FY 2020 Budget Directions

The FY 2020 baseline budget data has been released in the Hyperion Budget and Planning application. Approved Budgets are due **Friday, April 12, 2019.** Each Cabinet member will need to establish their own deadlines to ensure these timelines are met.

Do not include new funding in Hyperion Budget and Planning. Adjustments will be made by the Budget Office during Summer, 2019 for approved new funding.

Budget Hearings for review of FY 19 strategic funding allocations and FY 20 reallocations are scheduled for April 22 – 24, 2019. Materials and specific instructions will be sent in late March for Budget Hearings.

Hyperion Budget and Planning includes required expenditure categories for the UNT System Board of Regents Budget Reporting. Please refer to your FY18 and FY19 Y-T-D actual expenditures, within Cognos Reports, as a guideline for budgeting FY20 M&O. Accuracy for estimating actual revenues and expenditure budgets is necessary and material variances will be monitored and reported quarterly during FY20 to the Board of Regents.

Baseline budgets should be adjusted for reallocations and for detailed M&O expenditure categories. Also, in auxiliary and fee areas, budget estimates should be updated based on actual revenues and expenses.

The following information is included with these directions:

- Budget Preparation Calendar (page 2)
- Hyperion Budget Open Lab times and dates (page 2)
- Budget Guidelines and Helpful Tips (page 3)
- Definitions for M&O Expenditures (page 7)
- Fee revenue guidelines/contact list (page 8)
- Instructions for using Hyperion Planning are located on the Budget Website.

Also attached:
- Positions lists for your division
- Hyperion Comments from FY18 and FY19
- Detail for FY19 original budget and permanent entries (aka seed budget)

Thank you for the work ahead! Please feel free to contact me if you have any questions or if additional information is needed.

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BUDGET PREPARATION CALENDAR
Fiscal Year 2020

Date	Responsible Party	Action
March 2019	President/ VP F&A	President determines proposed/preliminary assumptions for FY 2020 budget.
	University Budget Office	FY 2020 revenue estimates prepared by University Budget Office and presented to VP Finance & Administration for review.
		Preliminary estimate of Continuing Services (baseline) Budget vs. Estimated Available Revenue prepared by University Budget Office and presented to the VP Finance & Administration.
March 18, 2019	Campus Users/ University Budget Office	University Budget Office reviews and approves users in Hyperion system. Individual departments receive instructions and guidelines from University Budget Office.
March 18, 2019	Campus Users	Individual departments receive Hyperion access.
March 18-April 12, 2018	Campus Users/ University Budget Office	**Hyperion open labs** for campus users with University Budget Office, specifics will be posted on the University Budget Office training calendar.
March 25, 2018	University Budget Office	University Budget Office distributes to President's Cabinet guidelines and workbook templates for FY20 Budget Hearings.
April 12, 2019	Campus Users	Hyperion Closed for Campus Entry.
April 22-24, 2019	President/ Cabinet	BUDGET HEARINGS - President's Cabinet discuss strategic uses from FY 2019 priority allocations and reallocations for FY 2020
April 22-May 31, 2019	University Budget Office	Draft Fiscal Year 2020 Budget reports generated from Hyperion for Review and Analysis by System Budget and Vice Chancellor for Finance.
June 3 - June 20, 2019	University Budget Office	University Budget Office balances FY 2020 budget and prepares summary schedules.
June 21, 2019	University Budget Office/System Admin	Hyperion Closed for Entry – FINAL. UNT System's Budget Office Prepares Analysis and Compiles Component Unit Budgets into the UNTS Consolidated Fiscal Year 2020 Budget and Prepares Budget Presentations.
Early August	System Admin	UNT System's Office Posts Fiscal Year 2020 Budget in Advance of the Board of Regents Meeting.
August 15-16, 2019	BOR	UNT System Board of Regents Meeting – Finance Committee

Hyperion Budget Open Lab: Enrollment is not required. Come-and-go as you are able.

- **03/20/19**   2:00PM – 4:00 PM GAB 550A
- **03/28/19**   9:30AM – 11:30AM GAB 550A
- **03/29/19**   2:00PM – 4:00 PM GAB 550
- **4/4/19**   9:30AM – 11:30AM GAB 550A
- **4/8/19**   9:30AM – 11:30AM GAB 550A
- **4/11/19**   2:00PM – 4:00 PM GAB 550

Budget Guidelines and Helpful Tips

1. Use only Internet Explorer or Firefox (not Chrome). The URL for Hyperion Budget and Planning is: https://myepm.untsystem.edu/workspace/index.jsp.

2. The application will be open through **Friday, April 12, 2019.** Each Cabinet member will establish their own deadlines to ensure this timeline is met.

3. Hyperion access is limited to VPs, Budget Officers, and those users assisting with data entry. To request access, email the Budget Office. Include "HYPERION" in the subject line. Include the Budget Officer or VP, as appropriate, on the email as indication of their approval. Please include your EUID.

4. Only budgetary Chartstrings should be budgeted in Hyperion. These are Chartstrings with Fund Categories 105 Education General, 120 Auxiliary, or 200 Designated Operating.

5. Plans to spend rollover/fund balance must be communicated to the University Budget Office. These entries are not made by the department in Hyperion. Fee funds *must* balance (revenue = expense) prior to closing Hyperion.

6. **MAKE COMMENTS**! We cannot stress enough the importance of making comments on any changes you make. For instructions on how to add comments to a chart field or chart string, please see page 13 of the Hyperion Training Guide. Revenue budgets should include a comment documenting assumptions used, if more detailed worksheets are required please email those to Budget.Office@unt.edu and Robert.Watling@unt.edu for VPAA areas.

7. Please save your data, aggregate your data, and then review. You may continue to make changes after the aggregation process. Please make sure to re-save, and re-aggregate. Once the application closes on April 12th no further edits will be allowed.

8. Approval levels are now in place! Users have the ability to submit their budgets for VP approval. Review the training guide for directions.

9. Chartfield and Account tree roll up values, along with other helpful documents including a list of Budgetary Accounts, can be found on the Budget Website.

10. Organized Activities generate revenue and must use fund (800007) in combination with a unique program code: 7000-7006. Revenue should be budgeted with a 4XXXX account. These activities must be self-supporting. Revenue budget should match expense budget.

11. Revenue can be generated in three ways and should be budgeted with a function value:
    a. Generated (paid by external parties: students/parents) – 4XXXX
    b. Internal (paid by other areas on campus for services) – 6XXXX
    c. Transfer (given to you by other areas on campus) – 70003

12. Externally generated revenue for fees have specific revenue accounts that are allowable. Please refer to the fee revenue guidelines and contact list on page 8 of this document.

13. All fee activity (excluding Student Service Fee and Technology Use Fee) shall be entered by the managing department. Both revenue estimates and expenditure allocations.

    a. The Student Affairs Division Budget Officer will enter all Student Service Fee (fund 880002) entries and work with the University Budget Office for any issues encountered. Departments will receive a notification from the Vice President of Student Affairs indicating their proposed allocation from the SSF.

    b. University Budget Office will enter all allocations funded by the Technology Use Fee (fund 880007). Departments will receive a notification from University Information Services indicating their proposed allocation from the Technology Use Fee.

14. Both waivers and exemptions reduce the gross revenue collected by fees; however they are budgeted differently. When budgeting the estimate, exemptions are entered as a (+) value on expense account (D5470) and waivers are entered as a (-) value on revenue account (40801). Both waivers and exemption budgets should use function 630.

    a. Departments must enter a gross amount for revenue, as an example $100,000. Then reduce the $100,000 for both waivers and exemption estimates. Amount remaining can then be allocated to other expenditure budget accounts. *Helpful hint*: budgeting an overall 4% to waivers/exemptions is reasonable but reference previous years actuals to confirm.

15. As a *general* rule, there should be a one-to-one match between department value and function value. For example, department 124000- College of Science would normally use function 400. However, any amounts budgeted in department 124000 on D5461, D5470, or 40801 should use function 630.

    a. If you need to locate the suggested function value for a particular department please reference the Function Mapping for UNT document on the University Budget Office website.

16. Budgetary Cost Shares are now referred to as Transfers and located on the Transfers tab. If you have a reoccurring Transfer and need to update the amount please coordinate with the other department with the offsetting side of the transfer. This ensures both sides are balanced. You MUST enter a comment for any changes from seed budget. An example for the entries are as follows:

    a. For funds being transferred OUT: Use 70001 and a (-) value.

		FY18 Final	FY19 Final	FY19 Final	FY20 Working	FY20 Working	FY20 Working
					Seed Budget	Budget Adjs	Original Budget
		Actual	Actual	Original Budget			
		TotalYear	TotalYear	YearTotal	YearTotal	YearTotal	YearTotal
PG2622-No_Purpose:Tuition Set-Aside* (2622) - No_Purpose	70001:Trans to Other Funds (70001)	(24,535,395.00)	(24,535,395.00)	(24,535,395.00)	(24,535,395.00)		(24,535,395.00)
	A7001:Transfer Expenses	(24,535,395.00)	(24,535,395.00)	(24,535,395.00)	(24,535,395.00)		(24,535,395.00)

b. For funds being transferred IN: Use 70003 and a (+) value.

| PG2622-No_Purpose:Tuition Set-Aside* (2622) - No_Purpose | 70003:Trans from Other Funds (70003) | 24,535,395.00 | 24,535,395.00 | 24,535,395.00 | 24,535,395.00 | | 24,535,395.00 |
| | A7002:Transfer Revenues | 24,535,395.00 | 24,535,395.00 | 24,535,395.00 | 24,535,395.00 | | 24,535,395.00 |

17. Instructional Fee revenue (880001) shall be allocated based on level of student (Undergrad or Grad) using the respective revenue accounts (Undergrad – 40601 and Grad – 40605)

    a. Colleges can use last year actuals to help determine an estimated split between the two account codes. Splitting the revenue estimate better aligns budget to actuals and improves our reporting to the UNT System Board of Regents. Do NOT include any estimates for Eagle Express Instructional Fee revenue on account 40601 nor 40605

    b. Eagle Express Instructional Fee revenue is collected centrally by Academic Affairs (110050). Colleges should budget their estimated allocation in revenue transfer account (70003) as a (+) value on the transfers tab.

18. Instructional Fee expenses should be allocated after computing net revenue (40601, 40605, 70003 less amounts in 40801 and D5470) to determine appropriate amount to distribute to other accounts and/or departments.
    a. *Example, amounts are shown as entered in Hyperion not as addition/subtraction.*

40601: +$75,000
40605: +$25,000
40801: ($1,500)
70003: +$10,000
D5470: +$2,500
$106,000 remaining

19. DLFM and AOP were phased out in FY19. Operating funds will be placed in the "seed" budget in the Dean's department and identified by program code (1706 and 1716) on fund 830001, account D5301. The department MUST reallocate the budget to zero out/ eliminate the program codes and MUST use a comment when redistributing the budget.

    a. For positions currently paid on DLFM/AOP the University Budget Office will increase the salary budget (D5010/D5012) that corresponds to the positions current funding department. Program codes will be removed and ePARs will not be necessary.
        i. The University Budget Office will update the DBT to match the new Chartstring (200/830001). This entry will show up as "new funding" and include a comment from the University Budget Office.

    b. If a position currently funded on DLFM/AOP is vacated in FY19, no changes to the Chartstring will be allowed. If the salary is increased, the position will be split funded in FY19 and any increases will need to have a separate funding Chartstring.

20. Differential Tuition Guidelines
    a. Revenue and contra-revenue should be budgeted to accounts:
        i. 40009 - Tuit-U/G-Board Des-Res (+)
        ii. 40011 - Tuit-U/G-Board Des-Non-Res (+)
        iii. 40121 - Tuit-Grad-Brd Des-Res (+)
        iv. 40123 - Tuit-Grad-Brd Des-Non-Res (+)
        v. 40801 - Waiver-Contra (-)

    b. Set-Aside funds should be budgeted from differential tuition at 15% of gross amounts in 40009 and 40121 for need-based scholarships. Budget should be placed in D5461-CollegeDept-200/830042/630 and program code. Program codes are used to differentiate between undergrad and grad:
        i. 2622: tuition-set aside
        ii. 2627: tuition set-aside graduate

    c. Academic Affairs Overhead/Transfer from differential tuition will be budgeted at 20% of net revenue (after accounting for waivers/exemptions and the need-based set-asides ONLY). Budget should be placed in 70001-CollegeDept-200-830042-400 for the transfer expense.
        i. VPAA may allocate faculty lines to colleges that are funded by the 20% Provost share of differential tuition. The faculty lines must be budgeted in academic departments with the purpose code 10003. In addition, the college will need to budget the transfer revenue to 70003-CollegeDept-200-830042-400. Use 28% for benefits unless the actual cost is known. The actual transfer will be based on actual benefits cost.
        ii. Departments may cover the differential tuition cost for students funded under the Tuition Benefit Program (TBP). Colleges shall calculate the expense by multiplying the graduate differential rate by the number of TBP credit hours allocated to the college. The amount needs to be budgeted in D5461-CollegeDept-200-830042-630 (no program or purpose code).

    d. Remaining funds available in differential tuition after calculating net tuition revenue, academic affairs overhead, and set-asides can be budgeted in expense accounts as appropriate. Please note that benefits (payroll related costs) shall be budgeted on differential tuition for any positions/appointments paid on differential tuition.

21. Position Funding: **Please verify the accuracy of the data provided.**
    a. The University Budget Office will pull a position roster prior to Hyperion opening and send to department contacts. This roster includes position number and budgeted salary amount by funding source.
        i. Hyperion users are expected to review centrally-funded (800001, 805001, and 830001) staff positions and verify that the amounts budgeted on D5014 in funds 800001, 805001, 830001 reconcile to the roster.
        ii. If there is a variance of $1,000 or more, please notify the University Budget Office. If the variance is less than $1,000 please update the number in Hyperion to match the position roster.

    b. Merit is NOT a part of this budget process.

M&O Expenditure Definitions

D5000 Cost of Goods Sold – Expenditures related to the purchase of merchandise that will be resold. Examples include inventory purchased for concessions or retail dining services.

D5101 Professional Fees and Services – Expenditures related to customized, non-repetitive, and unique services that are typically performed by a professional whose occupation is the rendering of such services. These expenditures occur through accounts payable rather than through human resources or payroll. Examples include IT and Data Processing Services; Medical and Veterinary; Advertising Fees; Audit, Financial and Business Services; Legal Experts Services; Collection Agency Services; Architectural and Engineering Services; and Other Purchased Services.

D5301 Materials and Supplies – Expenditures related to general supplies and non-capitalized equipment fees including those expended for General Supplies Expenses and Non- Capital Equipment. Examples include consumables, chemical, gases, fuels, lubricants, athletic team uniforms and equipment, medical supplies, postal services, etc.

D5350 Repairs and Maintenance – Expenditures related to non-capital projects, scheduled maintenance, emergency maintenance and repairs, etc. These expenses should only be expenses that cannot be capitalized.

D5360 Rental Expense Non-Cap – Expenditures related to non-capital lease and rental expense fees. Examples include rental of computer equipment, software, land, space, vehicles, furnishings, and reference material.

D5371 Printing and Reproduction – Expenditures related to printing and copying documents including those expended for Printing Expenses, Publications, and Copying Services.

D5501 Other Operating Expenditures – Expenditures related to all other expenses. Includes those expended for Tax Expenses; Insurance Expenses; Postage and Shipping Expenses; Dues, Memberships and Licenses; Patent and Royalty Expenses; Banquets Awards and Speaking Events; Employee Training Expenses; Non-Travel Reimbursable Expenses; *Employee Relocation Expense (change)*; and Other Operating Expenses.

D5251 Travel – Expenditures related to reimbursable domestic and international travel and entertainment fees.

D5331 Communication and Utilities – Expenditures for communication and utilities fees including those expended for Telecommunication and Utilities Contracts fees.

D5461 Scholarships and Financial Aid – Expenditures related to the grants-in-aid or the other financial aid payments that are awarded to students for the purpose of attending college. Includes those expended for Scholarships & Financial Aid Expenses where the revenues used were received previously and Tuition Remission and Grant Contributions.

D5470 Tuition Exemptions – Expenditures related to certain groups of students who can enroll and pay a reduced amount of tuition and/ or fees. Examples include Hazlewood, Adoption, Deaf/ Blind, and Competitive Scholarships.

D5701 Capital Expense – Expenditures for the acquisition, renovation, or maintenance of capitalized fixed assets, such as land, buildings, and equipment. This includes amounts expended for capitalized equipment, vehicles, software, leases, construction projects, and other capitalized expenditures.

Fee Revenue Guidelines/Contact List

Revenue Account (External)	Fund	Fund Description	Contact Title	Contact Name
40601/40605/40801	880001	Instructional FFF	Vice Provost, Academic Resources	Robert Watling
40501/40801	880002	Student Service FFF	Student Affairs Division Budget Officer	Debbie Stevens
40505/40801	880003	Intercollegiate Athletics FFF	Sr Associate Athletic Director	Matt Witty
40509/40557	880004	Recreational Facility FFF	Director, Recreational Sports	Laurie Klein
40513/40801	880005	Environmental Services FFF	Student Affairs Division Budget Officer	Debbie Stevens
40521/40801	880007	Technology Use FFF	University Budget Office - Budget Director	Brenda Cates
40529/40801	880009	Library Use FFF	Academic Financial Officer, Libraries	AK Khan
40537/40801	880011	Transportation FFF	Director Parking & Transportation	Chris Phelps
40541/40801	880012	International Education FFF	Academic Financial Officer, International	YuLun (Jade) Lu
40545/40801	880013	Publications FFF	Director, Division Budget & Ops (URCM)	Kathy Burmeister
40611	880014	International Student FFF	Academic Financial Officer, International	YuLun (Jade) Lu
40749	880015	Installment Payment FFF	University Budget Office - Budget Director	Brenda Cates
40533/40801	880017	Student Advising FFF	Vice Provost, Academic Resources	Robert Watling
40713	880018	Graduate Admissions App FFF	Senior Director, Graduate Studies	Billy Roessler
40789	880019	Archiving FFF	Academic Financial Officer, Libraries	AK Khan
40713	880021	U/G Admission App FFF	Division Budget Officer, Enrollment Mgmt	Lindsay Goodman
40721	880022	Orientation FFF	Academic Financial Officer, International	YuLun (Jade) Lu
43753	880023	Autism Center FFF	Academic Research & Financial Officer, COE	Glen Nakata
40795	880025	Late Registration FFF	Registrar Office	Lynn McCreary
40605	880044	COB Masters Program Access FFF	Academic Financial Officer, COB	Brandi Everett
40601/40801	880045	Instruct FFF-Eagle Express	Vice Provost, Academic Resources	Robert Watling
40713	880050	Program Application FFF	Academic Financial Officer, International	YuLun (Jade) Lu
40789/40801	880056	International Sponsors FFF	Academic Financial Officer, International	YuLun (Jade) Lu
40789/40801	880057	Distance Ed FEE	Division Budget Officer, Digital Strategy	Karen Tumlinson
40607/40801	800003	GRD-Lab Fees	Vice Provost, Academic Resources	Robert Watling