

# Fiscal Year 2019 Consolidated Operating Budget

Presented by:

Paige Smith, UNTS, Associate Vice Chancellor for Budget & Planning

August 9-10, 2018

Corrections made on 08.08.18 noted in orange.

# 2019 Consolidated Operating Budget

## Revenues - \$1,091.2M

- 4% Increase over FY2018 Estimated Actuals; 7% Increase over FY2018 Budget
- State appropriation revenues for UNT System-wide remain flat
- Net tuition and fees revenues budget increased \$39.5 million (10.7%)
  - *Increased enrollment/changes in enrollment mix*
  - *Tuition and fee increases*

## Expenditures & Transfers - \$1,077.7M\*

- 5% Increase over FY2018 Actuals; 7% Increase over FY2018 Budget
- Total Salaries & Personnel Costs increased \$24.5M; equal 58% of Current Operating Budget

\*Revised on 08.08.18

# Revenues

<b>FY2018 Budgeted</b>	<b>FY2018 Est Actuals</b>	<b>FY2019 Budgeted</b>	<b>*Change \$</b>	<b>*Change %</b>
<b>\$ 1,014.8</b>	<b>\$ 1,046.7</b>	<b>\$ 1,091.2</b>	<b>\$ 44.5</b>	<b>4.3%</b>

In millions.

## Current Funds Revenues by UNTS Component

	<b>Educational &amp; General</b>	<b>Designated Operating</b>	<b>Auxiliary</b>	<b>Restricted Expendable</b>	<b>Total Current Funds</b>
<b>University of North Texas</b>	\$ 253,664,693	\$ 305,595,159	\$ 91,748,944	\$ 91,811,505	\$ 742,820,301
<b>UNT Health Science Center</b>	\$ 132,841,004	\$ 87,928,203	\$ 631,145	\$ 45,374,862	\$ 266,775,214
<b>UNT Dallas</b>	\$ 36,956,990	\$ 20,969,676	\$ 1,482,240	\$ 11,672,531	\$ 71,081,437
<b>UNT System Administration</b>	\$ 7,969,916	\$ 316,818	\$ 2,200,000	\$ -	\$ 10,486,734
					<b>\$ 1,091,163,686</b>

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.

# Expenditures & Transfers

FY2018 Budgeted	FY2018 Est Actuals	FY2019 Budgeted	*Change \$	*Change %
\$ 1,004.2	\$ 1,024.2	\$ 1,077.8	\$ 53.6	5.2%

In millions.

## Current Funds Expenses by UNTS Component

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Total Current Funds
University of North Texas	\$ 220,069,509	\$ 247,751,494	\$ 68,428,109	\$ 91,811,505	\$ 628,060,617
UNT Health Science Center	\$ 106,803,550	\$ 80,334,949	\$ 361,386	\$ 39,160,115	\$ 226,660,000
UNT Dallas	\$ 29,028,782	\$ 15,678,088	\$ 893,028	\$ 9,672,531	\$ 55,272,429
UNT System Administration	\$ 8,609,112	\$ 49,830,233	\$ 1,624,314	\$ -	\$ 60,063,659
					\$ 970,056,705

## Current Funds Transfers by UNTS Component

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Total Current Funds
University of North Texas	\$ (33,595,184)	\$ (55,245,132)	\$ (20,181,800)	\$ -	\$ (109,022,116)
UNT Health Science Center	\$ (23,327,485)	\$ (2,507,369)	\$ -	\$ (5,821,938)	\$ (31,656,792)
UNT Dallas	\$ (7,928,208)	\$ (5,664,574)	\$ (589,213)	\$ (2,000,000)	\$ (16,181,995)
UNT System Administration	\$ 639,197	\$ 49,513,415	\$ (878,923)	\$ -	\$ 49,273,689
					\$ (107,587,214)

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.

# Reserves

FY2017 Ending Reserves	FY2018 Proj Ending Reserves	FY2019 Est Ending Reserves	*Change \$ FY2018 v. FY2019	*Change % FY2018 v. FY2019
\$ 342.8	\$ 361.2	\$ 374.7	\$ 13.5	3.7%

In millions.

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## Impact to Fund Balance by UNTS Component\*\*

	Educational & General	Designated Operating	Auxiliary	Restricted Expendable	Total Current Funds
University of North Texas	\$ -	\$ 2,598,534	\$ 3,139,034	\$ -	\$ 5,737,568
UNT Health Science Center	\$ 2,709,969	\$ 5,085,885	\$ 269,759	\$ 392,809	\$ 8,458,422
UNT Dallas	\$ -	\$ (372,986)	\$ -	\$ -	\$ (372,986)
UNT System Administration	\$ -	\$ -	\$ (303,237)	\$ -	\$ (303,237)
					\$ 13,519,767

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.

\*\* Revised on 08.08.18

# Fiscal Year 2019 Operating Budget

Presented by:

Neal Smatresk, UNT, President

Bob Brown, UNT, Senior Vice President for Finance and Administration

August 9-10, 2018

# Introduction from the President

- Expanding recruiting efforts for new students due to increased graduation rates in 2017-2018
- Increasing emphasis on retaining current students by expanding student support services
- Expanding in Frisco
- Implementing a new Distance Education Technology model
- Providing funds for new research equipment
- Hiring new faculty
- Providing resources to facilities for the addition of 285,600 square feet
- Reserving 1.5% merit pool in recognition of outstanding faculty and staff members

# Revenues

FY2018 Budgeted	FY2018 Est YE	FY2019 Budgeted	Change \$	*Change %
\$ 705.0	\$ 715.4	\$ 742.8	\$ 27.4	3.8%

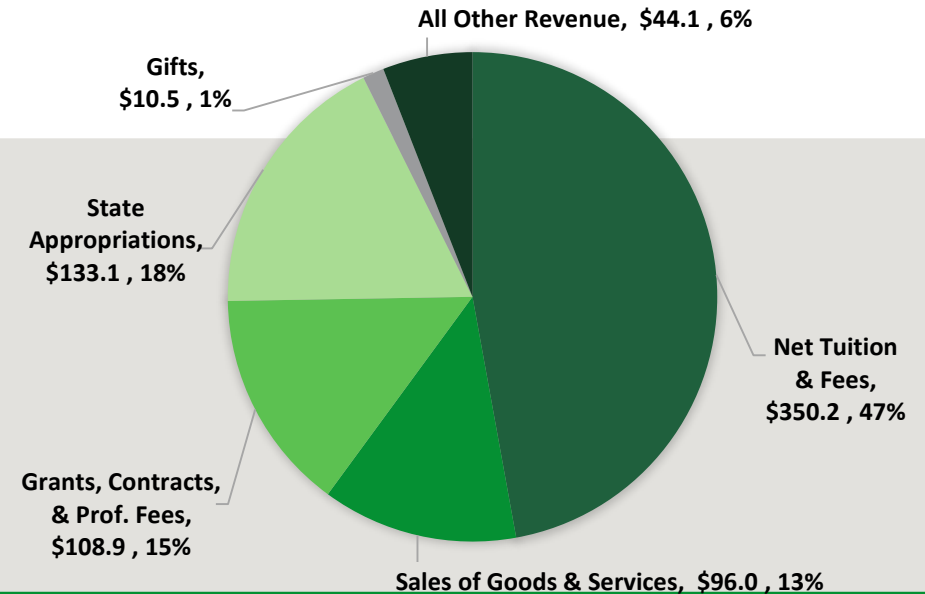
## Key Drivers, Trends, & Initiatives

**Net Tuition & Fees** – Budgeted 2.75% growth in SCH and changes to the Intercollegiate Athletics, Library, Undergraduate Advising, and Rec Center Fees. Also, new items for FY19 (Differential Tuition and Distance Learning Fee) generate additional estimated \$6.0M for specifically allocated activities. Remaining increases in tuition and fees attributable to enrollment growth.

**Sales of Good & Services** – Reduction of estimated revenues in Auxiliary Dining (\$1.9M) and Athletics (\$0.3M) and Other Sales of Goods & Services (\$0.7M) to align with prior year’s trends.

**Grants & Contracts** – Increased revenue in both federal (\$4.0M) and state (\$1.0M) financial aid due to enrollment growth and eligibility. Estimated increase in externally funded programs of \$5.1M.

**State appropriations** –Benefit allocation estimates revised downward to align with proportionality requirements.



Highlighted Categories	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	FY 2019 to FY 2018 Est Actuals	
				Amount	Percent
Net Tuition & Fees	\$ 318.8	\$ 322.0	\$ 350.2	\$ 28.18	8.8%
Sales of Goods & Services	\$ 98.9	\$ 98.2	\$ 96.0	\$ (2.16)	-2.2%
Grants, Contracts, & Prof. Fees	\$ 98.8	\$ 107.4	\$ 108.9	\$ 1.52	1.4%
State Appropriations	\$ 136.2	\$ 133.0	\$ 133.1	\$ 0.08	0.1%

\*Change from FY2018 Estimated Year-End to FY2019 Budgeted

Note: All dollars in tables are in millions.



# Expenses & Transfers

FY2018 Budgeted	FY2018 Est YE	FY2019 Budgeted	Change \$	*Change %
\$ 698.9	\$ 704.1	\$ 737.1	\$ 33.0	4.7%

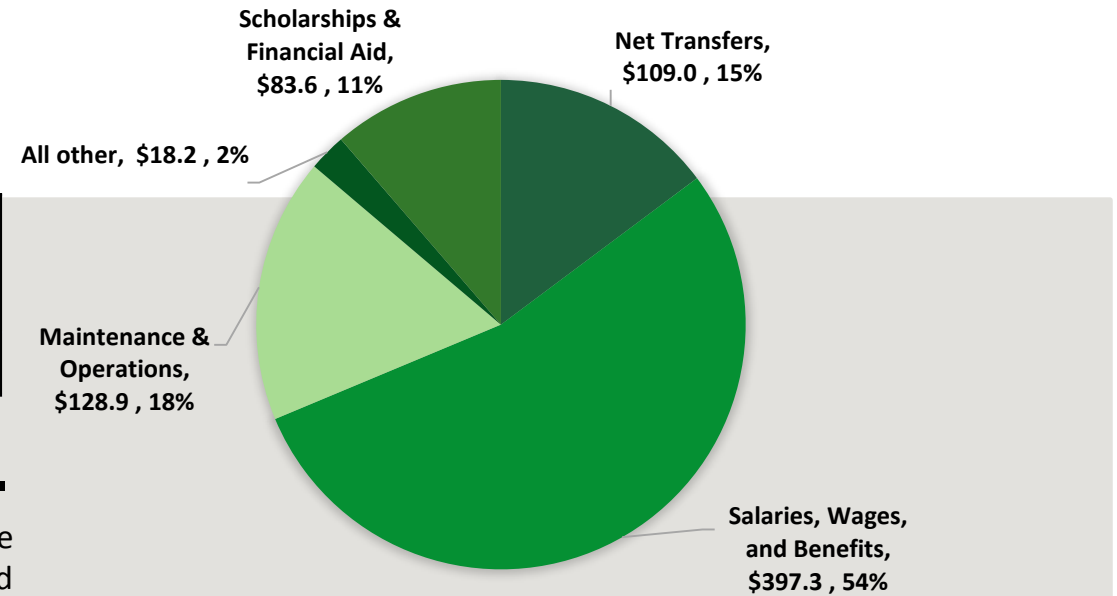
## Key Drivers, Trends, & Initiatives

**Salaries, Wages, & Payroll Related** – Enrollment growth and expansion of services drives the need for additional full-time and adjunct faculty, and student support lines. Continued investment in faculty promotion, tenure, and equity. Transfer of employees from System Administration to align with business needs.

**Maintenance & Operating** – New student recruiting efforts due to increased graduation rates (\$0.6M), Frisco expansion (\$0.7M), BioDiscovery Institute (\$1.5M), and (\$5.3M) retention initiatives around improving student support functions.

**Scholarships & Financial Aid** – Recalibration of scholarship and exemption between expense and net tuition calculations to align to prior year actual trends.

**Transfers** – Net Decrease in System Allocations of \$3.7M between Core and Shared Services. Decrease of funds transferred to plant for capital expenditures, primarily due to HEF funded initiative in Research and Innovation of \$3.5M. Funds transferred in for Hazelwood total \$1.6M.



Highlighted Categories	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	FY 2019 to FY 2018 Est Actuals Amount	Percent
Salaries, Wages, and Benefits	\$ 376.8	\$ 363.9	\$ 397.3	\$ 33.48	9.2%
Maintenance & Operations	\$ 120.7	\$ 123.5	\$ 128.9	\$ 5.45	4.4%
Scholarships & Financial Aid	\$ 71.4	\$ 81.5	\$ 83.6	\$ 2.06	2.5%
Net Transfers	\$(117.7)	\$(120.8)	\$(109.0)	\$ 11.78	-9.7%

\*Change from FY2018 Estimated Year-End to FY2019 Budgeted

Note: All dollars in tables are in millions.

# Reserves

FY2017 AFR Ending Reserves	FY2018 Proj Ending Reserves	FY2019 Est Ending Reserves	Change \$	*Change %
\$ 208.5	\$ 219.9	\$ 225.6	\$ 5.7	2.6%

Note: All dollars in tables are in millions.

Estimated Budget Impact on Fund Balance

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# Capital Expenditures

## Previously-approved Projects Include

RFS Bonds	\$ 72.1	Frisco campus development and property acquisition, General Academic Building MEP and Interior renovation, New Residence Hall, Track and Field Stadium, New Dining Hall, Fouts Field demolition, parking, and bus transfer station, Athletic indoor practice facility
HEAF	\$ 19.7	Terrill Hall MEP and Interior renovations, Discovery Park MEP upgrade, Master plan land acquisitions, Sage Hall academic success center
Gifts/ Donations	\$ 8.5	Athletic indoor practice facility, and music building courtyard renovation
Tuition Revenue Bonds	\$ 5.0	College of Visual Arts and Design building
Auxiliary	\$ 3.7	Clark Hall lobby renovations

Note: All dollars are in millions.

RFS – Revenue Financing System  
 TRB – Tuition Revenue Bond AUX  
 – Auxiliary Reserves

## New Projects for FY2019

Auxiliary	\$ 5.8	<b>Maple dining hall and residence hall interior renovations, dining food stands, Kerr Hall Tower A common area renovations, and Clark Hall MEP renovations</b>
HEAF	\$ 1.4	<b>General Academic classrooms, class laboratory e-locking, art studio facility, and music building recital hall and MEIT renovation</b>
Commercial Paper	\$ 0.7	<b>Apogee stadium turf</b>

# Appendix

# Full-Time Equivalent Employee Data

Classification	FY2017		FY2018		FY2019
	Budget	Actuals*	Budget	Actuals*	Budget
Administrators	64.0	68.8	68.0	58.4	68.0
Faculty	1,682.0	1,397.7	1,703.0	1,324.6	1,411.0
Other Staff	3,634.0	4,104.3	3,627.0	4,352.2	4,380.0
<b>Total</b>	<b>5,380.0</b>	<b>5,570.8</b>	<b>5,398.0</b>	<b>5,735.2</b>	<b>5,859.0</b>

## FTE Trends

FY17 Actuals  
to FY18  
Actuals

State mandated hiring freeze ended; staff positions previously budgeted and vacated in FY17 filled in FY18. Several searches underway in FY2018 to replace vacated administrator positions.

FY18 Actuals  
to FY19  
Budget

Additional staff positions added are attributable to Frisco operations, academic advising, facilities personnel for new building maintenance and custodial work, and personnel moved from UNTS to UNT (Call Center/ITSS). Additional faculty lines include 17 new faculty and increased part-time faculty for Frisco offerings. Several administrator positions have been hired for FY2019 to fill vacancies in FY2018.

\*Source: For FY17 & FY18 – Average of Q1 – Q3 FTE data submitted to State Auditor’s Office.

# Fiscal Year 2019 Operating Budget

Presented by:

Michael Williams, UNTHSC, President

Geoffrey Scarpelli, UNTHSC, Vice President for Finance and Planning

August 9-10, 2018

# Introduction

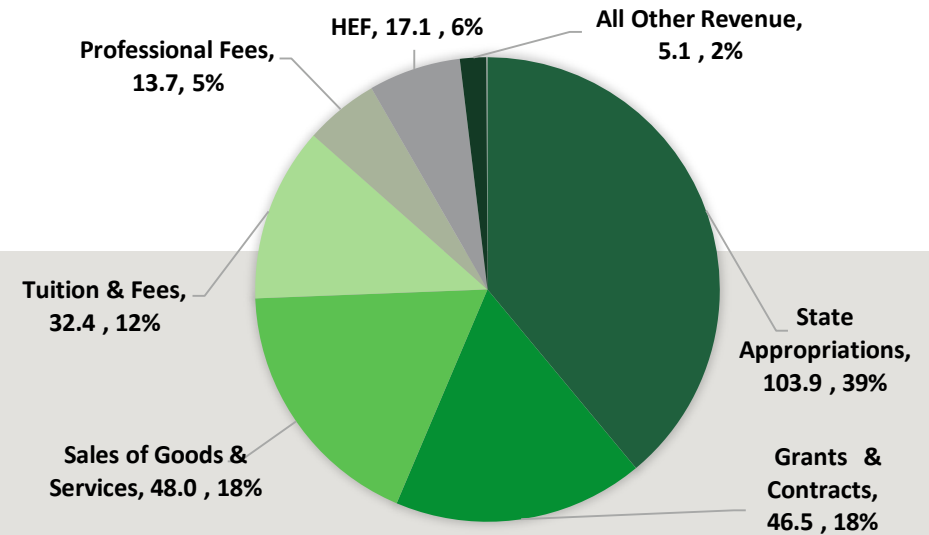
The budget process was based on our vision of ***One University, built on values, defining and producing the providers of the future***. The institution's priorities for FY 2019 demonstrate our commitment to this vision, which include:

- Funding key positions, including chairs and faculty, to maintain the accreditation standards for the growing UNT System College of Pharmacy
- Creating new support positions for the new Interdisciplinary Research and Education Building, home to the College of Pharmacy, the North Texas Eye Research Institute, and the TCU and UNTHSC School of Medicine
- Supporting additions and renovations to the BioSkills Laboratory, housed within the Center for Anatomical Sciences, which are integral to the medical education of UNTHSC students and the continuing education of health care practitioners across Texas
- Creating additional residency positions through partnerships with regional health care systems
- Preparing for the expected 2019 opening of the new School of Medicine
- Launching a research study that could possibly diagnose Alzheimer's Disease via a simple blood test
- Being a Fort Worth leader in entrepreneurship through enhanced commercialization efforts, via funding research projects, developing new startup companies, as well as growing collaborative partnerships with other higher education institutions and private companies

By focusing on the vision, the budget process has allowed the institution to strategically align resources with key initiatives while conserving funds for the future.

# Revenues

FY2018 Budgeted	FY2018 Est Actuals	FY2019 Budgeted	*Change \$	*Change %
\$ 245.2	\$ 258.8	\$ 266.8	\$ 8.0	3.3%



## Key Drivers, Trends, & Initiatives

**Key drivers:** Correctional Medicine continues to provide medical services for the federal prison population, while the amount and number of awarded grants have risen

**Trends:** Estimated enrollment is expected to be stable over the next couple of years, research awards have steadily increased, and the 1115 Waiver program has been extended

**Initiatives:** An overall goal of \$22.0M in philanthropy through UNTHSC's foundation, of which \$5.0M is projected for the TCU and UNTHSC School of Medicine

Note: All dollars are in millions.

Highlighted Categories	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	FY 2019 to FY 2018 Est Actuals Amount	Percent
Net Tuition & Fees	\$ 31.8	\$ 31.2	\$ 32.4	\$ 1.2	3.8%
Sales of Goods & Services	\$ 39.2	\$ 48.2	\$ 48.0	\$ (0.2)	-0.5%
Grants, Contracts, & Prof. Fees	\$ 35.9	\$ 38.0	\$ 46.5	\$ 8.5	22.4%
State Appropriations	\$ 103.6	\$ 103.0	\$ 103.9	\$ 0.9	0.9%
HEF	\$ 17.1	\$ 17.1	\$ 17.1	\$ -	0.0%
Professional Fees	\$ 13.7	\$ 16.0	\$ 13.7	\$ (2.3)	-14.1%

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.



# Expenditures & Transfers

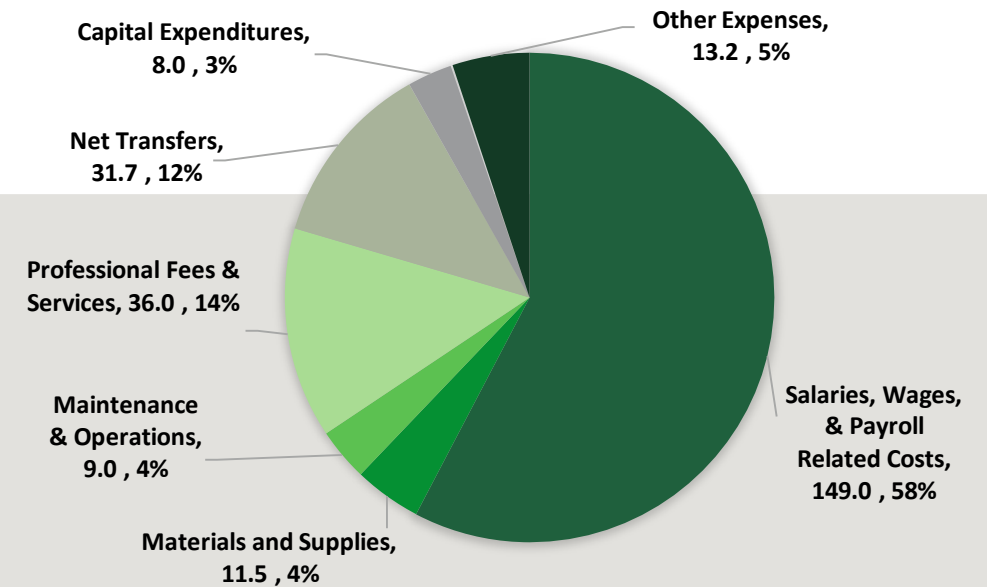
FY2018 Budgeted	FY18 Est Actuals	FY2019 Budgeted	*Change \$	*Change %
\$ 238.4	\$ 246.5	\$ 258.3	\$ 11.8	4.8%

## Key Drivers, Trends, & Initiatives

**Key drivers:** Increased costs due to the continuation of providing medical services to the federal prison population, and increases in research activities

**Trends:** Repositioning UNT Health to enhance the training opportunities across all schools, in addition to opening the TCU and UNTHSC School of Medicine in July 2019, will strengthen the educational experience for all students

**Initiatives:** Additional hiring of key faculty members within the UNT System of College of Pharmacy is necessary to meet and maintain accreditation standards, and the creation of new staff positions is needed to support the operations of the soon-to-be-completed Interdisciplinary Research & Education Building



Highlighted Categories	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	FY 2019 to FY 2018 Est Actuals	
				Amount	Percent
Salaries, Wages, and Payroll Related Costs	\$ 147.3	\$ 137.5	\$ 149.0	\$ 11.5	8.4%
Professional Fees & Services	\$ 30.5	\$ 35.5	\$ 36.0	\$ 0.5	1.4%
Materials and Supplies	\$ 9.0	\$ 13.0	\$ 11.5	\$ (1.5)	-11.5%
Net Transfers	\$ (27.8)	\$ (27.6)	\$ (31.7)	\$ (4.1)	14.9%

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.

Note: All dollars are in millions.

# Capital Expenditures

## New Projects Include

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\$2.5 – RFS | East Parking Garage Renovation (\$6.0M total projected cost)

RFS – Revenue Financing System  
TRB – Tuition Revenue Bond AUX  
– Auxiliary Reserves

## Previously-approved Projects Include

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\$16.47 – RFS  
\$1.23 – Gift | Interdisciplinary Research and Education Building (\$118.5M total projected cost)

Note: All dollars are in millions.

# Reserves

FY2017 Ending Reserves	FY2018 Est Ending Reserves	FY2019 Est Ending Reserves	Change \$ - FY2018 v. FY2019	Change % - FY2018 v. FY2019
\$ 107.70	\$ 114.50	\$ 123.00	\$ 8.5	7.4%

## Estimated Budget Impact on Fund Balance

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\$2.7	Education and General – addition to Reserves
\$5.1	Designated Operating – addition to Reserves
\$0.7	Auxiliary & Restricted – addition to Reserves

Note: All dollars are in millions.

# Appendix

# Full-Time Equivalent Employee Data

Classification	FY2017		FY2018		FY2019
	Budget	Actuals*	Budget	Actuals*	Budget
Administrators	27.7	26.2	26.6	27.3	29.0
Faculty	454.5	311.8	308.0	293.0	329.0
Other Staff	1,017.2	1,000.8	974.4	965.0	1,034.0
<b>Total</b>	<b>1,499.4</b>	<b>1,338.8</b>	<b>1,309.0</b>	<b>1,285.3</b>	<b>1,392.0</b>

## FTE Trends

FY17 to FY18

FY18 FTE actuals is lower than FY17 FTE actuals due to the continued evolution of UNT Health, coupled with a significant shift in the measured activities within the 1115 Waiver program, which necessitated a reduction to staffing

FY18 to FY19

FY19 FTE budget is higher than FY18 FTE actuals due to accreditation staffing requirements, increased operational needs, and the return of selected shared service functions back to HSC

\*Source: For FY17 & FY18 – Average of Q1 – Q3 FTE data submitted to State Auditor’s Office.

# Fiscal Year 2019 Operating Budget

Presented by:

Bob Mong, UNTD, President

Jim Main, UNTD, Executive Vice President of Administration and CFO

August 9-10, 2018

# Introduction from the President

- University Budget Advisory Committee (UBAC) deliberations began in March and concluded in June.
- 12% growth in SCH projected for FY19.
- Ramping up services paid for by the student fees passed.
- UNTD grants on track to be managed completely in house by 9/1/18.
- Student Learning and Success Center is on target; \$13m to be spent in FY19.
- Gift Income projecting more than \$2m above last year.
- Closed deficit by:
  - Reviewing and revising Tuition and Fee estimates to better reflect new tuition rates and FOCUS cohorts.
  - Eliminating some positions from FY19 budget and delaying others.
  - 5% across-the-board reduction in departmental discretionary M&O budgets.

# Revenues

*FY2018 Budgeted	FY2018 Est Actuals	FY2019 Budgeted	*Change \$	*Change %
\$ 58.4	\$ 60.3	\$ 71.1	\$ 10.8	17.9%

## Key Drivers, Trends, & Initiatives

**State appropriations** – State appropriations and benefit allocations remain flat to FY18.

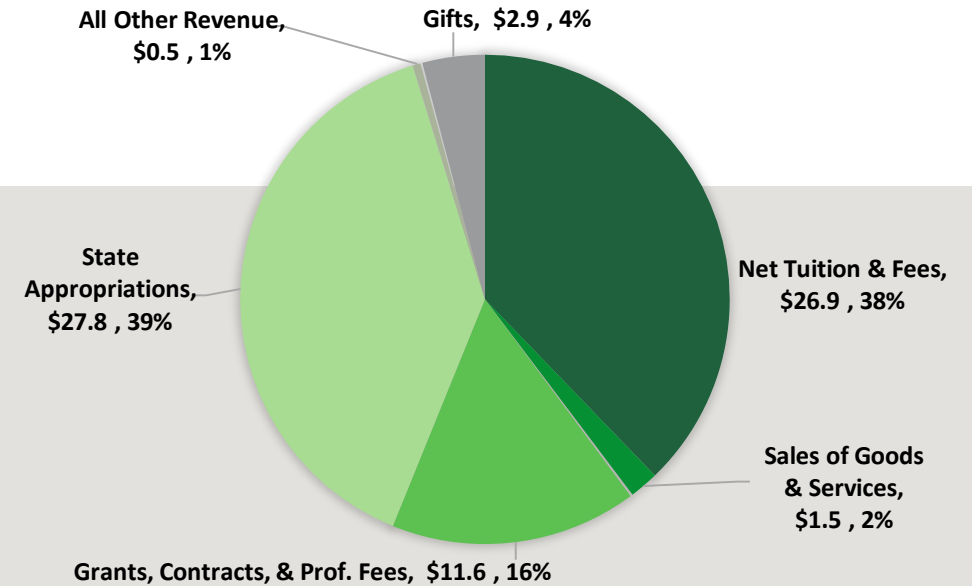
**Net Tuition & Fees** – Budgeted 12% grown in SCH and increases to both FOCUS and traditional tuition plans (\$5.1m est. increase). Also, new fees for FY19 generate additional revenue (est. \$2m) for specifically allocated activities. COL budgeting 1.3% decrease in SCH due to students not retained but increase in revenue due to a nominal tuition increase (est. increase of \$400k).

**Grants & Contracts** – Increased revenue in both PELL and TEXAS grants due to enrollment growth and eligibility. New awards estimated at \$400k. Continuing projects including two Upward Bound (TRIO) programs estimated at \$1.5m.

**Gifts** – Growth in philanthropy results in \$400k more gifts budgeted for FY19 for scholarships & operating activity; Expected \$2m gift for SLSC Tower will be transferred to plant funds awaiting future funding for the project.

Note: All dollars are in millions.

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.



Highlighted Categories	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	FY 2019 to FY 2018 Est Actuals	
				Amount	Percent
Net Tuition & Fees	\$ 19.4	\$ 20.5	\$ 26.9	\$ 6.36	31.0%
Grants, Contracts, & Prof. Fees	\$ 9.7	\$ 9.7	\$ 11.6	\$ 1.92	19.8%
State Appropriations	\$ 27.8	\$ 27.8	\$ 27.8	\$ (0.06)	-0.2%
Gifts	\$ 0.5	\$ 0.8	\$ 2.9	\$ 2.10	254.8%



# Expenses & Transfers

FY2018 Budgeted	FY2018 Est Actuals	FY2019 Budgeted	*Change \$	*Change %
\$ 61.4	\$ 61.2	\$ 71.5	\$ 10.3	16.8%

## Key Drivers, Trends, & Initiatives

**Salaries, Wages, & Payroll Related** – enrollment growth and additional program offerings drives the need for additional FT & adjunct faculty and student support lines supported by implemented fees. University added staff lines in Police Dept. and custodians to accommodate the opening of the SLSC. All other additional staff lines are being funded from Grant awards. Vacancies are being managed closely, including delays and eliminations, to capture efficiency and salary and benefit savings.

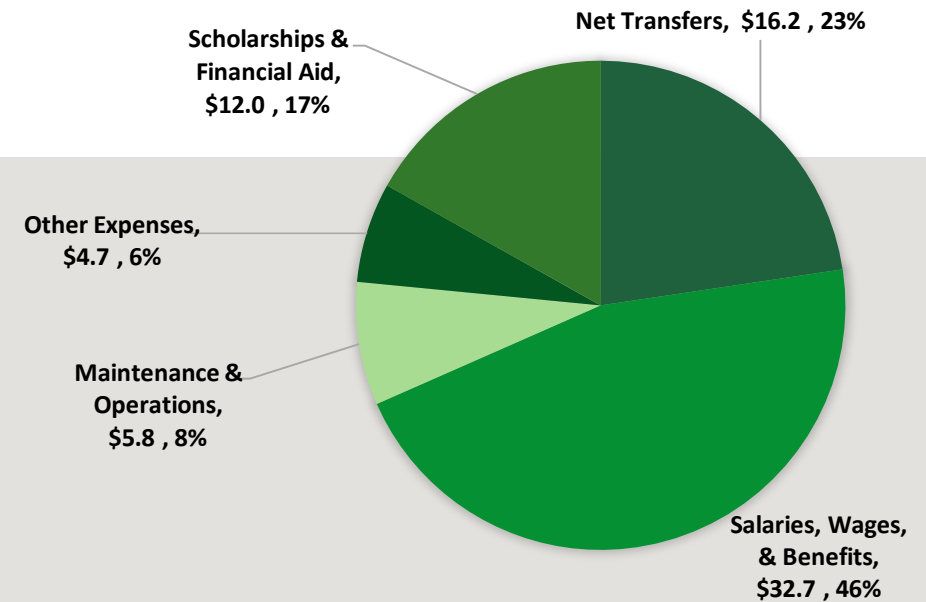
**Scholarships & Financial Aid** - increased PELL and TEXAS grant awards and internal scholarship offerings.

**Transfers** – increase is related to transfer to Non-current Funds for SLSC Tower gift.

**Maintenance & Operating** – across-the-board 5% reduction to departmental operating to capture savings. Re-allocation of M&O between individual lines to better align with where transactions will fall during the year. Increases in M&O expenses due to new fee and grant related activity.

Note: All dollars are in millions.

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.



Highlighted Categories	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	FY 2019 to FY 2018 Est Actuals	
				Amount	Percent
Salaries, Wages, and Benefits	\$ 29.8	\$ 29.5	\$ 32.7	\$ 3.2	10.8%
Maintenance & Operations	\$ 5.0	\$ 4.9	\$ 6.1	\$ 1.2	25.5%
Scholarships & Financial Aid	\$ 0.8	\$ 0.9	\$ 0.2	\$ (0.7)	-76.9%
Net Transfers	\$ (14.1)	\$ (12.6)	\$ (16.2)	\$ (3.5)	27.9%

# Reserves

FY2017 AFR Ending Reserves	FY2018 Proj Ending Reserves	FY2019 Est Ending Reserves	Change \$ - FY2018 v. FY2019	Change % - FY2018 v. FY2019
\$ 16.50	\$ 15.00	\$ 14.50	\$ (0.5)	-3.3%

Note: All dollars in tables are in millions.

## Estimated Budget Impact on Fund Balance

\$45k	Designated – Use of student service fee reserves accumulated during FY18.
\$38K	Designated – Use of undergraduate advising fee reserve accumulated during FY18.
\$264k	Designated – Use of reserves for operations for Main Campus and College of Law to prepare and maintain standards for accreditation.

Note: All dollars are in millions.

# Capital Expenditures

## Previously-approved Projects Include

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\$13.6M– TRB

Student Learning and Success Center

RFS – Revenue Financing System  
TRB – Tuition Revenue Bond AUX  
– Auxiliary Reserves

Note: All dollars are in millions.

# Appendix

# Full-Time Equivalent Employee Data

Classification	FY2016		FY2017		FY2018	FY2019
	Budget	Actuals*	Budget	Actuals*	Budgeted	Budgeted
Administrators	26.0	21.3	24.0	23.8	25.0	25.0
Faculty	126.0	113.3	140.0	142.3	153.0	160.0
Other Staff	126.0	135.1	173.0	151.9	212.0	218.0
<b>Total</b>	<b>278.0</b>	<b>269.7</b>	<b>337.0</b>	<b>318.0</b>	<b>390.0</b>	<b>403.0</b>

## FTE Trends

FY18 to FY19

Six positions added for faculty as part of UBAC deliberations. Seven new staff positions added a result of student fees collected in student service areas.

FY17 to FY18

Added one Administrator line in the Office of Student Access & Success. Added two new full time faculty lines and increased funding for adjunct faculty. Other Staff increase is driven by a larger federal work study program, new student service positions, and new lines that are grant and/or private foundation funded. Nine new positions were added in Information Technology as a transfer from UNTS.

\*Source: For FY16 & FY17 – Average of Q1 – Q3 FTE data submitted to State Auditor’s Office.

# UNT System Administration Fiscal Year 2019 Operating Budget

Presented by:

Gary Rahlfs, UNTS, Vice Chancellor for Finance

August 9-10, 2018

Corrections made on 08.08.18 noted in orange.

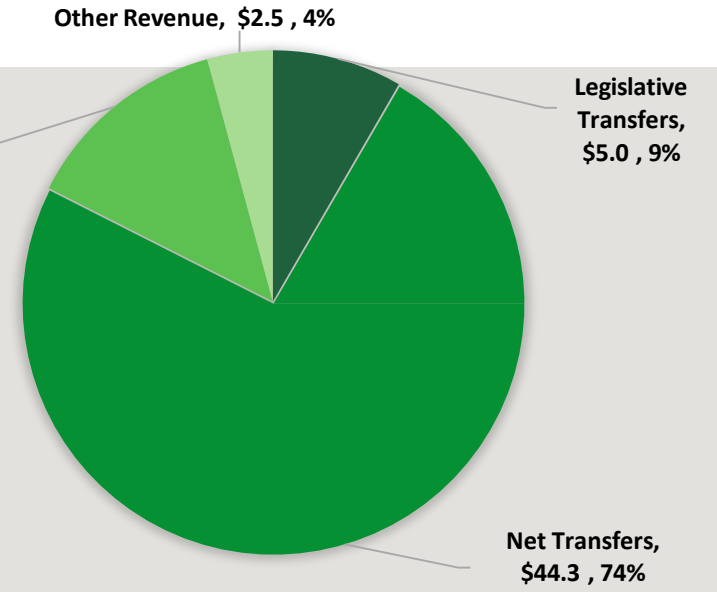
# Introduction

- The FY2019 budget is a measured request, built in conjunction with the on-going System-wide administrative cost reviews, and in collaboration with member institution leadership.
- This process resulted in a budget that sets forth a structure for continuous improvement that will bring further opportunities including:
  - Cost savings
  - Operational efficiencies
  - Innovation
  - Quality evaluation/Customer satisfaction
  - Collaboration/Communication

# Revenues and Transfers

FY2018 Budgeted	FY2018 Est Actuals	FY2019 Budgeted	*Change \$	*Change %
\$ 63.9	\$ 62.9	\$ 59.8	\$ (3.2)	-5.1%

\*\*



## Key Drivers, Trends, & Initiatives

*Overall, System Administration revenues decreased due to reductions of costs allocated to members, and transfers of services to members.*

### State Appropriations:

Net change of \$0.5M from FY2018 estimated actuals (\$3.9M Budget-to-Budget) due to categorization of Tuition Revenue Bond reimbursements, and reduction in state benefits appropriations due to different funding mix of transfers from members.\*\*

### Legislative Transfers:

Variance of \$2.1M from FY2018 estimated actuals (\$6.5M Budget-to-Budget) due to categorization of Tuition Revenue Bond reimbursements, and changes in funding mix of transfers from members.\*\*

Highlighted Categories	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	FY 2019 to FY 2018 Est Actuals	
				Amount	Percent
Legislative Transfers	\$ 11.6	\$ 7.1**	\$ 5.0	\$ (2.1)	30.0%**
State Appropriations	\$ 4.1**	\$ 8.5**	\$ 8.0**	\$ (0.5)**	6.0%**

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.

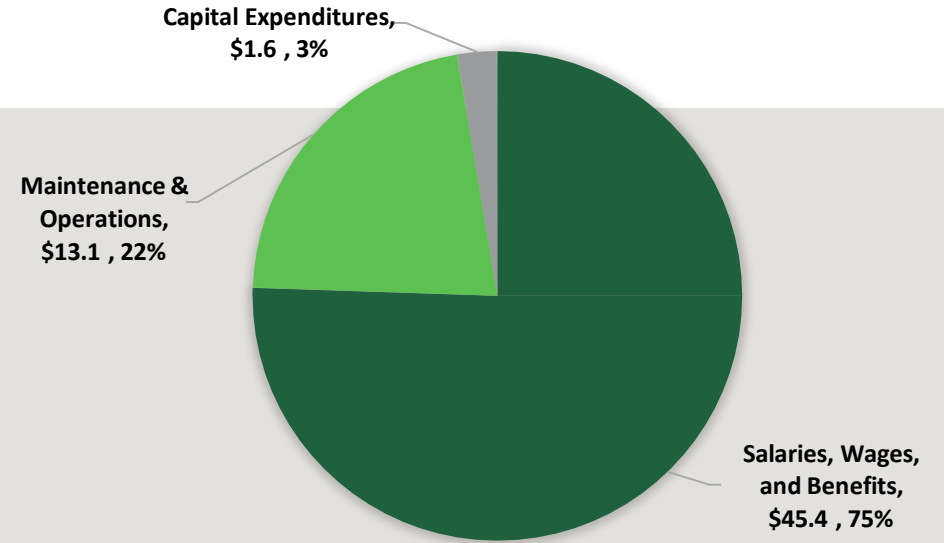
\*\* Revised on 08.08.18

Note: All dollars are in millions.



# Expenses

FY2018 Budgeted	FY2018 Est Actuals	FY2019 Budgeted	*Change \$	*Change %
\$ 63.2	\$ 61.8	\$ 60.1	\$ (1.7)	-2.8%



## Key Drivers, Trends, & Initiatives

*Overall, System Administration expenses decreased due to reductions of costs and transfers of services to members.*

### Salaries, Wages, & Payroll Related

Decrease attributable to

- System Administration reorganization and realignment
- Transfers of services back to members

Note: All dollars are in millions.

\* Change \$ & Change % calculated using FY2018 Est. Actuals vs FY2019 budgeted.

Highlighted Categories	FY 2018 Budget	FY 2018 Forecast (Actuals)	FY 2019 Budget	FY 2019 to FY 2018 Est Actuals	
				Amount	Percent
Salaries, Wages, and Benefits	\$ 47.8	\$ 46.0	\$ 45.4	\$ (0.62)	-1.4%
Maintenance & Operations	\$ 12.8	\$ 13.3	\$ 13.1	\$ (0.16)	-1.2%
Capital Expenditures	\$ 2.6	\$ 2.6	\$ 1.6	\$ (1.00)	-38.6%

# Reconciliation of Savings to Budget

<b>Total Reductions in System Administration Budget</b>		<b>\$ 5.4</b>
FY2018 Partial Year Capture of Reductions		\$ (1.3)
Items Not Included in Current Funds Budget		\$ (2.4)
FY2019 Budget v FY2018 Est Actuals (Slide 4)		\$ 1.7

# Capital Expenditures

## Previously-approved Projects Include

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\$56M – TRB

Renovation of the Municipal Building supporting the UNT College of Law

- FY17 amount: \$12.54M
- FY18 amount: \$25.2M
- FY19 amount: \$18.26M

RFS – Revenue Financing System

TRB – Tuition Revenue Bond

AUX – Auxiliary Reserves

Note: All dollars in tables are in millions.

# Reserves

<b>FY2017 AFR Ending Reserves</b>	<b>FY2018 Proj Ending Reserves</b>	<b>FY2019 Est Ending Reserves</b>	<b>Change \$ - FY2018 v. FY2019</b>	<b>Change % - FY2018 v. FY2019</b>
<b>\$ 10.10</b>	<b>\$ 11.24</b>	<b>\$ 10.94</b>	<b>\$ (0.3)</b>	<b>-2.7%</b>

## Estimated Budget Impact on Fund Balance

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**\$(300K) | Aux – Potential use of reserves for Lofts Deficit**

Note: All dollars in tables are in millions.

# Appendix

# Full-Time Equivalent Employee Data

Classification	FY2016		FY2017		FY2018	FY2019
	Budget	Actuals*	Budget	Actuals*	Budgeted	Budgeted
Administrators	16.0	18.4	17.0	17.7	18.0	18.0
Faculty	-	-	-	-	-	-
Other Staff	513.0	495.7	542.3	524.8	530.3	466.0
<b>Total</b>	<b>529.0</b>	<b>514.1</b>	<b>559.3</b>	<b>542.5</b>	<b>548.3</b>	<b>484.0</b>

## FTE Trends

- FY17 to FY18: FY18 FTE reduction vs FY17 reflects the scaling back of positions after FY17 ramp up for the Financial Transformation.
- FY18 to FY19: FY19 FTE reduction vs FY18 reflects System Administration reorganization that both eliminated positions and moved positions back to the campuses.

\*Source: For FY16 & FY17 – Average of Q1 – Q3 FTE data submitted to State Auditor’s Office.