Budget Planning (Hyperion) Part 2
Revenue and Expense Budgeting

April 2016
AGENDA
Hyperion - Public Sector Planning and Budgeting

• Overview
  – Course Sessions
  – Objectives
  – Key Dates

• What is Hyperion PSPB?
  – General Information
  – Hyperion Architecture Overview
  – Naming Conventions
AGENDA

Hyperion - Public Sector Planning and Budgeting

- Revenue and Expense Budgeting
  - What to Expect?
  - Revenue Allocations
  - Education and General Funds
  - Designated Tuition
  - Other Designated IDC Cost Centers, Service Centers and Auxiliary Funds

- Budget Transfers

- Hyperion Reports

- Who is doing What?

- Contacts and Resources
Overview
Course Sessions

Budget Office will provide training in two different sessions:

**Session 1:**
- Part I - Hyperion Position Budgeting
- Part II - Hyperion Revenue and Expense Budgeting

**Session 2:**
- Hyperion Refresher Course – for returning users
Overview

Class Objectives

After completing this class you will be able to:

• Utilize web forms to capture revenue and expense budget data

• Analyze and compare operating current and prior year budgets

• Track, report, and reconcile your operating budget
# Key Dates: 2018 Budget Planning Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 31</td>
<td>Finalize Hyperion Access for Users (Returning and New)</td>
</tr>
<tr>
<td>February 6-10</td>
<td>Hyperion Budget Training - Refresher Course For Returning and Full Two Part Course for New Users</td>
</tr>
<tr>
<td></td>
<td>Hyperion Loaded with Adj FY 2017 Budget and Position Compensation Rates as of January 31</td>
</tr>
<tr>
<td>February 13</td>
<td>Phase 1: Hyperion <strong>OPENS</strong> to &quot;Area Budget Coordinators&quot; - For the FY 2018 Budget Development</td>
</tr>
<tr>
<td></td>
<td>Central Budget Office will provide Budgeted Position Listing from FY 2017</td>
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<tr>
<td></td>
<td>Central Budget Office will provide Non E&amp;G Longevity Reports based on current Longevity as of Jan 31</td>
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<tr>
<td></td>
<td>Central Budget Office will provide Benefits Updates for FY 2018 (if any)</td>
</tr>
<tr>
<td>March TBD</td>
<td>Internal Department Deadlines coordinated by VP Areas for Hyperion Data Review</td>
</tr>
<tr>
<td>March 10</td>
<td>Phase 1: Hyperion <strong>CLOSES</strong> to &quot;Area Budget Coordinators&quot;</td>
</tr>
<tr>
<td>March 13-17</td>
<td>Hyperion Reconciliation by Financial Area Representatives in each VP Area</td>
</tr>
<tr>
<td>March 13-17</td>
<td>Hyperion Reconciliation by Central Budget Office (Concurrent with Financial Area Reps)</td>
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<tr>
<td>April TBD</td>
<td>CMO meeting to review FY 2018 Revenue projections; Resources &amp; Requirements</td>
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<tr>
<td>April TBD</td>
<td>Preparation of UT System Budget Goals &amp; Priorities Hearing</td>
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<tr>
<td>April TBD</td>
<td>UT System/UTSA Budget Goals &amp; Priorities Hearing</td>
</tr>
<tr>
<td>April TBD</td>
<td>Phase 2: Hyperion Updates &quot;if needed&quot; by either Area Budget Coordinators or VP Financial Area Reps</td>
</tr>
<tr>
<td>May TBD</td>
<td>Draft FY 2018 Operating Budget due to UT System</td>
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<tr>
<td>June TBD</td>
<td>Final FY 2018 Operating Budget due to UT System</td>
</tr>
<tr>
<td>August TBD</td>
<td>FY 2018 Operating Budgets approved by Board of Regents</td>
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</table>
WHAT IS HYPERION-PSPB?
General Information

Hyperion PSPB, short for Hyperion Public Sector Planning and Budgeting

- Hyperion PSPB is a web-based integrated budgeting and planning solution designed for public sector, healthcare or higher education
- This application simplifies budget preparation, review, approval and reconciliation
- PSPB supports position budgeting, allocation of salary, benefits and other expenses (M&O) into the appropriate GL accounts
- PSPB supports revenue allocation models, helping with reconciliation of the overall operating budgets
Hyperion Architecture Overview

Every application in Hyperion has two cubes:

- **Plan 1** (Revenue/Expense)
- **HCP** (Human Capital Planning)
## Hyperion Architecture Overview

<table>
<thead>
<tr>
<th>Plan 1 (REV/Exp)</th>
<th>HCP (Human Capital Planning)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>Account</td>
</tr>
<tr>
<td>Period</td>
<td>Period</td>
</tr>
<tr>
<td>Year</td>
<td>Year</td>
</tr>
<tr>
<td>Scenario</td>
<td>Scenario</td>
</tr>
<tr>
<td>Version</td>
<td>Version</td>
</tr>
<tr>
<td>Cost Center</td>
<td>Cost Center</td>
</tr>
<tr>
<td>Entity</td>
<td>Entity</td>
</tr>
<tr>
<td></td>
<td>Employee</td>
</tr>
<tr>
<td></td>
<td>Position</td>
</tr>
<tr>
<td></td>
<td>Budget Item</td>
</tr>
</tbody>
</table>
Hyperion Naming Conventions

- Hyperion GL Accounts
  - A51101: A&P Salary
  - A50101: Faculty Salary
  - A50205: Non Tenure Track Salary
  - A51201: Classified Salary

- All position numbers include a “P” prior to the number
  - P10025155

- An entity in Hyperion refers to the Department. All Departments include a “D” prior to the value
  - DBFA003

- Employee ID’s are all proceeded with an “E” value prior to the number
  - E6001043116

- Cost Centers include a “C” prior to the value
  - CEGX010
Budget Planning (Hyperion) Part II

REVENUE AND EXPENSE BUDGETING
Revenue and Expense Budgeting
What to Expect

**Phase I**

- Uses the same base budget as the final/submitted FY 2017 Budgets. The following revenue and expense budgets will be copied from the FY 17 into the FY 18 Baseline Budget:
  - Revenue allocations for Education and General Funds and Designated Funds, including Designated Tuition M&O
  - Permanent Transfers entered in PeopleSoft on or before February 10th will be recorded in Hyperion
  - Salaries reviewed and approved will be pushed over to the Revenue and Expense side. (salaries loaded as January 31st)
  - Revenue and Expense budgets copied from FY 17 for all Revenue Generating cost centers (including NSS, Auxiliary Services, Service Centers)

**NEW!!!** All salary reserves will need to be budgeted at the A9000 line. This is required to produce accurate salary reports. The budgets in the salary accounts need to match the total salaries of budgeted positions/employees.
Revenue and Expense Budgeting
What to Expect

Phase I

- The Budget Office will be providing the following reports to assist with the Revenue and Expense Budgeting:
  - Revenue Trend reports for Revenue Generating Cost Centers (no fees) to help departments estimate future revenue amounts.
  - Projected revenues for Mandatory and Incidental Fees.
  - Revenue Trend reports for Authorized Service Centers to help estimate future revenue amounts. Departments must submit an approved service level agreement through the Director of Accounting.

**NOTE:** Any changes to the Fee revenue will need to be reviewed and authorized by the Budget Office – documentation is required.
Revenue and Expense Budgeting
What to Expect

Phase II

- Any updates approved by the CMO (Campus Management and Operations) will be updated in Hyperion in Phase II.

- Revenue Increase/Decreases will be entered by the Budget Office and will coordinate with the respective areas/departments. Budget office or Financial Area Representatives will reconcile the cost centers affected by the Increase/Decrease.
REVENUE AND EXPENSE BUDGETING – REVENUE ALLOCATION
Revenue and Expense Budgeting
Revenue Allocations

The Budget office will update the following Revenue Allocation Forms:

• Education and General appropriations
• Designated Tuition including Designated Tuition (M&O)
• Student Services Fees (need information from Student Affairs)

All other revenue allocations (including Fees) will be done by the departments on the reconciliation forms – revenue recorded will be reviewed and agreed upon by the budget office if applicable (i.e. Mandatory and Incidental Fees, Service Centers)
REVENUE AND EXPENSE BUDGETING
EDUCATION AND GENERAL FUNDS
Budgeting for **Education and General Funds** consists of two steps:

- Revenue Allocation – Budget Office – Central Managed
- Revenue and Expense Budget Reconciliation – Departments

**Source of Revenue for Education and General Funds:**

- State Appropriations; includes Formula Funding, Special Items, Benefits
- THECB Transfers: TX Grants, Work-study
- Tuition and Fees: Statutory Tuition and Other Fees (Lab and Supplemental Fees)
Education& General Revenue and Expense Reconciliation is done through the **Education and General Forms**.

- The following Revenues/Expenses are **loaded** on this form:
  - Revenue from State appropriations (budget office) - loaded from the Allocation Forms
    - Includes Permanent Transfers processed through February 10th
  - Budgeted Salary Expenses: Current salaries – loaded from HCP
- The following Expense Budgets **need to be updated or entered** on this form:
  - Non-salary expenses
  - All salary reserves need to be entered to Budgetary Account A9000
- Cost centers must be balanced and reconciled.
  - Departmental users will update the non-salary expense and the salary reserve budgets to balance and reconcile their cost centers.
Revenue and Expense Budgeting
Education and General

Manage Tasks List >> E&G Forms

>> State Departmental Budget ZS (Zero Suppressed) – shows all GL accounts used prior years
>> State Departmental Budget Non ZS – use this if new GL accounts need to be added – ex A9000
ACTIVITY:
Reconcile an E&G Cost Center (Job Aid #1 and #1.5)
Budget Planning (Hyperion) Part II

REVENUE AND EXPENSE BUDGETING
DESIGNATED TUITION
Revenue and Expense Budgeting
Designated Tuition

- Designated Tuition includes the Designated M&O Cost Centers

Budgeting for DESIGNATED TUITION consists of two steps:

• Revenue Allocation—Budget Office – Central Managed
• Revenue and Expense Budget Reconciliation–Departments
Revenue and Expense Budgeting
Designated Tuition

Designated Tuition Revenue and Expense Reconciliation is done through the Designated Tuition Form. - (Department Managed)

Manage Tasks List >> Designated and Service Forms >> Designated Tuition >> Designated Tuition Budget

>> Designated Tuition ZS or

>> Designated Tuition Non ZS (Expense)

>> Designated Tuition Non ZS (Revenue)

NOTE: Because of the large number of Designated Cost Centers, the non ZS forms are separated into two: Expenses and Revenues.

• If a new expense category needs to be added, you can use the Designated Tuition Non ZS (Expense) form.

• If a new revenue category needs to be added, you can use the Designated Tuition Non ZS (Revenue) form.
Revenue and Expense Budgeting

Designated Tuition

Designated Tuition Revenue and Expense Reconciliation is done through the Designated Tuition Form. - (Department Managed)

**IMPORTANT**

On any budget form, you must enter both a valid cost center and department combination to be able to enter/update information.
ACTIVITY:

Reconcile an E&G Cost Center (Job Aid #2 and #2.5)
REVENUE AND EXPENSE BUDGETING
OTHER DESIGNATED AND IDC, SERVICE CENTER
AND AUXILIARY FUNDS
Revenue and Expense budgeting
Other Designated IDC, Service Centers and Auxiliary Funds

• Other Designated and IDC Cost Centers Include:
  • All Designated Cost Centers not funded by Designated Tuition; revenue generating Cost Centers, or Cost Centers receiving funds from other non DT Cost Centers
  • Fee Cost Centers (Mandatory, Incidental or other Program Related Fees)

• Service Center Cost Centers
  • Revenue needs to be entered under account 42201 – General SS

• Auxiliary Cost Centers
Revenue and Expense Budgeting
Other Designated IDC, Service Centers and Auxiliary Funds

Revenue and Expense Budget Reconciliation- (Department Managed)

Revenue and Expense budgeting for the Other Designated and IDC, Service Center and Auxiliary Cost Centers is done using the Other Designated and IDC, Service Center or Auxiliary forms respectively.

- The ZS forms show all account lines that were used in last year’s expense budgets.
- If a new expense category needs to be added, you can use the Non ZS (Expense) form.
- If a new revenue category needs to be added, you can use the Non ZS (Revenue) form.
Revenue and Expense Budgeting
Other Designated IDC, Service Centers and Auxiliary Funds

• ACTIVITY: Reconcile a Designated/IDC cost center Job Aid #3,#4
Budget Transfers

• **Increase/Decrease from State Appropriations, Statutory and Designated Tuition, and other allocation forms**
  – The Budget Office will process the transfers on the E&G Allocation or Designated Tuition Allocation forms
    • Permanent Transfers submitted on or before February 10th will be processed
    • For any additional transfers please send a request to Budget.FMS@utsa.edu, with Hyperion in the subject line
    • The Budget Office will process the transfers on the Allocation Forms, keeping revenues in balance. This will make the cost center unbalanced, requiring departments/area leads to review and reconcile.

• **All other transfers will be processed by the departments using the Transfer In and Transfer Out Accounts.**
  – Most transfer accounts (i.e. Mandatory, Incidental Fees) will have their own Transfer In/Out line.
  – It is important to use the same transfer description for both the Transfer In or Transfer Out amounts.
  – If there is a transfer that does not have an assigned description please call the budget office to request a Transfer In/Out line.
Budget Transfers

ACTIVITY  Job Aid #5 and #6
Hyperion Reports
The following reports are available for reviewing and reconciling budgets for your department:

- All Accounts by Cost Center Report
- Budget Statement Report
- Budget Statement Summary Report

REMEMBER you can download any report to MS Excel by clicking “Tools” in the top blue ribbon menu bar and choose “Export as Spreadsheet”.
All Accounts by Cost Center Report
My Task Lists >> Reports Folder >> All Accounts by Cost Center

This report lists all your department Cost Centers detailing the Total Revenues and the Expenses by category (i.e. Salaries, M&O Expenses, Transfers, etc.)

Reconciliation: Total Revenues (ALLRV) – Total Expenses (TOTEX) = 0
Hyperion Reports

2. Budget Statement Report
My Task Lists >> Reports Folder >> Budget Statement

This report gives you an overview of prior and current year budgets side by side.

Reconciliation: Total Income and Expense = 0
### Hyperion Reports

#### 3. Budget Statement Summary report
My Task Lists >> Reports Folder >> Budget Statement Summary

![Task List Status](image)

**Task - Budget Statement Summary**

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget FY16</th>
<th>Actuals FY16</th>
<th>PermAB FY16</th>
<th>Budget FY17</th>
<th>Actuals FY17</th>
<th>PermAB FY17</th>
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</thead>
<tbody>
<tr>
<td><strong>Total Income and Expense</strong></td>
<td>0</td>
<td></td>
<td></td>
<td>0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenue</td>
<td>478,887</td>
<td></td>
<td></td>
<td>491,421</td>
<td></td>
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</tr>
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</tr>
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</table>

Reconciliation: Total Income and Expense = 0
Hyperion Reports

Budget Statement and Budget Statement Summary Reports:
• Give you an overview of prior and current year budgets side by side.
• The reports are by fund, you can choose the various funds and verify your revenue and expense budgets
• The Budget Statement report lists the budget showing GL accounts.
• The Budget Statement Summary report summarizes Revenues and Expenses
• The Total Income and Expense line shows if the cost centers in your department are reconciled or not

Reconciliation: Total Income and Expense = 0
Budget Planning (Hyperion) Part II

WHO’S DOING WHAT?
Who’s Doing What?
Recap of the Hyperion Budgeting process with assigned responsibilities:

<table>
<thead>
<tr>
<th>Title of Forms</th>
<th>Assigned area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education and General Revenue Allocation</td>
<td>Budget Office</td>
</tr>
<tr>
<td>Education &amp; General Revenue and Expense Reconciliation</td>
<td>Departments</td>
</tr>
<tr>
<td>Designated Tuition Revenue Allocation</td>
<td>Budget Office</td>
</tr>
<tr>
<td>Designated Tuition Revenue and Expense Reconciliation</td>
<td>Departments</td>
</tr>
<tr>
<td>Other Designated and IDC funds Revenue Allocation and Revenue and Expense Reconciliation (including Fees)</td>
<td>Departments</td>
</tr>
<tr>
<td>Service Center Revenue Allocation and Revenue and Expense Reconciliation</td>
<td>Departments (need service level agreement approved and signed by Director of Accounting, send to the Budget Office)</td>
</tr>
<tr>
<td>Auxiliary Funds Revenue Allocation and Revenue and Expense Reconciliation</td>
<td>Budget Office/Departments</td>
</tr>
</tbody>
</table>
Summary

In today’s class we covered:

• Overview of current training session
• What is Hyperion?
• Revenue and Expense Budgeting
  • What to Expect?
  • Revenue Allocations
  • Education and General Funds – class exercise
  • Designated Tuition – class exercise
  • Other Designated IDC Cost Centers, Service Centers and Auxiliary Funds – class exercise
• Budget Transfers – class exercise
• Hyperion Reports
• Who is doing What?
Courses, Contacts, and Resources

Contact the Office of Budget Planning & Development

- Elizabeth Bay  Ext. 4307 (primary contact – HCP, Revenue/Expense)
- Tammy Anthony Ext. 6631 (secondary contact – HCP, Revenue/Expense)

Or Email: Budget.FMS@utsa.edu (please use Hyperion in Subject line of email)
Questions