



**First Fridays**  
with the  
**University Budget Office**

Nov, 2020

# Agenda

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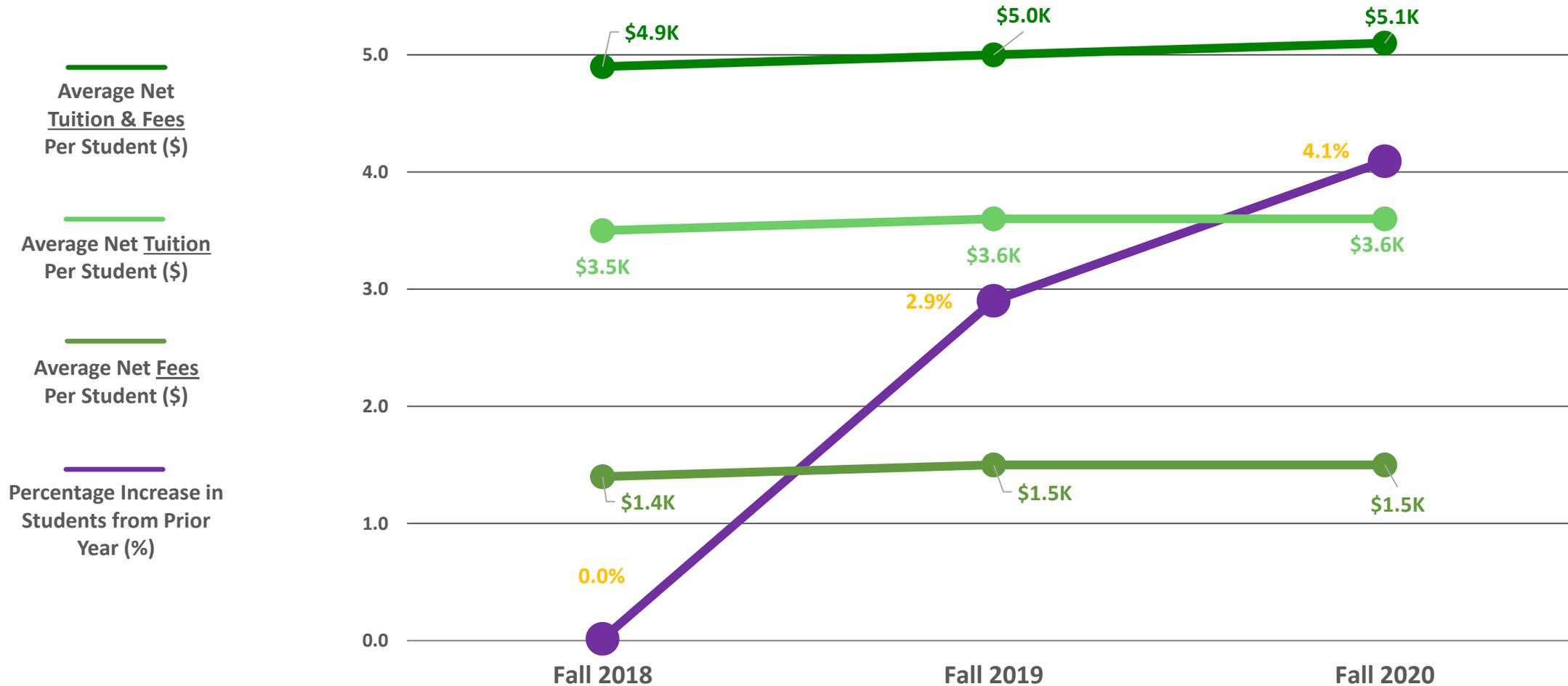


- Introduction
- Tuition & Fees Trends
- Budget Checking Reconfiguration
- NSO: Higher Ed Finance Synopsis
- Controller Office w/ Rafiu Fashina
- Legislative Appropriation Request (LAR)
- Concur Updates w/ Cory Ward
- Announcements & Reminders

# STUDENT TRENDS



## Average Revenues Per Student & Change in Student Enrollment



# TUITION



## Average Net Tuition Revenues Per Student

| Term        | # of Students | \$ Charged | \$ Discounted | Discount % | Net Revenue | Per Student Revenue |
|-------------|---------------|------------|---------------|------------|-------------|---------------------|
| Fall 2018   | 38,087        | \$156.0M   | \$22.5M       | 14.40%     | \$133.5M    | \$3.5K              |
| Spring 2019 | 35,918        | \$144.2M   | \$23.0M       | 16.00%     | \$121.2M    | \$3.4K              |
| Fall 2019   | 39,192        | \$164.3M   | \$24.7M       | 15.00%     | \$139.6M    | \$3.6K              |
| Spring 2020 | 37,249        | \$153.1M   | \$24.3M       | 15.90%     | \$128.8M    | \$3.5K              |
| Fall 2020   | 40,796        | \$172.8M   | \$26.1M       | 15.10%     | \$146.7M    | \$3.6K              |

## Average Net Fees Revenues Per Student

| Term        | # of Students | \$ Charged | \$ Discounted | Discount % | Net Revenue | Per Student Revenue |
|-------------|---------------|------------|---------------|------------|-------------|---------------------|
| Fall 2018   | 38,087        | \$59.1M    | \$6.0M        | 10.20%     | \$53.1M     | \$1.4K              |
| Spring 2019 | 35,918        | \$55.3M    | \$6.1M        | 11.00%     | \$49.2M     | \$1.4K              |
| Fall 2019   | 39,192        | \$64.5M    | \$7.0M        | 10.80%     | \$57.5M     | \$1.5K              |
| Spring 2020 | 37,249        | \$60.7M    | \$6.8M        | 11.20%     | \$53.9M     | \$1.4K              |
| Fall 2020   | 40,796        | \$70.6M    | \$8.5M        | 12.00%     | \$62.2M     | \$1.5K              |

# Tuition & Fees



## Average Net Tuition & Fees Revenues Per Student

| Term        | # of Students | \$ Charged | \$ Discounted | Discount % | Net Revenue | Per Student Revenue |
|-------------|---------------|------------|---------------|------------|-------------|---------------------|
| Fall 2018   | 38,087        | \$215.1M   | \$28.5M       | 13.30%     | \$186.6M    | \$4.9K              |
| Spring 2019 | 35,918        | \$199.5M   | \$29.1M       | 14.60%     | \$170.4M    | \$4.7K              |
| Fall 2019   | 39,192        | \$228.8M   | \$31.7M       | 13.80%     | \$197.1M    | \$5.0K              |
| Spring 2020 | 37,249        | \$213.9M   | \$31.1M       | 14.50%     | \$182.8M    | \$4.9K              |
| Fall 2020   | 40,796        | \$243.4M   | \$34.5M       | 14.20%     | \$208.9M    | \$5.1K              |

# Budget Checking Reconfiguration

- Audit finding discovered a significant number of budget overrides
- System-wide initiative
- **Two** alternative configurations are being reviewed
- Parallel testing will go through Spring 2021



New Supervisor Orientation

# HIGHER EDUCATION FINANCE

Chad Ramsey, CPA  
Budget Office Manager  
University of North Texas  
chad.ramsey@unt.edu

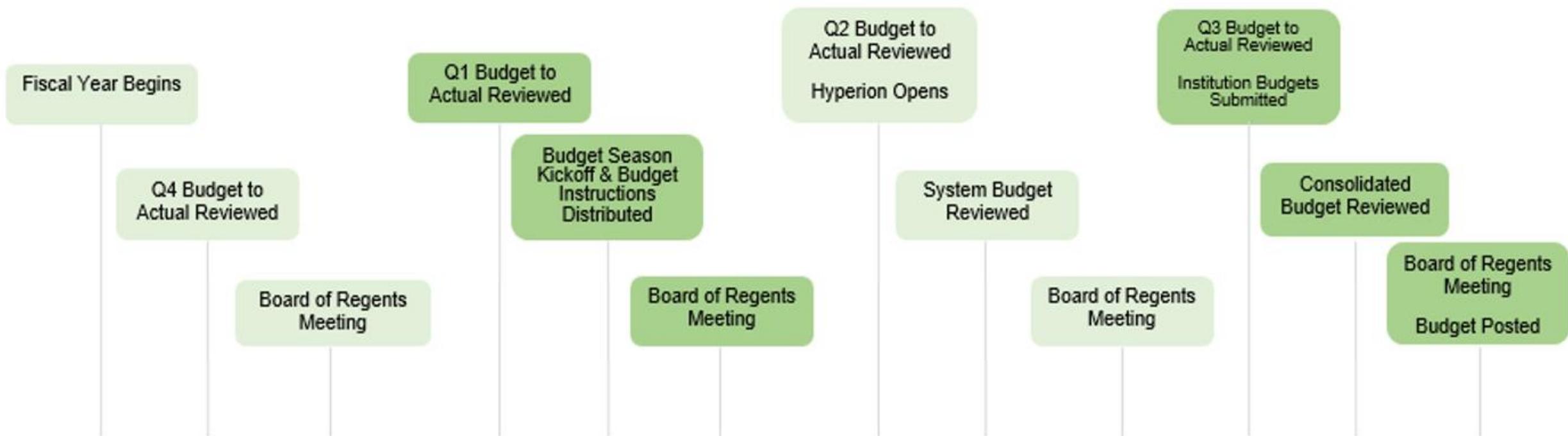
Paula Welch, CPA  
System Controller & AVC For Finance  
University of North Texas System  
paula.welch@untsystem.edu



# The Colors of Money

- State of Texas
  - ✓ Education & General (E&G)
- Designated Operating – Local
  - ✓ Tuition and Fees
- Auxiliary
  - ✓ Housing, Dining, Parking
- Restricted
  - ✓ Gifts, Endowments, Grants Contracts

# Annual Budget Calendar



**SEP   OCT   NOV   DEC   JAN   FEB   MAR   APR   MAY   JUN   JUL   AUG**

|  |  |   |  |
|--|--|---|--|
| <p><b>Q1</b></p> <p>Close Last Fiscal Year</p> | <p><b>Q2</b></p> <p>Beginning of Budget Season</p> | <p><b>Q3</b></p> <p>Compile Consolidated Budget</p> | <p><b>Q4</b></p> <p>Complete &amp; Present Consolidated Budget</p> |
|--|--|---|--|



# Internal Reporting

- Quarterly Financial Reports
  - ✓ FY19 – Initial Reporting Year
  - ✓ UNT System Board of Regents
- Departmental Budget Reporting
- Report Development
  - ✓ Cognos
  - ✓ Golden Query (SQL)

# Additional Resources



- Each College / Division has a Budget Officer to address any questions you may have.
- UNT Office of Budget and Analytics: <https://budget.unt.edu/welcome>
  - Announcements
  - Training (ABA's, IDT's, Chartstrings, Budget Basics)
  - [Budget.office@unt.edu](mailto:Budget.office@unt.edu)
- UNT Tuition and Fee detail: <https://admissions.unt.edu/tuition-costs-aid>
- UNT Sponsored Projects: <https://research.unt.edu/research-services/grants-and-contracts>
- UNT Cash Handling or Deposit Questions: [larry.worthy@unt.edu](mailto:larry.worthy@unt.edu)
- UNT FY21 Board Approved Budget: <https://www.untsystem.edu/consolidated-operating-budget-summaries>

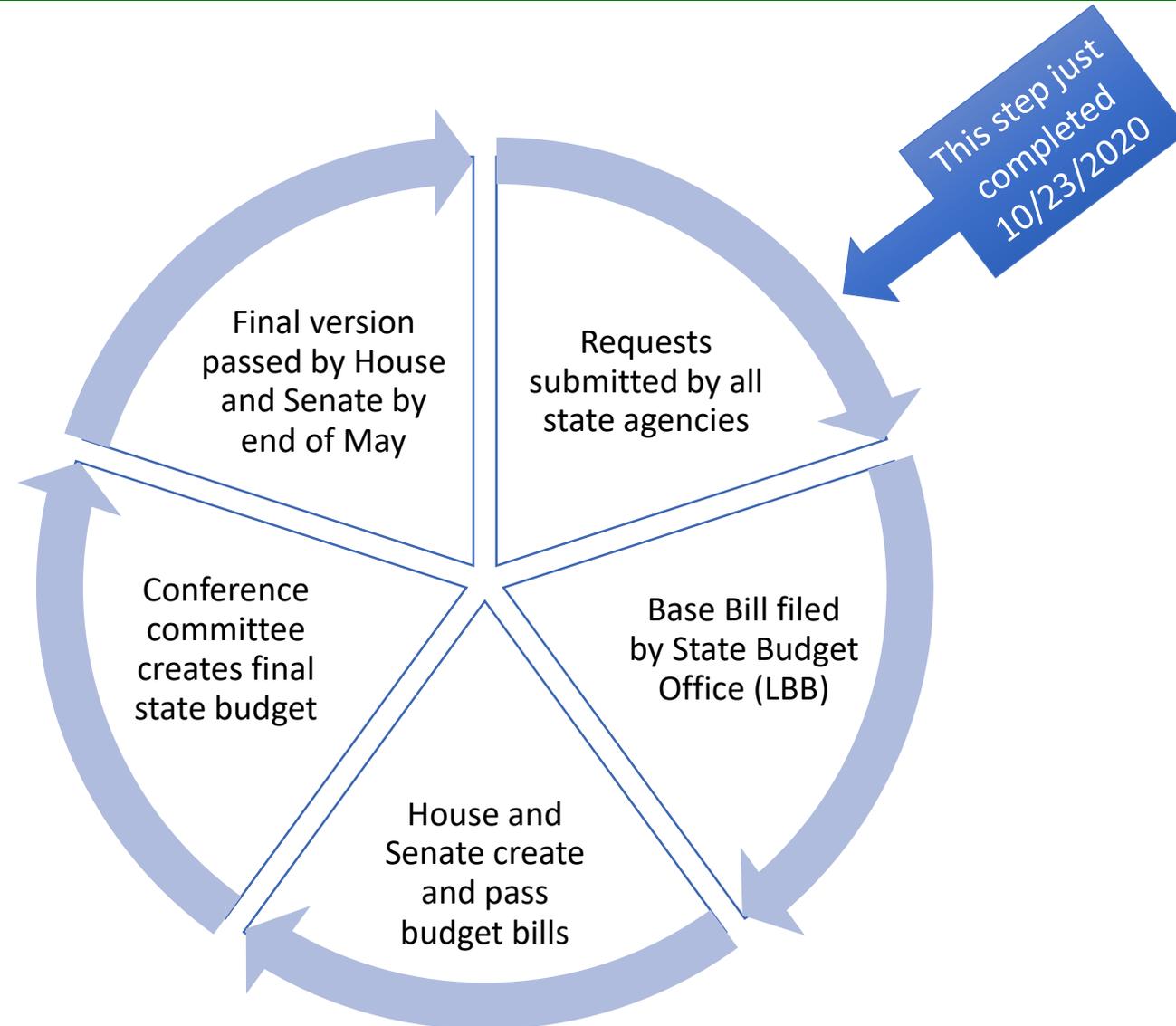
# Controller Office

- **Controller Team Contacts:**
  - **Anne Williams** – Director of Accounting, manages daily operations of the department
  - **Tameika Smith** – Sr. Principal Accountant, manages the state team
  - **Paul Smith** – Sr. Principal Accountant, manages the cash team
  - **Ruth Rubio** – Sr. Principal Accountant, manages the student acct team
  - **Rafiu Fashina** – Assoc Controller
- **Upcoming Reporting Deadlines:**
  - **CAFR/AFR** – State deadline **November 20<sup>th</sup>**, December 19<sup>th</sup> for Audited
  - **Sources and Uses Report** – Internal deadline **11/20/2020**, State deadline 12/01/2020
  - **IFRS** – Internal deadline **12/01/2020**, State deadline 12/18/2020

# Legislative Appropriation Request

# Legislative Appropriation Request

- Texas state legislature meets every two years
  - Meet in odd numbered years from January to May
  - Must pass a state budget for the next two years (biennium)
- The LAR just submitted is the state budget for FY22 – FY23



# Legislative Appropriation Request

- All state agencies compile an LAR to:
  - Report on how funds were used
  - Request continued and/or new funding
- LAR COMPONENTS
  - Types of funding (Methods of Finance)
    - Appropriated Funds
    - Statutory Tuition
  - FTE
  - How you spend your \$\$ (Objects of Expense)
    - Expense types (i.e. Salaries, debt service, etc.)
    - Goal/Objective/Strategy (i.e. TAMS, TPEG, CAAAM, Operations Support/ I&O)
  - Performance Measures
    - Outcomes (graduation rates, persistence, etc.); Outputs (Number of degrees, etc.); Efficiency/Explanatory (Avg amount of student loans, administrative cost, etc.)
  - Various other state required schedules

# Legislative Appropriation Request

- Our appropriation request is also how we request new funding
  - Tuition revenue bonds (TRB's) – state support for new buildings.
    - We build the building, and the state pays the debt service
    - Requested:
      - Science and Technology Research Building - \$126M
      - Commerce, Analytics, Technology, and Engineering Building at UNT at Frisco - \$85M
  - Non-formula support – formerly special items.
    - Funding for initiatives that the state legislators have identified as being priority
    - Center for agile and adaptive additive manufacturing (CAAAM) is our most recent one
  - Requested:
    - Center for Integrated Intelligent Mobility Systems (CIIMS) - \$10M
    - Center for Racial and Ethnic Equity in Health and Society (CREEHS) - \$2M

To view the most current (or any past LAR's), please visit:

<https://ereports.unt.edu/electronic-reports>



# Concur Updates

Cory Ward  
UNT System Travel Supervisor



# What's New?

**Beginning Jan. 1, 2021, SAP Concur will replace all manual paper travel pre-approval (TBA) and travel voucher processes for employee travel pre-approval and travel expense reimbursement, as well as out-of-pocket expense reimbursement.**

**SAP Concur Request, Travel and Expense:**

- automates and unifies the entire travel and expense process
- drives travel and expense policy compliance
- eliminates the need to collect, manage, store, fax or image paper receipts
- creates a better travel and expense process for UNT travelers
- provides a one stop global travel information platform for UNT travelers
- creates a seamless travel and expense processes



# Training Opportunities & Resources

- Training through UNT World Learning (Bridge platform)
  - Self-serve & live Zoom courses
  - [untsystem.edu/travel-training](https://untsystem.edu/travel-training) for links to training courses
- Resource page at [untsystem.edu/concurtravel](https://untsystem.edu/concurtravel)
  - Short how-to documents
  - Information for delegates
- Join the Team!
  - [Concur – Request, Travel, & Expense Training Team](#) in Microsoft Teams
- Open Labs
  - Check [untsystem.edu/travel-training](https://untsystem.edu/travel-training) for schedule



# Questions?

**Contact the Travel Team**

**[travel@untsystem.edu](mailto:travel@untsystem.edu)**

**[untsystem.edu/travel](https://untsystem.edu/travel)**

**940-369-5757**

# Announcements & Reminders

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## New Vehicle Registration Procedure

- When purchasing a vehicle that requires a license plate:
  - Inform the vendor to send any licensing, registration, or titling documentation to Central Receiving at 2310 N. Interstate 35E – Denton, TX – 76205
  - This will reduce delays in acquiring tags and misrouted paperwork

# Announcements & Reminders

## Budget User Group

- Every college/department has a “BUG” which makes up our Budget User Group.
  - Ex. Budget Officers and Academic Financial Officers.
- Departments should reach out to their BUG with questions/concerns related to budget
- BUGs have the same access as the University Budget Office to view journals, attached backup, real time budget overview, etc.
  - If the BUG is unable to help the department the BUG can go to their Budget Buddy
- The list of BUGs for each area is on our website:
  - [budget.unt.edu](http://budget.unt.edu) under Support > Budget User Group
  - A Budget Buddy is the Budget Analyst in the University Budget Office assigned to each BUG

# Announcements & Reminders

## Budget User Group (Cont.)

For instance, if an admin coordinator from Teacher Education and Administration had a budget question, they would first reach out to the corresponding BUGs for College of Education – Glen Nakata or Terri Yip.

If Glen needed further assistance with the question, he would connect with Alison, his assigned Budget Buddy.

- Following this process ensures that you are getting the best advice and support specific to your area - **your BUG knows your budget the best!**
- **Thank you for all that you do!**

# Announcements & Reminders

## Justifications & Comments

- Detailed descriptions ensure that all approvers in the Workflow, including the University Budget Office, clearly understand the purpose of the requested transaction. This helps approvers identify any issues on the front end, rather than after fact.
- Essential in documenting the business need of the transaction
  - When in doubt, *Document, Document, Document!*
- Required for most processes including ABA and IDT



# Announcements & Reminders

## Salary Savings Recapture

- **Salary Savings on ALL budgetary chartstrings for ALL positions (faculty and staff) will continue to be recaptured centrally**
- Budgetary chartstrings are those on Fund Cats 105, 120, and 200.
- Entries began posting in April. The journal will be identified as “**SS\_SEPT20**” and the position number will be in the reference field for your records.

# Announcements & Reminders

## Service Directory

### Controller's Office:

Capital Assets → [FRO AssetAcctg@untsystem.edu](mailto:FRO_AssetAcctg@untsystem.edu)

Cash Accounting → [CO CashAcctg@ad.unt.edu](mailto:CO_CashAcctg@ad.unt.edu)

State Accounting → [CO StateAcctg@ad.unt.edu](mailto:CO_StateAcctg@ad.unt.edu)

Student Accounting → [CO StudentAcctg@ad.unt.edu](mailto:CO_StudentAcctg@ad.unt.edu)

### Payments/Accounts Payable

Phone: 940-369-5500 ext 1

Email: [invoices@untsystem.edu](mailto:invoices@untsystem.edu)

# Announcements & Reminders

## Service Directory Cont.

Purchasing (pcard):

Phone: 940-369-5500 ext 5

Email: [pcard@untsystem.edu](mailto:pcard@untsystem.edu)

Travel

Reimbursements → [travelvouchers@untsystem.edu](mailto:travelvouchers@untsystem.edu)

Travel Assistance → [traveladvance@untsystem.edu](mailto:traveladvance@untsystem.edu)

# Announcements & Reminders

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## Service Directory Cont.

University Budget Office

Phone: 940-525-3233

Email\*: [Budget.Office@unt.edu](mailto:Budget.Office@unt.edu)

\*for general inquiries

Procurement

Phone: 940-369-5500

Email: [buyers@untsystem.edu](mailto:buyers@untsystem.edu)

| <b>Topic Description</b>  | <b>Functional Area</b>             | <b>Contact Information</b>   |
|---|------------------------------------|--|
| <b>ePAR – how to use?</b>   | Compensation/Records               | <a href="mailto:Epar_help@untsystem.edu">Epar_help@untsystem.edu</a> ;<br><a href="mailto:HRComp@untsystem.edu">HRComp@untsystem.edu</a> |
| <b>ePAR - Access</b>  | HR Info Services & Reporting       | <a href="mailto:HRIS@untsystem.edu">HRIS@untsystem.edu</a>   |
| <b>EIS – HR/Payroll Access</b>                                    | HR Info Services & Reporting       | <a href="mailto:HRIS@untsystem.edu">HRIS@untsystem.edu</a>   |
| <b>Employee Data/Reports</b>                                      | HR Info Services & Reporting       | <a href="mailto:HRIS@untsystem.edu">HRIS@untsystem.edu</a>   |
| <b>Posting Jobs – Staff and non-student hourly employees</b>      | Talent Acquisition                 | <a href="mailto:HREmployment@untsystem.edu">HREmployment@untsystem.edu</a>   |
| <b>Staff Offer Letters/Reference Checking/Background Checking</b> | Talent Acquisition                 | <a href="mailto:HREmployment@untsystem.edu">HREmployment@untsystem.edu</a>   |
| <b>I-9/eVerify</b>  | Talent Acquisition                 | <a href="mailto:HREmployment@untsystem.edu">HREmployment@untsystem.edu</a>   |
| <b>Reclassifications / equity reviews / salary adjustments</b>    | Compensation                       | <a href="mailto:HRComp@untsystem.edu">HRComp@untsystem.edu</a>   |
| <b>State service verification</b>                                 | Records                            | <a href="mailto:HRRecords@untsystem.edu">HRRecords@untsystem.edu</a>   |
| <b>Employment Verification</b>                                    | Records (Outsourced to WorkNumber) | <a href="https://www.theworknumber.com/">https://www.theworknumber.com/</a>  |
| <b>Retirement/insurance</b>                                       | Benefits                           | <a href="mailto:HRBenefits@untsystem.edu">HRBenefits@untsystem.edu</a>   |
| <b>Leave management/policies</b>                                  | Benefits                           | <a href="mailto:FMLA@untsystem.edu">FMLA@untsystem.edu</a>   |
| <b>Employee records</b>   | Records                            | <a href="mailto:HRRecords@untsystem.edu">HRRecords@untsystem.edu</a>   |
| <b>Unemployment Compensation</b>                                  | Campus HR                          | <a href="mailto:AskHr@untsystem.edu">AskHr@untsystem.edu</a>   |
| <b>Worker’s Compensation</b>                                      | Risk Management                    | <a href="mailto:rms@unt.edu">rms@unt.edu</a>   |
| <b>Performance evaluations</b>                                    | Campus HR                          | <a href="mailto:HRAdmin@untsystem.edu">HRAdmin@untsystem.edu</a>   |

| Topic Description  | Functional Area                                       | Contact Information                                      |
|--|---|--|
| <b>In-house professional development/training</b>            | Organizational Development and Engagement             | <a href="mailto:ODE@untsystem.edu">ODE@untsystem.edu</a> |
| <b>Organizational consulting services / team development</b> | Organizational Development and Engagement             | <a href="mailto:ODE@untsystem.edu">ODE@untsystem.edu</a> |
| <b>Engagement coaching/assistance</b>                        | Organizational Development and Engagement & Campus HR | <a href="mailto:ODE@untsystem.edu">ODE@untsystem.edu</a> |
| <b>Service Awards and Employee Recognition Programs</b>      | Campus HR   | Anh.LePalomino@untsystem.edu                             |
| <b>Employee Relations/discipline/coaching</b>                | Campus HR   | Contact varies by department                             |
| <b>Time and labor (timekeeping) access</b>                   | Payroll – Time & Labor                                | TimeandLabor@untsystem.edu                               |

Questions?