

## University of North Texas – Budget Office

1155 Union Circle #311247, Denton, Texas 76203

940.565.3233 [budget.office@unt.edu](mailto:budget.office@unt.edu)

### FY 2021 Budget Directions

The FY 2021 baseline budget data has been released in the [Hyperion Budget and Planning application](#). Approved Budgets are due **Friday, May 15, 2020**. Each Cabinet member will need to establish their own deadlines to ensure these timelines are met.

Hyperion reflects required expenditure categories for the UNTS Board of Regents Budget Reporting. Please refer to your FY19 and FY20 YTD actual expenditures, within Cognos, as a guideline for budgeting FY21 M&O. Accuracy for estimating actual revenue and expenditure budgets is necessary. Material variances will be monitored and reported quarterly during FY21 to the Board of Regents.

This year we will be making budget reductions to central funded Chartstrings upon completion of the Cabinet Budget Hearings. These reductions will be made by the University Budget Office. To eliminate re-work, **do not make any adjustments to central funded Chartstrings (funds: 800001, 805001, 830001)**. The only exception is for the division of Academic Affairs and ONLY on accounts D5010 Salaries-Faculty/Academic and D5012 Salaries-Faculty/Acad-PartTime.

For non-centrally funded chartstrings, 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 anticipated enrollment decreases. **Refer to items 5-7 on page 3 for detailed instructions.**

Instructions for using Hyperion Planning are located on the [Budget Website](#). The following information is included with these directions:

- Budget Preparation Calendar (page 2)
- Budget Guidelines and Helpful Tips (page 3)
- Definitions for M&O Expenditures (page 8)
- Fee revenue guidelines/contact list (page 9)

Also attached:

- Gross Revenue Maximum Estimates for Fees
- FY21 Reduction Templates for Centrally Funded Chartstrings & for Transfers from Central Funds. **\*Templates must be completed and returned by Friday, May 15<sup>th</sup>.\***
- Positions lists as of 03/23/2020
- Hyperion Comments from FY18, FY19, and FY20
- Differential Tuition Calculator worksheet
- Detail of FY20 original budget and permanent entries (aka seed budget)

Hyperion training will be offered via Skype screenshare. Please schedule one-on-one training with your UBO Budget Buddy.

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

*April Barnes, CPA*

University of North Texas; Associate Vice President, Budget & Analytics

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**BUDGET PREPARATION CALENDAR**

**Fiscal Year 2021**

| Date                   | Responsible Party                     | Action   |
|------------------------|---------------------------------------|--|
| April 20, 2020         | Campus Users                          | Individual departments receive Hyperion access.<br><b>*Hyperion training will be provided on a one-on-one basis as needed. Please contact your Budget Buddy for assistance.*</b>                 |
| April 27, 2020         | University Budget Office              | University Budget Office distributes to President's Cabinet guidelines and workbook templates for FY 2021 Budget Hearings.   |
| May 4 - May 7, 2020    | President/<br>Cabinet                 | <b>BUDGET HEARINGS</b> - President's Cabinet to discuss proposed 5% and 10% reductions on centrally funded budgets.  |
| May 15, 2020           | Campus Users                          | Hyperion closed for Campus User entry.   |
| May 18 - June 5, 2020  | University Budget Office              | Draft FY 2021 Budget reports generated from Hyperion and presented to the SVP Finance & Administration.  |
| June 8 - June 19, 2020 | University Budget Office              | Revenue assumptions updated if needed. University Budget Office balances FY 2021 budget and prepares summary schedules.  |
| June 22, 2020          | 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 FY 2021 Budget and prepares budget presentations. |
| Late July/Early August | System Admin                          | UNT System's office posts FY 2021 budget in advance of the Board of Regents meeting.   |
| August 13-14, 2020     |                                       | UNT System Board of Regents meeting.   |

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### **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, May 15, 2020**. 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. **No adjustments should be made within Hyperion to centrally funded Chartstring (Funds: 800001, 805001, 830001).**
  - a. An “FY21 Reduction Templates for Centrally Funded Chartstrings & for Transfers from Central Funds” spreadsheet is included in this email for each area to enter their 5% and 10% reductions. Spreadsheets are due back to the UBO on Friday, May 15<sup>th</sup>.
  - b. The UBO will enter budget reductions into Hyperion after completion of the Cabinet Budget Hearings for FY21.
  - c. **EXCEPTION:** The division of Academic Affairs is responsible for making changes within Hyperion for accounts D5010 Salaries-Faculty/Academic and D5012 Salaries-Faculty/Acad-PartTime.
6. **Fees should budget to a zero balance and may not exceed the gross revenue amounts listed in the Gross Revenue Maximum Estimates for Fees spreadsheet.**
  - a. Any plans to spend rollover/fund balances must be communicated to the University Budget Office. These entries are not made by the department in Hyperion but made by the University Budget Office as they have to be reported to the Board of Regents.
7. **All other Chartstrings should 1. adjust revenues/expenses as necessary AND 2. budget to leave 4% available on the bottom line (unallocated). The only exceptions are for Texas Education Agency funds for TAMS, CAAAM, and organized activities.**
8. **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](mailto:Budget.Office@unt.edu) and [Jennifer.Stevenson@unt.edu](mailto:Jennifer.Stevenson@unt.edu) for VPAA areas.
9. 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 **May 15<sup>th</sup>** no further edits will be allowed.

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10. The FY20 Actuals loaded in Hyperion reflect revenue and expense actuals through the latest period close. As of the date of these instructions, FY20 Actuals are through March 31, 2020.
11. Users have the ability to submit their budgets for VP approval. Review the training guide for directions.
12. Chartfield and Account tree roll up values, along with other helpful documents including a list of 9.2 Budgetary Accounts, can be found on the [Budget Website](#).
13. 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 budgets must match expense budgets.
14. Revenue can be generated in three ways and must 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
15. Externally generated revenue for fees have specific revenue accounts that are allowable. Please refer to the Fee Revenue Guidelines/Contact List on page 9 of this document. **Additionally, this year we are providing a maximum estimate for gross revenue collections by fee using the enrollment assumptions that are being used to predict FY21 tuition. These estimates are listed on the Gross Revenue Maximum Estimates for Fees worksheet.**
16. All fee activity (excluding Student Service Fee and Technology Use Fee) shall be entered by the managing department for 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.
  - b. The University Budget Office will enter all allocations funded by the Technology Use Fee (fund 880007). Departments will receive a notification from the Chair of the Technology Use Fee Oversight Committee indicating their proposed allocation.
17. 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 **0.5% to waivers and 5% to exemptions** is reasonable but reference previous years actuals to confirm.

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18. 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 must 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.

19. If you have a recurring 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<br>Final   | FY19<br>Final   | FY19<br>Final   | FY20<br>Working | FY20<br>Working<br>Budget<br>Adjs | FY20<br>Working<br>Original Budget |
|--|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------|------------------------------------|
|  |                                    | Actual          | Actual          | Original Budget | Seed Budget     | >                                 | 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 |

20. Instructional Fee revenue (880001) shall be allocated based on the 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.**

21. 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 |

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### 22. Differential Tuition Guidelines – See attached worksheet to aid in calculations

- 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 calculation. During the fiscal year 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.

### 23. Position Funding: **Please verify the accuracy of the data provided.**

- a. Position rosters were run as of 03/23/2020. Each roster includes position numbers and budgeted salary amounts by funding source.
  - i. Hyperion users are expected to review centrally-funded staff positions and verify that the amounts budgeted on D5014 in funds 800001, 805001, 830001 reconcile to the roster.
  - ii. The roster will be a point-in-time view as of 03/23/2020, please keep this in mind when reconciling.
  - iii. For any discrepancies encountered, please compile information and email to: [Brenda.Cates@unt.edu](mailto:Brenda.Cates@unt.edu) and [Shannon.Rowland@unt.edu](mailto:Shannon.Rowland@unt.edu).
- b. Do not make any Staff Salary changes in Hyperion for future dated occurrences.
  - i. Any changes need to be made via the ePAR process.

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

24. Payroll Related Costs: Do not make any budget adjustments on Payroll Related Costs (D5050) on centrally-funded chartstrings (800001, 805001, and 830001).

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### **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,



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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           | Jennifer Stevenson |
| 40501/40801                | 880002 | Student Service FFF            | Student Affairs Division Budget Officer    | Kassie Grubbs      |
| 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    | Kassie Grubbs      |
| 40521/40801                | 880007 | Technology Use FFF             | Chair of Tech Use Fee Oversight Committee  | April Barnes       |
| 40529/40801                | 880009 | Library Use FFF                | Academic Financial Officer, Libraries      | AK Khan            |
| 40537/40801                | 880011 | Transportation FFF             | Budget Officer, Parking & Transportation   | Karen Ishee        |
| 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           | Jennifer Stevenson |
| 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                           | Mari Jo French     |
| 40605                      | 880044 | COB Masters Program Access FFF | Academic Financial Officer, COB            | Jennifer Boyd      |
| 40601/40801                | 880045 | Instruct FFF-Eagle Express     | Vice Provost, Academic Resources           | Jennifer Stevenson |
| 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    |
| 40789/40801                | 880066 | Inclusive Access Fee           | Vice Provost, Academic Resources           | Jennifer Stevenson |
| 40533                      | 880067 | Master's Advising              | Vice Provost, Academic Resources           | Jennifer Stevenson |
| 40607/40801                | 800003 | GRD-Lab Fees                   | Vice Provost, Academic Resources           | Jennifer Stevenson |