FY2013 BUDGET

FY2013

CONSOLIDATED OPERATING BUDGET SUMMARY

UNIVERSITY OF NORTH TEXAS SYSTEM

UNIVERSITY OF NORTH TEXAS

UNIVERSITY OF NORTH TEXAS AT DALLAS

UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER

UNIVERSITY OF NORTH TEXAS SYSTEM ADMINISTRATION

TABLE OF CONTENTS

BOARD BRIEFING

CONSOLIDATED OPERATING BUDGET

1. Consolidated Operating Budget Summary
2. Consolidated Revenue, Expenditures and Transfers by Institution
3. Consolidated Revenue Analysis
4. Consolidated Expenditure Analysis
5. Consolidated Revenue, Expenditures and Transfers by Fund Group

UNIVERSITY OF NORTH TEXAS OPERATING BUDGET

6. Revenue and Expenditure Trend
7. Budget Summary
8. Budget Notes
9. Revenue Analysis
10. Expenditure Analysis
11. Revenue, Expenditure and Transfers by Fund Group
12. Expenditure Budget by Functional Area
13. Faculty and Staff FTE Analysis

UNT AT DALLAS OPERATING BUDGET

14. Revenue and Expenditure Trend
15. Budget Summary
16. Budget Notes
17. Revenue Analysis
18. Expenditure Analysis
19. Revenue, Expenditure and Transfers by Fund Group
20. Expenditure Budget by Functional Area
21. Faculty and Staff FTE Analysis

UNT HEALTH SCIENCE CENTER OPERATING BUDGET

22. Revenue and Expenditure Trend
23. Budget Summary
24. Budget Notes
25. Revenue Analysis
26. Expenditure Analysis
27. Revenue, Expenditure and Transfers by Fund Group
28. Expenditure Budget by Functional Area
29. Faculty and Staff FTE Analysis

TABLE OF CONTENTS

UNT SYSTEM ADMINSTRATION OPERATING BUDGET

30. Comparison of FY 2012 and 2013 Budget by System and Shared Services
31. Revenue and Expenditure Trend
32. Budget Summary
33. Budget Notes
34. Revenue Analysis
35. Expenditure Analysis
36. Revenue, Expenditure and Transfers by Fund Group
37. Expenditure Budget by Functional Area
38. Faculty and Staff FTE Analysis

UNT SYSTEM

Board Briefing

Committee: Finance

Date Filed: July 10, 2012

Title: UNT System FY 2013 Proposed Budget

Background:

The UNT System is comprised of four component institutions – The University of North Texas (UNT), The University of North Texas at Dallas (UNTD), The UNT Health Science Center (UNTHSC) and the UNT System Administration (UNTS).

The proposed FY 2013 consolidated revenue budget for the UNT System totals $1,132,617,135 which reflects a reduction of $12,460,813 or 1.09%. The consolidated revenue budget was principally impacted by reductions in enrollment growth estimates and intra-campus budgetary cost sharing at UNT.

The proposed FY 2013 consolidated expenditure budget for the UNT System totals $1,128,951,945. When compared to the FY 2012 budget of $1,130,101,561, this represents a decrease of $1,149,616 or -0.1%. The budget includes a continued shift of expenditures from campuses to System Administration (approximately $22.8M) to correspond with the startup of IT Shared Services and Human Resources.

When comparing FY 2013 Revenues to Expenditures, a consolidated operating surplus of $3,665,190 (0.3%) is projected for FY 2013

A summary of the Proposed Revenue and Expenditure budgets is as follows:

Revenues:

Institution	FY2012 Budget	FY2013 Proposed Budget	$ Change	% Change
UNT System Administration	**$24,025,515**	**$47,331,267**	**$23,305,752**	**97.00%**
University of North Texas	**$881,743,655**	**$845,360,203**	**($36,353,452)**	**-4.13%**
UNT at Dallas	**$25,955,168**	**$24,084,995**	**($1,870,173)**	**-7.21%**
UNT Health Science Center	**$213,353,612**	**$215,840,670**	**$2,487,058**	**1.17%**
Total	**$1,145,077,950**	**$1,132,617,135**	**($12,460,815)**	**-1.09%**

Expenditures:

Institution	FY2012 Budget	FY2013 Proposed Budget	$ Change	% Change
UNT System Administration	**$24,330,256**	**$47,618,101**	**$23,287,845**	**95.7%**
University of North Texas	**$862,010,536**	**$841,408,179**	**($20,602,357)**	**-2.4%**
UNT at Dallas	**$26,629,630**	**$24,084,995**	**($2,544,635)**	**-9.6%**
UNT Health Science Center	**$217,131,139**	**$215,840,670**	**($1,290,469)**	**-0.6%**
Total	**$1,130,101,561**	**$1,128,951,945**	**($1,149,616)**	**-0.1%**

Financial Analysis/History:

The UNT System Consolidated Budget, presented as attachment A provides detailed information on the proposed revenue and expenditure budgets for FY 2013.

Institution Chief Financial Officer

Institution Chief Financial Officer

Institution Chief Financial Officer

Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

Vice Chancellor/General Counsel

Schedule:

The budget will be implemented September 1, 2012.

Recommendation:

Approval of the FY 2013 operating Budget as submitted.

Recommended By:

Terry Pankratz,
Vice Chancellor for Finance
Name & Title

President

Vice Chancellor

Chancellor

Attachments Filed Electronically (List each item):

Attachment A – UNT System Consolidated Operating Budget

Material Not Filed Electronically/Distributed At Meeting (List each item):

UNT SYSTEM

Board Order

Title: UNT System FY 2013 Proposed Budget

At an official meeting of the Board of Regents of the University of North Texas System properly posted and held on _____ , 2011, 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 2013 Fiscal Year, and

Whereas, the total proposed revenue budgets of the UNT System is summarized in the following table,

Institution	FY2012 Budget	FY2013 Proposed Budget	$ Change	% Change
UNT System Administration	**$24,025,515**	**$47,331,267**	**$23,305,752**	**97.00%**
University of North Texas	**$881,743,655**	**$845,360,203**	**($36,353,452)**	**-4.13%**
UNT at Dallas	**$25,955,168**	**$24,084,995**	**($1,870,173)**	**-7.21%**
UNT Health Science Center	**$213,353,612**	**$215,840,670**	**$2,487,058**	**1.17%**
Total	**$1,145,077,950**	**$1,132,617,135**	**($12,460,815)**	**-1.09%**

Whereas, the total proposed expenditure budgets of the UNT System is summarized in the following table,

Institution	FY2012 Budget	FY2013 Proposed Budget	$ Change	% Change
UNT System Administration	**$24,330,256**	**$47,618,101**	**$23,287,845**	**95.7%**
University of North Texas	**$862,010,536**	**$841,408,179**	**($20,602,357)**	**-2.4%**
UNT at Dallas	**$26,629,630**	**$24,084,995**	**($2,544,635)**	**-9.6%**
UNT Health Science Center	**$217,131,139**	**$215,840,670**	**($1,290,469)**	**-0.6%**
Total	**$1,130,101,561**	**$1,128,951,945**	**($1,149,616)**	**-0.1%**

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

1. The FY 2013 operating budgets for UNT System Institutions (UNT, UNTD, UNTHSC and UNTS) are approved as presented.

VOTE: _____ ayes _____ nays_____ abstentions

BOARD ACTION:

Attested By:

_____

Julia A. Boyce, Secretary
Board of Regents

Approved By:

_____

Jack Wall, Chairman
Board of Regents

UNT SYSTEM

CONSOLIDATED

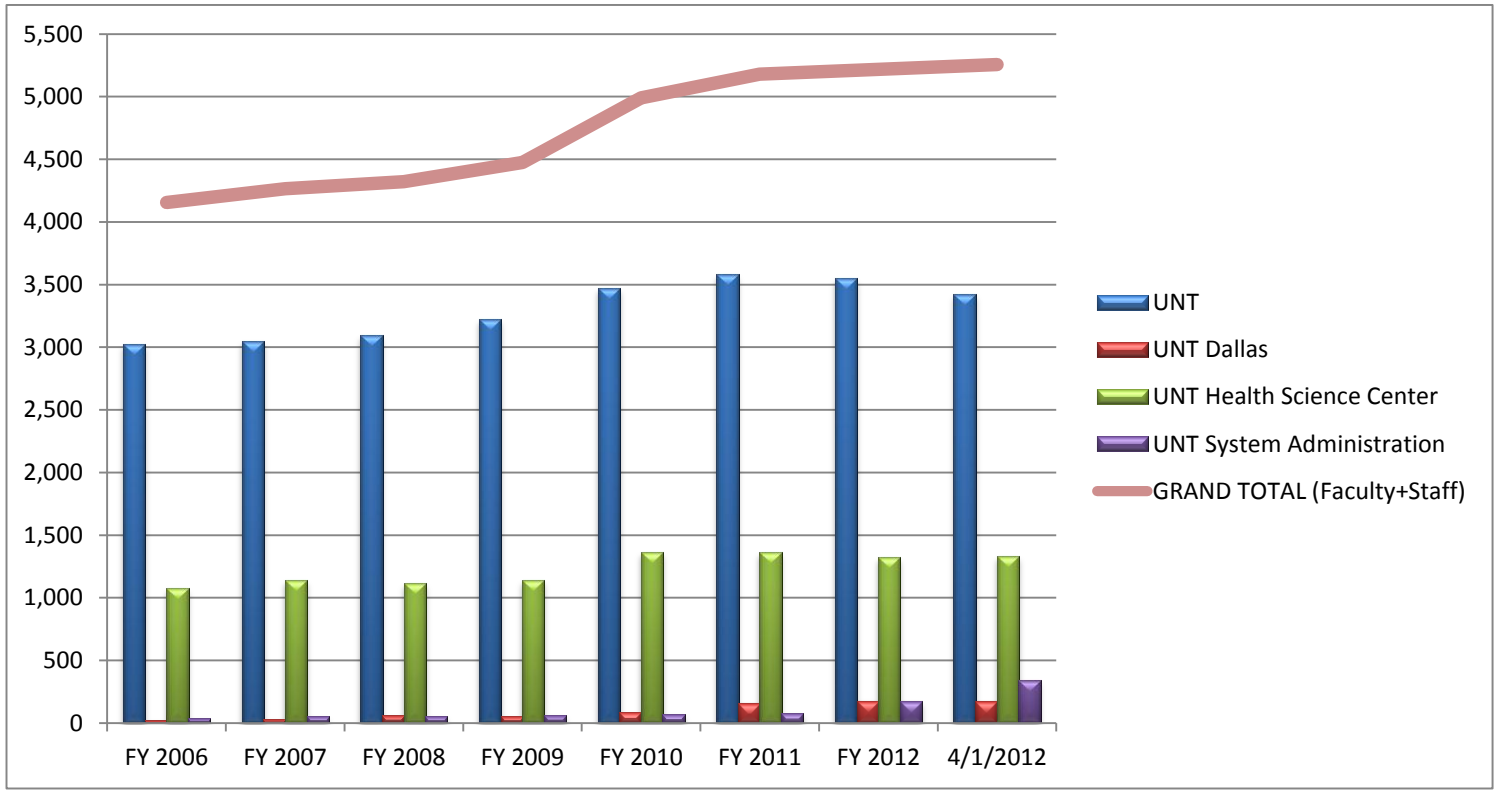
FY2013

OPERATING BUDGET

University of North Texas System

Consolidated Faculty and Staff FTE Analysis by Campus

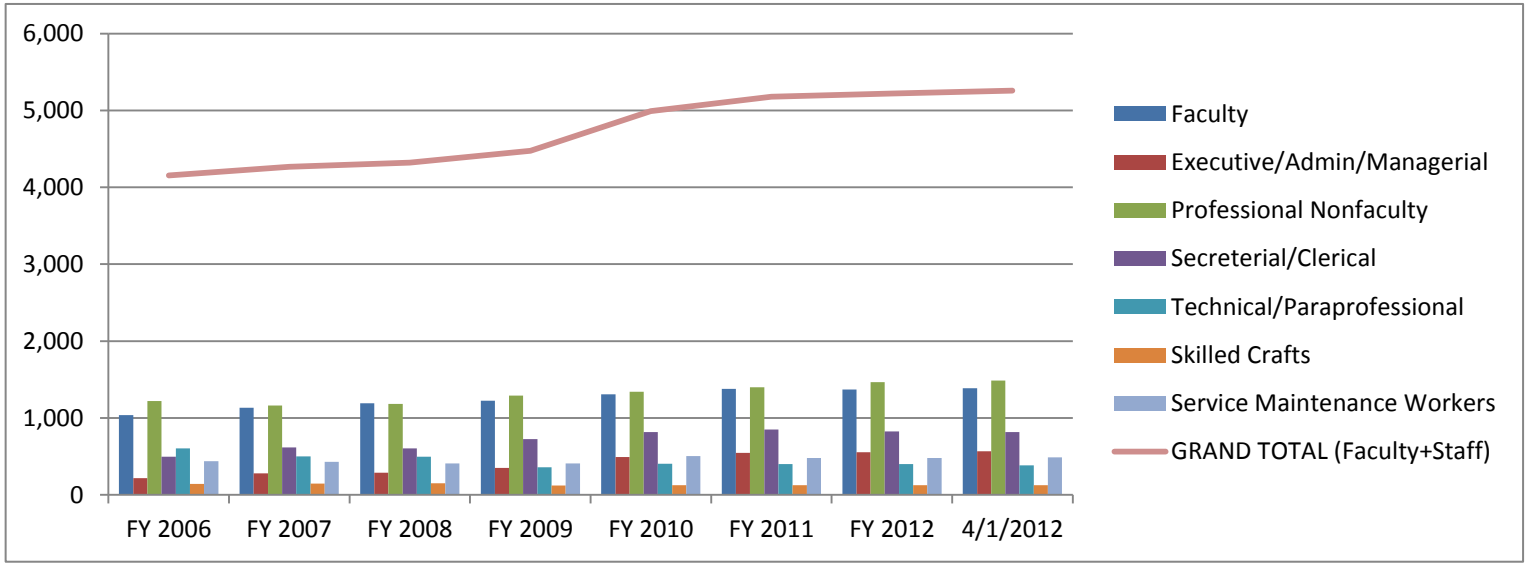
	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	4/1/2012
UNT	3,021	3,044	3,097	3,220	3,473	3,586	3,546	3,422
UNT Dallas	22	30	57	53	85	154	176	170
UNT Health Science Center	1,074	1,139	1,113	1,142	1,365	1,363	1,324	1,328
UNT System Administration	37	53	53	61	68	77	172	338
GRAND TOTAL (Faculty+Staff)	**4,154**	**4,266**	**4,321**	**4,475**	**4,992**	**5,180**	**5,218**	**5,257**



University of North Texas System

Consolidated Faculty and Staff FTE Analysis

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	4/1/2012
Faculty	1,039	1,133	1,192	1,226	1,306	1,379	1,369	1,388
Executive/Admin/Managerial	216	278	289	349	493	545	554	569
Professional Nonfaculty	1,219	1,163	1,184	1,290	1,340	1,399	1,464	1,487
Secreterial/Clerical	494	617	603	727	818	849	825	817
Technical/Paraprofessional	606	500	495	358	405	402	400	382
Skilled Crafts	144	145	150	120	126	127	126	127
Service Maintenance Workers	436	429	409	407	504	479	480	487
GRAND TOTAL (Faculty+Staff)	**4,154**	**4,266**	**4,321**	**4,475**	**4,992**	**5,180**	**5,218**	**5,257**



University of North Texas System
Consolidated Operating Budget Summary

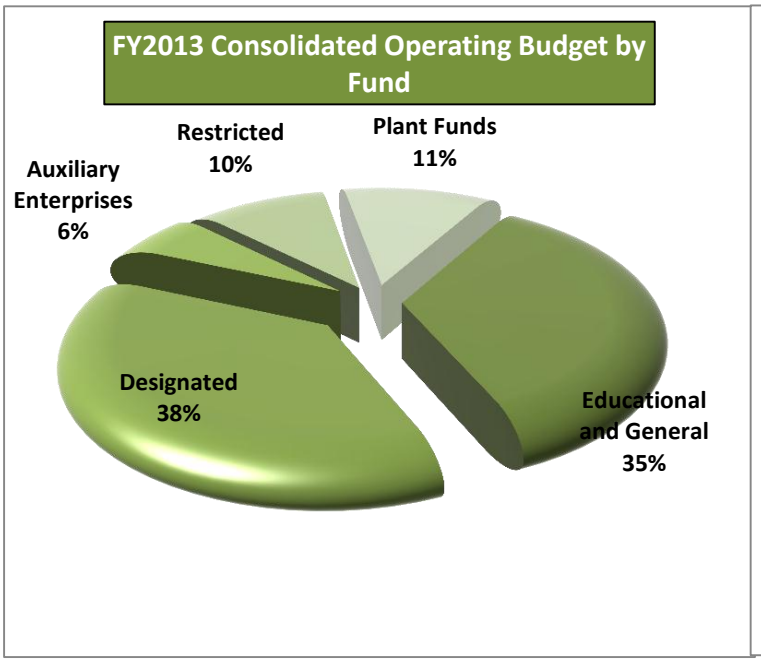
Consolidated Operating Budget Expenditures by Fund

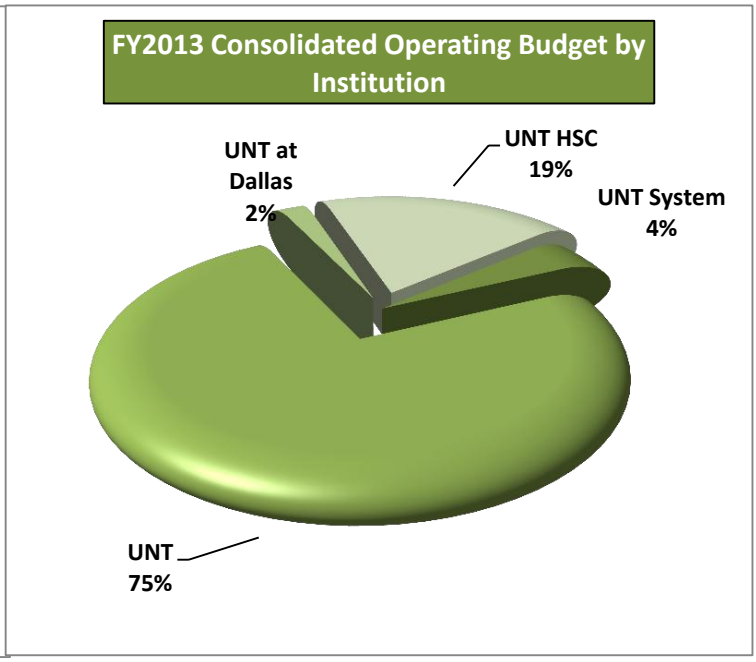
	FY2012 Budget	FY2012 Projected	FY2013 Proposed Budget	% Change	FY2012 FTE's	FY2013 FTE's
Educational and General Funds	$403,770,209	$405,131,885	$395,089,794	-2.1%	3,763.6	3,785.8
Designated Funds	$428,392,314	$408,257,468	$430,200,617	0.4%	1,164.5	1,215.6
Auxiliary Enterprises Funds	$71,917,254	$66,757,140	$66,092,543	-8.1%	449.2	449.0
Restricted Current Funds	$149,916,783	$148,099,324	$111,298,991	-25.8%	166.1	194.8
Unexpended Plant Funds	$76,105,000	$53,605,000	$126,270,000	65.9%	-	-
Total	$1,130,101,561	$1,081,850,816	$1,128,951,945	-0.1%	5,543.3	5,645.2

Consolidated Operating Budget Expenditures by Institution

	FY2012 Budget	FY2012 Projected	FY2013 Proposed Budget	% Change	FY2012 FTE's	FY2013 FTE's
UNT System Administration	$24,330,256	$29,741,377	$47,618,101	95.7%	212.6	415.6
University of North Texas	$862,010,536	$817,706,468	$841,408,179	-2.4%	3,738.6	3,698.8
UNT at Dallas	$26,629,630	$22,473,750	$24,084,995	-9.6%	167.0	154.3
UNT Health Science Center	$217,131,139	$211,929,221	$215,840,670	-0.6%	1,425.2	1,376.5
Total	$1,130,101,561	$1,081,850,816	$1,128,951,945	-0.1%	5,543.4	5,645.2

% of Change is FY2012 Board Approved Budget to FY2013 Proposed Budget.





Note: Actuals are as of 05/31/2012.

University of North Texas System
FY 2013 Consolidated Revenue, Expenditures, and Transfers By Institution

Description	UNT System Admin.	UNT	UNT Dallas	UNT HSC	Totals
Revenues - Estimated Income					
State Appropriations - General Revenue	$2,895,000	$95,947,723	$14,089,057	$59,159,754	$172,091,534
State Appropriations - *Benefits Paid by State*	$4,632,426	$38,760,997	$642,720	$4,301,692	$48,337,835
Tuition - Statutory	$0	$49,612,468	$2,272,185	$7,450,000	$59,334,653
Tuition - Designated	$0	$148,252,832	$8,223,735	$7,950,000	$164,426,567
Discounts and Allowances - Tuition	$0	$0	($900,000)	$0	($900,000)
Fees	$0	$86,701,336	$426,470	$6,967,940	$94,095,746
Contracts and Grants	$0	$80,019,684	$550,925	$29,570,382	$110,140,991
HEAF	$0	$27,846,476	$780,000	$8,771,265	$37,397,741
Gifts	$0	$6,548,000	$500,000	$0	$7,048,000
Sales and Services	$1,634,000	$6,921,906	$22,700	$458,539	$9,037,145
Investment income	$50,000	$2,275,000	$35,000	$0	$2,360,000
Other Operating Income:					
Institutional	$2,096,704	$69,042,861	$59,680	$500,000	$71,699,245
Medical Practice Plan	$0	$0	$0	$84,647,629	$84,647,629
Budgeted Designated	$0	$0	$150,000	$5,377,112	$5,527,112
Tobacco	$0	$0	$0	$2,280,420	$2,280,420
Indirect Cost Recovery	$0	$0	$0	$4,053,354	$4,053,354
Other Non-Operating Income	$0	$260,136,080	$205,000	$698,083	$261,039,163
Total Revenue *(Excluding Carry Forward/Reserves)*	**$11,308,130**	**$872,065,363**	**$27,057,472**	**$222,186,170**	**$1,132,617,135**
Transfers					
Transfers In/(Out)	$36,023,137	($26,705,160)	($2,972,477)	($6,345,500)	$0
Total Transfers	**$36,023,137**	**($26,705,160)**	**($2,972,477)**	**($6,345,500)**	**$0**
Total Funding Available	**$47,331,267**	**$845,360,203**	**$24,084,995**	**$215,840,670**	**$1,132,617,135**
Expenses					
Salaries - Faculty	$0	$110,826,991	$4,602,390	$56,347,419	$171,776,800
Salaries - Non Faculty	$27,483,731	$113,279,654	$5,899,140	$42,305,618	$188,968,143
Wages	$909,525	$23,636,201	$302,900	$13,142,174	$37,990,800
Benefits	$7,763,894	$58,597,106	$1,676,330	$17,566,928	$85,604,259
Utilities	$140,000	$7,325,000	$472,800	$3,500,000	$11,437,800
Scholarships & Financial Aid	$0	$47,570,999	$1,400,000	$343,296	$49,314,295
Scholarship Discounts	$0	$0	$1,382,956	$0	$1,382,956
Maintenance and Operations	$8,852,863	$317,828,690	$4,607,179	$75,390,422	$406,679,154
Equipment (Capitalized)	$20,000	$27,748,682	$0	$0	$27,768,682
Capital Projects	$1,344,549	$104,160,000	$0	$0	$105,504,549
Debt Service	$1,103,538	$30,434,856	$3,741,300	$7,244,813	$42,524,507
Total Expenses	**$47,618,101**	**$841,408,179**	**$24,084,995**	**$215,840,670**	**$1,128,951,945**
Estimated Net Change in Fund Balance	**($286,834)**	**$3,952,024**	**$0**	**$0**	**$3,665,190**

University of North Texas System
CONSOLIDATED 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	$196,516,542	$191,669,246	$172,048,545	$153,416,329	$18,632,216	$0	0%	$172,091,534	$42,989	0%
State Paid Benefits	$31,185,298	$37,029,615	$46,534,084	$39,767,167	$7,580,803	$813,886	2%	$48,337,835	$1,803,751	4%
State Appropriations - Reductions	($12,535,023)	($11,873,384)	$0	$0	$0	$0	0%	$0	$0	0%
Subtotal, General Revenue	**$215,166,817**	**$216,825,477**	**$218,582,629**	**$193,183,496**	**$26,213,019**	**$813,886**	**0%**	**$220,429,369**	**$1,846,740**	**0.8%**
Tuition										
Tuition - Statutory	$56,207,921	$72,014,070	$61,288,863	$60,090,028	$1,232,158	$33,323	0%	$59,334,653	($1,954,210)	(3%)
Tuition - Designated	$126,237,889	$134,388,619	$160,637,905	$152,731,206	$3,205,666	($4,701,033)	0%	$164,426,567	$3,788,662	2%
Discounts and Allowances - Tuition	($32,110,817)	($40,787,979)	$0	($345,270)	($554,730)	($900,000)	0%	($900,000)	($900,000)	0%
Subtotal, Tuition	**$150,334,993**	**$165,614,710**	**$221,926,768**	**$212,475,964**	**$3,883,094**	**($5,567,710)**	**0%**	**$222,861,220**	**$934,452**	
Fees										
Fees	$92,316,874	$86,335,347	$88,183,519	$81,748,967	$6,768,869	$334,317	0%	$94,095,746	$5,912,227	7%
Discounts and Allowances - Fees	($17,008,830)	($18,509,984)	$0	$0	$0	$0	0%	$0	$0	0%
Subtotal, Fees	**$75,308,044**	**$67,825,363**	**$88,183,519**	**$81,748,967**	**$6,768,869**	**$334,317**	**0%**	**$94,095,746**	**$5,912,227**	**7%**
Contracts and Grants										
Federal	$75,003,858	$87,679,258	$91,097,495	$65,450,021	$25,369,182	($278,292)	(0%)	$93,655,606	$2,558,111	3%
State	$18,692,548	$22,897,609	$3,903,539	$4,397,633	$212,194	$706,288	18%	$4,330,556	$427,017	11%
Private	$5,301,792	$4,679,828	$12,029,945	$3,429,957	$6,700,648	($1,899,340)	(16%)	$12,154,829	$124,884	1%
Subtotal, Contracts and Grants	**$98,998,197**	**$115,256,696**	**$107,030,980**	**$73,277,611**	**$32,282,024**	**($1,471,345)**	**(1%)**	**$110,140,991**	**$3,110,011**	**3%**
HEAF (Operating)	**$35,117,363**	**$37,397,741**	**$37,397,741**	**$33,960,240**	**$3,437,501**	**$0**	**0%**	**$37,397,741**	**$0**	**0%**
Gifts	**$7,787,771**	**$8,341,825**	**$7,445,358**	**$4,709,725**	**$880,633**	**($1,855,000)**	**(25%)**	**$7,048,000**	**($397,358)**	**(5%)**
Sales and Services	**$3,362,919**	**$3,377,983**	**$5,476,095**	**$3,561,375**	**$3,110,729**	**$1,196,009**	**22%**	**$9,037,145**	**$3,561,050**	**65%**
Investment Income	**$2,594,596**	**$3,488,963**	**$3,736,168**	**$1,302,884**	**$989,961**	**($1,443,323)**	**(39%)**	**$2,360,000**	**($1,376,168)**	**(37%)**
Intrasystem Transfers	**$0**	**$0**	**$0**	**($2,290,190)**	**$2,290,190**	**$0**		**$0**	**$0**	
Other Operating Income	**$162,161,488**	**$155,077,627**	**$164,472,367**	**$130,339,817**	**$29,115,928**	**($5,016,622)**	**(3%)**	**$168,207,760**	**$3,735,393**	**2%**
Other Non-Operating Income	**$309,557,040**	**$282,272,087**	**$290,826,323**	**$129,237,379**	**$139,526,287**	**($22,062,657)**	**(8%)**	**$261,039,163**	**($29,787,160)**	(10%)
Total Revenue	**$1,060,389,228**	**$1,055,478,471**	**$1,145,077,948**	**$861,507,269**	**$248,498,235**	**($35,072,444)**	**(3%)**	**$1,132,617,135**	**($12,460,813)**	**(1%)**

University of North Texas System
CONSOLIDATED 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	$148,854,710	$163,304,173	$166,039,182	$150,553,782	$19,391,866	$3,906,466		$171,776,800	$5,737,618	
Staff Salaries	$170,249,711	$174,326,885	$184,985,184	$136,032,099	49,005,905.00	$52,820	0%	$188,968,143	$3,982,959	2%
Wages	$35,305,257	$29,248,632	$34,227,235	$26,323,893	9,579,579.00	$1,676,237	5%	$37,990,800	$3,763,565	11%
Benefits	$67,310,611	$80,909,851	$86,627,708	$51,105,262	32,581,213.00	($2,941,233)	(3%)	$85,604,258	($1,023,450)	(1%)
Maintenance & Operations	$314,785,926	$338,794,789	$480,780,358	$250,478,263	204,077,029.00	($26,225,066)	(5%)	$418,136,961	($62,643,397)	(13%)
Scholarships & Financial Aid	$55,616,323	$72,346,921	$51,138,493	$49,321,260	$1,492,755	($324,478)		$49,314,295	($1,824,198)	
Debt Retirement	$32,109,860	$37,331,651	$38,541,142	$36,871,767	$1,669,165	($210)	(0%)	$42,524,507	$3,983,365	10%
Capital Outlay	$76,341,817	$176,308,086	$85,587,457	$53,109,938	$9,037,519	($23,440,000)	(27%)	$133,253,231	$47,665,774	56%
Other (Set-asides)	$0	$0	$2,174,802	$912,117	$307,405	($955,280)		$1,382,950	($791,852)	
Planned Strategic Investments	$0	$0	$0	$0	$0	$0		$0		
Planned Operating Investments	$0	$0	$0	$0	$0	$0		$0		
Total Expenditures	**$900,574,216**	**$1,072,570,987**	**$1,130,101,561**	**$754,708,381**	**$327,142,436**	**($48,250,744)**	**(4%)**	**$1,128,951,945**	**($1,149,616)**	**(0%)**

University of North Texas System
FY 2013 Consolidated Revenue, Expenditures, and Transfers by Fund Group

Description	Educational & General	Designated	Auxiliary Enterprises	Restricted	Restricted	Totals
Revenues - Estimated Income						
State Appropriations - General Revenue	$172,091,534	$0	$0	$0	$0	$172,091,534
State Appropriations - *Benefits Paid by State*	$48,337,835	$0	$0	$0	$0	$48,337,836
Tuition - Statutory	$59,334,653	$0	$0	$0	$0	$59,334,653
Tuition - Designated	$0	$164,426,567	$0	$0	$0	$164,426,567
Discounts and Allowances - Tuition	$0	($900,000)	$0	$0	$0	($900,000)
Fees	$357,109	$93,738,637	$0	$0	$0	$94,095,746
Contracts and Grants	$0	$0	$0	$110,140,991	$0	$110,140,992
HEAF	$9,551,265	$6,732,701	$0	$0	$21,113,775	$37,397,741
Gifts	$0	$6,140,000	$0	$908,000	$0	$7,048,000
Sales and Services	$857,521	$7,721,085	$458,539	$0	$0	$9,037,145
Investment income	$200,000	$1,910,000	$0	$250,000	$0	$2,360,000
Other Operating Income:						
Institutional	$4,199,816	$500,000	$66,999,429	$0	$0	$71,699,245
Medical Practice Plan	$0	$84,647,629	$0	$0	$0	$84,647,629
Budgeted Designated	$0	$5,377,112	$150,000	$0	$0	$5,527,112
Tobacco	$0	$2,280,420	$0	$0	$0	$2,280,420
Indirect Cost Recovery	$0	$4,053,354	$0	$0	$0	$4,053,354
Other Non-Operating Income	$83,971,747	$69,602,746	$2,308,445	$0	$105,156,225	$261,039,163
Total Revenue *(Excluding Carry Forward/Reserves)*	**$378,901,480**	**$446,230,251**	**$69,916,413**	**$111,298,991**	**$126,270,000**	**$1,132,617,137**
Transfers						
Transfers In/(Out)	$16,188,314	($16,188,314)	$0	$0	$0	$0
Total Transfers	**$16,188,314**	**($16,188,314)**	**$0**	**$0**	**$0**	**$0**
Total Funding Available	**$395,089,794**	**$430,041,937**	**$69,916,413**	**$111,298,991**	**$126,270,000**	**$1,132,617,137**
Expenses						
Salaries - Faculty	$134,279,025	$32,924,474	$0	$4,573,301	$0	$171,776,800
Salaries - Non Faculty	$127,851,554	$39,294,583	$15,160,186	$6,661,820	$0	$188,968,143
Wages	$11,943,076	$19,100,037	$5,376,492	$1,571,195	$0	$37,990,800
Benefits	$67,418,155	$11,870,425	$3,534,863	$2,780,815	$0	$85,604,259
Utilities	$0	$11,357,800	$80,000	$0	$0	$11,437,800
Scholarships & Financial Aid	$2,928,572	$46,042,427	$0	$343,296	$0	$49,314,295
Scholarship Discounts	$325,029	$1,057,927	$0	$0	$0	$1,382,956
Maintenance and Operations	$31,555,044	$247,613,476	$32,142,070	$95,368,564	$0	$406,679,158
Equipment (Capitalized)	$0	$7,598,682	$0	$0	$20,170,000	$27,768,682
Capital Projects	$0	$1,344,549	$0	$0	$104,160,000	$105,504,549
Debt Service	$18,789,338	$11,996,237	$9,798,932	$0	$1,940,000	$42,524,507
Total Expenses	**$395,089,794**	**$430,200,617**	**$66,092,543**	**$111,298,991**	**$126,270,000**	**$1,128,951,947**
Estimated Net Change in Fund Balance	**$0**	**($158,680)**	**$3,823,870**	**$0**	**$0**	**$3,665,190**

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FY2013

OPERATING BUDGET

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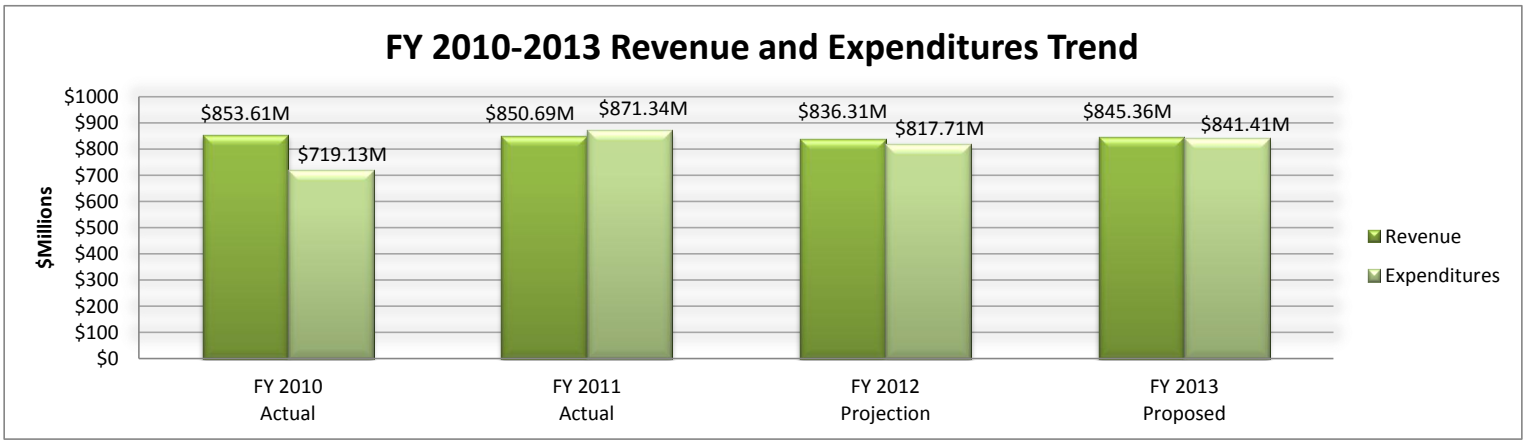
REVENUE AND EXPENDITURE TREND

	FY 2010 Actual	FY 2011 Actual	FY 2012 Projection	FY 2013 Proposed	$ Change (FY13 Prop-FY12 Proj)	% Change
REVENUE						
General Revenue (State Appropriations)	$130,363,618	$136,190,385	$136,320,612	$134,708,720	($1,611,892)	(1.2%)
Tuition	$138,449,992	$144,965,622	$191,557,712	$197,865,300	$6,307,588	3%
Fees	$74,461,960	$67,286,725	$83,037,870	$86,701,336	$3,663,466	4%
Contracts and Grants	$95,601,130	$111,602,691	$74,000,000	$80,019,684	$6,019,684	8%
HEAF (Operating)	$27,122,687	$27,846,476	$27,846,476	$27,846,476	$0	0%
Gifts	$8,362,771	$7,778,579	$5,340,358	$6,548,000	$1,207,642	23%
Sales and Services	$2,321,398	$2,706,416	$4,409,856	$6,921,906	$2,512,050	57%
Investment Income	$2,574,388	$3,433,495	$2,275,000	$2,275,000	$0	0%
Intrasystem Transfers	$0	$0	($20,463,396)	($26,705,160)	($6,241,764)	31%
Other Operating Income	$65,002,923	$66,607,960	$63,654,952	$69,042,861	$5,387,909	8%
Other Non-Operating Income	$309,344,835	$282,272,087	$268,326,323	$260,136,080	($8,190,243)	(3%)
Total Revenue	$853,605,702	$850,690,436	$836,305,763	$845,360,203	$9,054,440	1.1%
EXPENDITURES						
Faculty Salaries	$103,487,501	$110,711,958	$110,006,087	$110,826,991	$820,904	1%
Staff Salaries	$119,801,646	$121,686,555	$115,157,142	$113,279,654	($1,877,488)	(2%)
Wages	$25,196,361	$22,443,534	$24,152,104	$23,636,201	($515,903)	(2%)
Benefits	$56,819,013	$63,723,614	$60,041,600	$58,597,106	($1,444,494)	(2%)
Maintenance & Operations	$263,820,701	$280,048,415	$370,632,450	$325,153,690	($45,478,760)	(12%)
Scholarships & Financial Aid	$55,580,073	$71,430,801	$49,184,748	$47,570,999	($1,613,749)	(3%)
Debt Retirement	$20,100,790	$24,997,939	$26,394,881	$30,434,856	$4,039,975	15%
Capital Outlay	$74,320,280	$176,295,467	$62,137,457	$131,908,682	$69,771,225	112%
Other *(Set-asides)*				$0	$0	
Planned Strategic Investments				$0	$0	
Planned Operating Investments				$0	$0	
Total Expenditures	$719,126,365	$871,338,283	$817,706,469	$841,408,179	$23,701,710	2.9%
Surplus (Deficit)	$134,479,337	($20,647,847)	$18,599,294	$3,952,024	($14,647,270)	(78.8%)



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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)	$130,363,618	$136,190,385	$136,320,612	$136,320,612	$0	0%		$134,708,720	($1,611,892)	(1.2%)	11
Tuition	$138,449,992	$144,965,622	$199,730,083	$191,557,712	($8,172,371)	(4%)	1	$197,865,300	($1,864,783)	(1%)	12
Fees	$74,461,960	$67,286,725	$85,355,631	$83,037,870	($2,317,761)	(3%)	2	$86,701,336	$1,345,705	2%	13
Contracts and Grants	$95,601,130	$111,602,691	$74,000,000	$74,000,000	$0	0%		$80,019,684	$6,019,684	8%	14
HEAF (Operating)	$27,122,687	$27,846,476	$27,846,476	$27,846,476	$0	0%		$27,846,476	$0	0%	
Gifts	$8,362,771	$7,778,579	$5,340,358	$5,340,358	$0	0%		$6,548,000	$1,207,642	23%	15
Sales and Services	$2,321,398	$2,706,416	$5,059,856	$4,409,856	($650,000)	(13%)	3	$6,921,906	$1,862,050	37%	16
Investment Income	$2,574,388	$3,433,495	$3,676,168	$2,275,000	($1,401,168)	(38%)	4	$2,275,000	($1,401,168)	(38%)	17
Intrasystem Transfers	$0	$0	($10,066,806)	($20,463,396)	($10,396,590)	103%		($26,705,160)	($16,638,354)	165%	18
Other Operating Income	$65,002,923	$66,607,960	$63,654,952	$63,654,952	$0	0%		$69,042,861	$5,387,909	8%	19
Other Non-Operating Income	$309,344,835	$282,272,087	$290,826,323	$268,326,323	($22,500,000)	(8%)	5	$260,136,080	($30,690,243)	(11%)	20
Total Revenue	$853,605,702	$850,690,436	$881,743,653	$836,305,763	($45,437,890)	(5.2%)		$845,360,203	($36,383,450)	(4.1%)	
EXPENDITURES											
Faculty Salaries	$103,487,501	$110,711,958	$104,405,749	$110,006,087	$5,600,338	5%	6	$110,826,991	$6,421,242	6%	21
Staff Salaries	$119,801,646	$121,686,555	$120,257,142	$115,157,142	($5,100,000)	(4%)	7	$113,279,654	($6,977,488)	(6%)	22
Wages	$25,196,361	$22,443,534	$24,152,104	$24,152,104	$0	0%		$23,636,201	($515,903)	(2%)	23
Benefits	$56,819,013	$63,723,614	$60,041,600	$60,041,600	$0	0%		$58,597,106	($1,444,494)	(2%)	
Maintenance & Operations	$263,820,701	$280,048,415	$392,783,810	$370,632,450	($22,151,360)	(6%)	8	$325,153,690	($67,630,120)	(17%)	24
Scholarships & Financial Aid	$55,580,073	$71,430,801	$49,337,793	$49,184,748	($153,045)	(0%)	9	$47,570,999	($1,766,794)	(4%)	25
Debt Retirement	$20,100,790	$24,997,939	$26,394,881	$26,394,881	$0	0%		$30,434,856	$4,039,975	15%	26
Capital Outlay	$74,320,280	$176,295,467	$84,637,457	$62,137,457	($22,500,000)	(27%)	10	$131,908,682	$47,271,225	56%	27
Other *(Set-asides)*								$0	$0		
Planned Strategic Investments								$0	$0		
Planned Operating Investments								$0	$0		
Total Expenditures	$719,126,365	$871,338,283	$862,010,536	$817,706,469	($44,304,067)	(5.1%)		$841,408,179	($20,602,357)	(2.4%)	
Surplus (Deficit)	$134,479,337	($20,647,847)	$19,733,117	$18,599,294	($1,133,823)	(5.7%)		$3,952,024	($15,781,093)	(80.0%)	

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NOTES - FY2012 AND FY2013 VARIANCES

Explanations of FY2012 Variances	
# Item	Notes
1- Tuition	FY2012 enrollment declines and increased waivers/exemptions result in lower than projected revenues.
2- Fees	FY2012 enrollment declines and increased waivers/exemptions result in lower than projected revenues.
3- Sales and Services	Ticket sales, promotions, concerts are not projected to meet the projected volume.
4- Investment Income	Anticipated shortfall from budgeted earnings.
5- Other Non-Operating Income	Bond proceeds for research facilities will not be realized as bonds were not sold.
6- Faculty Salaries	Estimated expenditures in excess of budget for faculty and grad student support will be covered from other operational savings.
7- Staff Salaries	Anticipated staff salary savings will be used to offset revenue shortfall and other expenditure budgets.
8- Maintenance and Operations	Anticipated operational savings will offset revenue shortfall and additional expenditures.
9- Scholarships and Financial Aid	Enrollment declines and increases waivers/exemptions awards result in lower than projected set aside for FY2012 need-based aid.
10- Capital Outlay	Capital expenditures reduced concomitant to item 5, above.

Explanations of FY2013 Variances	
# Item	Notes
11- General Revenue	Based on the fixed formula funding rate for a biennium, General Revenue (GR) appropriations are typically reduced in the second year of the biennium as the estimates for GR-Dedicated (primarily tuition)are projected to increase.
12- Tuition	FY2012and FY2013 enrollment declines and increased waivers/exemptions result in lower than projected revenues. The impact of those declines is offset by estimated revenues from approved tuition increases and from increased non-resident tuition rate (as set by THECB.) Anticipated additional revenues from tuition assessments for "3-Peat" and excess undergrad hours will also partially offset revenue declines.
13- Fees	FY2012 & FY2013 enrollment declines are offset by approved fee increases and estimated additional revenues from other fees.
14- Contracts and Grants	Anticipated increase in grants and contracts offset by anticipated decreases in federal student aid programs result in slight increase in the net projection.
15- Gifts	Anticipated increase in gifts.
16- Sales and Services	Revenues from sales and services (including athletic ticket sales) are estimated to increase.
17- Investment Income	Anticipated decline in investment earnings from FY2012.
18- Intrasystem Transfers	UNTS assessment will increase based on an annual calculation using the most recent year-end actual revenue reported in the annual financial report (FY2011 for FY2013); annualized transfers for ITSS and HR are included in this line for the first time in FY2013. Previous budget line items have been reduced by these transfers.
19- Other Operating Income	Anticipated additional auxiliary revenues primarily resulting from approved increases in room and board rates.
20- Other Non-Operating Income	Anticipated additional bond proceeds for research facilities offset by two items: capital project revenues decrease as projects are completed; significant impact from changes in accounting for internal transfers (cost sharing) in the budget. (The account change is being made to eliminate double counting of both revenues and expenditures.)
21- Faculty Salaries	Reductions and reallocation of current budget--including proportional share of raise pool, allocation of new funds for faculty, and graduate student support.
22- Staff Salaries	Salaries for HR and ITSS converted to operating (contract) and budget cuts are offset by reallocation of budget for staff merit and the addition of staff classification funds.
23- Wages	Budget cuts and movement of IRSS & HR to UNTS intrasystem transfers.
24- Maintenance & Operations	Budget cuts, ITSS and HR budgets moved to Intrasystem Transfers (revenues); reallocation of $4.6 raise pool to faculty and staff salaries result in a decline in this budget. However, we made significant changes in accounting for cost sharing in the budget as our first step to eliminate as much "double-counting" as possible.
25- Scholarships and Financial Aid	Increases in scholarship and financial aid funds available from tuition increases offset by anticipated reductions from enrollment declines combined with changes in accounting for cost sharing transfers in the budget resulted in an overall "net decrease". In reality, we will spend about $2.2 million more on scholarships and aid in FY2013.
26- Debt Retirement	Long term debt retirement obligations set per amortization schedules.
27- Capital Projects	Budget based on approved capital projects plan for FY2013.

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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	$108,426,143	$109,445,135	$96,115,121	$96,115,121	$0	$0	0%	$95,947,723	($167,398)	(0%)
State Paid Benefits	$31,185,298	$34,504,469	$40,205,491	$32,951,664	$7,253,827	$0	0%	$38,760,997	($1,444,494)	(4%)
State Appropriations - Reductions	($9,247,823)	($7,759,219)	$0			$0		$0	$0	
Subtotal, General Revenue	**$130,363,618**	**$136,190,385**	**$136,320,612**	**$129,066,785**	**$7,253,827**	**$0**	**0%**	**$134,708,720**	**($1,611,892)**	**(1.2%)**
Tuition										
Tuition - Statutory	$49,490,376	$56,142,797	$52,218,843	$48,825,543	$1,107,158	($2,286,142)	(4%)	$49,612,468	($2,606,375)	(5%)
Tuition - Designated	$120,584,789	$128,701,586	$147,511,240	$138,669,345	$2,955,666	($5,886,229)	(4%)	$148,252,832	$741,592	1%
Discounts and Allowances - Tuition	($31,625,173)	($39,878,761)				$0			$0	
Subtotal, Tuition	**$138,449,992**	**$144,965,622**	**$199,730,083**	**$187,494,888**	**$4,062,824**	**($8,172,371)**	**(4%)**	**$197,865,300**	**($1,864,783)**	**(1%)**
Fees										
Fees	$91,470,790	$85,796,709	$85,355,631	$76,319,561	$6,718,309	($2,317,761)	(3%)	$86,701,336	$1,345,705	2%
Discounts and Allowances - Fees	($17,008,830)	($18,509,984)				$0		$0	$0	
Subtotal, Fees	**$74,461,960**	**$67,286,725**	**$85,355,631**	**$76,319,561**	**$6,718,309**	**($2,317,761)**	**(3%)**	**$86,701,336**	**$1,345,705**	**2%**
Contracts and Grants										
Federal	$73,422,850	$84,218,026	$65,000,000	$46,177,176	$18,822,824	$0	0%	$69,019,684	$4,019,684	6%
State	$18,367,749	$22,751,217	$3,000,000	$3,190,263	($190,263)	$0	0%	$3,000,000	$0	0%
Private	$3,810,531	$4,633,448	$6,000,000	$332,003	$5,667,997	$0	0%	$8,000,000	$2,000,000	33%
Subtotal, Contracts and Grants	**$95,601,130**	**$111,602,691**	**$74,000,000**	**$49,699,442**	**$24,300,558**	**$0**	**0%**	**$80,019,684**	**$6,019,684**	**8%**
HEAF (Operating)	**$27,122,687**	**$27,846,476**	**$27,846,476**	**$27,846,476**	**$0**	**$0**	**0%**	**$27,846,476**	**$0**	**0%**
Gifts	**$8,362,771**	**$7,778,579**	**$5,340,358**	**$4,608,608**	**$731,750**	**$0**	**0%**	**$6,548,000**	**$1,207,642**	**23%**
Sales and Services	**$2,321,398**	**$2,706,416**	**$5,059,856**	**$3,229,792**	**$1,180,064**	**($650,000)**	**(13%)**	**$6,921,906**	**$1,862,050**	**37%**
Investment Income	**$2,574,388**	**$3,433,495**	**$3,676,168**	**$1,289,500**	**$985,500**	**($1,401,168)**	**(38%)**	**$2,275,000**	**($1,401,168)**	**(38%)**
Intrasystem Transfers	**$0**		**($10,066,806)**	**($17,815,704)**	**($2,647,693)**	**($10,396,590)**	**103%**	**($26,705,160)**	**($16,638,354)**	**165%**
Other Operating Income	**$65,002,923**	**$66,607,960**	**$63,654,952**	**$61,428,377**	**$2,226,575**	**$0**	**0%**	**$69,042,861**	**$5,387,909**	**8%**
Other Non-Operating Income	**$309,344,835**	**$282,272,087**	**$290,826,323**	**$129,051,853**	**$139,274,470**	**($22,500,000)**	**(8%)**	**$260,136,080**	**($30,690,243)**	**(11%)**
Total Revenue	**$853,605,702**	**$850,690,436**	**$881,743,653**	**$652,219,579**	**$184,086,185**	**($45,437,890)**	**(5.2%)**	**$845,360,203**	**($36,383,450)**	**(4.1%)**

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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	$103,487,501	$110,711,958	$104,405,749	$104,955,918	$5,050,169	$5,600,338	5%	$110,826,991	$6,421,242	6%
Staff Salaries	$119,801,646	$121,686,555	$120,257,142	$84,517,200	$30,639,942	($5,100,000)	(4%)	$113,279,654	($6,977,488)	(6%)
Wages	$25,196,361	$22,443,534	$24,152,104	$17,644,508	$6,507,596	$0	0%	$23,636,201	($515,903)	(2%)
Benefits	$56,819,013	$63,723,614	$60,041,600	$32,951,664	$27,089,936	$0	0.0%	$58,597,106	($1,444,494)	(2%)
Maintenance & Operations	$263,820,701	$280,048,415	$392,783,810	$200,037,431	$170,595,019	($22,151,360)	(5.6%)	$325,153,690	($67,630,120)	(17%)
Scholarships & Financial Aid	$55,580,073	$71,430,801	$49,337,793	$47,799,748	$1,385,000	($153,045)	(0.3%)	$47,570,999	($1,766,794)	(4%)
Debt Retirement	$20,100,790	$24,997,939	$26,394,881	$25,000,000	$1,394,881	$0	0.0%	$30,434,856	$4,039,975	15%
Capital Outlay	$74,320,280	$176,295,467	$84,637,457	$53,102,326	$9,035,131	($22,500,000)	(26.6%)	$131,908,682	$47,271,225	56%
Other (Set-asides)						$0			$0	
Planned Strategic Investments									$0	
Planned Operating Investments									$0	
Housing, Dining, Student Service Fee, Union									$0	
Total Expenditures	**$719,126,365**	**$871,338,283**	**$862,010,536**	**$566,008,795**	**$251,697,674**	**($44,304,067)**	**(5.1%)**	**$841,408,179**	**($20,602,357)**	**(2.4%)**

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FY 2013 Revenues, Expenditures, and Transfers by Fund Group

Description	Educational and General	Designated	Auxiliary Enterprises	Restricted	Plant Funds	Total
Revenues - Estimated Income						
State Appropriations - General Revenue	$95,947,723					$95,947,723
State Appropriations - *Benefits Paid by State*	$38,760,997					$38,760,997
Tuition - Statutory	$49,612,468					$49,612,468
Tuition - Designated		$148,252,832				$148,252,832
Fees	$357,109	$86,344,227				$86,701,336
Contracts and Grants				$80,019,684		$80,019,684
HEAF		$6,732,701			$21,113,775	$27,846,476
Gifts		$5,640,000		$908,000		$6,548,000
Sales and Services	$857,521	$6,064,385				$6,921,906
Investment income	$200,000	$1,825,000		$250,000		$2,275,000
Other Operating Income:						
Institutional Funds	$4,199,816		$64,843,045			$69,042,861
Medical Practice Plan						$0
Budgeted Designated						$0
Other Non-Operating Income	$83,971,747	$68,699,663	$2,308,445	$0	$105,156,225	$260,136,080
Total Revenue *(Excluding Carry Forward/Reserves)*	**$273,907,381**	**$323,558,808**	**$67,151,490**	**$81,177,684**	**$126,270,000**	**$872,065,363**
Transfers						
Transfers In/(Out)	**$0**	**($26,705,160)**				**($26,705,160)**
Total Tranfers	**$0**	**($26,705,160)**	**$0**	**$0**	**$0**	**($26,705,160)**
Total Funding All Sources	**$273,907,381**	**$296,853,648**	**$67,151,490**	**$81,177,684**	**$126,270,000**	**$845,360,203**
Expenses						
Salaries - Faculty	$110,826,991					$110,826,991
Salaries - Non Faculty	$76,727,936	$21,594,598	$14,957,120			$113,279,654
Wages	$6,708,321	$11,596,260	$5,331,619			$23,636,201
Benefits	$55,142,672		$3,454,434			$58,597,106
Utilities		$7,325,000				$7,325,000
Scholarships	$2,928,572	$44,642,427				$47,570,999
Scholarship Discounts						$0
Maintenance and Operations	$13,264,163	$192,625,944	$30,760,899	$81,177,684		$317,828,690
Equipment (Capitalized)		$7,578,682			$20,170,000	$27,748,682
Capital Projects					$104,160,000	$104,160,000
Debt Service	$8,308,725	$11,490,737	$8,695,394		$1,940,000	$30,434,856
Total Expenses	**$273,907,381**	**$296,853,648**	**$63,199,466**	**$81,177,684**	**$126,270,000**	**$841,408,179**
Estimated Net Change in Fund Balance	**$0**	**$0**	**$3,952,024**	**$0**	**$0**	**$3,952,024**

UNT

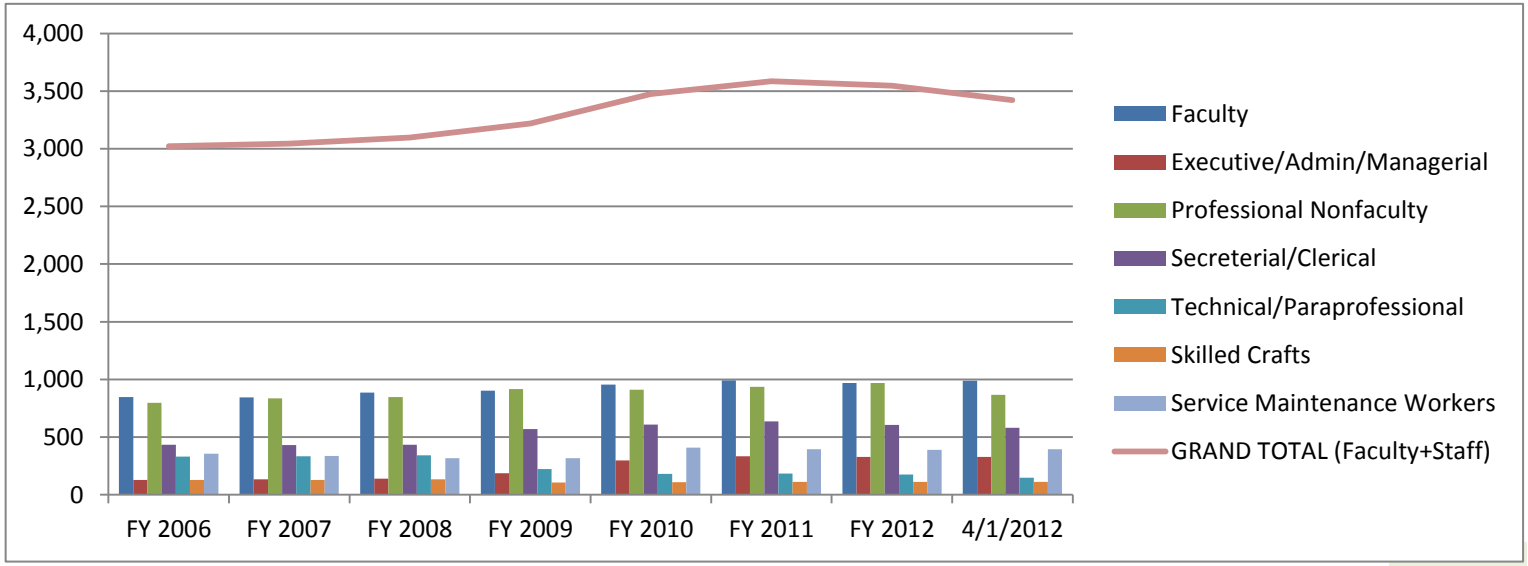
Expenditure Budget by Functional Area

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
Office of the President	$2,308,351	$1,360,830	$1,398,100	$1,735,523	$500,000	$837,423	60%	$2,312,512	0.3%	$914,411.68	65.4%
Athletics	15,941,695	17,227,167	25,044,264	19,502,713	3,500,000	(2,041,551)	-8%	25,602,682	3.0%	558,418	2.2%
VP Equity & Diversity	1,079,613	1,140,810	1,139,927	798,595	270,000	(71,332)	-6%	1,213,915	0.1%	73,988	6.5%
VP University Communications & Marketing	10,493,953	9,907,869	10,041,123	7,132,102	2,400,000	(509,021)	-5%	10,184,489	1.2%	143,366	1.4%
VP Finance & Administration	836,205	768,099	1,896,362	610,844	200,000	(1,085,518)	-57%	1,909,374	0.2%	13,011	0.7%
SR AVP for Finance	104,866,990	113,454,462	111,023,459	73,274,822	15,603,410	(22,145,227)	-20%	127,425,266	15.1%	16,401,807	14.8%
SR AVP for Administration	33,447,901	34,535,259	36,105,055	26,130,384	8,710,128	(1,264,543)	-4%	38,201,073	4.5%	2,096,018	5.8%
Provost & VP Academic Affairs	70,454,599	74,936,854	67,359,071	53,063,141	14,150,000	(145,930)	0%	59,134,597	7.0%	(8,224,474)	-12.2%
Honors College	497,294	486,272	543,517	479,397	150,000	85,880	16%	597,096	0.1%	53,579	9.9%
Graduate School	1,680,008	1,699,140	1,775,062	1,470,526	500,000	195,465	11%	1,779,981	0.2%	4,920	0.3%
College of Arts & Sciences	58,079,820	59,863,371	54,473,765	53,510,721	7,000,000	6,036,956	11%	61,708,539	7.3%	7,234,774	13.3%
College Of Visual Arts & Design	7,729,114	7,700,718	7,016,014	6,874,928	1,100,000	958,914	14%	7,689,850	0.9%	673,836	9.6%
School of Journalism	2,941,563	3,067,631	2,855,148	2,385,931	400,000	(69,217)	-2%	3,513,274	0.4%	658,126	23.1%
Colege of Information	7,379,312	7,486,206	6,415,447	5,912,445	1,000,000	496,998	8%	4,900,598	0.6%	(1,514,849)	-23.6%
College of Business	19,856,584	19,722,459	18,608,950	17,848,287	2,000,000	1,239,337	7%	19,257,148	2.3%	648,198	3.5%
College of Education	16,489,179	16,779,177	15,088,822	14,071,589	1,000,000	(17,233)	0%	17,499,991	2.1%	2,411,169	16.0%
College of Merchandising, Hospitatity, & Tourism	3,240,744	3,259,372	3,405,544	2,903,700	500,000	(1,844)	0%	3,543,591	0.4%	-	0.0%
College of Music	14,213,060	14,684,441	12,370,105	13,355,637	1,800,000	2,785,532	23%	14,527,043	1.7%	2,156,938	17.4%
College of Public Affairs & Communication	9,229,047	9,906,911	8,801,922	8,553,440	1,700,000	1,451,518	16%	9,529,740	1.1%	727,818	8.3%
College of Engineering	11,291,632	12,045,421	13,423,286	11,426,867	1,700,000	(296,419)	-2%	13,837,099	1.6%	413,812	3.1%
VP Research & Economic Development	4,752,624	3,567,927	3,632,636	2,129,688	700,000	(802,948)	-22%	3,461,211	0.4%	(171,425)	-4.7%
VP Development	4,457,132	4,202,920	4,774,054	3,690,798	1,300,000	216,743	5%	4,564,264	0.5%	(209,791)	-4.4%
VP Student Affairs	71,611,356	74,405,836	78,235,779	49,997,059	19,000,000	(9,238,720)	-12%	72,119,883	8.6%	(6,115,896)	-7.8%
VP Info Tech/Chief Info Officer	20,537,867	22,110,813	22,566,905	11,523,708	3,000,000	(8,043,197)	-36%	4,412,245	0.5%	(18,154,660)	-80.4%
Unallocated Budget & Operating Budget Reserves	-	-	904,097	-	-	(904,097)	-100%		0.0%	(904,097)	0.0%
Reserve for FY2013 raises	-	-	4,640,023	-	-	(4,640,023)	-100%		0.0%	(4,640,023)	0.0%
UNT System Support	3,786,488		78,658	-	-	(78,658)	-100%		0.0%	(78,658)	0.0%
Scholarships & Financial Aid	55,580,073	64,944,072	42,837,793	47,799,748	1,385,000	6,346,955	15%	47,570,999	5.7%	4,733,206	11.0%
Federal, State & Private Grants & Contracts	91,790,569	90,780,840	74,000,000	68,512,242	5,500,000	12,242	0%	80,019,684	9.5%	6,019,684	8.1%
Capital Projects	74,320,280	176,295,467	76,105,000	53,102,326	1,000,000	(22,002,674)	-29%	131,908,682	15.7%	55,803,682	73.3%
Debt Service (not included above)	233,310	24,997,939	2,214,606	2,214,606		-	0%	2,155,300	0.3%	(59,306)	-2.7%
Other (incl Transfers & Cost Sharing not incl above)	-		153,236,041	5,997,027	155,629,136	8,390,122	5%	70,828,055	8.4%	(82,407,986)	-53.8%
UNT System Assessments	-		-			-			*0.0%*	-	*0.0%*
Total	**$719,126,365**	**$871,338,283**	**$862,010,536**	**$566,008,795**	**$251,697,674**	**($44,304,067)**	-5%	**$841,408,179**	**100.0%**	**($20,740,404)**	**-2.4%**

UNT

Faculty and Staff FTE Analysis

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	4/1/2012
Faculty	847	844	884	901	956	991	969	988
Executive/Admin/Managerial	128	135	139	186	297	333	327	328
Professional Nonfaculty	798	835	848	916	912	935	968	867
Secreterial/Clerical	433	432	434	571	609	637	605	581
Technical/Paraprofessional	332	334	341	222	182	185	175	149
Skilled Crafts	127	127	133	106	110	111	112	113
Service Maintenance Workers	356	337	318	318	408	395	389	396
GRAND TOTAL (Faculty+Staff)	**3,021**	**3,044**	**3,097**	**3,220**	**3,473**	**3,586**	**3,546**	**3,422**



UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

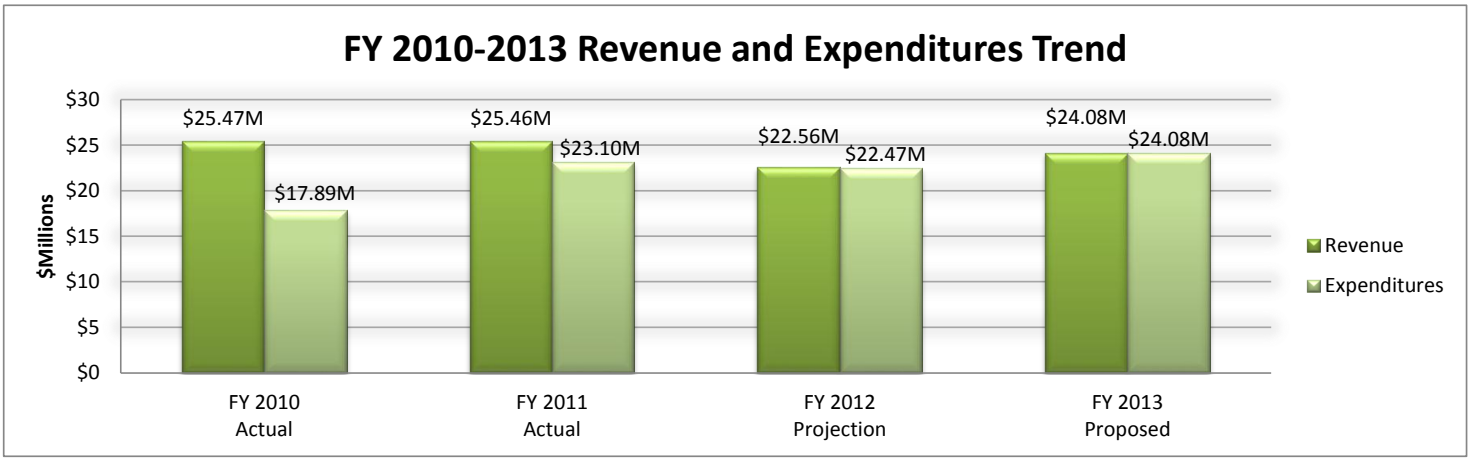
FY2013

OPERATING BUDGET

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

REVENUE AND EXPENDITURE TREND

	FY 2010 Actual	FY 2011 Actual	FY 2012 Projection	FY 2013 Proposed	$ Change (FY13 Prop-FY12 Proj)	% Change
REVENUE						
General Revenue (State Appropriations)	$14,568,487	$18,863,274	$14,706,594	$14,731,777	$25,183	0%
Tuition	$5,167,456	$7,346,989	$8,125,751	$9,595,920	$1,470,169	18%
Fees	$0	$236,933	$435,001	$426,470	($8,531)	(2%)
Contracts and Grants	$1,157,858	$293,214	$614,355	$550,925	($63,430)	(10%)
HEAF (Operating)	$0	$780,000	$780,000	$780,000	$0	0%
Gifts	$0	$563,246	$250,000	$500,000	$250,000	100%
Sales and Services	$81,278	$0	$53,570	$22,700	($30,870)	(58%)
Investment Income	$0	$42,469	$661	$35,000	$34,339	5195%
Intrasystem Transfers	$0	($2,670,471)	($2,774,375)	($2,972,477)	($198,102)	7%
Other Operating Income	$4,287,172	$0	$117,535	$209,680	$92,145	78%
Other Non-Operating Income	$212,205	$0	$247,300	$205,000	($42,300)	(17%)
Total Revenue	$25,474,456	$25,455,654	$22,556,392	$24,084,995	$1,528,603	7%
EXPENDITURES						
Faculty Salaries	$2,898,780	$4,531,009	$4,629,318	$4,602,390	($26,928)	(1%)
Staff Salaries	$3,186,019	$5,906,897	$5,297,888	$5,899,140	$601,252	11%
Wages	$511,149	$339,776	$327,251	$302,900	($24,351)	(7%)
Benefits	$0	$2,366,315	$1,717,408	$1,676,330	($41,078)	(2%)
Maintenance & Operations	$5,484,284	$5,326,651	$4,327,066	$5,079,985	$752,919	17%
Scholarships & Financial Aid	$0	$885,570	$1,213,247	$1,400,000	$186,753	15%
Debt Retirement	$3,789,266	$3,742,260	$3,742,050	$3,741,300	($750)	(0%)
Capital Outlay	$2,021,537	$0	$0	$0	$0	
Other *(Set-asides)*	$0	$0	$1,219,522	$1,382,950	$163,428	13%
Planned Strategic Investments				$0		
Planned Operating Investments				$0		
Total Expenditures	$17,891,035	$23,098,478	$22,473,750	$24,084,995	$1,611,245	7%
Surplus (Deficit)	$7,583,421	$2,357,176	$82,642	$0	($82,642)	(100%)



UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

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	(112%)		$0	$674,462	(100%)	

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

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 transitioning to IT Shared Services and HR transferred to System (corresponding reduction in expenses).
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.

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

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	($542,414)	$0	$0	$0	$0	$0	0%	$0	$0	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	($485,644)	($909,218)	$0	($345,270)	($554,730)	($900,000)	0%	($900,000)	($900,000)	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	$0	$0	$0	$0	$0	$0		$0	$0	
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	$891,261	$46,380	$0	$0	$0	$0	0%	$0	$0	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**	**($2,670,471)**	**($837,544)**	**($2,774,375)**	**$0**	**($1,936,831)**	**231%**	**($2,972,477)**	**($2,134,933)**	**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%)**

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

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%)**

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

FY 2013 Revenues, Expenditures, and Transfers by Fund Group

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 - *Benefits Paid by State*	$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)*	**$17,783,962**	**$8,512,905**	**$209,680**	**$550,925**	**$0**	**$27,057,472**
Transfers						
Transfers In/(Out)	**$0**	**($2,972,477)**	**$0**	**$0**	**$0**	**($2,972,477)**
Total Tranfers	**$0**	**($2,972,477)**	**$0**	**$0**	**$0**	**($2,972,477)**
Total Funding All Sources	**$17,783,962**	**$5,540,428**	**$209,680**	**$550,925**	**$0**	**$24,084,995**
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	**$17,783,962**	**$5,699,108**	**$51,000**	**$550,925**	**$0**	**$24,084,995**
Estimated Net Change in Fund Balance	**$0**	**($158,680)**	**$158,680**	**$0**	**$0**	**$0**

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

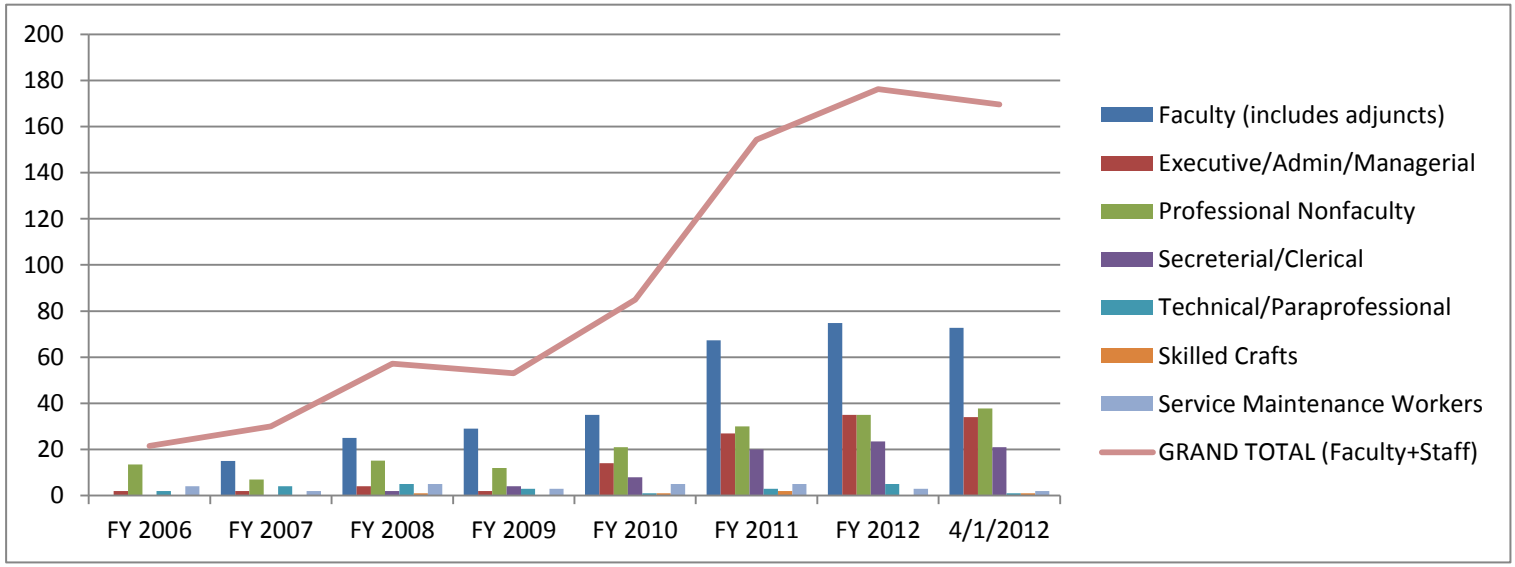
Expenditure Budget by Functional Area

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 (FY 2011 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%*	*$0*	*0.0%*
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%**	**($2,692,343)**	**-10.1%**

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

Faculty and Staff FTE Analysis

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	4/1/2012
Faculty (includes adjuncts)	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**



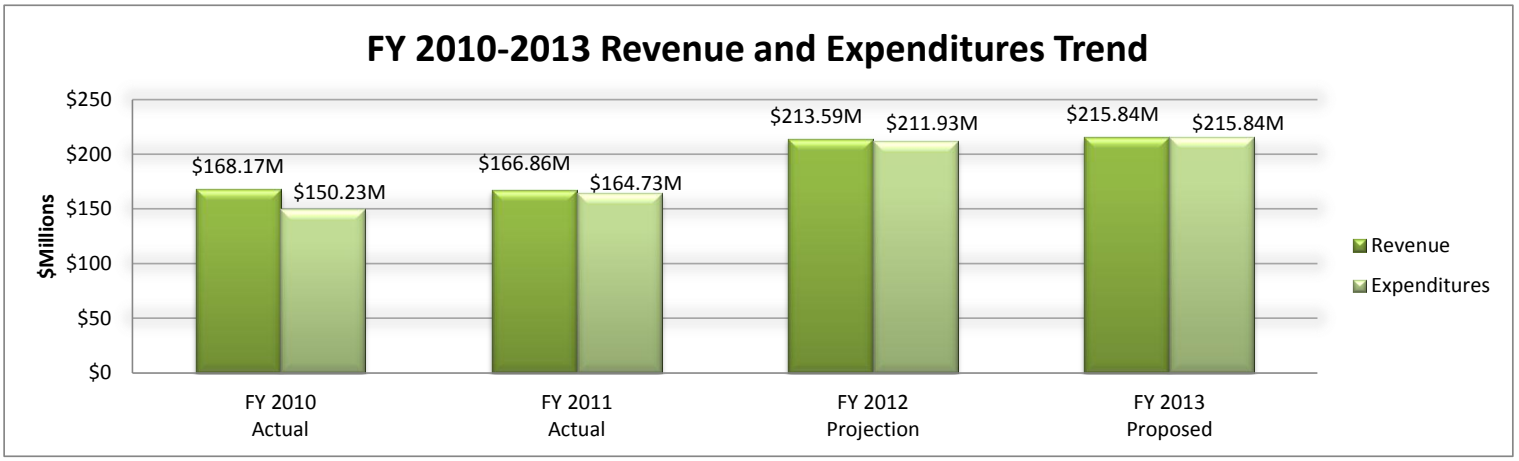
FY2013

OPERATING BUDGET

UNT HEALTH SCIENCE CENTER

REVENUE AND EXPENDITURE TREND

	FY 2010 Actual	FY 2011 Actual	FY 2012 Projection	FY 2013 Proposed	$ Change (FY13 Prop-FY12 Proj)	% Change
REVENUE						
General Revenue (State Appropriations)	$66,932,047	$58,606,541	$63,042,663	$63,461,446	$418,783	1%
Tuition	$6,717,545	$13,302,099	$16,675,595	$15,400,000	($1,275,595)	(8%)
Fees	$0	$0	$5,044,965	$6,967,940	$1,922,975	38%
Contracts and Grants	$0	$0	$30,945,280	$29,570,382	($1,374,898)	(4%)
HEAF (Operating)	$7,994,676	$8,771,265	$8,771,265	$8,771,265	$0	0%
Gifts	$0	$0	$0	$0	$0	
Sales and Services	$960,243	$606,114	$381,264	$458,539	$77,275	20%
Investment Income	$0	$0	$0	$0	$0	
Intrasystem Transfers	$0	($1,508,155)	($5,297,811)	($6,345,500)	($1,047,689)	20%
Other Operating Income	$85,568,776	$87,079,958	$93,841,167	$96,858,515	$3,017,348	3%
Other Non-Operating Income	$0	$0	$190,043	$698,083	$508,040	
Total Revenue	$168,173,287	$166,857,822	$213,594,431	$215,840,670	$2,246,239	1%
EXPENDITURES						
Faculty Salaries	$42,468,429	$48,061,206	$55,310,243	$56,347,419	$1,037,176	2%
Staff Salaries	$41,357,828	$40,151,799	$45,114,032	$42,305,618	($2,808,414)	(6%)
Wages	$6,897,740	$6,303,737	$10,501,398	$13,142,174	$2,640,776	25%
Benefits	$10,491,598	$13,436,368	$17,216,309	$17,566,928	$350,619	2%
Maintenance & Operations	$41,864,981	$49,260,805	$76,068,556	$78,890,422	$2,821,866	4%
Scholarships & Financial Aid	$36,250	$30,550	$416,020	$343,296	($72,724)	(17%)
Debt Retirement	$7,115,267	$7,490,114	$7,302,663	$7,244,813	($57,850)	(1%)
Capital Outlay	$0	$0	$0	$0	$0	
Other *(Set-asides)*	$0	$0	$0	$0	$0	
Planned Strategic Investments	$0	$0	$0	$0	$0	
Planned Operating Investments	$0	$0	$0	$0	$0	
Total Expenditures	$150,232,093	$164,734,579	$211,929,221	$215,840,670	$3,911,449	2%
Surplus (Deficit)	$17,941,194	$2,123,243	$1,665,210	$0	($1,665,210)	(100%)



UNT HEALTH SCIENCE CENTER

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)	$66,932,047	$58,606,541	$63,042,663	$63,042,663	$0	0%		$63,461,446	$418,783	1%	14
Tuition	$6,717,545	$13,302,099	$13,750,000	$16,675,595	$2,925,595	21%	1	$15,400,000	$1,650,000	12%	15
Fees	$0	$0	$0	$5,044,965	$5,044,965		2	$6,967,940	$6,967,940		16
Contracts and Grants	$0	$0	$32,855,980	$30,945,280	($1,910,700)	(6%)	3	$29,570,382	($3,285,598)	(10%)	17
HEAF (Operating)	$7,994,676	$8,771,265	$8,771,265	$8,771,265	$0	0%		$8,771,265	$0	0%	
Gifts	$0	$0	$0	$0	$0			$0	$0		
Sales and Services	$960,243	$606,114	$378,539	$381,264	$2,725	1%		$458,539	$80,000	21%	18
Investment Income	$0	$0	$0	$0	$0			$0	$0		
Intrasystem Transfers	$0	($1,508,155)	($3,013,631)	($5,297,811)	($2,284,180)	76%	4	($6,345,500)	($3,331,869)	111%	19
Other Operating Income	$85,568,776	$87,079,958	$97,568,796	$93,841,167	($3,727,629)	(4%)	5	$96,858,515	($710,281)	(1%)	20
Other Non-Operating Income	$0	$0	$0	$190,043	$190,043		6	$698,083	$698,083		21
Total Revenue	$168,173,287	$166,857,822	$213,353,612	$213,594,431	$240,819	0%		$215,840,670	$2,487,058	1%	
EXPENDITURES											
Faculty Salaries	$42,468,429	$48,061,206	$56,983,334	$55,310,243	($1,673,091)	(3%)	7	$56,347,419	($635,915)	(1%)	22
Staff Salaries	$41,357,828	$40,151,799	$45,931,154	$45,114,032	($817,122)	(2%)	8	$42,305,618	($3,625,536)	(8%)	23
Wages	$6,897,740	$6,303,737	$9,582,121	$10,501,398	$919,277	10%	9	$13,142,174	$3,560,053	37%	24
Benefits	$10,491,598	$13,436,368	$21,552,143	$17,216,309	($4,335,834)	(20%)	10	$17,566,928	($3,985,215)	(18%)	25
Maintenance & Operations	$41,864,981	$49,260,805	$74,824,444	$76,068,556	$1,244,112	2%	11	$78,890,422	$4,065,978	5%	26
Scholarships & Financial Aid	$36,250	$30,550	$0	$416,020	$416,020		12	$343,296	$343,296		27
Debt Retirement	$7,115,267	$7,490,114	$7,302,663	$7,302,663	$0	0%		$7,244,813	($57,850)	(1%)	
Capital Outlay	$0	$0	$0	$0	$0			$0	$0		
Other *(Set-asides)*	$0	$0	$955,280	$0	($955,280)	(100%)	13	$0	($955,280)	(100%)	28
Planned Strategic Investments	$0	$0	$0	$0	$0			$0	$0		See Notes
Planned Operating Investments	$0	$0	$0	$0	$0			$0	$0		See Notes
Total Expenditures	$150,232,093	$164,734,579	$217,131,139	$211,929,221	($5,201,918)	(2%)		$215,840,670	($1,290,469)	(1%)	
Surplus (Deficit)	$17,941,194	$2,123,243	($3,777,527)	$1,665,210	$5,442,737	(144%)		$0	$3,777,527	(100%)	

UNT HEALTH SCIENCE CENTER

NOTES - FY2012 AND FY2013 VARIANCES

Explanations of FY2012 Variances	
# Item	Notes
1- Tuition	Original budget amount was based on a conservative estimate of revenue collections. The variance was due to both a lower revenue projection and enrollment growth.
2- Fees	Increase in Fees is related to an HSC change in budget methodology, which will now include the reporting of all student and incidental fees.
3- Contracts and Grants	The decrease is related to a salary cap reduction imposed by the National Institutes of Health (NIH) and less than anticipated FY11 grant awards which has impacted our expenditures.
4- Intrasystem Transfers	The variances are related to the funding, which support UNT System and the Business Services Center (BSC) and Information Technology Shared Services (ITSS). At the time the budget was being prepared, the final allocations to support UNT System and the BSC and ITSS had not been formally determined. As a result, the amount the HSC budgeted was an estimate of the amount of funds the HSC was to transfer for the two entities.
5- Other Operating Income	The variance is due to a change in HSC's budget methodology and the method in which we report fees. During prior fiscal years, the HSC had only budgeted student fees and categorized them as Designated Budgetary. During the course of the current fiscal year, the HSC made the decision to budget all student and course fees in order to align with the UNT Strategic Budget Plan template; going forward, these fees will be reported in the Fees category versus Designated Budgetary. In addition, the remaining difference is due to UNTHealth clinical activities being lower than anticipated.
6- Other Non-Operating Income	Increased assessment to support Information Technology Shared Services (ITSS) and Telecommunications by utilizing funding from Cost Recovery operations.
7- Faculty Salaries	Decrease is primarily due to attrition, retirements and a slower than expected rate for filling vacant positions.
8- Staff Salaries	The variance is primarily related to College of Pharmacy startup costs.
9- Wages	The variance is primarily a result of merits provided to Staff/Faculty which were originally budgeted in the M&O category.
10- Benefits	During the FY2012 Strategic Budget Process, expenditures which should have been categorized as M&O were improperly included in Wages & Benefits category. The variance is due to proper recording of expenditures in the M&O category.
11- Maintenance & Operations	The variance in the M&O category is primarily due to two factors: 1) our projected expenditures in the Educational and General (E&G) Funds for the remaining fiscal year. Based on prior fiscal years, we have fully expended all of our E&G Funds and anticipate the same happening during the current fiscal year. Because salaries are encumbered for the entire fiscal year, the HSC was able to determine what our remaining costs should approximate for this category. Thus, we assumed any E&G Funds that were unallocated or unencumbered would be expended as M&O; and 2) during the FY2012 Strategic Budget Process, expenditures which should have been categorized as M&O were improperly included in Wages & Benefits category. The variance is due to proper recording of expenditures in the M&O category.
12- Scholarships & Financial Aid	During the FY2012 Strategic Budget Process, the original board approved budget recorded Scholarship & Financial Aid expenditures as Other. However, due to a change in report format, expenditures are no longer being recorded in the Other category. All expenditures are now being reported under Scholarships and Financial Aid.
13- Other (Set-asides)	During the FY2012 Strategic Budget Process, the original board approved budget recorded Scholarship & Financial Aid expenditures as Other. However, due to a change in report format, expenditures are no longer being recorded in the Other category. All expenditures are now being reported under Scholarships and Financial Aid.

Explanations of FY2013 Variances	
# Item	Notes
14- General Revenue	Increase is due to funding from Supplemental Appropriation-HB4 and HEGI appropriation.
15- Tuition	Increase estimate due to enrollment growth.
16- Fees	Increase in Fees is related to an HSC change in budget methodology, which will now include the reporting of all student and incidental fees.
17- Contracts and Grants	Decrease based off of National Institutes of Health (NIH) guidelines and salary cap reduction and lower than anticipated grant awards to Faculty. Impact estimated at 15% reduction of HSC's estimated budget for FY12.
18- Sales & Services	Increase is related to revenue generated from parking fees.
19- Intrasystem Transfers	Increased assessments for HSC to support UNT System Services, the BSC, System HR and Information Technology Shared Services (ITSS) which represents an increase of approximately $3.2M.
20- Other Operating Income	The variance is due to UNTHealth clinical activities being lower than anticipated.
21- Other Non-Operating Income	This increase is due to transfer of Reserves to support UNTH clinic operations.
22- Faculty Salaries	Decrease is due to attrition and retirement.
23- Staff Salaries	Decrease due to positions, which were previously budgeted by the HSC, and have now been transferred to BSC, ITSS and System HR.
24- Wages	During the FY2013 Budget Process, departments allocated funds to this category to fund new positions throughout the course of the fiscal year.
25- Benefits	During the FY2012 Strategic Budget Process, expenditures which should have been categorized as M&O were improperly included in Wages & Benefits category. The variance is due to proper recording of expenditures in the M&O category.
26- Maintenance & Operations	Increase in Fees is related to an HSC change in budget methodology, which will now include the reporting of all student and incidental fees, which are primarily used to fund M&O expenditures.
27- Scholarships & Financial Aid	During the FY2012 Strategic Budget Process, the original board approved budget recorded Scholarship & Financial Aid expenditures as Other. However, due to a change in report format, expenditures are no longer being recorded in the Other category. All expenditures are now being reported under Scholarships and Financial Aid.
28- Other (Set-asides)	During the FY2012 Strategic Budget Process, the original board approved budget recorded Scholarship & Financial Aid expenditures as Other. However, due to a change in report format, expenditures are no longer being recorded in the Other category. All expenditures are now being reported under Scholarships and Financial Aid.

UNT HEALTH SCIENCE CENTER

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 Bud)	% Change
General Revenue										
State Appropriations	$69,499,759	$62,662,574	$58,962,078	$43,848,948	$15,113,130	$0	0%	$59,159,754	$197,676	0%
State Paid Benefits	$0	$0	$4,080,585	$3,421,583	$659,002	$0	0%	$4,301,692	$221,107	5%
State Appropriations - Reductions	($2,567,712)	($4,056,033)	$0	$0		$0		$0	$0	
Subtotal, General Revenue	**$66,932,047**	**$58,606,541**	**$63,042,663**	**$47,270,531**	**$15,772,132**	**$0**	**0%**	**$63,461,446**	**$418,783**	**0%**
Tuition										
Tuition - Statutory	$6,717,545	$7,615,066	$7,000,000	$8,839,807	$0	$1,839,807	26%	$7,450,000	$450,000	6%
Tuition - Designated	$0	$5,687,033	$6,750,000	$7,835,788	$0	$1,085,788	16%	$7,950,000	$1,200,000	18%
Discounts and Allowances - Tuition	$0	$0	$0	$0		$0		$0	$0	
Subtotal, Tuition	**$6,717,545**	**$13,302,099**	**$13,750,000**	**$16,675,595**	**$0**	**$2,925,595**	**21%**	**$15,400,000**	**$1,650,000**	**12%**
Fees										
Fees	$0	$0	$0	$5,044,965	$0	$5,044,965		$6,967,940	$6,967,940	
Discounts and Allowances - Fees	$0	$0	$0	$0		$0		$0	$0	
Subtotal, Fees	**$0**	**$0**	**$0**	**$5,044,965**	**$0**	**$5,044,965**	**0%**	**$6,967,940**	**$6,967,940**	
Contracts and Grants										
Federal	$0	$0	$25,922,495	$18,903,636	$6,301,212	($717,647)	(3%)	$24,084,997	($1,837,498)	(7%)
State	$0	$0	$903,539	$1,207,370	$402,457	$706,288		$1,330,556	$427,017	
Private	$0	$0	$6,029,945	$3,097,954	$1,032,651	($1,899,340)		$4,154,829	($1,875,116)	(31%)
Subtotal, Contracts and Grants	**$0**	**$0**	**$32,855,980**	**$23,208,960**	**$7,736,320**	**($1,910,700)**	**(6%)**	**$29,570,382**	**($3,285,598)**	**(10%)**
HEAF (Operating)	**$7,994,676**	**$8,771,265**	**$8,771,265**	**$5,333,764**	**$3,437,501**	**$0**	**0%**	**$8,771,265**	**$0**	**0%**
Gifts	**$0**	**$0**	**$0**	**$0**		**$0**		**$0**	**$0**	
Sales and Services	**$960,243**	**$606,114**	**$378,539**	**$285,948**	**$95,316**	**$2,725**	**1%**	**$458,539**	**$80,000**	**21%**
Investment Income	**$0**	**$0**	**$0**	**$0**		**$0**		**$0**	**$0**	
Intrasystem Transfers	**$0**	**($1,508,155)**	**($3,013,631)**	**($4,927,087)**	**($370,724)**	**($2,284,180)**	**76%**	**($6,345,500)**	**($3,331,869)**	**111%**
Other Operating Income										
Tobacco Funds	$2,688,853	$2,683,882	$2,280,420	$1,646,339	$634,081	$0	0%	$2,280,420	$0	0%
Medical Practice Plan Income	$82,021,301	$82,779,809	$86,227,533	$61,289,043	$22,661,885	($2,276,605)	(3%)	$84,647,629	($1,579,904)	(2%)
Indirect Cost Recovery	$0	$0	$4,053,354	$2,290,695	$1,762,659	$0	0%	$4,053,354	$0	0%
Designated Budgetary	$858,622	$1,616,267	$4,507,489	$1,940,768	$1,115,697	($1,451,024)	(32%)	$5,377,112	$869,623	19%
Institutional Funds	$0	$0	$500,000	$324,555	$175,445	$0	0%	$500,000	$0	0%
Subtotal, Other Operating Income	**$85,568,776**	**$87,079,958**	**$97,568,796**	**$67,491,400**	**$26,349,767**	**($3,727,629)**	**(4%)**	**$96,858,515**	**($710,281)**	**(1%)**
Other Non-Operating Income	**$0**	**$0**	**$0**	**$0**	**$190,043**	**$190,043**		**$698,083**	**$698,083**	
Total Revenue	**$168,173,287**	**$166,857,822**	**$213,353,612**	**$160,384,076**	**$53,210,355**	**$240,819**	**0%**	**$215,840,670**	**$2,487,058**	**1%**

UNT HEALTH SCIENCE CENTER

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	$42,468,429	$48,061,206	$56,983,334	$41,482,682	$13,827,561	($1,673,091)	(3%)	$56,347,419	($635,915)	(1%)
Staff Salaries	$41,357,828	$40,151,799	$45,931,154	$33,934,883	$11,179,149	($817,122)	(2%)	$42,305,618	($3,625,536)	(8%)
Wages	$6,897,740	$6,303,737	$9,582,121	$7,861,895	$2,639,503	$919,277	10%	$13,142,174	$3,560,053	37%
Benefits	$10,491,598	$13,436,368	$21,552,143	$13,264,376	$3,951,933	($4,335,834)	(20%)	$17,566,928	($3,985,215)	(18%)
Maintenance & Operations	$41,864,981	$49,260,805	$74,824,444	$44,802,953	$31,265,603	$1,244,112	2%	$78,890,422	$4,065,978	5%
Scholarships & Financial Aid	$36,250	$30,550	$0	$308,265	$107,755	$416,020		$343,296	$343,296	
Debt Retirement	$7,115,267	$7,490,114	$7,302,663	$7,302,663	$0	$0	0%	$7,244,813	($57,850)	(1%)
Capital Outlay	$0		$0	$0	$0	$0		$0	$0	
Other (Set-asides)			$955,280	$0	$0	($955,280)	(100%)	$0	($955,280)	(100%)
Planned Strategic Investments								$0		
Planned Operating Investments								$0		
Total Expenditures	**$150,232,093**	**$164,734,579**	**$217,131,139**	**$148,957,717**	**$62,971,504**	**($5,201,918)**	**(2%)**	**$215,840,670**	**($1,290,469)**	**(1%)**

UNT HEALTH SCIENCE CENTER

FY 2013 Revenues, Expenditures, and Transfers by Fund Group

Description	Educational and General	Designated	Auxiliary Enterprises	Restricted	Plant Funds	Total
Revenues - Estimated Income						
State Appropriations - General Revenue	$59,159,754					$59,159,754
State Appropriations - *Benefits Paid by State*	$4,301,692					$4,301,692
Tuition - Statutory	$7,450,000					$7,450,000
Tuition - Designated		$7,950,000				$7,950,000
Fees		$6,967,940				$6,967,940
Contracts and Grants				$29,570,382		$29,570,382
HEAF	$8,771,265					$8,771,265
Gifts						$0
Sales and Services			$458,539			$458,539
Investment income						$0
Other Operating Income:						$0
Tobacco		$2,280,420				$2,280,420
Institutional Funds		$500,000				$500,000
Medical Practice Plan		$84,647,629				$84,647,629
Indirect Cost Recovery		$4,053,354				$4,053,354
Budgeted Designated		$5,377,112				$5,377,112
Other Non-Operating Income		$698,083				$698,083
Total Revenue *(Excluding Carry Forward/Reserves)*	**$79,682,711**	**$112,474,538**	**$458,539**	**$29,570,382**	**$0**	**$222,186,170**
Transfers						
Transfers In/(Out)	($3,311,843)	($3,033,657)				($6,345,500)
Total Tranfers	**($3,311,843)**	**($3,033,657)**	**$0**	**$0**	**$0**	**($6,345,500)**
Total Funding All Sources	**$76,370,868**	**$109,440,881**	**$458,539**	**$29,570,382**	**$0**	**$215,840,670**
Expenses						
Salaries - Faculty	$18,849,644	$32,924,474		$4,573,301		$56,347,419
Salaries - Non Faculty	$24,087,035	$11,448,174	$144,722	$6,625,687		$42,305,618
Wages	$5,209,755	$6,352,151	$9,073	$1,571,195		$13,142,174
Benefits	$5,844,681	$8,890,035	$60,429	$2,771,783		$17,566,928
Utilities		$3,500,000				$3,500,000
Scholarships				$343,296		$343,296
Scholarship Discounts						$0
Maintenance and Operations	$15,134,940	$46,326,047	$244,315	$13,685,120		$75,390,422
Equipment (Capitalized)						$0
Capital Projects						$0
Debt Service	$7,244,813					$7,244,813
Total Expenses	**$76,370,868**	**$109,440,881**	**$458,539**	**$29,570,382**	**$0**	**$215,840,670**
Estimated Net Change in Fund Balance	**$0**	**($0)**	**$0**	**$0**	**$0**	**$0**

UNT HEALTH SCIENCE CENTER

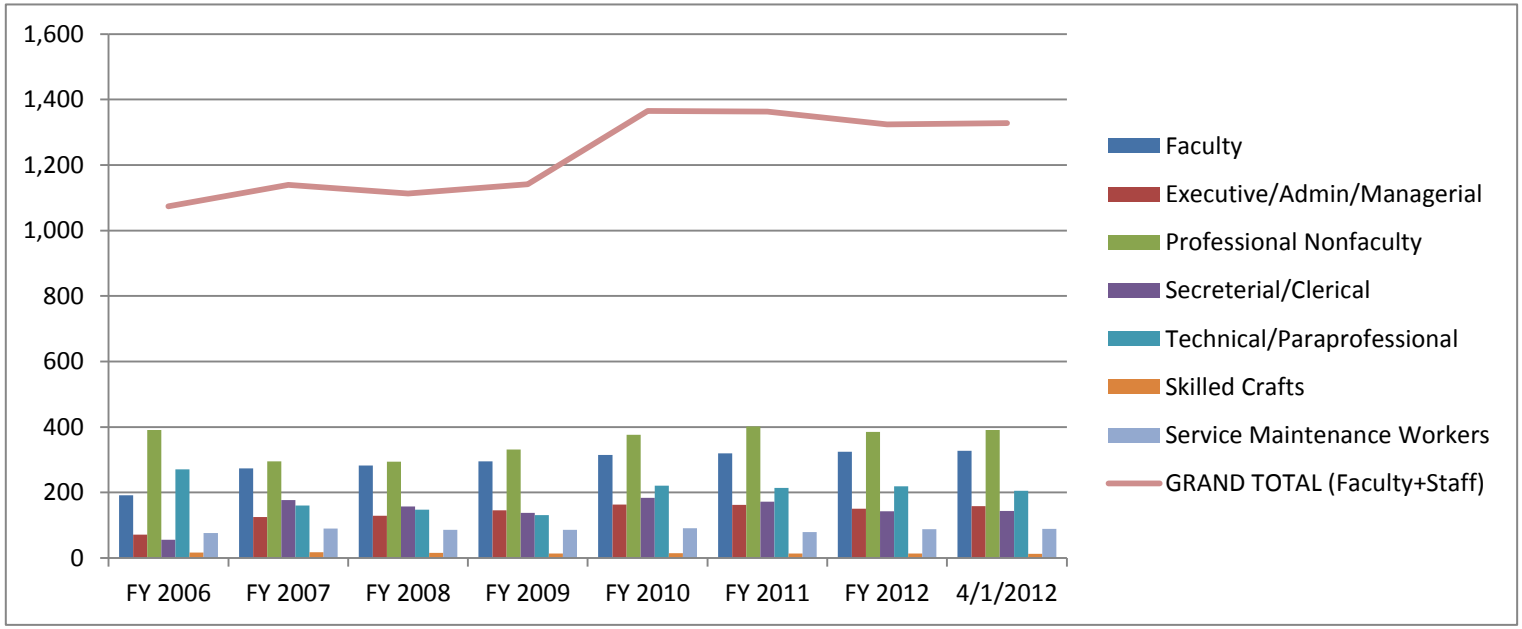
Expenditure Budget by Functional Area

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
Texas College of Osteopathic Medicine	$13,180,005	$15,318,742	$22,475,630	$15,128,496	$6,413,884	($933,250)	-4%	$21,466,381	9.9%	($1,009,249)	-4.5%
Graduate School of Biomedical Sciences	$9,054,700	$11,397,094	$36,824,906	$26,126,709	$11,076,692	$378,495	1%	$35,236,088	16.3%	($1,588,818)	-4.3%
School of Public Health	$4,852,992	$4,727,752	$6,020,527	$5,929,089	$2,513,700	$2,422,262	40%	$7,755,828	3.6%	$1,735,301	28.8%
School of Health Professions	$1,462,908	$1,823,771	$3,103,437	$2,008,302	$851,441	($243,694)	-8%	$3,258,102	1.5%	$154,665	5.0%
College of Pharmacy	$0	$0	$0	$329,303	$139,612	$468,915	0%	$300,000		$300,000	0.0%
EVP Academic Affairs & Provost	$10,291,489	$12,850,290	$17,137,036	$10,178,964	$4,315,478	($2,642,594)	-15%	$20,305,738	9.4%	$3,168,702	18.5%
VP for Administration	$2,316,128	$3,294,663	$2,938,611	$2,060,382	$692,839	($185,390)	-6%	$2,025,881	0.9%	($912,730)	-31.1%
VP for Finance, CFO	$11,788,473	$3,175,195	$4,825,544	$1,569,291	$665,317	($2,590,936)	-54%	$5,429,467	2.5%	$603,923	12.5%
VP for Operations	$0	$7,039,593	$7,116,352	$5,859,473	$2,484,185	$1,227,306	17%	$7,622,381	3.5%	$506,029	7.1%
EVP for Clinical Affairs, CEO UNT Health	$70,807,503	$82,627,864	$87,720,060	$59,590,116	$25,263,854	($2,866,090)	-3%	$82,810,712	38.4%	($4,909,348)	-5.6%
VP for Research & Biotechnology	$2,020,972	$1,919,634	$2,800,415	$1,905,698	$807,940	($86,777)	-3%	$2,522,979	1.2%	($277,436)	-9.9%
SVP for Community Engagement	$1,896,774	$1,814,641	$2,107,740	$1,809,831	$767,297	$469,388	22%	$2,495,621	1.2%	$387,881	18.4%
VP for Strategy & Measurement	$509,895	$534,141	$882,481	$642,443	$272,371	$32,333	4%	$876,048	0.4%	($6,433)	-0.7%
Financial Planning & Budget	$21,719,692	$19,385,794	$22,851,527	$14,714,285	$6,238,276	($1,898,966)	-8%	$22,508,572	10.4%	($342,955)	-1.5%
UNTS Shared Services/AVC Government Relations	$330,561	$333,560	$3,340,504	$6,222,465	$468,618	$3,350,579	100%	$7,572,372	3.5%	$4,231,868	126.7%
UNT System Administration/BSC Assessment	*$0*	*($1,508,155)*	*($3,013,631)*	*($5,117,130)*	*$0*	($2,103,499)	*70%*	*($6,345,500)*	*-2.9%*	*$0*	*0.0%*
Total	**$150,232,093**	**$164,734,579**	**$217,131,139**	**$148,957,717**	**$62,971,504**	**($5,201,918)**	-2%	**$215,840,670**	**99.9%**	**($1,290,469)**	**-0.6%**

UNT HEALTH SCIENCE CENTER

Faculty and Staff FTE Analysis

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	4/1/2012
Faculty	192	274	282	295	315	320	325	327
Executive/Admin/Managerial	71	125	130	146	163	163	151	158
Professional Nonfaculty	391	295	294	331	376	402	385	391
Secreterial/Clerical	56	177	158	138	184	172	143	144
Technical/Paraprofessional	271	160	147	131	221	214	219	205
Skilled Crafts	17	18	16	14	15	14	14	13
Service Maintenance Workers	76	90	86	86	91	80	88	89
GRAND TOTAL (Faculty+Staff)	**1,074**	**1,139**	**1,113**	**1,142**	**1,365**	**1,363**	**1,324**	**1,328**



FY2013

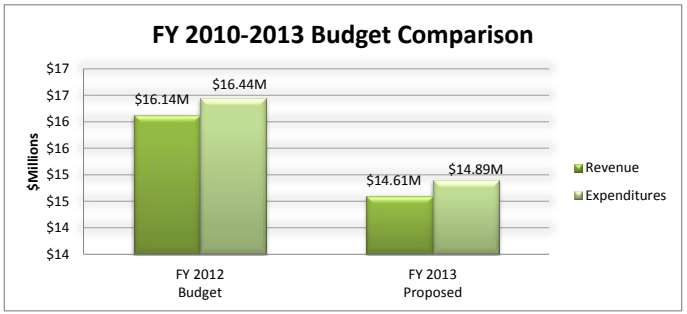
OPERATING BUDGET

UNT SYSTEM

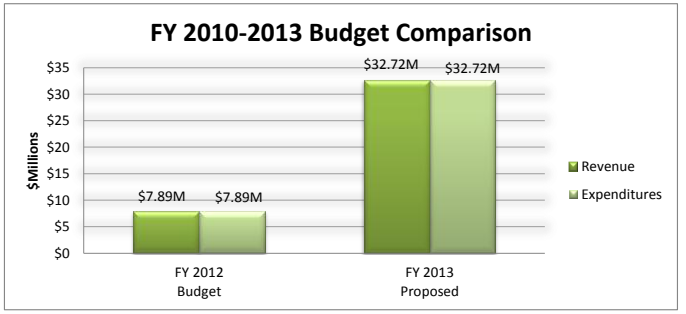
COMPARISON OF FY 2012 AND 2013 BUDGET

	UNT System Administration				UNT System Shared Services				UNT System Totals			
	FY 2012 Budget	FY 2013 Proposed	$ Change (FY13 Prop-FY12 Proj)	% Change	FY 2012 Budget	FY 2013 Proposed	$ Change (FY13 Prop-FY12 Proj)	% Change	FY 2012 Budget	FY 2013 Proposed	$ Change (FY13 Prop-FY12 Proj)	% Change
REVENUE												
General Revenue (State Appropriations)	$4,512,760	$4,297,932	($214,828)	(5%)	$0	$3,229,494	$3,229,494		$4,512,760	$7,527,426	$3,014,666	67%
Tuition	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Fees	$2,388,690	$0	($2,388,690)		$0	$0	$0		$2,388,690	$0	($2,388,690)	(100%)
Contracts and Grants	$0	$0	$0		$0	$0	$0		$0	$0	$0	
HEAF (Operating)	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Gifts	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Sales and Services	$0	$1,634,000	$1,634,000		$0	$0	$0		$0	$1,634,000	$1,634,000	
Investment Income	$25,000	$50,000	$25,000	100%	$0	$0	$0		$25,000	$50,000	$25,000	100%
Intrasystem Transfers	$6,028,876	$6,528,738	$499,862	8%	$7,889,105	$29,494,399	$21,605,294	274%	$13,917,981	$36,023,137	$22,105,156	159%
Other Operating Income	$3,181,084	$2,096,704	($1,084,380)	(34%)	$0	$0	$0		$3,181,084	$2,096,704	($1,084,380)	(34%)
Other Non-Operating Income	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Total Revenue	$16,136,410	$14,607,374	($1,529,036)	(9%)	$7,889,105	$32,723,893	$24,834,788	315%	$24,025,515	$47,331,267	$23,305,752	97%
EXPENDITURES												
Faculty Salaries	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Staff Salaries	$7,697,610	$7,312,919	($384,691)	(5%)	$5,523,117	$20,170,812	$14,647,695	265%	$13,220,727	$27,483,731	$14,263,004	108%
Wages	$165,759	$84,639	($81,120)	(49%)	$0	$824,886	$824,886		$165,759	$909,525	$743,766	449%
Benefits	$1,679,374	$1,670,495	($8,879)	(1%)	$1,637,183	$6,093,399	$4,456,216	272%	$3,316,557	$7,763,894	$4,447,337	134%
Maintenance & Operations	$4,847,070	$3,378,068	($1,469,002)	(30%)	$728,805	$5,634,796	$4,905,991	673%	$5,575,875	$9,012,864	$3,436,989	62%
Scholarships & Financial Aid	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Debt Retirement	$1,101,338	$1,103,538	$2,200	0%	$0	$0	$0		$1,101,338	$1,103,538	$2,200	0%
Capital Outlay	$950,000	$1,344,549	$394,549	42%	$0	$0	$0		$950,000	$1,344,549	$394,549	42%
Other *(Set-asides)*	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Planned Strategic Investments	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Planned Operating Investments	$0	$0	$0		$0	$0	$0		$0	$0	$0	
Total Expenditures	$16,441,151	$14,894,208	($1,546,943)	(9%)	$7,889,105	$32,723,893	$24,834,788	315%	$24,330,256	$47,618,101	$23,287,845	96%
Surplus (Deficit)	($304,741)	($286,834)	$17,907	(6%)	$0	$0	$0		($304,741)	($286,834)	$17,907	(6%)

UNT System Administration



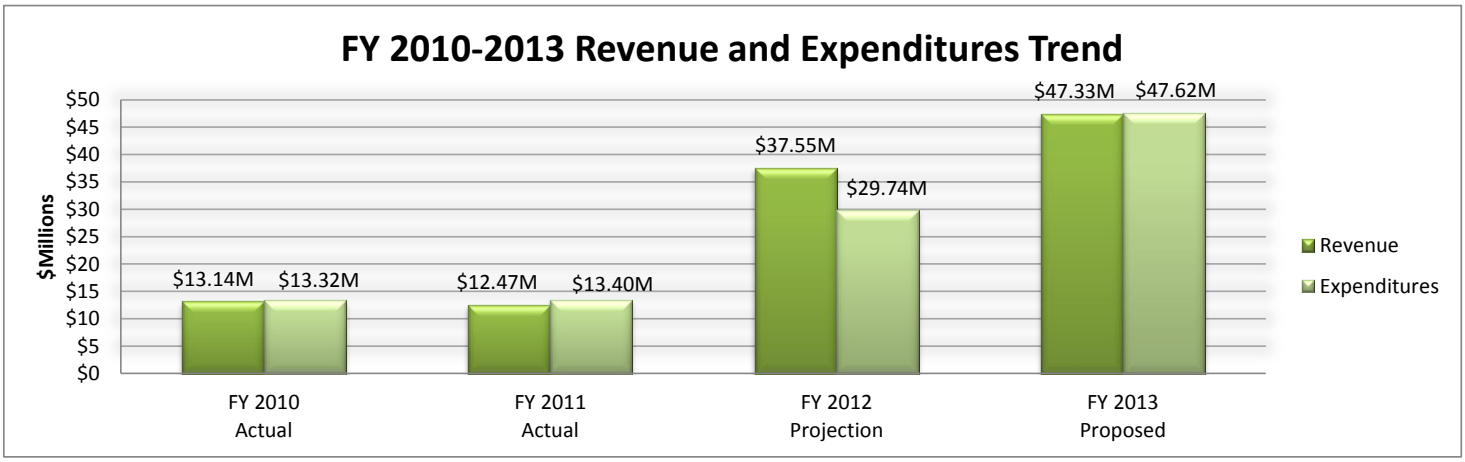
UNT System Shared Services



UNT SYSTEM

REVENUE AND EXPENDITURE TREND

	FY 2010 Actual	FY 2011 Actual	FY 2012 Projection	FY 2013 Proposed	$ Change (FY13 Prop-FY12 Proj)	% Change
REVENUE						
General Revenue (State Appropriations)	$3,302,665	$3,165,276	$5,326,646	$7,527,426	$2,200,780	41%
Tuition	$0	$0	$0	$0	$0	
Fees	$846,084	$301,705	$0	$0	$0	
Contracts and Grants	$2,239,209	$3,360,791	$0	$0	$0	
HEAF (Operating)	$0	$0	$0	$0	$0	
Gifts	($575,000)	$0	$0	$0	$0	
Sales and Services	$0	$65,453	$1,827,414	$1,634,000	($193,414)	(11%)
Investment Income	$20,208	$12,999	$17,184	$50,000	$32,816	191%
Intrasystem Transfers	$0	$4,178,626	$28,535,582	$36,023,137	$7,487,556	26%
Other Operating Income	$7,302,617	$1,389,709	$1,842,091	$2,096,704	$254,613	14%
Other Non-Operating Income	$0	$0	$0	$0	$0	
Total Revenue	$13,135,783	$12,474,559	$37,548,917	$47,331,267	$9,782,350	26%
EXPENDITURES						
Faculty Salaries	$0	$0	$0	$0	$0	
Staff Salaries	$5,904,219	$6,581,634	$19,468,942	$27,483,731	$8,014,789	41%
Wages	$2,700,008	$161,584	$922,718	$909,525	($13,193)	(1%)
Benefits	$0	$1,383,554	$4,711,158	$7,763,894	$3,052,736	65%
Maintenance & Operations	$3,615,960	$4,158,918	$3,527,220	$9,012,864	$5,485,644	156%
Scholarships & Financial Aid	$0	$0	$0	$0	$0	
Debt Retirement	$1,104,538	$1,101,338	$1,101,338	$1,103,538	$2,200	0%
Capital Outlay	$0	$12,619	$10,000	$1,344,549	$1,334,549	13345%
Other *(Set-asides)*	$0	$0	$0	$0	$0	
Planned Strategic Investments				$0	$0	
Planned Operating Investments				$0	$0	
Total Expenditures	$13,324,724	$13,399,647	$29,741,377	$47,618,101	$17,876,724	60%
Surplus (Deficit)	($188,941)	($925,089)	$7,807,540	($286,834)	($8,094,374)	(104%)



UNT SYSTEM

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)	$3,302,665	$3,165,276	$4,512,760	$5,326,646	$813,886	18%	1	$7,527,426	$3,014,666	67%	12
Tuition	$0	$0	$0	$0	$0			$0	$0		
Fees	$846,084	$301,705	$2,388,690	$0	($2,388,690)	(100%)	2	$0	($2,388,690)	(100%)	13
Contracts and Grants	$2,239,209	$3,360,791	$0	$0	$0			$0	$0		
HEAF (Operating)	$0	$0	$0	$0	$0			$0	$0		
Gifts	($575,000)	$0	$0	$0	$0			$0	$0		
Sales and Services	$0	$65,453	$0	$1,827,414	$1,827,414		3	$1,634,000	$1,634,000		14
Investment Income	$20,208	$12,999	$25,000	$17,184	($7,816)	(31%)	4	$50,000	$25,000	100%	15
Intrasystem Transfers	$0	$4,178,626	$13,917,981	$28,535,582	$14,617,601	105%	5	$36,023,137	$22,105,156	159%	16
Other Operating Income	$7,302,617	$1,389,709	$3,181,084	$1,842,091	($1,338,993)	(42%)	6	$2,096,704	($1,084,380)	(34%)	17
Other Non-Operating Income	$0	$0	$0	$0	$0			$0	$0		
Total Revenue	$13,135,783	$12,474,559	$24,025,515	$37,548,917	$13,523,402	56%		$47,331,267	$23,305,752	97%	
EXPENDITURES											
Faculty Salaries	$0	$0	$0	$0	$0			$0	$0		
Staff Salaries	$5,904,219	$6,581,634	$13,220,727	$19,468,942	$6,248,215	47%	7	$27,483,731	$14,263,004	108%	18
Wages	$2,700,008	$161,584	$165,759	$922,718	$756,959	457%	8	$909,525	$743,766	449%	19
Benefits	$0	$1,383,554	$3,316,557	$4,711,158	$1,394,601	42%	9	$7,763,894	$4,447,337	134%	20
Maintenance & Operations	$3,615,960	$4,158,918	$5,575,875	$3,527,220	($2,048,655)	(37%)	10	$9,012,864	$3,436,989	62%	21
Scholarships & Financial Aid	$0	$0	$0	$0	$0			$0	$0		
Debt Retirement	$1,104,538	$1,101,338	$1,101,338	$1,101,338	$0	0%		$1,103,538	$2,200	0%	
Capital Outlay	$0	$12,619	$950,000	$10,000	($940,000)	(99%)	11	$1,344,549	$394,549	42%	22
Other *(Set-asides)*	$0	$0	$0	$0	$0			$0	$0		
Planned Strategic Investments								$0			See Notes
Planned Operating Investments								$0			See Notes
Total Expenditures	$13,324,724	$13,399,647	$24,330,256	$29,741,377	$5,411,121	22%		$47,618,101	$23,287,845	96%	
Surplus (Deficit)	($188,941)	($925,089)	($304,741)	$7,807,540	$8,112,281	(2662%)		($286,834)	$17,907	(6%)	

UNT SYSTEM

NOTES - FY2012 AND FY2013 VARIANCES

Explanations of FY2012 Variances	
# Item	Notes
1- General Revenue	Increased state paid benefits from ITSS salaries transferred to UNT System.
2- Fees	Reallocated Construction revenue to 'Sales and Services' and Rental Income to 'Other Operating Income' (Auxiliaries).
3- Sales and Services	(See Note 2). Reallocated Construction revenue from 'Fees.'
4- Investment Income	Investment Income lower than anticipated. Implementing Long Term Pool will favorably impact this variance in future years.
5- Intrasystem Transfers	Projection includes December 1, 2011 IT Shared Services (ITSS) migration to UNT System Administration. The estimated transfer for ITSS from System institutions for FY 12 is $13.6M.
6- Other Operating Income	All intrasystem transfers budgeted under 'Other Operating Income,' $1.75M, were reallocated to 'Intrasystem Transfers'.
7- Staff Salaries	Increase due to ITSS positions transferred to UNT System Administration.
8- Wages	ITSS wages expenditures and adjustment to initial estimate.
9- Benefits	Related benefits from ITSS positions transferred to UNT System Administration
10- Maintenance & Operations	Variance resulting from unrealized law school expenditures and lower expenditure projections through ITSS.
11- Capital Outlay	Variance resulting from unrealized law school capital expenditures.

Explanations of FY2013 Variances	
# Item	Notes
12- General Revenue	Increased state paid benefits from ITSS salaries transferred to UNT System.
13- Fees	Reallocated Construction revenue to 'Sales and Services' and Rental Income to 'Other Operating Income' (Auxiliaries).
14- Sales and Services	Reallocated Construction revenue from 'Fees'.
15- Investment Income	Long-term Investment Pool is expected to bring higher yields compared to historical returns.
16- Intrasystem Transfers	Reallocation of $1.75M from 'Other Operating Income' to 'Intrasystem Transfers' and estimated ITSS fund transfers at $18.5M.
17- Other Operating Income	Reallocation of $1.75M from 'Other Operating Income' to 'Intrasystem Transfers.' Rental Income of $552k moved from 'Fees.' Estimated rental income estimated to increase approximately $150k.
18- Staff Salaries	Increase is due to estimated ITSS employee salaries at $12M.
19- Wages	Increase is due to addition of ITSS estimated wages at $532K.
20- Benefits	Increase is due to addition of ITSS estimated employee benefits at $3.1M.
21- Maintenance & Operations	Increase is due to addition of ITSS M&O at $3.9M. Reallocated $395k from 'M&O' to 'Capital Outlay.'
22- Capital Outlay	Reallocated $395k from 'M&O' to 'Capital Outlay.'

UNT SYSTEM

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	$3,479,739	$2,019,209	$2,895,000	$2,895,000	$0	$0	0%	$2,895,000	$0	0%
State Paid Benefits	$0	$1,204,199	$1,617,760	$3,068,733	($637,087)	$813,886	50%	$4,632,426	$3,014,666	186%
State Appropriations - Reductions	($177,074)	($58,132)	$0	$0		$0		$0	$0	
Subtotal, General Revenue	**$3,302,665**	**$3,165,276**	**$4,512,760**	**$5,963,733**	**($637,087)**	**$813,886**	**18%**	**$7,527,426**	**$3,014,666**	**66.8%**
Tuition										
Tuition - Statutory	$0	$0	$0	$0	$0	$0		$0	$0	
Tuition - Designated	$0	$0	$0	$0	$0	$0		$0	$0	
Discounts and Allowances - Tuition	$0	$0	$0	$0	$0	$0		$0	$0	
Subtotal, Tuition	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	
Fees										
Fees	$846,084	$301,705	$2,388,690	$0	$0	($2,388,690)	(100%)	$0	($2,388,690)	(100%)
Discounts and Allowances - Fees	$0		$0	$0	$0	$0		$0	$0	
Subtotal, Fees	**$846,084**	**$301,705**	**$2,388,690**	**$0**	**$0**	**($2,388,690)**	**(100%)**	**$0**	**($2,388,690)**	**(100%)**
Contracts and Grants										
Federal	$1,581,008	$3,418,992	$0	$0	$0	$0		$0	$0	
State	$58,202	($58,202)	$0	$0	$0	$0		$0	$0	
Private	$600,000	$0	$0	$0	$0	$0		$0	$0	
Subtotal, Contracts and Grants	**$2,239,209**	**$3,360,791**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	
HEAF (Operating)	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	
Gifts	**($575,000)**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	
Sales and Services	**$0**	**$65,453**	**$0**	**$0**	**$1,827,414**	**$1,827,414**		**$1,634,000**	**$1,634,000**	
Investment Income	**$20,208**	**$12,999**	**$25,000**	**$12,888**	**$4,296**	**($7,816)**	**(31%)**	**$50,000**	**$25,000**	**100%**
Intrasystem Transfers	**$0**	**$4,178,626**	**$13,917,981**	**$23,226,976**	**$5,308,606**	**$14,617,601**	**105%**	**$36,023,137**	**$22,105,156**	**159%**
Other Operating Income	**$7,302,617**	**$1,389,709**	**$3,181,084**	**$1,317,516**	**$524,575**	**($1,338,993)**	**(42%)**	**$2,096,704**	**($1,084,380)**	**(34%)**
Other Non-Operating Income	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**	
Total Revenue	**$13,135,783**	**$12,474,559**	**$24,025,515**	**$30,521,113**	**$7,027,804**	**$13,523,402**	**56%**	**$47,331,267**	**$23,305,752**	**97%**

UNT SYSTEM

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	$0	$0	$0	$0	$0	$0		$0	$0	
Staff Salaries	$5,904,219	$6,581,634	$13,220,727	$13,620,942	$5,848,000	$6,248,215	47%	$27,483,731	$14,263,004	108%
Wages	$2,700,008	$161,584	$165,759	$602,481	$320,238	$756,959	457%	$909,525	$743,766	449%
Benefits		$1,383,554	$3,316,557	$3,299,484	$1,411,674	$1,394,601	42%	$7,763,894	$4,447,337	134%
Maintenance & Operations	$3,615,960	$4,158,918	$5,575,875	$2,481,209	$1,046,011	($2,048,655)	(37%)	$9,012,864	$3,436,989	62%
Scholarships & Financial Aid	$0	$0	$0	$0	$0	$0		$0	$0	
Debt Retirement	$1,104,538	$1,101,338	$1,101,338	$827,054	$274,284	$0	0%	$1,103,538	$2,200	0%
Capital Outlay	$0	$12,619	$950,000	$7,612	$2,388	($940,000)	(99%)	$1,344,549	$394,549	42%
Other (Set-asides)			$0	$0	$0	$0		$0	$0	
Planned Strategic Investments								$0		
Planned Operating Investments								$0		
Total Expenditures	**$13,324,724**	**$13,399,647**	**$24,330,256**	**$20,838,782**	**$8,902,595**	**$5,411,121**	**22%**	**$47,618,101**	**$23,287,845**	**96%**

UNT SYSTEM

FY 2013 Revenues, Expenditures, and Transfers by Fund Group

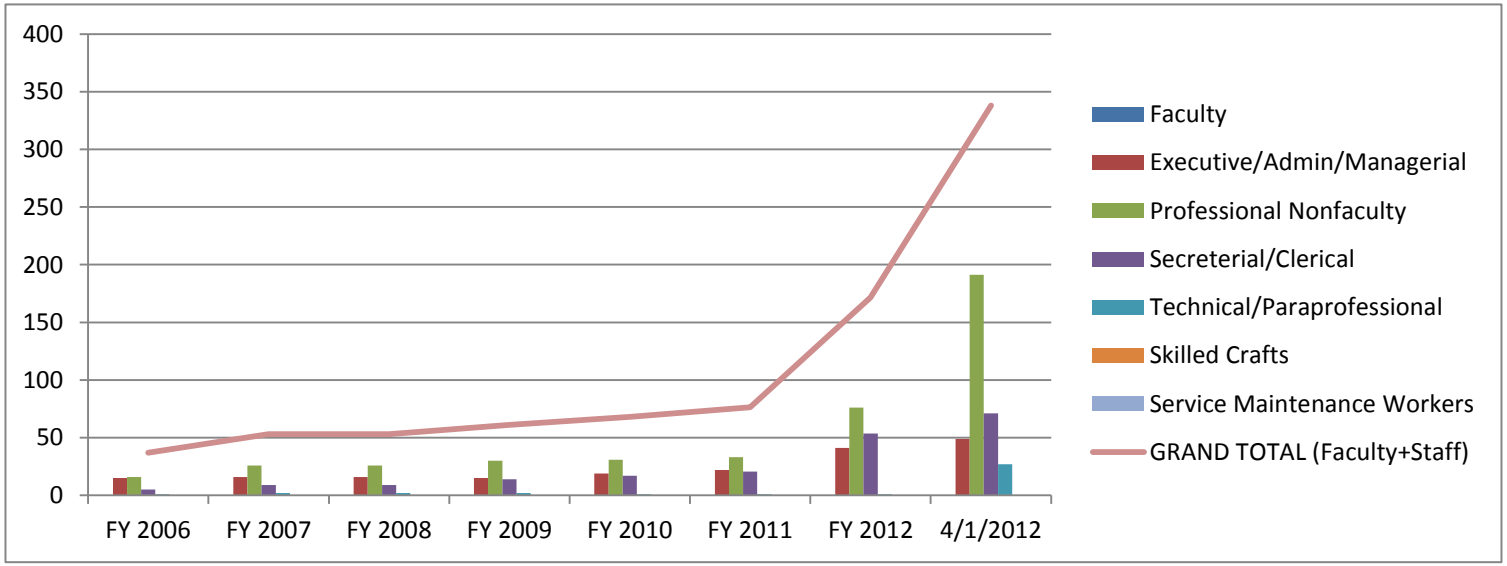
Description	Educational and General	Designated	Auxiliary Enterprises	Restricted	Plant Funds	Total
Revenues - Estimated Income						
State Appropriations - General Revenue	$2,895,000					$2,895,000
State Appropriations - *Benefits Paid by State*	$4,632,426					$4,632,426
Tuition - Statutory						$0
Tuition - Designated						$0
Fees						$0
Contracts and Grants						$0
HEAF						$0
Gifts						$0
Sales and Services		$1,634,000				$1,634,000
Investment income		$50,000				$50,000
Other Operating Income:						
Institutional Funds			$2,096,704			$2,096,704
Medical Practice Plan						$0
Budgeted Designated						$0
Other Non-Operating Income						$0
Total Revenue *(Excluding Carry Forward/Reserves)*	**$7,527,426**	**$1,684,000**	**$2,096,704**	**$0**	**$0**	**$11,308,130**
Transfers						
Transfers In/(Out)	**$19,500,157**	**$16,522,980**				**$36,023,137**
Total Tranfers	**$19,500,157**	**$16,522,980**	**$0**	**$0**	**$0**	**$36,023,137**
Total Funding All Sources	**$27,027,583**	**$18,206,980**	**$2,096,704**	**$0**	**$0**	**$47,331,267**
Expenses						
Salaries - Faculty	$0	$0	$0			$0
Salaries - Non Faculty	$21,527,589	$5,897,798	$58,344			$27,483,731
Wages	$25,000	$883,225	$1,300			$909,525
Benefits	$4,832,494	$2,911,400	$20,000			$7,763,894
Utilities		$60,000	$80,000			$140,000
Scholarships						$0
Scholarship Discounts						$0
Maintenance and Operations	$642,500	$7,090,007	$1,120,356			$8,852,863
Equipment (Capitalized)		$20,000				$20,000
Capital Projects		$1,344,549				$1,344,549
Debt Service			$1,103,538			$1,103,538
Total Expenses	**$27,027,583**	**$18,206,980**	**$2,383,538**	**$0**	**$0**	**$47,618,101**
Estimated Net Change in Fund Balance	**($0)**	**$0**	**($286,834)**	**$0**	**$0**	**($286,834)**

UNT SYSTEM

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
Board of Regents	$146,720	$185,402	$136,500	$89,691	$24,996	($21,813)	-16%	$136,500	0.3%	$0	0.0%
Chancellor	$1,414,898	$1,187,785	$1,397,291	$826,488	$305,688	($265,114)	-19%	$1,499,359	3.1%	$102,068	7.3%
Vice Chancellor for Academic Affairs	$256,226	$486,580	$500,779	$361,714	$129,958	($9,107)	-2%	$530,227	1.1%	$29,448	5.9%
Vice Chancellor for Administrative Services	$1,592,210	$1,698,157	$1,827,414	$1,233,388	$565,584	($28,442)	-2%	$1,634,000	3.4%	($193,414)	-10.6%
Vice Chancellor for Finance	$187,501	$544,052	$564,571	$400,827	$85,007	($78,737)	-14%	$564,571	1.2%	$0	0.0%
Vice Chancellor and General Counsel	$1,448,167	$1,383,498	$1,509,366	$1,371,703	$371,026	$233,363	15%	$1,509,366	3.2%	$0	0.0%
Vice Chancellor for Governmental Relations	$650,764	$452,427	$720,356	$437,377	$131,540	($151,438)	-21%	$720,356	1.5%	$0	0.0%
Vice Chancellor for Strategic Partnerships	$0	$169,579	$450,000	$265,054	$0	($184,946)	-41%	$0	0.0%	($450,000)	0.0%
Internal Audit	$1,258,797	$1,189,939	$1,283,742	$840,420	$275,339	($167,983)	-13%	$1,283,742	2.7%	$0	0.0%
UNTD College of Law	$20,918	$24,601	$1,808,225	$305	$3,232	($1,804,688)	-100%	$1,470,000	3.1%	($338,225)	-18.7%
Auxiliary Enterprises	$2,162,153	$2,243,205	$1,914,230	$2,015,167	$336,253	$437,189	23%	$2,433,538	5.1%	$519,308	27.1%
UNTS Benefits Paid	$2,506,428	$1,483,937	$1,617,760	$1,966,758	$1,421,242	$1,770,240	109%	$4,832,494	10.1%	$3,214,734	198.7%
UNT System Building Operations	$45,694	$478,667	$500,908	$65,014	($4,066)	($439,960)	-88%	$0	0.0%	($500,908)	0.0%
UNT System Services Paid to Components	$427,445	$598,864	$153,578	$0	$152,473	($1,105)	-1%	$0	0.0%	($153,578)	0.0%
Information Technology Shared Services	$0		$711,882	$6,457,964	$3,208,540	$8,954,621	1258%	$19,235,027	40.4%	$18,523,145	2602.0%
Business Service Center Shared Services	$45,814	$162,812	$7,889,105	$4,506,911	$1,401,323	($1,980,870)	-25%	$7,889,105	16.6%	$0	0.0%
Human Resources Shared Services	$0	$0	$0	$0	$484,460	$484,460		$2,370,267	5.0%	$2,370,267	
Reserve for Debt Service - Capital Improvement	$31,000	$36	$1,344,549	$0	$10,000	($1,334,549)	-99%	$1,344,549	2.8%	$0	0.0%
Reserve for Merit	$0	$0	$0	$0	$0	$0		$165,000	0.3%	$165,000	
Universities Center Dallas/Federation	$1,129,988	$1,110,106	$0			$0		$0	0.0%	$0	0.0%
Total	**$13,324,723**	**$13,399,647**	**$24,330,256**	**$20,838,782**	**$8,902,596**	**$5,411,121**	22%	**$47,618,101**	**100.0%**	**$23,287,845**	**95.7%**

UNT SYSTEM

Faculty and Staff FTE Analysis

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	4/1/2012
Faculty	0	0	0	0	0	0	0	0
Executive/Admin/Managerial	15	16	16	15	19	22	41	49
Professional Nonfaculty	16	26	26	30	31	33	76	191
Secreterial/Clerical	5	9	9	14	17	21	54	71
Technical/Paraprofessional	1	2	2	2	1	1	1	27
Skilled Crafts	0	0	0	0	0	0	0	0
Service Maintenance Workers	0	0	0	0	0	0	0	0
GRAND TOTAL (Faculty+Staff)	**37**	**53**	**53**	**61**	**68**	**77**	**172**	**338**