855,000)	(88%)	\$500,000	(\$1,605,000)	(76%)
Sales and Services	\$81,278	\$0	\$37,700	\$45,635	\$7,935	\$15,870	42%	\$22,700	(\$15,000)	(40%)
Investment Income	\$0	\$42,469	\$35,000	\$496	\$165	(\$34,339)	(98%)	\$35,000	\$0	0%
Intrasystem Transfers	\$0	<u>(\$2,670,471)</u>	<u>(\$837,544)</u>	<u>(\$2,774,375)</u>	<u>\$0</u>	<u>(\$1,936,831)</u>	231%	<u>(\$2,972,477)</u>	<u>(\$2,134,933)</u>	255%
Other Operating Income	\$4,287,172	\$0	\$67,535	\$102,524	\$15,011	\$50,000	74%	\$209,680	\$142,145	210%
Other Non-Operating Income	\$212,205	\$0	\$0	\$185,526	\$61,774	\$247,300	0%	\$205,000	\$205,000	0%
Total Revenue	\$25,474,456	\$25,455,654	\$25,955,168	\$18,382,501	\$4,173,891	(\$3,398,776)	(13%)	\$24,084,995	(\$1,870,173)	(7%)

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EXPENDITURE ANALYSIS

Expenditures	FY 2010 Actual	FY 2011 Actual	FY2012 Budget	FY2012 Actual	FY2012 Projected (6/1 - 8/31)	\$ Variance (Actuals+Proj-Budget)	% Variance	FY2013 Proposed	\$ Change (FY13 Prop-FY12 Budget)	% Change
Faculty Salaries	\$2,898,780	\$4,531,009	\$4,650,099	\$4,115,182	\$514,136	(\$20,781)	(0%)	\$4,602,390	(\$47,709)	(1%)
Staff Salaries	\$3,186,019	\$5,906,897	\$5,576,161	\$3,959,074	\$1,338,814	(\$278,273)	(5%)	\$5,899,140	\$322,979	6%
Wages	\$511,149	\$339,776	\$327,251	\$215,009	\$112,242	\$0	0%	\$302,900	(\$24,351)	(7%)
Benefits	\$0	\$2,366,315	\$1,717,408	\$1,589,738	\$127,670	\$0	0%	\$1,676,330	(\$41,078)	(2%)
Maintenance & Operations	\$5,484,284	\$5,326,651	\$7,596,229	\$3,156,670	\$1,170,396	(\$3,269,163)	(43%)	\$5,079,985	(\$2,516,244)	(33%)
Scholarships & Financial Aid	\$0	\$885,570	\$1,800,700	\$1,213,247	\$0	(\$587,453)	(33%)	\$1,400,000	(\$400,700)	(22%)
Debt Retirement	\$3,789,266	\$3,742,260	\$3,742,260	\$3,742,050	\$0	(\$210)	(0%)	\$3,741,300	(\$960)	(0%)
Capital Outlay	\$2,021,537	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%
Other (Set-asides)	\$0	\$0	\$1,219,522	\$912,117	\$307,405	\$0	0%	\$1,382,950	\$163,428	13%
Planned Strategic Investments	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%
Planned Operating Investments	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	0%
Total Expenditures	\$17,891,035	\$23,098,478	\$26,629,630	\$18,903,087	\$3,570,663	(\$4,155,880)	(16%)	\$24,084,995	(\$2,544,635)	(10%)

NOTES - FY2013 Sources and Uses of Incremental Revenues

Source of Revenue		FY2013 Revenue Projection	
#	Description of Revenue	Revenue Item	\$ Amount
1	General Revenue	State Appropriations	\$25,183
2	Tuition (increase by \$25.00 per SCH)	Tuition	1,149,235
3	Fees	Fees	(12,728)
4	Contracts and Grants	Grants	375,925
5	Gifts	Gifts	(1,605,000)
6	Sales & Service	Sales & Service	(15,000)
7	Intrasystem Transfers	Transfers	(2,134,933)
8	Other Operating Income	Other Income	142,145
9	Other Non-Operating Income	Other Income	205,000
Total Incremental Revenue			<u>(\$1,870,173)</u>

Use of Revenue		FY2013 Expenditure Projection	
#	Description of Strategic Investments	New FTEs	\$ Amount
Total Strategic Investments		<u>0.0</u>	<u>\$0</u>

#	Description of Operating Investments	New FTEs	\$ Amount
1	Faculty Salaries	(2.0)	(\$47,709)
2	Staff Salaries	7.5	\$322,979
3	Wages	0.0	(\$24,351)
4	Benefits	0.0	(\$41,078)
5	Maintenance & Operations	0.0	(\$2,516,244)
6	Scholarships & Financial Aid	0.0	(\$400,700)
7	Debt Retirement	0.0	(\$960)
8	Financial aid State required set-asides	0.0	\$163,428
Total Operating Investments		<u>5.5</u>	<u>(\$2,544,635)</u>
Total Proposed Uses		<u>5.5</u>	<u>(\$2,544,635)</u>



Revenues, Expenditures, and Transfers by Fund Group for FY 2013

Description	Educational and General	Designated	Auxiliary Enterprises	Restricted	Plant Funds	Total
Revenues - Estimated Income						
State Appropriations - General Revenue	\$14,089,057					\$14,089,057
State Appropriations - <i>Benefits Paid by State</i>	\$642,720					\$642,720
Tuition - Statutory	\$2,272,185					\$2,272,185
Tuition - Designated		\$8,223,735				\$8,223,735
Discounts and Allowances - Tuition		(\$900,000)				(\$900,000)
Fees		\$426,470				\$426,470
Contracts and Grants				\$550,925		\$550,925
HEAF	\$780,000					\$780,000
Gifts		\$500,000				\$500,000
Sales and Services		\$22,700				\$22,700
Investment income		\$35,000				\$35,000
Other Operating Income:						
Institutional Funds			\$59,680			\$59,680
Medical Practice Plan						\$0
Budgeted Designated			\$150,000			\$150,000
Other Non-Operating Income		\$205,000				\$205,000
Total Revenue (Excluding Carry Forward/Reserves)	<u>\$17,783,962</u>	<u>\$8,512,905</u>	<u>\$209,680</u>	<u>\$550,925</u>	<u>\$0</u>	<u>\$27,057,472</u>
Transfers						
Transfers In/(Out)		(\$2,972,477)				(\$2,972,477)
Total Transfers	\$0	(\$2,972,477)	\$0	\$0	\$0	(\$2,972,477)
Total Funding All Sources	<u>\$17,783,962</u>	<u>\$5,540,428</u>	<u>\$209,680</u>	<u>\$550,925</u>	<u>\$0</u>	<u>\$24,084,995</u>
Expenses						
Salaries - Faculty	\$4,602,390					\$4,602,390
Salaries - Non Faculty	\$5,508,994	\$354,013		\$36,133		\$5,899,140
Wages		\$268,400	\$34,500			\$302,900
Benefits	\$1,598,308	\$68,990		\$9,032		\$1,676,330
Utilities		\$472,800				\$472,800
Scholarships		\$1,400,000				\$1,400,000
Scholarship Discounts (set asides)	\$325,029	\$1,057,927				\$1,382,956
Maintenance and Operations	\$2,513,441	\$1,571,478	\$16,500	\$505,760		\$4,607,179
Equipment (Capitalized)						\$0
Capital Projects						\$0
Debt Service	\$3,235,800	\$505,500				\$3,741,300
Total Expenses	<u>\$17,783,962</u>	<u>\$5,699,108</u>	<u>\$51,000</u>	<u>\$550,925</u>	<u>\$0</u>	<u>\$24,084,995</u>
Estimated Net Change in Fund Balance	<u>\$0</u>	<u>(\$158,680)</u>	<u>\$158,680</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



Expenditure Budget by Functional Area

Operating Expenditures	FY2010 Actual	FY 2011 Actual	FY2012 Budget	FY 2012 Actual	FY 2012 Projection (6/1 - 8/31)	\$ Variance (Actuals+Proj-Budget)	% Variance	FY2013 Budget	% of Budget	\$ Change (FY13 Prop-FY12 Bud)	% Change
President			\$857,225	\$642,919	\$189,306	\$25,000	3%	\$856,120	3.6%	(\$1,105)	-0.1%
Associate Provost for Institutional Effectiveness			\$285,155	\$213,866	\$69,460	\$1,829	1%	\$294,259	1.2%	\$9,104	3.2%
Provost & VP for Academic Excellence and Student Success			\$10,586,348	\$8,072,552	\$2,016,005	\$497,791	5%	\$10,253,615	42.6%	(\$332,733)	-3.1%
Vice President for University Advancement			\$1,364,990	\$751,373	\$341,248	\$272,369	20%	\$825,357	3.4%	(\$539,633)	-39.5%
Vice President of Finance & Administration/CFO			\$4,684,371	\$3,632,704	\$217,270	\$834,397	18%	\$5,868,559	24.4%	\$1,184,189	25.3%
UNTD Benefits Paid			\$1,717,408	\$1,589,738	\$127,670	\$0	0%	\$1,598,306	6.6%	(\$119,102)	-6.9%
Other (2012 includes all IntraSystem Agreements)			\$2,650,849	\$276,156	\$92,052	\$2,282,641	86%	\$0	0.0%	(\$2,650,849)	0.0%
Scholarships, Fellowships, Set-asides			\$3,020,223	\$2,125,364	\$307,405	\$587,454	19%	\$2,782,956	11.6%	(\$237,267)	-7.9%
Auxiliary Enterprises			\$60,987	\$45,740	\$15,247	\$0	0%	\$57,000	0.2%	(\$3,987)	-6.5%
Debt Service			\$3,742,260	\$3,742,050	\$0	\$210	0%	\$3,741,300	15.5%	(\$960)	0.0%
HEAF			\$780,000	\$585,000	\$195,000	\$0	0%	\$780,000	3.2%	\$0	0.0%
UNT System Assessments			(\$3,120,185)	(\$2,774,375)	\$0	(\$345,810)	11%	(\$2,972,477)	-12.3%	\$147,708	-4.7%
Total	\$17,891,035	\$23,098,478	\$26,629,630	\$18,903,087	\$3,570,663	\$4,155,880	16%	\$24,084,995	100.0%	(\$2,544,635)	-9.6%

Faculty and Staff FTE Anaysis

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	4/1/2012
Faculty	0	15	25	29	35	67	75	73
Executive/Admin/Managerial	2	2	4	2	14	27	35	34
Professional Nonfaculty	14	7	15	12	21	30	35	38
Secreterial/Clerical	0	0	2	4	8	20	24	21
Technical/Paraprofessional	2	4	5	3	1	3	5	1
Skilled Crafts	0	0	1	0	1	2	0	1
Service Maintenance Workers	4	2	5	3	5	5	3	2
GRAND TOTAL (Faculty+Staff)	22	30	57	53	85	154	176	170

