FY 2018 Budget Directions

The FY 2018 baseline budget data has been released in the Hyperion Budget and Planning application. Approved Budgets are due Friday, April 28, 2017. Each Cabinet member will need to establish their own deadlines to ensure these timelines are met.

Budget Hearings for review of FY 17 strategic funding allocations and FY 18 reallocations are scheduled for May 8-12. Do not include new funding in Hyperion Budget and Planning. Adjustments will be made by the Budget Office during May, 2017 for approved new funding.

Hyperion Budget and Planning includes required expenditure categories for the UNT System Board of Regents Budget Reporting. Please refer to your FY17 actual expenditures, within Cognos Reports, as a guideline for budgeting FY 18 M&O. Accuracy for estimating actual revenues and expenditure budgets is necessary and material variances will be monitored and reported quarterly during FY 18 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:
- Helpful Information and Reminders
- Budget Preparation Calendar
- Definitions for M&O Expenditures
- Instructions for using Hyperion Planning are available HERE

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

Beverly Cotton Shuford, C.P.A., C.F.E.
Associate Vice President Budget & Analytics
940-565-4098 beverly.cotton@unt.edu
Helpful Information and Reminders

1. The URL for Hyperion Budget and Planning is:
   https://myepm.untsystem.edu/workspace/index.jsp.

2. The application will be open through **Friday, April 28, 2017**. Each Cabinet member will establish their own deadlines to ensure this timeline is met.

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

4. **MAKE COMMENTS!** We cannot stress enough the importance of making comments on any changes you make. You may make comments in any field, editable or not.

5. 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 28th no further edits will be allowed.

6. Assistance with chartfield values and account/tree roll up values can be found on the [FIT website](http://fitwebsite). Here you will find definitions of [Functions](http://functions), past training materials, and the [Category Tool](http://categorytool).

7. Position Funding: **Please verify the accuracy of the data provided.**
   a. You should not make any changes to position funding. If there are any questions or changes, please make a comment and call or email the Budget Office.
   b. Merit is NOT a part of this budget process.

**Hyperion Budget TRAINING LABS** Enrollment is not required. Come-and-go as you are able.

- 4/12 1PM-3PM ESSC 152
- 4/17 1:00PM-3:00PM ESSC 152
- 4/18 1:30PM-3:30PM ESSC 152
- 4/21 9AM-11AM GAB550
- 4/25 9AM-11AM ESSC 152

Questions? Call the Budget Office at 940-565-3233 or email us at [Budget.Office@unt.edu](mailto:Budget.Office@unt.edu). Please include “Hyperion” in the subject line of your email.
### BUDGET PREPARATION CALENDAR

**Fiscal Year 2018**

<table>
<thead>
<tr>
<th>Date</th>
<th>Responsible Party</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>January - April, 2017</td>
<td>President/ VP F&amp;A</td>
<td>President determines proposed/preliminary assumptions for FY 2018 budget.</td>
</tr>
<tr>
<td>April 10-28, 2017</td>
<td>Campus Users</td>
<td>Individual departments receive instructions and Hyperion access. President’s Cabinet reviews and approves in Hyperion system.</td>
</tr>
</tbody>
</table>
| April 12-25, 2017     | Campus Users/ Budget Office | 5 open labs for Campus-wide Hyperion budget system held:  
                        ● 4/12 1PM-3PM ESSC 152  
                        ● 4/17 1:00PM-3:00PM ESSC 152  
                        ● 4/18 1:30PM-3:30PM ESSC 152  
                        ● 4/21 9AM-11AM GAB550  
                        ● 4/25 9AM-11AM ESSC 152 |
| May 1 - 12, 2017      | Budget Office     | Budget Office balances FY 2018 budget and prepares summary schedules. |
| May 8-12, 2017        | President/ Cabinet / Deans | BUDGET HEARINGS - President’s Cabinet and College Deans discuss strategic uses from FY 2017 priority allocations and reallocations for FY 2018 |
| Mid May, 2017         | Budget Office/ System Administration | Hyperion Closed for Campus Entry. Draft Fiscal Year 2018 Budget reports generated from Hyperion for Review and Analysis by System Budget and Vice Chancellor for Finance. SUBJECT TO CHANGE BASED ON LEGISLATIVE SESSION. |
| May 29, 2017          | 85th Legislature Regular Session Adjournment | |
| June 18, 2017         | Post-session 20-day deadline for Governor to sign or veto |
| Late May - Early June, 2017 | Budget Office | Hyperion re-opened to UNT Budget Office for adjustments required based on results of Legislative Session – if necessary. |
| June 12-23, 2017      | Budget Office/ System Administration | Hyperion Closed for Entry – FINAL. UNT System's Budget Office Prepares Analysis and Compiles Component Unit Budgets into the UNTS Consolidated Fiscal Year 2018 Budget and Prepares Budget Presentations. |
| Late June, 2017       | UNT System’s Office Posts Fiscal Year 2018 Budget in Advance of the Board of Regents Facilities & Finance Committee Meeting (tenative). |
| Mid July, 2017        | Presentation of FY 18 Budgets at Board of Regents Facilities & Finance Committee Meeting (tenative). |
| August 10, 2017       | UNT System’s Office Posts Fiscal Year 2018 Budget in Advance of the Board of Regents Meeting. |
| August 17-18, 2017    | UNT System Board of Regents Meeting - Finance Committee (day one). |

### IF WE ARE ABLE TO PROVIDE MERIT RAISES

| TBD | Guidelines and worksheets for recommendation of raises distributed to departments. |
| TBD | Departments prepare raise recommendations. |
| TBD | Raise recommendations due in Budget Office in order to allow sufficient time to load all faculty and staff positions to EIS for TBD pay date (TBD effective date). |
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 non-capitalizable expenses.

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.


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; 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.

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.