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# Table of Contents

<b>UNT System Consolidated Budget Overview</b> .....	4
Executive Summary and Highlights.....	4
Consolidated Budgets by Institution.....	6
Consolidated Revenues and Expenses by Fund Category .....	7
Budget for Revenues, Expenses & Other Changes in Fund Balance.....	9
Budget Detail by Fund Group – Current Funds .....	10
Budget Detail by Fund Group – Non Current Funds.....	11
Budgeted Revenue Breakout by Fund – Current Funds .....	12
<b>UNT Budget Overview</b> .....	13
Executive Summary and Highlights.....	13
Budget for Revenues, Expenses & Other Changes in Fund Balances .....	17
Budget Detail by Fund Group – Current Funds.....	18
Budget Detail by Fund Group – Non Current Funds .....	19
Budgeted Revenue Breakout by Fund – Current Funds .....	20
Budget – Current Funds by Quarter .....	21
<b>UNT Health Science Center Budget Overview</b> .....	23
Executive Summary and Highlights.....	23
Budget for Revenues, Expenses & Other Changes in Fund Balances .....	27
Budget Detail by Fund Group – Current Funds.....	28
Budget Detail by Fund Group – Non Current Funds.....	29
Budgeted Revenue Breakout by Fund – Current Funds .....	30
Budget – Current Funds by Quarter .....	31
<b>UNT Dallas Budget Overview</b> .....	33
Executive Summary and Highlights.....	33
Budget for Revenues, Expenses & Other Changes in Fund Balances .....	37
Budget Detail by Fund Group – Current Funds.....	38
Budget Detail by Fund Group – Non Current Funds.....	39
Budgeted Revenue Breakout by Fund – Current Funds .....	40
Budget – Current Funds by Quarter .....	41
<b>UNT System Administration Budget Overview</b> .....	43
Executive Summary and Highlights.....	43
Budget for Revenues, Expenses & Other Changes in Fund Balances .....	47
Budget Detail by Fund Group – Current Funds.....	48
Budget Detail by Fund Group – Non Current Funds.....	49
Budgeted Revenue Breakout by Fund – Current Funds .....	50
Budget – Current Funds by Quarter .....	51
<b>Appendix</b> .....	53
Proposed Board Order .....	53
Budget Office Contact Information .....	57
Glossary of Terms .....	58
Transfer Details.....	64

# UNT System Consolidated Budget Overview

## Executive Summary and Highlights

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

## Revenues

UNT System Consolidated FY 2019 total current funds budgeted revenues are \$1.09 billion. FY 2019 budgeted State Appropriation revenues for UNT System in total

## Expenses & Transfers

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

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



# Consolidated Revenues and Expenses by Fund Category

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**FY 2019 Summary – Current Funds**  
**Budget for Revenues, Expenses & Other Changes in Fund Balance**

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



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

## Executive Summary and Highlights

### Strategic Impact and Major Goals Addressed by FY 2019 Budget

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

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

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

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

- Expanding recruiting efforts for new students due to increased graduation rates in 2017-18
- Increasing emphasis on retaining current students by expanding student support services
- Expanding in Frisco









FY 2019 Summary – Current Funds  
Budget for Revenues, Expenses & Other ~~Items~~ Changes



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



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

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# UNT Health Science Center Budget Overview

## Executive Summary and Highlights

UNT Health Science Center is committed through Extraordinary Teamwork to its vision of *One University, built on values, defining and producing the providers of the*





## Expenses

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

### *Personnel Costs*

Personnel costs



**FY 2019 Summary – Current Funds**  
**Budget for Revenues, Expenses & Other Changes in Fund Balances**

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



FY 2019 –

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

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## Executive Summary and Highlights

### Strategic Impact and Major Goals Addressed by FY2019 Budget

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

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

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

The University of North Texas at Dallas College of Law shares a strong commitment with UNT Dallas to diversify educational opportunities. The College of Law (COL) earned provisional accreditation from the American Bar Association (ABA) in the summer of 2017, and is scheduled for a site visit this spring in its bid for full accreditation. The mission of the COL is to provide affordable access to legal education with an annual tuition that is significantly lower than all other law schools in Texas.

*Tuition and Fees*

UNT Dallas is projecting a

## Expenses

### *Personnel*

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

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

### *Scholarships and Financial Aid*

UNT Dallas' strategic initiative to remain one of the most affordable universities in North Texas requires a concerted effort around scholarships and financial aid. In support of this the a as



**FY 2019 Summary – Current Funds**  
**Budget for Revenues, Expenses & Other Changes in Fund Balances**

**FY 2019 – UNT Dallas**  
**Budget Detail by Fund Group – Current Funds**

**FY 2019 UNT Dallas  
Budget Detail by Fund Group – Non Current Funds**

**FY 2019 UNT Dallas**  
**Budgeted Revenue Breakout by Fund – Current Funds**



**FY 2019 – UNT Dallas**  
**Budget – Current Funds by Quarter**

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Executive Summary and Highlights

Automating areas of accounts payable

Streamlining payroll processing and assessing outsourcing

Implementing Budget Forecasting and Strategic Decision making Tool beyond current spreadsheet approach

Establish cost

## Transfers

### *Intra Campus Transfers Between Funds*

Represents transfers from Current Funds to Plant Funds for debt service

### *Transfers Between UNTS Components*

Transfers to System Administration from member institutions support services provided to the institutions and debt service held by System Administration.

Project based construction management fees support the operation of the Office of Facilities, Planning and Construction

### *Other Transfers Legislative*

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

the  
commitment

## Reserves and Capital Expenses

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

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

## Summary

UNT System Administration continues to strengthen its commitment to innovation,  
(.23Tj/0003Tj/TT51Tf.2a9)iar

**FY 2019 Summary – Current Funds**  
**Budget for Revenues, Expenses & Other Changes in Fund Balances**

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



FY2019 UNT System Administration  
Budget Detail by Fund Group – Non Current Funds

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

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

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**Legal Review:**

This item has been reviewed by General Counsel.

Vice Chancellor/General Counsel

**Schedule:**

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

**Recommendation:**

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

**Recommended By:**

Gary Rahlfs

Vice Chancellor for Finance

Chancellor

Attachments Filed Electronically:

**Title: FY2019 UNT System Consolidated Budget**

**At an official meeting of the Board of Regents of**

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

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

VOTE: \_\_\_\_ ayes      \_\_\_\_ nays      \_\_\_\_ abstentions

**BOARD ACTION:**

Attested By:

Approved By:

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Rosemary R. Haggett, Secretary  
Board of Regents

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Brint Ryan, Chairman  
Board of Regents



## Budget Office Contact Information

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## **Glossary of Terms**

All Funds – An all funds perspective is commonly used in colleges, universities, and not for profit organizations to account for all resources received and used throughout an institution. Fund accounting classifies resources into funds according to limitations placed on their use by the resource providers. Each fund has its own revenues,

Current Funds – Category of funds that include those funds that are most closely associated with day to day operations of the institution. These funds include Education & General, Designated Operating, Auxiliary Enterprises, and Restricted Expendable Funds and are approved by the governing board as part of the operating budget.

Debt Service Interest – These Expenses are comprised of interest Expenses incurred on debt, including amounts for interest Expenses, and fiscal charges.

Debt Service Principal – These Expenses comprise payments of principal due on debt.

Depreciation and Amortization – Depreciation and amortization Expenses are non cash Expenses related to the amortization of capitalized amounts over time. Depreciation Expenses reduce the book value of capital assets to reflect the result of wear and tear, age, and/or obsolescence. Depreciation and amortization Expenses are generally recorded in Plant & Debt Funds.

Designated Operating – Designated Operating funds are unrestricted funds that have been designated to support the operating activities of the institution. Revenues and Expenses for operating activities of the academic enterprise are recorded in this fund group.

The sources of Designated Operating funds include revenues from professional services (e.g., medical services), grants and contracts (including cost recovery), designated tuition, other student fees, and quasi endowment funds (e.g., Tobacco Funds).

Student fees collected as Designated Operating funds may be statutorily authorized under specific legislation, or may be allowable as mandatory or incidental fees under 54.504 or 55.16(c) of the Texas Education Code (TEC). Fees in Designated Operating funds include instructional fees, library use fees, pubobacco

Generally recorded in Designated Operating Funds

benefits and Texas Higher Education Fund appropriations for capital investments) and general revenue dedicated funds

component unit (i.e., within a campus).

Internal Charges– This

Non resident Graduate Tuition – This consists of revenue recognized for gross tuition charges to graduate or professional students for instructional services who are **not** Texas residents.

Non resident Undergraduate Tuition – This consists of revenue recognized for gross tuition charges to undergraduate students for instructional services who are **not** Texas residents.

Other Expenses – Other Expenses include tax Expenses; insurance Expenses; postage and shipping Expenses; dues, memberships and licenses; patent and royalty Expenses; speaking events; employee training Expenses; non travel reimbursable Expenses; and other operating Expenses.

Other Inter Unit Transfers In/(Out) – All other transfers of funds between UNTS component units are recorded here. This includes amounts transferred for reimbursement of special project work, various services rendered by one component to another (e.g., library services), or to pay bond payments for debt securities held by UNT System Administration for the benefit of the component units.

Other Legislative

Printing and Reproduction – These Expenses relate to printing and copying Expenses paid to external vendors for printing Expenses, publications, and copying services.

Professional Fees and Services – These Expenses relate to unique services that are typically performed by professionals whose occupation is the rendering of such services exclusive of any employment by UNTS. These Expenses occur through accounts payable (i.e., rather than through payroll). Examples include consultant services; medical and veterinary; advertising fees; audit, financial and business services; legal expert services; collection agency services; architectural and engineering services; and other purchased services.

Rentals and Leases – These Expenses relate to non capitalized lease and rental fees.

Repairs and Maintenance – These Expenses relate to non capitalized projects, scheduled maintenance, emergency maintenance and repairs, and other non capitalized amounts.

Resident Graduate Tuition – This consists of revenue recognized for gross tuition charges to graduate or professional students for instructional services who are Texas residents.

Resident Undergraduate Tuition – This consists of revenue recognized for gross tuition charges to undergraduate students for instructional services who are Texas residents.

