

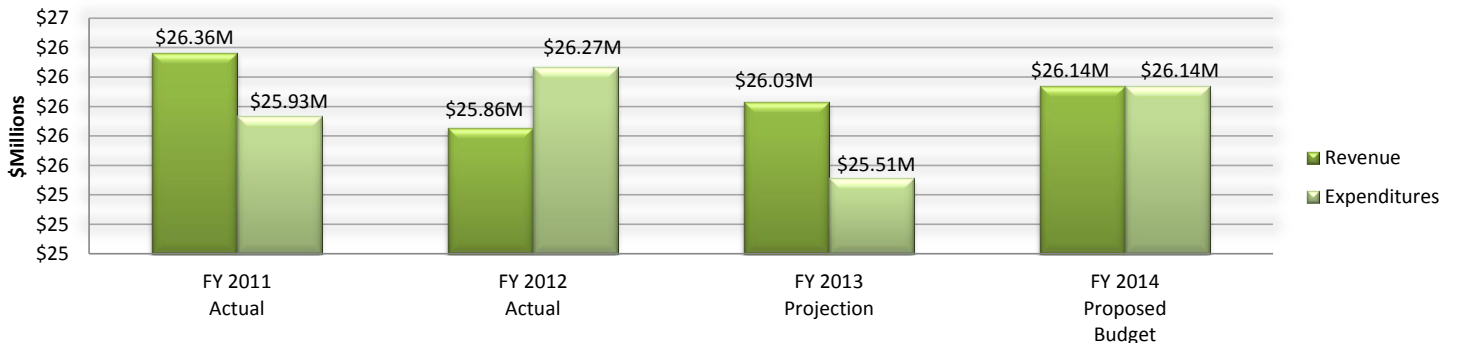


FY2014
OPERATING BUDGET

UNT | DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS
REVENUE AND EXPENDITURE TREND

	FY 2011 Actual	FY 2012 Actual	FY 2013 Projection	FY 2014 Proposed Budget	\$ Change (FY14 Prop-FY13 Proj)	% Change
REVENUE						
State Appropriations - General Revenue	\$18,863,274	\$16,676,077	\$15,939,057	\$15,392,925	(\$546,132)	(3%)
Tuition and Fees	\$8,256,207	\$8,956,837	\$11,253,904	\$11,773,811	\$519,907	5%
Contracts and Grants	\$293,214	\$1,239,435	\$589,372	\$563,420	(\$25,952)	(4%)
Financial Aid Programs	\$0	\$0	\$0	\$0	\$0	
HEAF	\$780,000	\$780,000	\$780,000	\$780,000	\$0	0%
Gift Income	\$563,246	\$533,996	\$150,000	\$250,000	\$100,000	67%
Net Sales and Services of Educational Activities	\$7,000	\$81,430	\$70,605	\$120,655	\$50,050	71%
Net Sales and Services of Medical Activities	\$0	\$0	\$0	\$0	\$0	
Net Auxiliary Enterprises	\$57,662	\$97,213	\$144,164	\$194,030	\$49,866	35%
Net Inter-collegiate Athletics	\$0	\$0	\$0	\$0	\$0	
Net Investment/Interest Income	\$42,469	\$8,086	\$7,595	\$20,000	\$12,405	163%
Other Operating Income	\$172,271	\$125,097	\$29,403	\$90,000	\$60,597	206%
Reserves	\$0	\$0	\$0	\$165,375	\$165,375	
Intrasystem Transfers	(\$2,670,471)	(\$2,641,665)	(\$2,935,095)	(\$3,214,544)	(\$279,449)	10%
Total Revenue	\$26,364,872	\$25,856,506	\$26,029,005	\$26,135,672	\$106,667	0%
EXPENDITURES						
Faculty Salaries	\$4,547,109	\$4,706,819	\$5,076,528	\$5,136,003	\$59,475	1%
Staff Salaries	\$5,690,978	\$5,792,325	\$5,987,790	\$6,439,440	\$451,650	8%
Wages	\$515,030	\$549,226	\$662,915	\$425,655	(\$237,260)	(36%)
Benefits	\$2,224,871	\$2,218,732	\$2,500,048	\$2,753,291	\$253,243	10%
Scholarships & Financial Aid (net of discounts)	\$1,794,788	\$1,659,930	\$2,782,909	\$3,245,983	\$463,074	17%
Maintenance & Operations	\$6,935,023	\$7,203,429	\$4,328,071	\$4,019,000	(\$309,071)	(7%)
Utilities	\$481,572	\$395,234	\$434,378	\$375,000	(\$59,378)	(14%)
Capital Outlay	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$3,742,260	\$3,742,050	\$3,741,300	\$3,741,300	\$0	0%
Total Expenditures	\$25,931,631	\$26,267,745	\$25,513,939	\$26,135,672	\$621,733	2%
Surplus (Deficit)	\$433,241	(\$411,239)	\$515,066	\$0	(\$515,066)	(100%)

FY 2011-2014 Revenue and Expenditures Trend



SUMMARY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projection	\$ Variance (FY13 Proj - FY13 Budget)	% Variance	Note #1	FY 2014 Proposed Budget	\$ Change (FY14 Prop-FY13 Budget)	% Change	Note #2
REVENUE											
State Appropriations - General Revenue	\$18,863,274	\$16,676,077	\$14,731,777	\$15,939,057	\$1,207,280	8.2%	1	\$15,392,925	\$661,148	4.5%	
Tuition and Fees	\$8,256,207	\$8,956,837	\$9,976,469	\$11,253,904	\$1,277,435	12.8%	2	\$11,773,811	\$1,797,342	18.0%	8
Contracts and Grants	\$293,214	\$1,239,435	\$550,925	\$589,372	\$38,447	7.0%		\$563,420	\$12,495	2.3%	
Financial Aid Programs	\$0	\$0	\$0	\$0	\$0			\$0	\$0		
HEAF	\$780,000	\$780,000	\$780,000	\$780,000	\$0	0.0%		\$780,000	\$0	0.0%	
Gift Income	\$563,246	\$533,996	\$500,000	\$150,000	(\$350,000)	(70.0%)	3	\$250,000	(\$250,000)	(50.0%)	9
Net Sales and Services of Educational Activities	\$7,000	\$81,430	\$68,620	\$70,605	\$1,985	2.9%		\$120,655	\$52,035	75.8%	
Net Sales and Services of Medical Activities	\$0	\$0	\$0	\$0	\$0			\$0	\$0		
Net Auxiliary Enterprises	\$57,662	\$97,213	\$150,000	\$144,164	(\$5,836)	(3.9%)		\$194,030	\$44,030	29.4%	
Net Inter-collegiate Athletics	\$0	\$0	\$0	\$0	\$0			\$0	\$0		
Net Investment/Interest Income	\$42,469	\$8,086	\$35,000	\$7,595	(\$27,405)	(78.3%)		\$20,000	(\$15,000)	(42.9%)	
Other Operating Income	\$172,271	\$125,097	\$264,680	\$29,403	(\$235,277)	(88.9%)	4	\$90,000	(\$174,680)	(66.0%)	10
Reserves	\$0	\$0	\$0	\$0	\$0			\$165,375	\$165,375		11
Transfers	(\$2,670,471)	(\$2,641,665)	(\$2,972,477)	(\$2,935,095)	\$37,382	(1.3%)		(\$3,214,544)	(\$242,067)	8.1%	
Total Revenue	\$26,364,872	\$25,856,506	\$24,084,995	\$26,029,005	\$1,944,010	8.1%		\$26,135,672	\$2,050,677	8.5%	
EXPENDITURES											
Faculty Salaries	\$4,547,109	\$4,706,819	\$4,602,390	\$5,076,528	\$474,138	10.3%	5	\$5,136,003	\$533,613	11.6%	12
Staff Salaries	\$5,690,978	\$5,792,325	\$5,899,140	\$5,987,790	\$88,650	1.5%		\$6,439,440	\$540,300	9.2%	
Wages	\$515,030	\$549,226	\$302,900	\$662,915	\$360,015	118.9%	6	\$425,655	\$122,755	40.5%	
Benefits	\$2,224,871	\$2,218,732	\$1,676,330	\$2,500,048	\$823,718	49.1%	7	\$2,753,291	\$1,076,961	64.2%	13
Scholarships & Financial Aid (net of discounts)	\$1,794,788	\$1,659,930	\$2,782,950	\$2,782,909	(\$41)	(0.0%)		\$3,245,983	\$463,034	16.6%	14
Maintenance & Operations	\$6,935,023	\$7,203,429	\$4,607,185	\$4,328,071	(\$279,114)	(6.1%)		\$4,019,000	(\$588,185)	(12.8%)	15
Utilities	\$481,572	\$395,234	\$472,800	\$434,378	(\$38,422)	(8.1%)		\$375,000	(\$97,800)	(20.7%)	
Capital Outlay	\$0	\$0	\$0	\$0	\$0			\$0	\$0		
Debt Service	\$3,742,260	\$3,742,050	\$3,741,300	\$3,741,300	\$0	0.0%		\$3,741,300	\$0	0.0%	
Total Expenditures	\$25,931,631	\$26,267,745	\$24,084,995	\$25,513,939	\$1,428,944	5.9%		\$26,135,672	\$2,050,677	8.5%	
Surplus (Deficit)	\$433,241	(\$411,239)	\$0	\$515,066	\$515,066			\$0	\$0	0.0%	
FTE's - Faculty and Staff											
Faculty	54.00	53.00	54.00					61.0			
Administrative and Professional	10.00	9.00	9.00					10.00			
Classified	87.50	81.75	92.25					101.95			
Other											
Total Approved FTE's	151.50	143.75	155.25					172.95			

NOTES - FY2013 AND FY2014 VARIANCES

Explanations of FY2013 Variances		
#	Item	Notes
1-	State Appropriations - General Revenue	Increase due to state paid benefits not included in GAA but still funded by state
2-	Tuition and Fees	Actual semester credit hours exceeds budget estimates and Discounts and Allowances estimated to be less than original projection
3-	Gift Income	Reduction due to current status of gift income
4-	Other Operating Income	Re-estimated due to current projections
5-	Faculty Salaries	Enrollment growth required increase in instructional costs
6-	Wages	Increase in student employment and employee payouts
7-	Benefits	Increase due to state paid benefits not included in GAA but still funded by state

Explanations of FY2014 Variances		
#	Item	Notes
8-	Tuition and Fees	4% Board of Regents approved increase in board designated tuition and projected enrollment growth
9-	Gift Income	Gift distribution from UNTD Foundation
10-	Other Operating Income	Projection based on FY2013 anticipated income
11-	Reserves	FY2013 grant carry-forward and Student Services Fee allocation for one time expenses
12-	Faculty Salaries	Additional faculty (approximately 6 FTE) positions to support programmatic enrollment growth
13-	Benefits	Increase related to state paid employee benefits (noted in #7)
14-	Scholarships & Financial Aid	Increase related to grant funded scholarships and projected enrollment growth
15-	Maintenance & Operations	Reallocation of resources to other academic institutional priorities

UNT | DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS
REVENUE ANALYSIS

Method of Financing	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	\$ Variance (Proj-Budget)	% Variance	FY 2014 Proposed Budget	\$ Change (FY14 Prop-FY13 Budget)	% Change
State Appropriations - General Revenue									
State Appropriations - Basic State Funding	\$17,542,328	\$15,009,801	\$14,089,057	\$14,089,057	\$0	0.0%	\$13,435,560	(\$653,497)	(4.6%)
State Appropriations - State Paid Benefits	\$1,320,946	\$1,666,276	\$642,720	\$1,850,000	\$1,207,280	187.8%	\$1,957,365	\$1,314,645	204.5%
State Appropriations - Reductions	\$0	\$0	\$0	\$0	\$0		\$0	\$0	-
Subtotal, State Appropriations - General Revenue	\$18,863,274	\$16,676,077	\$14,731,777	\$15,939,057	\$1,207,280	8.2%	\$15,392,925	\$661,148	4.5%
Tuition and Fees									
Tuition - Statutory	\$1,800,581	\$2,177,731	\$2,072,185	\$2,319,264	\$247,079	11.9%	\$2,564,093	\$491,908	23.7%
Tuition - Designated	\$6,079,751	\$6,389,635	\$7,523,735	\$8,473,097	\$949,362	12.6%	\$8,798,695	\$1,274,960	16.9%
Discounts and Allowances - Tuition	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Fees	\$375,875	\$389,471	\$380,549	\$461,543	\$80,994	21.3%	\$411,023	\$30,474	8.0%
Discounts and Allowances - Fees	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Subtotal, Tuition and Fees	\$8,256,207	\$8,956,837	\$9,976,469	\$11,253,904	\$1,277,435	12.8%	\$11,773,811	\$1,797,342	18.0%
Contracts and Grants									
Federal	\$42,240	\$467,837	\$550,925	\$550,925	\$0	0.0%	\$506,065	(\$44,860)	(8.1%)
State	\$204,594	\$332,598	\$0	\$32,447	\$32,447		\$0	\$0	
Private	\$46,380	\$439,000	\$0	\$6,000	\$6,000		\$57,355	\$57,355	
Subtotal, Contracts and Grants	\$293,214	\$1,239,435	\$550,925	\$589,372	\$38,447	7.0%	\$563,420	\$12,495	2.3%
Financial Aid Programs	\$0	\$0	\$0	\$0			\$0	\$0	
HEAF	\$780,000	\$780,000	\$780,000	\$780,000	\$0	0.0%	\$780,000	\$0	0.0%
Gift Income	\$563,246	\$533,996	\$500,000	\$150,000	(\$350,000)	(70.0%)	\$250,000	(\$250,000)	(50.0%)
Net Sales and Services of Educational Activities	\$7,000	\$81,430	\$68,620	\$70,605	\$1,985	2.9%	\$120,655	\$52,035	75.8%
Net Sales and Services of Medical Activities	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Net Auxiliary Enterprises	\$57,662	\$97,213	\$150,000	\$144,164	(\$5,836)	(3.9%)	\$194,030	\$44,030	29.4%
Net Inter-collegiate Athletics	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Net Investment/Interest Income	\$42,469	\$8,086	\$35,000	\$7,595	(\$27,405)	(78.3%)	\$20,000	(\$15,000)	(42.9%)
Other Operating Income	\$172,271	\$125,097	\$264,680	\$29,403	(\$235,277)	(88.9%)	\$90,000	(\$174,680)	(66.0%)
Reserves	\$0	\$0	\$0	\$0	\$0		\$165,375	\$165,375	
Transfers									
Intrasystem Transfers In/(Out)	(\$2,670,471)	(\$2,641,665)	(\$2,972,477)	(\$2,935,095)	\$37,382	(1.3%)	(\$3,214,544)	(\$242,067)	8.1%
Transfer to Plant Funds for Capital Projects	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Subtotal, Transfers	(\$2,670,471)	(\$2,641,665)	(\$2,972,477)	(\$2,935,095)	\$37,382	(1.3%)	(\$3,214,544)	(\$242,067)	8.1%
Total Revenue	\$26,364,872	\$25,856,506	\$24,084,995	\$26,029,005	\$1,944,010	8.1%	\$26,135,672	\$2,050,677	8.5%

UNT | DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS
EXPENDITURE ANALYSIS

Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	\$ Variance (Proj-Budget)	% Variance	FY 2014 Proposed Budget	\$ Change (FY14 Prop-FY13 Budget)	% Change
Faculty Salaries	\$4,547,109	\$4,706,819	\$4,602,390	\$5,076,528	\$474,138	10.3%	\$5,136,003	\$533,613	11.6%
Staff Salaries	\$5,690,978	\$5,792,325	\$5,899,140	\$5,987,790	\$88,650	1.5%	\$6,439,440	\$540,300	9.2%
Wages	\$515,030	\$549,226	\$302,900	\$662,915	\$360,015	118.9%	\$425,655	\$122,755	40.5%
Benefits	\$2,224,871	\$2,218,732	\$1,676,330	\$2,500,048	\$823,718	49.1%	\$2,753,291	\$1,076,961	64.2%
Scholarships & Financial Aid (net of discounts)	\$1,794,788	\$1,659,930	\$2,782,950	\$2,782,909	(\$41)	(0.0%)	\$3,245,983	\$463,033	16.6%
Maintenance & Operations	\$6,935,023	\$7,203,429	\$4,607,185	\$4,328,071	(\$279,114)	(6.1%)	\$4,019,000	(\$588,185)	(12.8%)
Utilities	\$481,572	\$395,234	\$472,800	\$434,378	(\$38,422)	(8.1%)	\$375,000	(\$97,800)	(20.7%)
Capital Outlay	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
Debt Service	\$3,742,260	\$3,742,050	\$3,741,300	\$3,741,300	\$0	0.0%	\$3,741,300	\$0	0.0%
Total Expenditures	\$25,931,631	\$26,267,745	\$24,084,995	\$25,513,939	\$1,428,944	5.9%	\$26,135,672	\$2,050,677	8.5%

FY 2014 Proposed Budget by Fund Group

Description	Educational and General	Designated	Auxiliary Enterprises	Restricted	Total
Revenues - Estimated Income					
State Appropriations - General Revenue	\$15,392,925				\$15,392,925
Tuition and Fees	\$2,470,772	\$9,303,039			\$11,773,811
Contracts and Grants				\$563,420	\$563,420
Financial Aid Programs					\$0
HEAF	\$780,000				\$780,000
Gift Income		\$250,000			\$250,000
Net Sales and Services of Educational Activities		\$120,655			\$120,655
Net Sales and Services of Medical Activities					\$0
Net Auxiliary Enterprises			\$194,030		\$194,030
Net Inter-collegiate Athletics					\$0
Net Investment/Interest Income		\$20,000			\$20,000
Other Operating Income		\$90,000			\$90,000
Reserves		<u>\$118,760</u>		<u>\$46,615</u>	<u>\$165,375</u>
Total Revenue	<u>\$18,643,697</u>	<u>\$9,902,454</u>	<u>\$194,030</u>	<u>\$610,035</u>	<u>\$29,350,216</u>
Transfers					
Intrasystem Transfers In/(Out)	(\$3,214,544)				(\$3,214,544)
Interfund Transfers In/(Out)	\$2,182,055	(\$2,165,555)	(\$16,500)		\$0
Transfer to Plant Funds for Capital Projects					\$0
Total Transfers	(\$1,032,490)	(\$2,165,555)	(\$16,500)	\$0	(\$3,214,544)
Total Funding Available	<u>\$17,611,208</u>	<u>\$7,736,900</u>	<u>\$177,530</u>	<u>\$610,035</u>	<u>\$26,135,672</u>
Expenses					
Faculty Salaries	\$5,066,003	\$70,000	\$0	\$0	\$5,136,003
Staff Salaries	\$5,689,103	\$563,040	\$21,611	\$165,686	\$6,439,440
Wages	\$0	\$319,711	\$20,480	\$85,464	\$425,655
Benefits	\$2,547,328	\$142,031	\$6,242	\$57,690	\$2,753,291
Scholarships and Financial Aid (net of discounts)	\$332,543	\$2,684,090	\$0	\$229,350	\$3,245,983
Maintenance and Operations	\$364,430	\$3,453,529	\$129,197	\$71,844	\$4,019,000
Utilities	\$375,000	\$0	\$0	\$0	\$375,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	<u>\$3,236,800</u>	<u>\$504,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,741,300</u>
Total Expenses	<u>\$17,611,208</u>	<u>\$7,736,900</u>	<u>\$177,530</u>	<u>\$610,035</u>	<u>\$26,135,672</u>
Estimated Net Change in Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



Expenditure Budget by Functional Area

Operating Expenditures	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget	FY 2013 Projection	\$ Variance (Proj-Budget)	% Variance	FY 2014 Proposed Budget	% of Budget	\$ Change (FY14 Prop-FY13 Bud)	% Change
President	\$1,021,948	\$558,680	\$949,400	\$949,400	\$0	0.0%	\$733,094	2.8%	(\$216,306)	(22.8%)
VP University Advancement	\$1,080,716	\$935,293	\$846,924	\$846,924	\$0	0.0%	\$794,491	3.0%	(\$52,433)	(6.2%)
VP Academic Excellence & Student Success and Provost (Academics)	\$1,093,071	\$1,338,355	\$1,518,607	\$2,030,127	\$511,520	33.7%	\$1,750,824	6.7%	\$232,217	15.3%
VP Academic Excellence & Student Success and Provost (Student Success)	\$2,187,446	\$3,267,003	\$2,491,303	\$2,939,968	\$448,665	18.0%	\$2,502,404	9.6%	\$11,101	0.4%
Business & Public Leadership	\$1,492,795	\$1,269,896	\$1,799,517	\$1,799,517	\$0	0.0%	\$1,828,578	7.0%	\$29,061	1.6%
Education & Human Services	\$1,710,799	\$1,637,333	\$2,089,802	\$2,089,802	\$0	0.0%	\$2,181,227	8.3%	\$91,425	4.4%
Liberal Arts & Life Sciences	\$1,949,239	\$1,530,256	\$1,928,598	\$1,928,598	\$0	0.0%	\$2,167,839	8.3%	\$239,241	12.4%
Assoc Provost for Institutional Effectiveness	\$250,650	\$270,371	\$291,299	\$291,299	\$1	0.0%	\$231,329	0.9%	(\$59,970)	(20.6%)
VP Finance & Administration/CFO	\$6,985,572	\$7,469,716	\$3,372,871	\$3,017,953	(\$354,918)	(10.5%)	\$4,170,781	16.0%	\$797,910	23.7%
Scholarships & Financial Aid	\$1,342,043	\$584,098	\$2,782,956	\$2,782,915	(\$41)	(0.0%)	\$3,016,633	11.5%	\$233,677	8.4%
Benefits	\$2,224,870	\$2,218,732	\$1,676,330	\$2,500,048	\$823,718	49.1%	\$2,407,137	9.2%	\$730,807	43.6%
Debt Service	\$3,742,260	\$3,742,050	\$3,741,300	\$3,741,300	\$0	0.0%	\$3,741,300	14.3%	\$0	0.0%
Federal, State & Private Grants & Contracts	\$850,222	\$1,445,962	\$596,088	\$596,088	\$0	0.0%	\$610,035	2.3%	\$13,947	2.3%
Total	\$25,931,631	\$26,267,745	\$24,084,995	\$25,513,939	\$1,428,944	5.9%	\$26,135,672	100.0%	\$2,050,677	8.5%

Faculty and Staff FTE Analysis

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	4/1/2013
Faculty (includes adjuncts)	0	15	25	29	35	67	75	75	78
Executive/Admin/Managerial	2	2	4	2	14	27	35	31	29
Professional Nonfaculty	14	7	15	12	21	30	35	32	40
Secreterial/Clerical	0	0	2	4	8	20	24	21	24
Technical/Paraprofessional	2	4	5	3	1	3	5	1	0
Skilled Crafts	0	0	1	0	1	2	0	1	1
Service Maintenance Workers	4	2	5	3	5	5	3	6	6
GRAND TOTAL (Faculty+Staff)	22	30	57	53	85	154	176	166	178

**FTE data as of September 1st of each fiscal year.*

