First Fridays
with the
University Budget Office

Nov, 2020
Agenda

• 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

- **Average Net Tuition & Fees Per Student ($)**
- **Average Net Tuition Per Student ($)**
- **Average Net Fees Per Student ($)**
- **Percentage Increase in Students from Prior Year (%)**

### Fall 2018
- Average Net Tuition: $3.5K
- Average Net Fees: $1.4K
- Percentage Increase: 0.0%

### Fall 2019
- Average Net Tuition: $3.6K
- Average Net Fees: $1.5K
- Percentage Increase: 2.9%

### Fall 2020
- Average Net Tuition: $3.6K
- Average Net Fees: $1.5K
- Percentage Increase: 4.1%
<table>
<thead>
<tr>
<th>Term</th>
<th># of Students</th>
<th>$ Charged</th>
<th>$ Discounted</th>
<th>Discount %</th>
<th>Net Revenue</th>
<th>Per Student Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2018</td>
<td>38,087</td>
<td>$156.0M</td>
<td>$22.5M</td>
<td>14.40%</td>
<td>$133.5M</td>
<td>$3.5K</td>
</tr>
<tr>
<td>Spring 2019</td>
<td>35,918</td>
<td>$144.2M</td>
<td>$23.0M</td>
<td>16.00%</td>
<td>$121.2M</td>
<td>$3.4K</td>
</tr>
<tr>
<td>Fall 2019</td>
<td>39,192</td>
<td>$164.3M</td>
<td>$24.7M</td>
<td>15.00%</td>
<td>$139.6M</td>
<td>$3.6K</td>
</tr>
<tr>
<td>Spring 2020</td>
<td>37,249</td>
<td>$153.1M</td>
<td>$24.3M</td>
<td>15.90%</td>
<td>$128.8M</td>
<td>$3.5K</td>
</tr>
<tr>
<td>Fall 2020</td>
<td>40,796</td>
<td>$172.8M</td>
<td>$26.1M</td>
<td>15.10%</td>
<td>$146.7M</td>
<td>$3.6K</td>
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</tbody>
</table>
### Average Net Fees Revenues Per Student

<table>
<thead>
<tr>
<th>Term</th>
<th># of Students</th>
<th>Charged</th>
<th>Discounted</th>
<th>Discount %</th>
<th>Net Revenue</th>
<th>Per Student Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2018</td>
<td>38,087</td>
<td>$59.1M</td>
<td>$6.0M</td>
<td>10.20%</td>
<td>$53.1M</td>
<td>$1.4K</td>
</tr>
<tr>
<td>Spring 2019</td>
<td>35,918</td>
<td>$55.3M</td>
<td>$6.1M</td>
<td>11.00%</td>
<td>$49.2M</td>
<td>$1.4K</td>
</tr>
<tr>
<td>Fall 2019</td>
<td>39,192</td>
<td>$64.5M</td>
<td>$7.0M</td>
<td>10.80%</td>
<td>$57.5M</td>
<td>$1.5K</td>
</tr>
<tr>
<td>Spring 2020</td>
<td>37,249</td>
<td>$60.7M</td>
<td>$6.8M</td>
<td>11.20%</td>
<td>$53.9M</td>
<td>$1.4K</td>
</tr>
<tr>
<td>Fall 2020</td>
<td>40,796</td>
<td>$70.6M</td>
<td>$8.5M</td>
<td>12.00%</td>
<td>$62.2M</td>
<td>$1.5K</td>
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</table>
## Tuition & Fees

### Average Net Tuition & Fees Revenues Per Student

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

- Fiscal Year Begins
- Q1 Budget to Actual Reviewed
- Q2 Budget to Actual Reviewed
- Hyperion Opens
- Q3 Budget to Actual Reviewed
- Institution Budgets Submitted
- Q4 Budget to Actual Reviewed
- Consolidated Budget Reviewed
- Board of Regents Meeting
- Budget Season Kickoff & Budget Instructions Distributed
- System Budget Reviewed
- Board of Regents Meeting
- Board of Regents Meeting
- Budget Posted

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

Q1
Close Last Fiscal Year

Q2
Beginning of Budget Season

Q3
Compile Consolidated Budget

Q4
Complete & Present Consolidated Budget
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

• 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

• 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\(^{th}\), December 19\(^{th}\) 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 for links to training courses

• Resource page at 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 for schedule
Questions?

Contact the Travel Team

travel@untsystem.edu
untsystem.edu/travel

940-369-5757
Announcements & Reminders
Announcements & Reminders

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 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

• Required for most processes including ABA and IDT
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
- Cash Accounting → CO_CashAcctg@ad.unt.edu
- State Accounting → CO_StateAccting@ad.unt.edu
- Student Accounting → CO_StudentAcctg@ad.unt.edu

Payments/Accounts Payable
- Phone: 940-369-5500 ext 1
- Email: invoices@untsystem.edu
Announcements & Reminders

Service Directory Cont.

Purchasing (pcard):
  Phone: 940-369-5500 ext 5
  Email: pcard@untsystem.edu

Travel
  Reimbursements → travelvouchers@untsystem.edu
  Travel Assistance → traveladvance@untsystem.edu
Announcements & Reminders

Service Directory Cont.

University Budget Office
Phone: 940-525-3233
Email*: Budget.Office@unt.edu
*for general inquiries

Procurement
Phone: 940-369-5500
Email: buyers@untsystem.edu
<table>
<thead>
<tr>
<th>Topic Description</th>
<th>Functional Area</th>
<th>Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>ePAR – how to use?</td>
<td>Compensation/Records</td>
<td><a href="mailto:Epar_help@untsystem.edu">Epar_help@untsystem.edu</a>; <a href="mailto:HRCOMP@untsystem.edu">HRCOMP@untsystem.edu</a></td>
</tr>
<tr>
<td>ePAR - Access</td>
<td>HR Info Services &amp; Reporting</td>
<td><a href="mailto:HRIS@untsystem.edu">HRIS@untsystem.edu</a></td>
</tr>
<tr>
<td>EIS – HR/Payroll Access</td>
<td>HR Info Services &amp; Reporting</td>
<td><a href="mailto:HRIS@untsystem.edu">HRIS@untsystem.edu</a></td>
</tr>
<tr>
<td>Employee Data/Reports</td>
<td>HR Info Services &amp; Reporting</td>
<td><a href="mailto:HRIS@untsystem.edu">HRIS@untsystem.edu</a></td>
</tr>
<tr>
<td>Posting Jobs – Staff and non-student hourly employees</td>
<td>Talent Acquisition</td>
<td><a href="mailto:HREmployment@untsystem.edu">HREmployment@untsystem.edu</a></td>
</tr>
<tr>
<td>Staff Offer Letters/Reference Checking/Background Checking</td>
<td>Talent Acquisition</td>
<td><a href="mailto:HREmployment@untsystem.edu">HREmployment@untsystem.edu</a></td>
</tr>
<tr>
<td>I-9/eVerify</td>
<td>Talent Acquisition</td>
<td><a href="mailto:HREmployment@untsystem.edu">HREmployment@untsystem.edu</a></td>
</tr>
<tr>
<td>Reclassifications / equity reviews / salary adjustments</td>
<td>Compensation</td>
<td><a href="mailto:HRCOMP@untsystem.edu">HRCOMP@untsystem.edu</a></td>
</tr>
<tr>
<td>State service verification</td>
<td>Records</td>
<td><a href="mailto:HRRecords@untsystem.edu">HRRecords@untsystem.edu</a></td>
</tr>
<tr>
<td>Employment Verification</td>
<td>Records (Outsourced to WorkNumber)</td>
<td><a href="https://www.theworknumber.com/">https://www.theworknumber.com/</a></td>
</tr>
<tr>
<td>Retirement/insurance</td>
<td>Benefits</td>
<td><a href="mailto:HRBenefits@untsystem.edu">HRBenefits@untsystem.edu</a></td>
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<tr>
<td>Leave management/policies</td>
<td>Benefits</td>
<td><a href="mailto:FMLA@untsystem.edu">FMLA@untsystem.edu</a></td>
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<tr>
<td>Employee records</td>
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<td><a href="mailto:HRRecords@untsystem.edu">HRRecords@untsystem.edu</a></td>
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<tr>
<td>Unemployment Compensation</td>
<td>Campus HR</td>
<td><a href="mailto:AskHr@untsystem.edu">AskHr@untsystem.edu</a></td>
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<tr>
<td>Worker's Compensation</td>
<td>Risk Management</td>
<td><a href="mailto:rms@unt.edu">rms@unt.edu</a></td>
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<tr>
<td>Performance evaluations</td>
<td>Campus HR</td>
<td><a href="mailto:HRAadmin@untsystem.edu">HRAadmin@untsystem.edu</a></td>
</tr>
<tr>
<td>Topic Description</td>
<td>Functional Area</td>
<td>Contact Information</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>------------------------------------------------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>In-house professional development/training</td>
<td>Organizational Development and Engagement</td>
<td><a href="mailto:ODE@untsystem.edu">ODE@untsystem.edu</a></td>
</tr>
<tr>
<td>Organizational consulting services / team development</td>
<td>Organizational Development and Engagement</td>
<td><a href="mailto:ODE@untsystem.edu">ODE@untsystem.edu</a></td>
</tr>
<tr>
<td>Engagement coaching/assistance</td>
<td>Organizational Development and Engagement &amp; Campus HR</td>
<td><a href="mailto:ODE@untsystem.edu">ODE@untsystem.edu</a></td>
</tr>
<tr>
<td>Service Awards and Employee Recognition Programs</td>
<td>Campus HR</td>
<td><a href="mailto:Anh.LePalomino@untsystem.edu">Anh.LePalomino@untsystem.edu</a></td>
</tr>
<tr>
<td>Employee Relations/discipline/coaching</td>
<td>Campus HR</td>
<td>Contact varies by department</td>
</tr>
<tr>
<td>Time and labor (timekeeping) access</td>
<td>Payroll – Time &amp; Labor</td>
<td><a href="mailto:TimeandLabor@untsystem.edu">TimeandLabor@untsystem.edu</a></td>
</tr>
</tbody>
</table>
Questions?