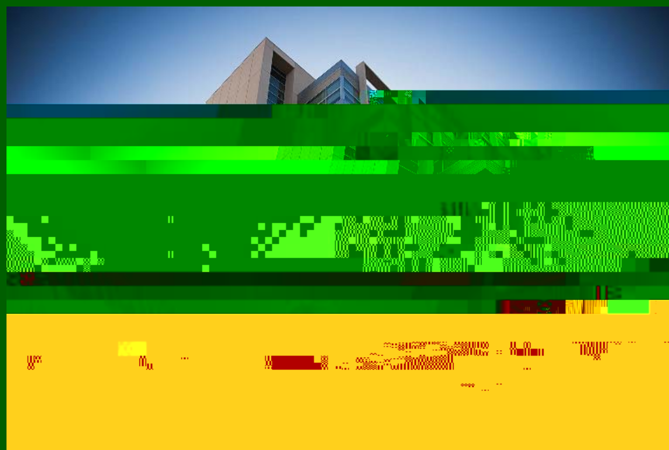

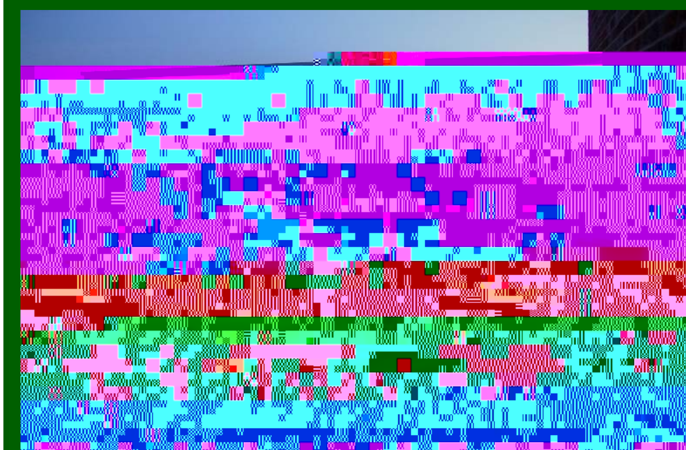

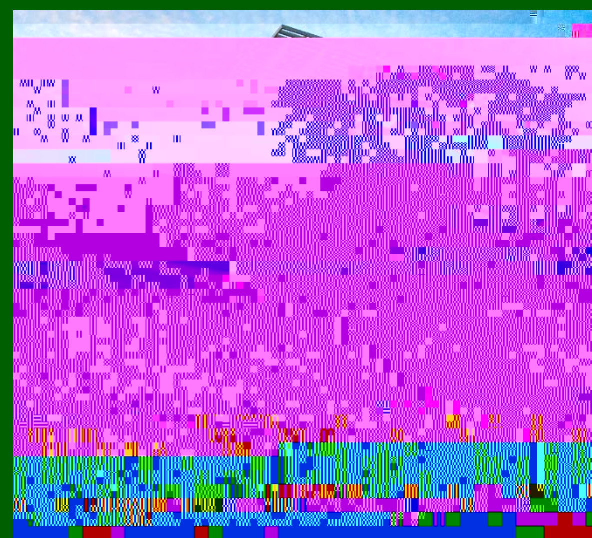

2017 Consolidated Operating Budget

University of North Texas System

Janet Waldron, Vice Chancellor for Finance

1901 MAIN STREET
DALLAS, TEXAS 75201
(214) 752-5541

Consolidated Operating Budget

The University of North Texas System plays a major role in providing affordable, high-quality education to more than 42,000 students in undergraduate, graduate, and professional programs and increases economic activity in North Texas by over $5.2 billion annually.

This document presents The University of North Texas System's fiscal 2017 Consolidated Operating Budget including the component institutions and System Administration. This document also presents some information about the budget process, budget policies, as well as a glossary of terms. Each institution has provided an overview with highlights and assertions providing support that their budget submissions support their individual strategic goals and objectives, as well as the overarching strategic vision of the UNT System.

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ExecutiveSummaryand Highlights

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FISCAL YEAR 2017 USNYITSTEM
BUDGET FOR REVENUES, EXPENSES & OTHER CHANGES IN FUND BALANCES

	FY 2016 Budget	FY 2017 Budget	Variance	Variance %
Income/Funding Sources				
Tuition & Fees - Net	308,037,935	360,267,785	52,229,850	17.0%
Sales of Goods and Services	108,828,345	112,337,448	3,509,103	3.2%
Grant & Contracts (Federal & State)	214,884,551	206,649,852	(8,234,699)	-3.8%
State Appropriations	259,731,973	266,638,539	6,906,566	2.7%
Capital Appropriations - HEF	37,844,609	56,766,916	18,922,307	50.0%
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FISCAL YEAR 2017 UNT SYSTEM
BUDGET DETAIL BY FUND GROUP – CURRENT FUNDS

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
REVENUES					
Net Tuition and Fees	70,807,804	271,549,504	17,512,038	(1,561)	359,867,785
Sales of Goods and Services	262,285	37,925,210	71,549,954	2,600,000	112,337,449
Grants and Contracts	20,646,203	65,870,019	-	120,083,581	206,599,803
State Appropriations	266,638,539	-	-	-	266,638,539
Capital Appropriations	56,766,916	-	-	-	56,766,916
Net Professional Fees	-	33,013,420	-	-	33,013,420
Gift Income	-	3,861,637	-	9,396,994	13,258,631
Investment Income	120,011	3,920,215	41,671	1,165,000	5,246,897
Other Revenue	58,000	693,479	103,000	-	854,479
New Issuance of Debt	-	-	-	-	-
Revenues	415,299,758	416,833,484	89,206,663	133,244,014	1,054,583,919
EXPENDITURES					
Salaries - Faculty	130,279,925	75,405,738	-	11,321,045	217,006,708
Salaries - Staff	106,096,522	109,727,793	18,546,796	15,575,878	249,946,989
Wages and Other Compensation	6,377,975	25,199,947	5,557,787	3,555,956	40,691,665
Benefits and Other Payroll-Related Costs	67,022,904	46,711,005	6,879,322	6,409,547	127,022,778
Cost of Goods Sold	-	827,500	8,003,446	5,583	8,836,529
Professional Fees and Services	1,539,718	44,005,569	6,508,433	8,122,637	60,176,357
Travel	3,000	10,359,857	158,118	1,554,089	12,075,064
Materials and Supplies	8,217,635	45,680,814	5,510,979	4,758,852	64,168,280
Communication and Utilities	523,245	8,174,905	5,156,059	187,617	14,041,826
Repairs and Maintenance	3,605,109	10,426,906	3,452,586	305,148	17,789,749
Rentals and Leases	1,111,572	11,042,170	1,453,225	266,132	13,873,099
Printing and Reproduction	181,581	3,506,283	380,554	280,230	4,348,648
Debt Service - Principal	17,898,270	7,585,295	9,741,705	-	35,225,270
Debt Service - Interest					

FISCAL YEAR 2017 UNT SYSTEM
BUDGET DETAIL BY FUND GROUP – NON-CURRENT FUNDS

	Non-Current Funds Endowment Funds	Loan Funds	Plant and Debt	Non-Current	FY17 All Funds
REVENUES					
Net Tuition and Fees	-	400,000	-	400,000	360,267,785
Sales of Goods and Services	-	-	-	-	112,337,448
Grants and Contracts	-	50,049	-	50,049	206,649,852
State Appropriations	-	-	-	-	266,638,539
Capital Appropriations	-	-	-	-	56,766,916
Net Professional Fees	-	-	-	-	33,013,420
Gift Income	1,100,000	-	-	1,100,000	14,358,632
Investment Income	895,940	-	37,206	933,146	6,180,044
Other Revenue	75,000	45,311	-	120,311	974,790
New Issuance of Debt	-	-	344,445,156	344,445,156	344,445,156
Revenues	2,070,940	495,360	344,482,362	347,048,662	1,401,632,581
EXPENDITURES					
Salaries - Faculty	-	-	-	-	217,006,708
Salaries - Staff	-	-	-	-	249,946,989
Wages and Other Compensation	-	-	-	-	40,691,665
Benefits and Other Payroll-Related Costs	-	-	-	-	127,022,778
Cost of Goods Sold	-	-	-	-	8,836,530
Professional Fees and Services	408,000	-	-	408,000	60,584,359
Travel	-	-	-	-	12,075,064
Materials and Supplies	-	-	-	-	64,168,279
Communication and Utilities	-	-	-	-	14,041,826
Repairs and Maintenance	-	-	-	-	17,789,749
Rentals and Leases	-	-	-	-	13,873,099
Printing and Reproduction	-	-	-	-	4,348,647
Debt Service - Principal	-	-	12,328,399	12,328,399	47,553,669
Debt Service - Interest	-	-	-	-	29,386,684
Capital Expenditures	-	-	179,554,196	179,554,196	199,189,987
Federal and State Pass-Through Expense	-	-	-	-	230,034
Scholarships, Exemptions & Financial Aid	-	-	-	-	83,833,847
Internal Income	-	-	(395,267)	(395,267)	(16,033,965)
Other Expenditures	-	445,000	-	445,000	31,768,523
Expenditures	408,000	445,000	191,487,328	192,340,328	1,206,314,472
TRANSFERS					
Intra-campus Transfers Between Funds:					
Inter-Fund Transfer In/(Out)	-	(50,049)	41,416,928	41,366,879	-
Transfers Between UNTS Components:					
Shared Services	-	-	-	-	-
Core Services	-	-	-	-	-
Other Inter-Unit Transfers In/(Out)	-	-	-	-	-
Other Transfers:					
Transfer to Other State Agencies In/(Out)	-	-	-	-	(212,784)
Other Legislative Transfers In/(Out)	-	-	-	-	15,933,214
Transfers	-	(50,049)	41,416,928	41,366,879	15,720,430
Estimated Impact on Fund Balance	1,662,940	311	194,411,962	196,075,213	211,038,539
Planned Use of Fund Balance					
UNT HEF used for Capital Expenses	-	-	1,800,000	1,800,000	1,800,000
UNT Dallas planned use of Fund Balance	-	-	-	-	1,774,169
UNT System Operations Support	-	-	-	-	2,393,103
Planned Use of Fund Balance	-	-	1,800,000	1,800,000	5,967,272

FISCAL YEAR 2017 UNT SYSTEM
REVENUE BREAKOUT BY FUND

University of North Texas System Consolidated

Fiscal Year 2017 Revenue Breakout by Current Funds

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
Resident Undergrad Tuition	40,162,301	189,161,932	-	-	229,324,233
Non-resident Undergrad Tuition	20,646,777	10,488,368	-	-	31,135,145
Other Undergrad Tuition	4,375,000	155,318	-	-	4,530,318
Waivers Undergrad Tuition	(12,665,055)	(161,530)	-	-	(12,826,585)
Gross Undergraduate Tuition	52,519,023	199,644,088	-	-	252,163,111
Resident Graduate Tuition	23,031,445	32,066,960	-	-	55,098,404
Non-resident Graduate Tuition	19,884,210	8,253,831	-	-	28,138,042
Other Graduate Tuition	150,000	3,382,676	-	-	3,532,676
Waivers Graduate Tuition	(5,862,004)	(1,508,207)	-	-	(7,370,211)
Gross Graduate Tuition	37,203,650	42,195,261	-	-	79,398,911
Fees - Instructional	496,500	22,479,067	-	-	22,975,566
Fees - Mandatory	-	72,114,948	17,446,391	-	89,561,340
Fees - Incidental	-	10,978,908	213,500	-	11,192,408
Waivers - Fees	(2,746)	(1,087,895)	(17,200)	-	(1,107,841)
Gross Fees	493,754	104,485,028	17,642,691	-	122,621,472
Disc & Allow-Tuition and Fee	(19,408,623)	(74,774,873)	(130,653)	(1,561)	(94,315,710)
Discount and Allowances	(19,408,623)	(74,774,873)	(130,653)	(1,561)	(94,315,710)
Tuition and Waiver Conversion	-	-	-	-	-
Net Tuition and Fees	70,807,804	271,549,504	17,512,038	(1,561)	359,867,785
Athletics	-	10,394,283	-	-	10,394,283
Auxiliary Enterprises	-	1,558,194	69,179,841	-	70,738,035
Discounts and Allowances - Auxiliaries	-	-	-	-	-
Other Sales of Goods and Services	262,285	25,972,733	2,370,113	2,600,000	31,205,131
Sales of Goods and Services	262,285	37,925,210	71,549,954	2,600,000	112,337,448
Federal Programs and Contracts	-	31,123,069	-	46,082,573	77,205,642
Federal Financial Aid	-	-	-	57,061,307	57,061,307
State Programs and Contracts	1,175,000	1,512,458	-	4,752,319	7,439,777
State Financial Aid	19,471,203	-	-	-	19,471,203
Other Grants and Contracts	-	33,234,492	-	12,187,381	45,421,873
Grants and Contracts	20,646,203	65,870,019	-	120,083,581	206,599,803
State Appropriations - General	219,727,275	-	-	-	219,727,275
State Appropriations - Additional	46,911,264	-	-	-	46,911,264
State Appropriations	266,638,539	-	-	-	266,638,539
Capital Appropriations - HEF	56,766,916	-	-	-	56,766,916
Capital Appropriations	56,766,916	-	-	-	56,766,916
Gross Professional Fees	-	63,980,026	-	-	63,980,026
Contractual Allowances and Discounts	-	(30,966,606)	-	-	(30,966,606)
Net Professional Fees	-	33,013,420	-	-	33,013,420
Gift Income	-	3,861,637	-	9,396,994	13,258,632
Investment Income	120,011	3,920,215	41,671	1,165,000	5,246,898
Other Revenue	58,000	693,479	103,000	-	854,479
Revenues	415,299,759	416,833,484	89,206,662	133,244,014	1,054,583,919

Executive Summary and Highlights

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Tuition and Fees

UNT’s headcount enrollment is expected to increase by 2% in FY 2017, to 37,918 from FY 2016’s fall enrollment of 37,175. With both headcount enrollment growth and increased semester credit hours, UNT anticipates net tuition and fees of $310.08 million in FY 2017, a budget increase of $48.13 million.

- $544,000 for Toulouse Graduate School for additional graduate tuition benefits

- $4.84 million (3%) merit pool for faculty and staff, of which $2.4 million is centrally funded, to be awarded effective March 1, 2017 after verification of fall enrollmenc 0 Tc. Tw 0.22 0 T

- $2.0 million for anticipated land purchases
- $2.0 million for Discovery Park BioMedical Engineering Addition
- $2.2 million for new classroom building

- $16.05 million from HEF ($14.25 is current HEF and $1.80 is HEF reserves) for plant and facilities
    - $3.4 million Willis Library mechanical, electronical, plumbing (MEP)
    - $3.0 million Life Science Lab upgrade
    - $3.0 million Sycamore renovation
    - $3.2 million Wooten Hall code upgrade and MEP
    - $1.6 million Sage Hall Academic Success Center
    - $1.5 million land acquisitions
- $15.53 million from Auxiliary reserves for plant and facilities
    - $7.48 million Kerr Hall Kitchen and Dining Renovation
    - $4.95 million Fouts Field Demolition
    - $1.60 million Track and Field Stadium and Sports Fields
    - $1.50 million Kerr Hall Air Handler replacement phase 1

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FISCAL YEAR 2017 UNT
BUDGET FOR REVENUES, EXPENSES & OTHER CHANGES IN FUND BALANCES

	FY 2016 Budget	FY 2017 Budget	Variance	Variance %
Income/Funding Sources				
Tuition & Fees - Net	261,946,581	310,080,846	48,134,265	18.4%
Sales of Goods and Services	104,825,837	94,527,606	(10,298,231)	-9.8%
Grant & Contracts (Federal & State)	97,909,404	105,016,131	7,106,727	7.3%
State Appropriations	137,978,512	138,138,031	159,519	0.1%
Capital Appropriations - HEF	25,041,370	37,562,056	12,520,686	50.0%
Net Professional Fees	1,667,790	-	(1,667,790)	-100.0%
Gift Income	11,111,000	8,461,637	(2,649,363)	-23.8%
Investment Income	4,416,000	2,976,468	(1,439,532)	-32.6%
Other Revenue	2,667,685	879,817	(1,787,868)	-67.0%
New Issuance of Debt	28,267,467	123,800,000	95,532,533	338.0%
Total	$ 675,831,646	$ 821,442,592	$ 145,610,946	21.5%
Expenditures				
Personnel Costs	353,658,221	380,164,591	26,506,370	7.5%
Supplies and Other	89,930,324	101,378,720	11,448,396	12.7%
Travel	7,926,164	8,125,277	199,113	2.5%
Purchased Services	8,379,744	15,903,202	7,523,458	89.8%
Scholarships, Exemptions, and Financial Aid	69,682,082	67,768,088	(1,913,994)	-2.7%
Debt Service Principal	26,290,279	24,940,248	(1,350,031)	-5.1%
Capital Outlay	75,048,897	124,604,712	49,555,815	66.0%
Federal and State Pass-Through Expense	(37,302)	230,034	267,336	-716.7%
Interest Expense and Fiscal Charges	11,993,371	19,282,631	7,289,260	60.8%
Total	$ 642,871,780	$ 742,397,503	[illegible]	[illegible]

FISCAL YEAR 2017 UNT

FISCAL YEAR 2017 UNT
BUDGET DETAIL BY FUND GROUP – NON-CURRENT FUNDS

FY17

FISCAL YEAR 2017 UNT
REVENUE BREAKOUT BY FUND

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
Resident Undergrad Tuition	37,539,261	178,681,649	-	-	216,220,910
Non-resident Undergrad Tuition	20,646,777	10,488,368	-	-	31,135,145
Other Undergrad Tuition	4,375,000	155,318	-	-	4,530,318
Waivers Undergrad Tuition	(12,665,055)	(161,530)	-	-	(12,826,585)
Gross Undergraduate Tuition	49,895,983	189,163,805	-	-	239,059,788
Resident Graduate Tuition	7,750,782	17,434,976	-	-	25,185,758
Non-resident Graduate Tuition	17,852,275	7,395,007	-	-	25,247,282
Other Graduate Tuition	150,000	3,382,676	-	-	3,532,676
Waivers Graduate Tuition	(4,434,945)	(40,434)	-	-	(4,475,379)
Gross Graduate Tuition	21,318,112	28,172,225	-	-	49,490,337
Fees - Instructional	474,290	19,637,067	-	-	20,111,356
Fees - Mandatory	-	6789.044 5260.055 36ona0.7(19,) 30 raduate Tui9737			

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FISCAL YEAR 2017
CURRENT FUNDS BY QUARTER

Revenues

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Executive Summary and Highlights

Strategic Impact and Major Goals Addressed by FY 2017 Budget

UNTHSC is committed to creating solutions for a healthier community by transforming lives in order to improve the lives of others. To achieve this end, UNTHSC's budget is aligned with the FY2017 Strategic Plan, which includes four broad strategy areas include:

- Learning and Discovery
- Quality Experiences for Lifetime Success
- People and Teamwork
- Sustainable Growth, Finance and Resources

As part of the transformation to a high-performing health science center – the key objective to learning and discovery – the institution continues to expand some of its most recent innovative initiatives including enrolling the UNT System College of Pharmacy's fourth cohort of students; furthering the Fort Worth M.D. School's accreditation; and advancing the Institute for Patient Safety & Preventable Harm's mission by creating patient safety projects, providing community education programs and offering grant funding opportunities.

approved by the BOR, one located in the medical district and one located in south Fort Worth to house a new clinic.

Revenues

Overall, UNTHSC expects to generate $2957 million in revenue over the next fiscal year, Total expenditures are estimated at $263.4 million over the next fiscal year, excluding capitalized expenditures and debt service principal payments. This represents a net increase of $4.8 million (2%) from FY 2016. The increase is primarily attributable to professional fees and services related to the medical services provided by Correctional Medicine, debt service interest payments mostly pertaining to new Tuition Revenue Bonds (TRB) issuances, and scholarship and financial aid expenditures which were impacted by a change in reporting methodology that led to the underestimating of expenditures in the prior year.

Personnel Costs

Personnel costs represent 67% of the UNTHSC expenditure budget. Overall, UNTHSC is projecting a net decrease of $0.8 million (less than 1%) from the FY 2016 budget driven by a restructure to the medical practice plan. This change was needed to improve the efficiencies of the clinical model and has resulted in the reduction of clinical faculty needs, and, thereby, a decrease in faculty salaries. This expense reduction is being offset by an increase to staff salaries for annualized merit increases and continued hiring for the Texas Missing Persons and Human Identification and the Institute for Patient Safety and Preventable Harm programs.

Furthermore, benefits reflect an increase of $1.2 million (4%) from the FY 2016 budget due to an increase in State funding for higher education group insurance benefits and benefits associated with a higher level of grant activity, as well as staffing needs for the UNTHSC/TCU Medical School. Finally, wages and other compensation reflect a decrease of $1.1 million (10%) from the FY 2016 budget, as no merit programs were budgeted.

Professional Fees and Services

Professional fees and services are expected to increase by $3.4 million (9%) from the FY 2016 budget as medical services provided to incarcerated patients are projected to expand.

Materials and Supplies

Materials and supplies are expected to decrease by $1.1 million (8%) from the FY 2016 budget as expenditures are shifted to the JPS Health Network due to the restructure of the medical practice plan.

Debt Service Interest

Interest from debt service is expected to increase by $2.0 million (70%) from the FY 2016 budget, which is attributable to the issuance of $80 million in Tuition Revenue Bonds (TRB) and $13.9 million in Revenue Financing System (RFS) bonds.175 Tc 0.00550

Scholarships, Exemptions and Financial Aid

Scholarships and financial aid are expected to increase by $3.1 million (154%) from the FY 2016

FISCAL YEAR 2017 UNT HEALTH SCIENCE CENTER
BUDGET FOR REVENUES, EXPENSES & OTHER CHANGES IN FUND BALANCES

	FY 2016 Budget	FY 2017 Budget	Variance	Variance %
Income/Funding Sources				
Tuition & Fees - Net	28,559,192	29,642,154	1,082,962	3.8%
Sales of Goods and Services	1,927,052	15,715,337	13,788,285	715.5%
Grant & Contracts (Federal & State)	112,755,340	94,754,040	(18,001,300)	-16.0%
State Appropriations	97,077,189	97,544,669	467,480	0.5%
Capital Appropriations - HEF	11,394,570	17,091,856	5,697,286	50.0%
Net Professional Fees	14,628,628	33,013,420	18,384,792	125.7%
Gift Income	3,549,838	4,879,994	1,330,156	37.5%
Investment Income	3,814,608	2,998,587	(816,021)	-21.4%
Other Revenue	12,854,702	94,973	(12,759,729)	-99.3%
New Issuance of Debt	21,632,794	95,308,423	73,675,629	340.6%
Total	$ 308,193,913	$ 391,043,453	$ 82,849,540	26.9%
Expenditures				
Personnel Costs	177,345,832	176,504,068	(841,764)	-0.5%
Supplies and Other	32,410,778	30,619,900	(1,790,878)	-5.5%
Travel	2,809,189	2,337,015	(472,174)	-16.8%
Purchased Services	36,045,011	39,465,624	3,420,613	9.5%

Scholarships, Exemts,,039,015,T04 T-c 0.03 Tw -3 0 T0-1.769 0 T886 2,337,015

FISCAL YEAR 2017 UNT HEALTH SCIENCE CENTER
BUDGET DETAIL BY FUND GROUP – CURRENT FUNDS

University of North Texas Health Science Center

Fiscal Year 2017 Budget Detail by Fund Group

	Current Funds				
	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
REVENUES					
Net Tuition and Fees	11,136,953	18,505,201	-	-	29,642,154
Sales of Goods and Services	-	15,145,201	570,136	-	15,715,337
Grants and Contracts	1,175,000	64,357,561	-	29,171,430	94,703,991
State Appropriations	97,544,669	-	-	-	97,544,669
Capital Appropriations	17,091,856	-	-	-	17,091,856
Net Professional Fees	-	33,013,420	-	-	33,013,420
Gift Income	-	-	-	4,879,994	4,879,994
Investment Income	27,741	1,805,846	-	1,165,000	2,998,587
Other Revenue	-	94,662	-	-	94,662
New Issuance of Debt	-	-	-	-	-
Revenues	126,976,219	132,921,891	570,136	35,216,424	295,684,670
EXPENDITURES					
Salaries - Faculty	29,350,438	37,967,025	-	6,175,153	73,492,616
Salaries - Staff	33,824,713	18,676,630	344,774	8,046,427	60,892,544
Wages and Other Compensation	4,527,997	3,672,032	35,675	1,033,789	9,269,493
Benefits and Other Payroll-Related Costs	18,001,870	11,165,288	82,879	3,599,377	32,849,414
Cost of Goods Sold	-	18,613	-	5,569	24,182
Professional Fees and Services	1,494,077	33,497,627	21,667	4,452,252	39,465,623
Travel	-	1,761,580	-	575,435	2,337,015
Materials and Supplies	1,909,493	8,524,642	43,344	2,891,956	13,369,435
Communication and Utilities	156,241	2,429,366	5,759	146,212	2,737,578
Repairs and Maintenance	2,184,423	2,121,441	17,095	151,826	4,474,785
Rentals and Leases	69,250	3,144,408	-	60,386	3,274,044
Printing and Reproduction	169,063	277,870	4,147	206,137	657,217
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	4,772,770	-	-	-	4,772,770
Capital Expenditures	2,373,361	1,881,790	5,933	300,186	4,561,270
Federal and State Pass-Through Expense	-	-	-	-	-
Scholarships, Exemptions, & Financial Aid	1,731,178	1,773,145	-	1,598,920	5,103,243
Internal Income	-	-	-	-	-
Other Expenditures	961,130	3,968,870	8,863	1,143,798	6,082,661
Expenditures	101,526,004	130,880,327	570,136	30,387,423	263,363,890
TRANSFERS					
Intra-campus Transfers Between Funds:					
Inter-Fund Transfer In/(Out)	(19,781,820)	4,879,050	-	(4,829,001)	(19,731,771)
Transfers Between UNTS Components:					
Shared Services	-	(65,321)	-	-	(65,321)
Core Services	-	(3,560,106)	-	-	(3,560,106)
Other Inter-Unit Transfers In/(Out)	-	-	-	-	-
Other Transfers:					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Other Legislative Transfers In/(Out)	397,675	-	-	-	397,675
Transfers	(19,384,145)	1,253,623	-	(4,829,001)	(22,959,523)
Estimated Impact on Fund Balance	6,066,070	3,295,186	-	-	9,361,256
Planned Use of Fund Balance					
	-	-	-	-	-

FISCAL YEAR 2017 UNT HEALTH SCIENCE CENTER
BUDGET DETAIL BY FUND GROUP – NON-CURRENT FUNDS

University of North Texas Health Science Center

Fiscal Year 2017 Budget Detail by Fund Group (Continued...)

	Non-Current Funds				FY17
	Endowment Funds	Loan Funds	Plant and Debt	Non-Current	All Funds
REVENUES					
Net Tuition and Fees	-	-	-	-	29,642,154
Sales of Goods and Services	-	-	-	-	15,715,337
Grants and Contracts	-	50,049	-	50,049	94,754,040
State Appropriations	-	-	-	-	97,544,669
Capital Appropriations	-	-	-	-	17,091,856
Net Professional Fees	-	-	-	-	33,013,420
Gift Income	-	-	-	-	4,879,994
Investment Income	-	-	-	-	2,998,587
Other Revenue	-	311	-	311	94,973
New Issuance of Debt	-	-	95,308,423	95,308,423	95,308,423
Revenues	-	50,360	95,308,423	95,358,783	391,043,453
EXPENDITURES					
Salaries - Faculty	-	-	-	-	73,492,616
Salaries - Staff	-	-	-	-	60,892,544
Wages and Other Compensation	-	-	-	-	9,269,494
Benefits and Other Payroll-Related Costs	-	-	-	-	32,849,414
Cost of Goods Sold	-	-	-	-	24,182
Professional Fees and Services	-	-	-	-	39,465,624
Travel	-	-	-	-	2,337,015
Materials and Supplies	-	-	-	-	13,369,434
Communication and Utilities	-	-	-	-	2,737,578
Repairs and Maintenance	-	-	-	-	4,474,785
Rentals and Leases	-	-	-	-	3,274,044
Printing and Reproduction	-	-	-	-	657,216
Debt Service - Principal	-	-	12,328,399	12,328,399	12,328,399
Debt Service - Interest	-	-	-	-	4,772,770
Capital Expenditures	-	-	19,687,088	19,687,088	24,248,357
Federal and State Pass-Through Expense	-	-	-	-	-
Scholarships, Exemptions & Financial Aid	-	-	-	-	5,103,243
Internal Income	-	-	-	-	-
Other Expenditures	-	-	-	-	6,082,660
Expenditures	-	-	32,015,487	32,015,487	295,379,375
TRANSFERS					
Intra-campus Transfers Between Funds:					
Inter-Fund Transfer In/(Out)	-	(50,049)	19,781,820	19,731,771	-
Transfers Between UNTS Components:					
Shared Services	-	-	-	-	(65,321)
Core Services	-	-	-	-	(3,560,106)
Other Inter-Unit Transfers In/(Out)	-	-	-	-	-
Other Transfers:					
Transfer to Other State Agencies In/(Out)	-	-	-	-	-
Other Legislative Transfers In/(Out)	-	-	-	-	397,675
Transfers	-	(50,049)	19,781,820	19,731,771	(3,227,752)
Estimated Impact on Fund Balance	-	311	83,074,756	83,075,067	92,436,326
Planned Use of Fund Balance	-	-	-	-	-

FISCAL YEAR 2017 UNT

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Executive Summary and Highlights

Strategic Impact and Major Goals Addressed by FY 201 Budget

The University of North Texas at Dallas continues to grow in both enrollment and in the number of facilities on campus. Construction and planning for a residence hall and a student learning and success center is underway; the residence hall is anticipated to open July 2017 and ground

Grant and Contracts

Faculty and Staff have been increasing active in pursuing grant funding and UNT Dallas has budgeted increased grant revenue on the assumption that a majority of the grant applications will be awarded in fiscal year 2017. As an example, the Dean of Education has partnered with Texas Tech to receive grant funds from the Bill & Melinda Gates Foundation for preparing highly effective teachers. UNT Dallas College of Law has been active as well, recently awarded a two year grant from the Texas Indigent Defense Commission to provide an innocence clinic to our community. Additionally, in an effort to accomplish a strategic plan initiative focused on obtaining Title III grants for developing universities, UNT Dallas will apply for the following Title

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FISCAL YEAR 2017 UNT DALLAS
BUDGET FOR REVENUES, EXPENSES & OTHER CHANGES IN FUND BALANCES

	FY 2016 Budget	FY 2017 Budget	Variance	Variance %
Income/Funding Sources				
Tuition & Fees - Net	17,532,162	20,544,785	3,012,623	17.2%
Sales of Goods and Services	169,000	195,000		

FISCAL YEAR 2017 UNT DALLAS
BUDGET DETAIL BY FUND GROUP – CURRENT FUNDS

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
REVENUES					
Net Tuition and Fees	6,387,888	14,156,897	-	-	20,544,785
Sales of Goods and Services	-	40,000	155,000	-	195,000
Grants and Contracts	-	-	-	6,879,681	6,879,681
State Appropriations	22,805,189	-	-	-	22,805,189
Capital Appropriations	2,113,004	-	-	-	2,113,004
Net Professional Fees	-	-	-	-	-
Gift Income	-	-	-	1,017,000	1,017,000
Investment Income	-	36,000	-	-	36,000
Other Revenue	-	-	-	-	-
New Issuance of Debt	-	-	-	-	-
Revenues	**31,306,081**	**14,232,897**	**155,000**	**7,896,681**	**53,590,659**
EXPENDITURES					
Salaries - Faculty	8,559,167	-	-	364,826	8, Q q 1

FISCAL YEAR 2017 UNT DALLAS
BUDGET DETAIL BY FUND GROUP – NON-CURRENT FUNDS

	Endowment Funds	Loan Funds	Plant and Debt	Non-Current	*FY17* All Funds
REVENUES					
Net Tuition and Fees	-	-	-	-	20,544,785
Sales of Goods and Services	-	-	-	-	195,000
Grants and Contracts	-	-	-	-	6,879,681
State Appropriations	-	-	-	-	22,805,189
Capital Appropriations	-	-	-	-	2,113,004
Net Professional Fees	-	-	-	-	-
Gift Income	-	-	-	-	1,017,000
Investment Income	3,000	-	-	3,000	39,000
Other Revenue	-	-	-	-	-
New Issuance of Debt	-	-	69,336,733	69,336,733	69,336,733
Revenues	**3,000**	**-**	**69,336,733**	**69,339,733**	**122,930,392**
EXPENDITURES					
Salaries - Faculty	-	-	-	-	8,923,993
Salaries - Staff	-	-	-	-	11,912,768
Wages and Other Compensation	-	-	-	-	655,762
Benefits and Other Payroll-Related Costs	-	-	-	-	5,235,319
Cost of Goods Sold	-	-	-	-	-
Professional Fees and Services	-	-	-	-	932,582
Travel	-	-	-	-	591,206
Materials and Supplies	-	-	-	-	2,295,977
Communication and Utilities	-	-		-	586,015
Repairs and Maintenance	-	-	-	-	289,852
Rentals and Leases	-	-	-	-	139,000
Printing and Reproduction	-	-	-	-	169,500

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FISCAL YEAR 2017 UNT DALLAS REVENUE BREAKOUT BY FUND

University of North Texas Dallas

Fiscal Year 2017 - Revenue Breakout by Current Funds

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
Resident Undergrad Tuition	2,623,040	10,480,283	-	-	13,103,323
Non-resident Undergrad Tuition	-	-	-	-	-
Other Undergrad Tuition	-	-	-	-	-
Waivers Undergrad Tuition	-	-	-	-	-
Gross Undergraduate Tuition	***2,623,040***	***10,480,283***	**-**	**-**	***13,103,323***
Resident Graduate Tuition	3,738,448	2,791,799	-	-	6,530,247
Non-resident Graduate Tuition	26,400	12,646	-	-	39,046
Other Graduate Tuition	-	-	-	-	-
Waivers Graduate Tuition	-	-	-	-	-
Gross Graduate Tuition	***3,764,848***	***2,804,445***	**-**	**-**	***6,569,293***
Fees - Instructional	-	-	-	-	-
Fees - Mandatory	-	740,893	-	-	740,893
Fees - Incidental	-	131,276	-	-	131,276
Waivers - Fees	-	-	-	-	-
Gross Fees	**-**	***872,169***	**-**	**-**	***872,169***
Disc & Allow-Tuition and Fee	-	-	-	-	-
Discount and Allowances	**-**	**-**	**-**	**-**	**-**
Tuition and Waiver Conversion	-	-	-	-	-
Net Tuition and Fees	***6,387,888***	***14,156,897***	**-**	**-**	***20,544,785***
Athletics	-	-	-	-	-
Auxiliary Enterprises	-	40,000	155,000	-	195,000
Discounts and Allowances - Auxiliaries	-	-	-	-	-
Other Sales of Goods and Services	-	-	-	-	-
Sales of Goods and Services	**-**	***40,000***	***155,000***	**-**	***195,000***
Federal Programs and Contracts	-	-	-	1,045,577	1,045,577
Federal Financial Aid	-	-	-	4,600,000	4,600,000
State Programs and Contracts	-	-	-	527,836	527,836
State Financial Aid	-	-	-	-	-
Other Grants and Contracts	-	-	-	706,268	706,268
Grants and Contracts	**-**	**-**	**-**	***6,879,681***	***6,879,681***
State Appropriations - General	19,296,665	-	-	-	19,296,665
State Appropriations - Additional	3,508,524	-	-	-	3,508,524
State Appropriations	***22,805,189***	**-**	**-**	**-**	***22,805,189***
Capital Appropriations - HEF	2,113,004	-	-	-	2,113,004
Capital Appropriations	***2,113,004***	**-**	**-**	**-**	***2,113,004***
Gross Professional Fees	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-
Net Professional Fees	**-**	**-**	**-**	**-**	**-**
Gift Income	-	-	-	*1,017,000*	1,017,000
Investment Income	-	*36,000*	-	-	36,000
Other Revenue	-	-	-	-	-
Revenues	**31,306,081**	**14,232,897**	**155,000**	**7,896,681**	**53,590,659**

FISCAL YEAR 2017 UNT DALLAS
CURRENT FUNDS BY QUARTER

Revenues	Q1 FYTD Estimate	Q2 FYTD Estimate	Q3 FYTD Estimate	Q4 FYTD Budget	
Net Tuition and Fees	9,039,705	17,668,515	19,106,650		20,
Sales of Goods and Services	48,750	97,500	146,250		

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Executive Summary and Highlights

Strategic Impact and Major Goals Addressed by FY 2017 Budget

Over the last two and a half years, the UNT System has undergone a financial transformation. The purpose of this transformation was to improve the efficiency and accountability of the processes and to strengthen the integrity of the financial records. With significant investments in people and technology, we are steadily progressing toward our goals. Sustaining the progress is a commitment addressed in this budget. Additional resources were added during FY16 and will carry forward to FY17 in our Internal Audit function to ensure adherence to new policies and procedures.

This budget also addresses needs introduced by the state and federal governments impacting our human resources function. The State's E-Verify process and the federal Affordable Care Act required additional resources this year to support the new compliance requirements. Additionally, the increase in the Family and Medical Leave Act utilization required a review that resulted in the n0(i)14.1(s)6( )54(ir8s)2(1( )54((d)-4(s)0(t)-w9(s)0t2 an)60(a y4(nd prs)0(t)-w913(0 Tc

FISCAL YEAR 2017 UNT SYSTEM ADMINISTRATION
BUDGET DETAIL BY FUND GROUP — NON-CURRENT FUNDS

	Endowment Funds	Loan Funds	Plant and Debt	Non-Current	FY17 All Funds
REVENUES					
Net Tuition and Fees	-	-	-	-	-
Sales of Goods and Services	-	-	-	-	1,899,505
Grants and Contracts	-	-	-	-	-
State Appropriations	-	-	-	-	8,150,650
Capital Appropriations	-	-	-	-	-
Net Professional Fees	-	-	-	-	-
Gift Income	-	-	-	-	-
Investment Income	-	-	-	-	165,989
Other Revenue	-	-	-	-	-
New Issuance of Debt	-	-	56,000,000	56,000,000	56,000,000
Revenues	-	-	56,000,000	56,000,000	66,216,144
EXPENDITURES					
Salaries - Faculty	-	-	-	-	-
Salaries - Staff	-	-	-	-	40,487,665
Wages and Other Compensation	-	-	-	-	520,607
Benefits and Other Payroll-Related Costs	-	-	-	-	10,263,368
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FISCAL YEAR 2017 UNT SYSTEM ADMINISTRATION
REVENUE BREAKOUT BY FUND

University of North Texas System Administration

Fiscal Year 2017 - Revenue Breakout by Current Funds

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Current Funds
Resident Undergrad Tuition	-	-	-	-	-
Non-resident Undergrad Tuition	-	-	-	-	-
Other Undergrad Tuition	-	-	-	-	-
Waivers Undergrad Tuition	-	-	-	-	-
Gross Undergraduate Tuition	-	-	-	-	-
Resident Graduate Tuition	-	-	-	-	-
Non-resident Graduate Tuition	-	-	-	-	-
Other Graduate Tuition	-	-	-	-	-
Waivers Graduate Tuition	-	-	-	-	-
Gross Graduate Tuition	-	-	-	-	-
Fees - Instructional	-	-	-	-	-
Fees - Mandatory	-	-	-	-	-
Fees - Incidental	-	-	-	-	-
Waivers - Fees	-	-	-	-	-
Gross Fees	-	-	-	-	-
Disc & Allow-Tuition and Fee	-	-	-	-	-
Discount and Allowances	-	-	-	-	-
Tuition and Waiver Conversion	-	-	-	-	-
Net Tuition and Fees	-	-	-	-	-
Athletics	-	-	-	-	-
Auxiliary Enterprises	-	-	1,899,505	-	1,899,505
Discounts and Allowances - Auxiliaries	-	-	-	-	-
Other Sales of Goods and Services	-	-	-	-	-
Sales of Goods and Services	-	-	1,899,505	-	1,899,505
Federal Programs and Contracts	-	-	-	-	-
Federal Financial Aid	-	-	-	-	-
State Programs and Contracts	-	-	-	-	-
State Financial Aid	-	-	-	-	-
Other Grants and Contracts	-	-	-	-	-
Grants and Contracts	-	-	-	-	-
State Appropriations - General	8,150,650	-	-	-	8,150,650
State Appropriations - Additional	-	-	-	-	-
State Appropriations	8,150,650	-	-	-	8,150,650
Capital Appropriations - HEF	-	-	-	-	-
Capital Appropriations	-	-	-	-	-
Gross Professional Fees	-	-	-	-	-
Contractual Allowances and Discounts	-	-	-	-	-
Net Professional Fees	-	-	-	-	-
Gift Income	-	-	-	-	-
Investment Income	-	165,989	-	-	165,989
Other Revenue	-	-	-	-	-
Revenues	8,150,650	165,989	1,899,505	-	10,216,144

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day operations of the institution. These funds include Education & General, Designated Operating, Auxiliary Enterprises, and Restricted Expendable Funds are and

Appropriations of federal funds and other funds (e.g., Tobacco Funds) are not considered E&G and are recorded separately in designated operating or other funds.

The chart of accounts segregates E&G funds between General Operating Funds (general- revenue dedicated appropriations for statutory and Board

Internal Income – This line item consists of internal income earned by one department for services rendered to another department within a single UNTS component (e.g., printing or advertising services performed by one department as a service for another department). These revenues will net to zero at the component level.

Intra-Campus Transfers Between Funds – See Inter-Fund Transfers In/(Out) above.

Investment Income – This includes revenues received from interest and dividends, realized and unrealized gains and losses on investments, and realized gains or losses on the sale of capital assets.

Interest Expense and Fiscal Charges – Summary level expense line for Debt Service – Interest from the Budget Detail by Fund Group sheet.

Loan Funds – Loan Funds consist of amounts that are held for making loans to students. These funds are derived from a number of sources, including private and governmental gifts and grants, federal borrowing, and unrestricted allocations. Interest income, in most instances, is returned to this fund as an increase to the available fund balance.

Materials and Supplies –

Other Expenses – Other expenditures 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

Purchased Services – Summary level expense category for expense line Professional Fees and Services from the Budget Detail by Fund Group sheet.

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

Repairs and Maintenance – These expenditures 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

Supplies and Other – Summary level expense category that condenses expense lines Materials and Supplies, Communication and Utilities, Repairs and Maintenance, Rentals and Leases, Printing and Reproduction, Cost of Goods Sold, and Other Expenditures from the Budget Detail by Fund Group sheets.

Transfers Between UNTS Components – Transfers between components of the UNTS that are used to fund core System Administration operations, shared services or other activities one component performs for another.

Transfers to Other State Agencies In/(Out) – This consists of transfers to other Texas state agencies.

Travel – Travel expenditures include direct expenses for domestic and international travel and entertainment costs, as well as amounts reimbursed to employees for such incurred costs.

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APPENDIX

The University of North Texas System
Budget Instructions
FY 2017

General Guidelines

The University of North Texas University System is committed to serving the citizens of the State of Texas and understands that the valuable, but limited, resources provided to us must be utilized in the most efficient and effective manner and, as always, with the benefit of the State taxpayers foremost on our minds.

projected based on the ending fund balance of the most recent quarter and include any expected increases or decreases to fund balances prior to the fiscal year close.

- Individual Overview/Narrative Presentation
  Each institution is asked to provide a narrative with highlights and significant information from their budget submissions for inclusion in the FY17 Consolidated Budget Summary Book as well as in the individual component presentations to the Board of Regents. The narrative should include relevant information on (not limited to, and if applicable):
  - Revenues:
    - New and increased funding (including sources)
    - State appropriations
    - Tuition Revenue Bonds, Etc
    - Grant and research funding
    - Endowment/Gifts
    - Tuition and fee projection methodology
    - Sales and Service Estimates
    - Economic Impacts
    - Enrollment
  - Expenses (provide information on the percentage of increased resources that are dedicated to specific areas – add categories you feel are relevant):
    - Salaries – Faculty/Staff
    - Financial Aid/Scholarships
    - Recruitment/Retention – Faculty/Students
    - New programs/New Initiatives
    - Campus Technology and Infrastructure
  - Use of reserves

  Strategic Context – for significant new initiatives, programs, and/or areas where increased resources will be dedicated (FY17 over prior years), the narrative should specifically demonstrate how these investments support the institution's strategic plan.

- Individual Schedules – Schedules, Graphs, Ratios
  The System Budget Office will prepare and present the information for the Budget Summary Book for all component institutions and System Administration for the following:
  - Budget for Revenues, Expenses & Other Changes in Net Position
  - Budget Detail by Fund Group - Current
  - Budget Detail by Fund Group – Noncurrent
  - Revenue Breakout by Fund
- Transfers
  The budget template includes transfer line items. Campus budget offices will be responsible for projecting transfers for the component unit based on debt service expenses, and any other projected transfers between funds, components or other outside agencies. Budget amounts for shared and core

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Attachment 1

Fiscal Year 2017 Operating Budget Calendar

Attachment 2

Fiscal Year 2017 Budget Preparation Contacts

UNT System			
Name	Title	Phone	Email
Budget Office			
Paige Smith	AVC Budget	214-752-5540	paige.smith@untsystem.edu