FY 2023 Annual
UT System Budget

Guide to Balancing Cost Centers
In Hyperion

Revision Date: April 5, 2022

Contents

Balancing Cost Centers

Review each cost center in the Cost Center Balance report to determine the adjustments needed in Hyperion to balance each cost center. A balanced cost center means all revenues (including transfers in) equal all expenses (including expense transfers) within the cost center and the resulting balance is zero. See the example below.

Dept	Cost Center	Fund	Func tion	All Revenue	All Expenses	Cost Center Balance
BFA003 BUDGET & FINANCIAL PLANNING	DXM013 BUDGET PLAN DEVELOP OPS	3105	700	14,894.00	14,894.00	-

Types of Cost Center Adjustments

There are four types of adjustments that can be made to balance a cost center.
1. Non-Position Expense – increasing or decreasing non-position related expenses (i.e. salary reserve, M&O) in a cost center.
2. Revenue Transfer – increasing or decreasing the revenue amount transferred into or out of a cost center.
3. Position Funding – adjusting the funding cost center, salary, or FTE on a position can increase or decrease the expense in a cost center.
4. Revenue Projection – adjusting the projected revenue in a cost center.

Non-Position Expense

Review non-position expenses in cost centers to determine if an increase or decrease is needed, and if there is sufficient budget in each category. The categories for non-position expenses, shown on the Cost Center Balance report, are below. Note, viewing the cost center in Hyperion will show further detail and prior year budgets (described in Hyperion Section below).

- <u>Salary Reserves</u> – A&P, Classified, and Faculty each have their own salary reserve account. Expenses for Supplemental Pay and temporarily funded employees should be budgeted in salary reserves. This type of compensation is not budgeted with the position base rate.
- <u>Teaching Assistants</u> – Expense for teaching assistants should be budgeted in the TA expense acct 50403. This type of compensation is not typically budgeted at a position level since most positions are temporary for TA's are temporary in nature.
- <u>Wages</u> – Expenses for hourly paid employees should be budgeted in the appropriate wages expense account. This type of compensation is not typically budgeted at a position level since most positions for this type of expense are temporary in nature.
- <u>M&O, Travel, Utilities, and Scholarships</u> – Expenses for these items should be budgeted in their respective expense area, using the appropriate account.
- <u>Fringe</u> (Benefits) – Expenses for Longevity and Premium Sharing should be budgeted in this area.

Changes to non-position expense budgets to balance your cost center will require a Hyperion Change Request (HCR) form. See section below on HCR Form.

Revenue Transfers

Review revenue transfers to/from cost centers and determine if the amount should be increased or decreased to balance the cost center. The Cost Center Balance report will provide the total amount transferred, however, if there are transfers from multiple sources, then that can be viewed in Hyperion. (Note: Increasing or decreasing the revenue transfer into a cost center should equally increase or decrease the expense transfer out of the cost center that is funding the revenue transfer.) You can refer back to the revenue transfer schedules that were submitted to our office earlier in this process if you want to see the full picture.

Changes to revenue transfers reflected in Hyperion when you are working to balance your cost center will require a Hyperion Change Request (HCR) form. See section below on HCR Form.

Position Funding

Review position expenses in cost centers. Position expenses can go into four different accounts (below) on the Cost Center Balance report and in Hyperion. To Adjust the funding, salary, or FTE on a position so that the expense is decreased or increased in one of these accounts will require you to adjust the information you previously provided to our office.
- FAC - 50101 SW Faculty
- A&P - 51101 SW Admin Prof
- Classified - 51201 SW Classified

Position funding and distribution details can be found on the Position Budget report provided by the Budget Office, or by pulling up the Budget Edit position report in Hyperion (described in Hyperion Section below).

Additional changes to position funding on a specific position at the point will require a Hyperion Change Request (HCR) form. See section below on HCR Form.

Revenue Projection

Review the forecasted and budgeted revenue to determine if the amount should be changed to assist with balancing cost centers. Keep in mind that revenue cannot be changed for E&G and Designated Tuition (funds 2xxx, 3105), Mandatory Fees, Differential Tuition, or Option 3 On-line as those revenue sources have been reviewed and approved by university leadership. Proposed changes in other revenue sources, (Non-Mandatory Fees, Net Sales and Services, Other Operating Revenue), will require submission of a Hyperion Change Request (HCR) form and confirmation by the Budget Office that the change is reasonable based on your justification and/or past trends.

Other Things to Consider

Supplemental and Longevity Pay

Review Supplemental Pay and Longevity Pay for each employee to determine if either amount should be budgeted. The Budget Office will provide reports to assist with the review process.

Supplemental Pay should be budgeted in the appropriate salary reserve account, and Longevity pay should be budgeted in benefits. These two types of compensation are never budgeted as part of the base compensation assigned to the positions. They can only be budgeted in total in the cost center that is expected pay the expense.

Reallocation

Depending on the revenue budgeted in each cost center, units may need to reallocate expenses between cost centers to balance the cost centers.

Hyperion Change Request (HRC) Form

During the "Balancing Cost Center" phase of our new fiscal year budget development, the Budget Office will make adjustments to cost centers in Hyperion based on input from unit Financial Leads/Hyperion Users. Financial Leads should use the Hyperion Change Request (HCR) form to request one of the four types of adjustments listed above in order to balance cost centers.

When you have completed the form, please follow the instructions at the top of the form, email it to budget@utsa.edu and indicate "***Hyperion" in the subject Line***. After the Budget Team enters the changes into Hyperion, you will receive a notification email response. Refer to the chart below to see the data refresh schedule.

Also, **please do __not__ send any other spreadsheets in place of the HCR form**. For efficiency with data entry into Hyperion, using the form as is and without substituting a spreadsheet, is required. This also provides a very clear audit trail for any adjustments made during this stage of our budget work.

Note: If you have a large number of changes for the same HCR category then you can create a tab in the HCR form file and replicate the exact information required on the HCR form in the second tab to allow you to provide all the changes at one time.

Adjustment Type	Update to Dept Budget Input Forms	Update to Reports (7:30am – 7:30pm)
Non-Position Expense	Immediate After Entered in Hyperion	5 & 35 min after the top of the hour
Revenue Transfers	15 & 45 min after the top of the hour, starting at 8:45 am	5 & 35 min after the top of the hour
Position Funding	5 & 35 min after the top of the hour	5 & 35 min after the top of the hour
Revenue Projections	Immediate After Entered in Hyperion	5 & 35 min after the top of the hour

NOTE: The above schedule applies to when looking at budget in one department and cost center. If reviewing at a higher level the data updates at 7 AM, 12:10 PM, 5:15 PM and 10 PM every day.

Example of the HCR Form for Non-Position Expense Adjustments:

The University of Texas at San Antonio
Hyperion Change Request Form (HCR Form) - FY23

John Doe	**Request Date:**	4/4/2022		Budget Office		VP Business Affairs
Name (Prepared by)		(XX/XX/XXXX format)		**Department Name**		**VP Division this Dept Reports to:**

Non-Position Change   *Area used for changes of Revenue Projections, Revenue Transfers, and non-position Expenses (Salary Reserves, M&O, etc.)*

| HYPERION CHANGE REQUEST TYPE:	Department	Cost Center	Fund	Account	Current Amount	New Amount	Explanation of Change being Requested
Expense (non-position)	BBB444	AAA333	3100	M&O	$ 7,500.00	$ 8,054.00	Increase the M&O expense to be $8,054 in order to balance the cost center
Expense (non-position)	HHH555	EGE999	3105	M&O	$ 80,000.00	$ 70,000.00	Move $10,000 from M&O to Wages
Expense (non-position)	HHH555	EGE999	3105	Wages	$ -	$ 10,000.00	Move $10,000 from M&O to Wages

Example of the HCR Form for Revenue Transfer Adjustments:

The University of Texas at San Antonio
Hyperion Change Request Form (HCR Form) - FY22

John Doe	**Request Date:**	4/4/2022		Budget Office		VP Business Affairs
Name (Prepared by)		(XX/XX/XXXX format)		**Department Name**		**VP Division this Dept Reports to:**

Non-Position Change   *Area used for changes of Revenue Projections, Revenue Transfers, and non-position Expenses (Salary Reserves, M&O, etc.)*

HYPERION CHANGE REQUEST TYPE:	Department	Cost Center	Fund	Account	Current Amount	New Amount	Explanation of Change being Requested
Revenue Transfer	YYY222	XXX111	3115	Transfer OUT	$ 75,000.00	$ 50,000.00	Decrease the revenue transfer to cost center AAA333 by 25,000
Revenue Transfer	BBB444	AAA333	3115	Transfer IN	$ 75,000.00	$ 50,000.00	Decrease the revenue transfer from cost center XXX111 by 25,000

Example of the HCR Form for Position Change Adjustments (shown on the next page):

Hyperion Change Request Form (HCR Form) - FY22

INSTRUCTIONS: Send Request to: budget@utsa.edu AND include HYPERION in the Subject Line
Select the Hyperion Change Request Type, then complete the corresponding section.
Note: If multiple changes for the same Change Type you can add excel worksheet as a tab with this form.

form updated 2/24/2022

John Doe	**Request Date:**	4/4/2022	Budget Office	VP Business Affairs
Name (Prepared by)		(XX/XX/XXXX format)	**Department Name**	**VP Division this Dept Reports to:**

Non-Position Change
Area used for changes of Revenue Projections, Revenue Transfers, and non-position Expenses (Salary Reserves, M&O, etc.)

HYPERION CHANGE REQUEST TYPE:	Department	Cost Center	Fund	Account	Current Amount	New Amount	Explanation of Change being Requested

Position Change
Owning Dept ID and Position ID MUST be included with Position Changes

Owning Dept ID	Position ID	Employee ID	Annual Compensation Rate (based on 1.0 FTE)	FTE	Total Compensation Expense (Comp x FTE)	Distribution Percentage (total = 100%)	Funding Dept ID	Funding Cost Center	Explanation of Position Change Requested
YYY222	40080004	70012222			-	55.00%	YYY222	XXX111	Distribution % for position 40080004 needs to be changed in order to balance the cost centers.
YYY222	40080004	70012222			-	45.00%	BBB444	AAA333	Distribution % for position 40080004 needs to be changed in order to balance the cost centers.

Example of the HCR Form for Revenue Projection Adjustments:

The University of Texas at San Antonio
Hyperion Change Request Form (HCR Form) - FY22

John Doe	**Request Date:**	4/4/2022	Budget Office	VP Business Affairs
Name (Prepared by)		(XX/XX/XXXX format)	**Department Name**	**VP Division this Dept Reports to:**

Non-Position Change
Area used for changes of Revenue Projections, Revenue Transfers, and non-position Expenses (Salary Reserves, M&O, etc.)

HYPERION CHANGE REQUEST TYPE:	Department	Cost Center	Fund	Account	Current Amount	New Amount	Explanation of Change being Requested
Revenue Projection	XXX111	YYY222	3100	NSS	$ 50,000.00	$ 60,000.00	Requesting to increase the Net Sales and Services revenue projected from $50,000 to $60,000. Due to student enrollment is projected to increase and therefore we expect to sale more products.

HYPERION

User access to Hyperion will be 'Read/View Only'. The ability for a departmental user to make changes in Hyperion will be handled using the Hyperion Change Request (HCR) form.

Hyperion – Browser Requirements

Firefox is the preferred browser for Hyperion. Internet Explorer is also compatible. Do not use Google Chrome to access Hyperion.

Logging Into Hyperion Workspace

Log into Hyperion Workspace use the following link (*NEW LINK for FY 2023):

Production (PRD): https://zahynt-prd-2021.utshare.utsystem.edu/workspace/index.jsp

*** If working remotely, users will need to sign in through VPN to access Hyperion***
To login enter your **User Name** and **Password** and click **Log On**. (Note: a Budget Office Hyperion
Administrator will send your username and password to you.) The first time you log in, you have the
ability to change the initial password.
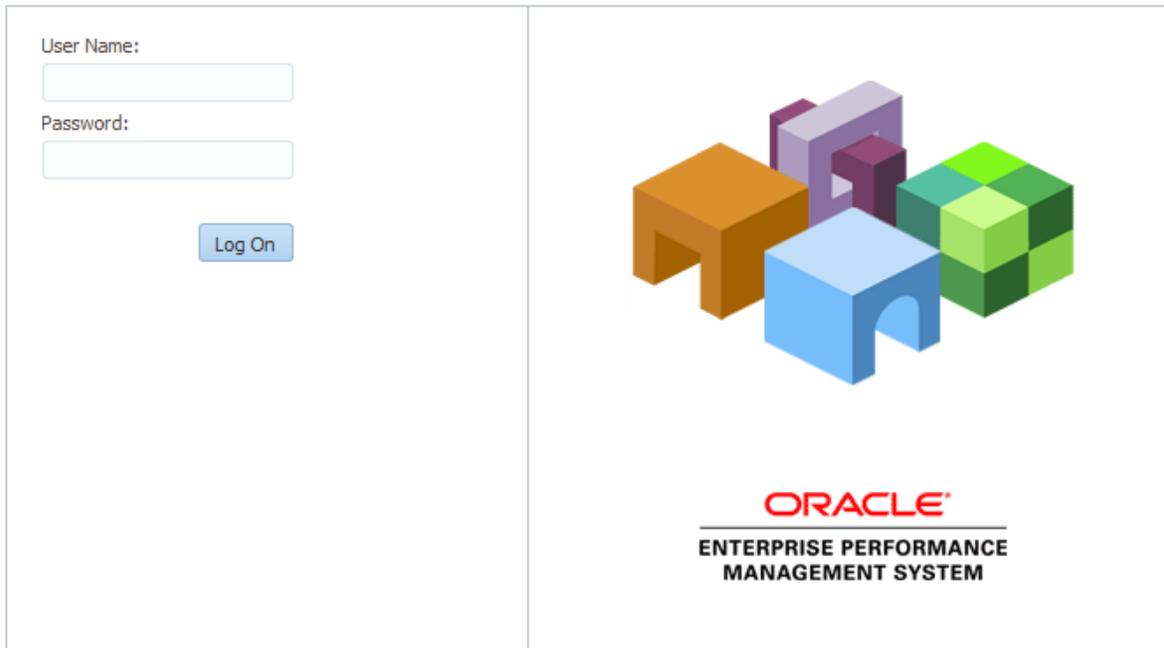
Changing Your Password

To change your password at any given time, log in to Hyperion, click on the '**Tools**' dropdown in the blue
ribbon, and select '**Change Password**'.
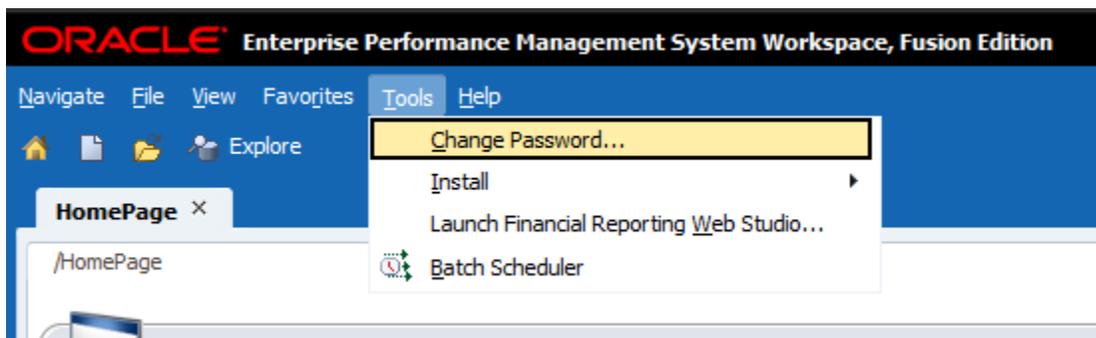
A popup window will appear, enter your **Current Password**, **New Password,** and **Confirm Password**. Once finished, select '**Save**'.

Opening the Budget Application and Setting Preferences

Log in to Hyperion Workspace, open the application by clicking on **Navigate** located in the top left-hand corner of the screen. Select **Applications** -> **Planning** -> **UTSABdgt**

- Note only applications that you have access to will appear.
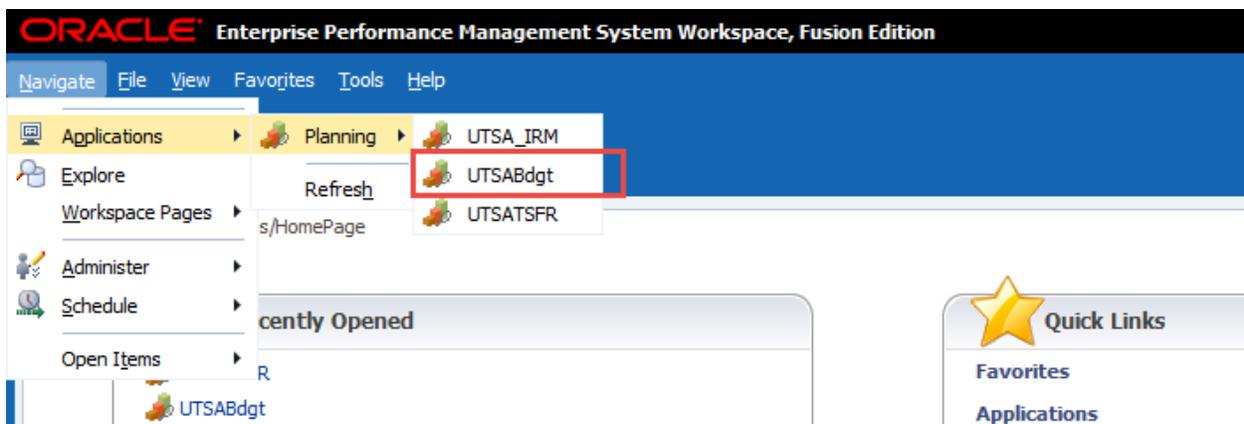
Setting User Preferences

To change or update your **User Preferences;**
1) Log in to Hyperion Workspace and open the UTSABdgt application.
2) In the View Panel on the left side of the screen, expand the Preferences tab.
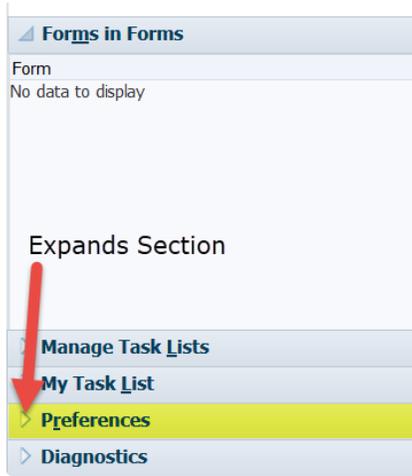
The **Application Settings** and **Printing Options** tabs do not need to be changed.
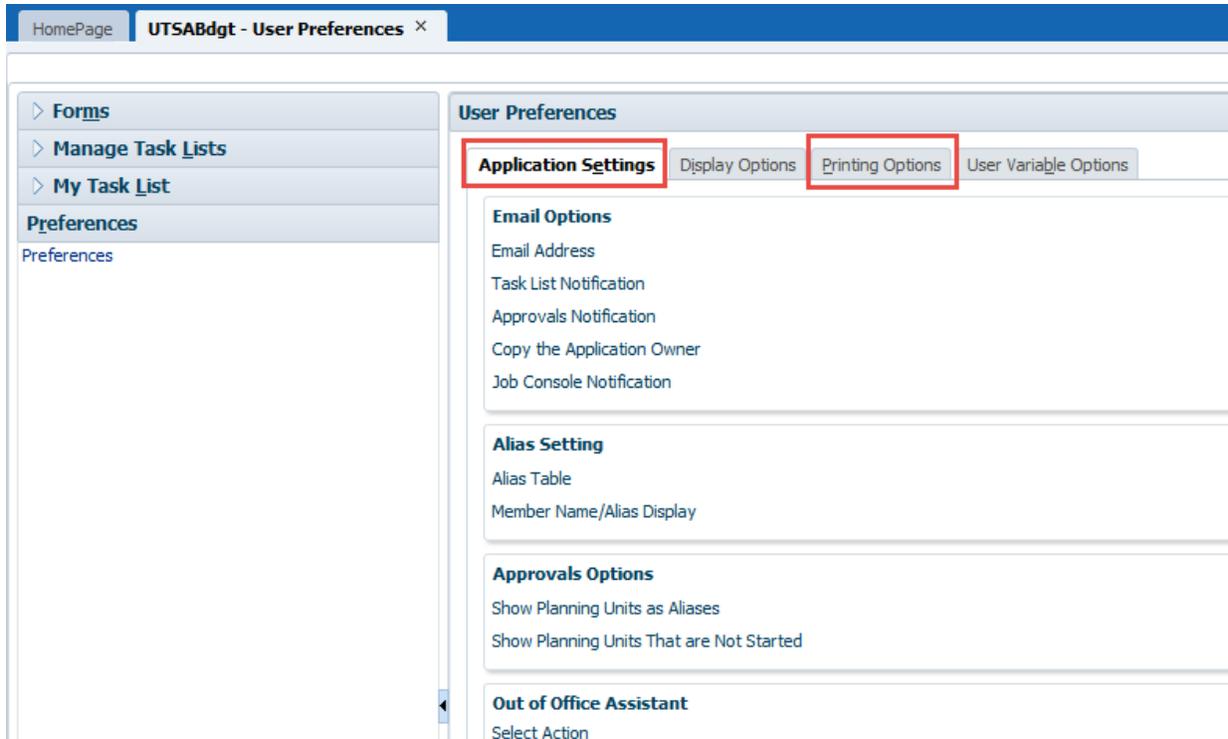
Setting User Preferences – Display Options

The **Display Options** can be customized to each user's preferences. Some suggested default settings are:

1) Number Formatting

- Thousands Separator – Choose Comma
- Decimal Separator – Choose Dot
- Negative Sign – Choose Prefixed Minus
- Negative Color – Choose Red

2) Page Options

- Indentation of Members on Page – Choose '**Indent based on hierarchy'**
  - This option dictates the look and feel of data categories on web forms.

3) Other Options

- Set the 'Partial Grid Fetch Size (Rows,Columns)' to (25,17).

Setting User Preferences – User Variable Options

Set the **User Variable Options** tab to a specified member (see example below):

Scenario: **Budget**
Version: **Working** (Note: All updates will be made in the version "Working")
Year: **FY23** (Current Budgeting Year)
Cost Center: If there is not one that is already there, then type in one of the cost centers you use but make sure it also has a "C" preceding your cost center name. Ex: CEGX010, etc.

Note: You can either use the **Member Selector Icon** to set all the above user variables or **type** them.

Hyperion Navigation

Screen shot below describes the panes in Hyperion Workspace.
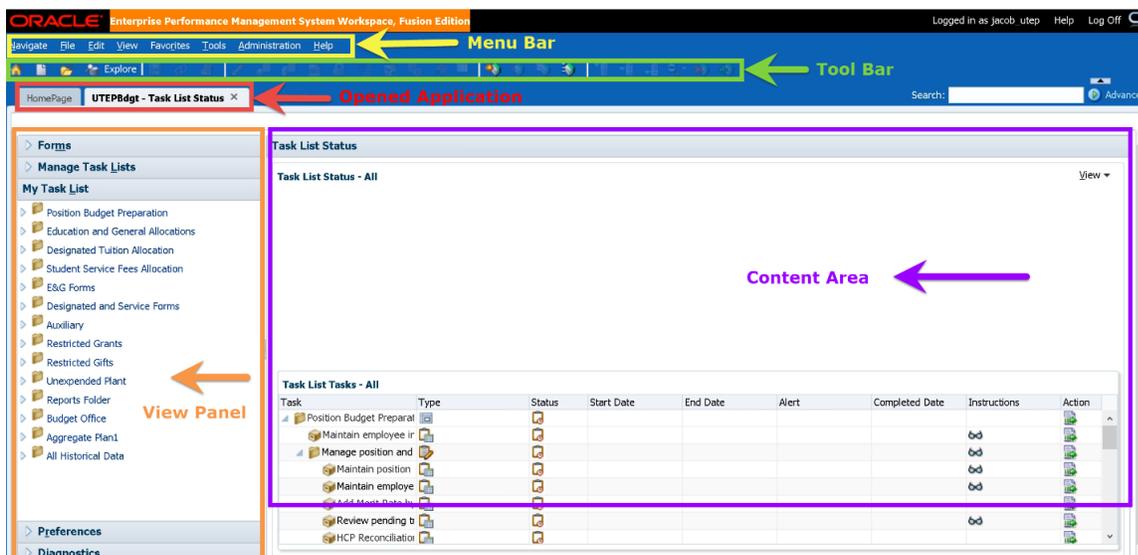
Position Budget Preparation Reports

Budget Edit Reports

There are two position reports in the Budget Edit Reports section to aid with position review.

Report 1: "Review Employees by Position with Allocations":

Allows users to review the Funding Allocations associated with an Employee in a Position.

Report 2: "Review Vacancies by Position with Allocations":

Allows users to review the Funding Allocations associated with Vacant Positions. (Note: Filled positions will also appear in this report; however, they will have an FTE of 0 to help identify them.)
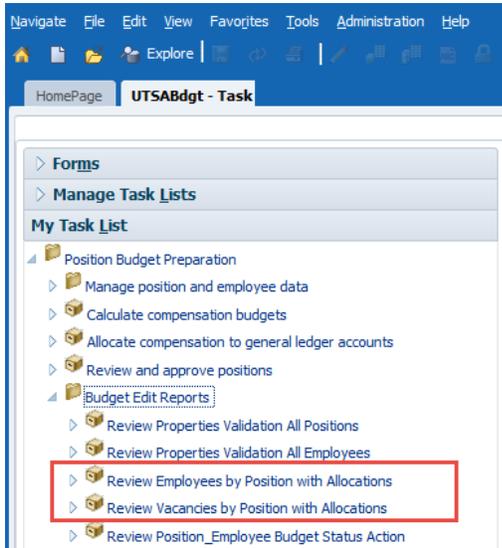
Exporting Report:
-   After selecting (clicking) a report, the data will appear in the right pane.
-   To Export, select **Tools** -> **Export as Spreadsheet**
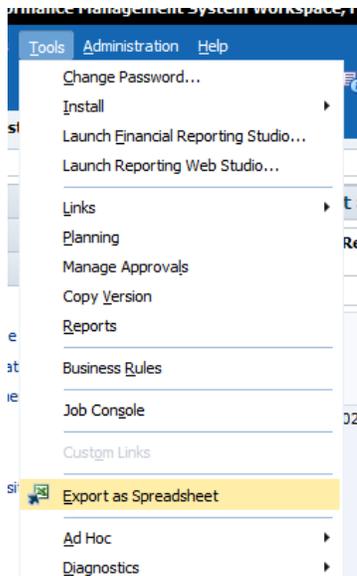
Revenue and Expense Budgeting

Master Dept Budget Revenue and Expense Forms

The '*Departmental Budget Input*', '*Departmental Budget Input CC by Fund*', and '*Departmental Budget Input CC by Dept*' are the primary forms used to show revenue and expense in cost centers.
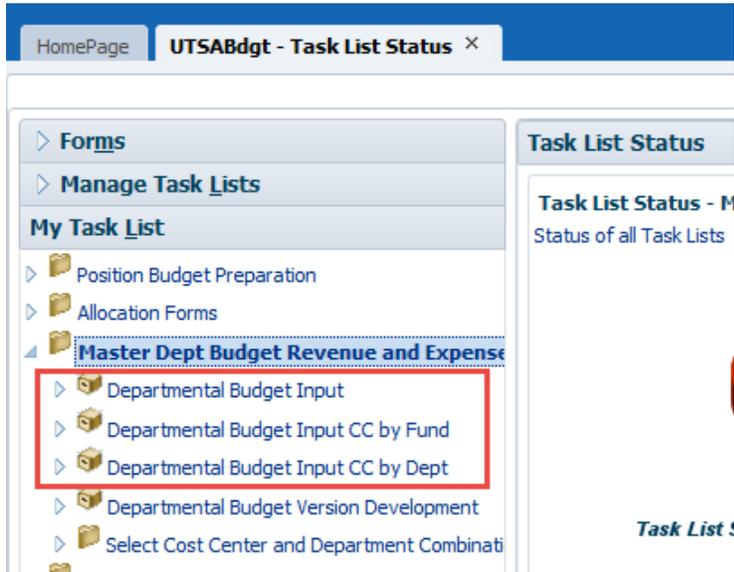
Departmental Budget Input form - *Recommended*

The '*Departmental Budget Input*' form is a simplified view that displays only the current year budget that is in progress, and the finalized prior year budget. The cost centers in the drop down are arranged by fund.
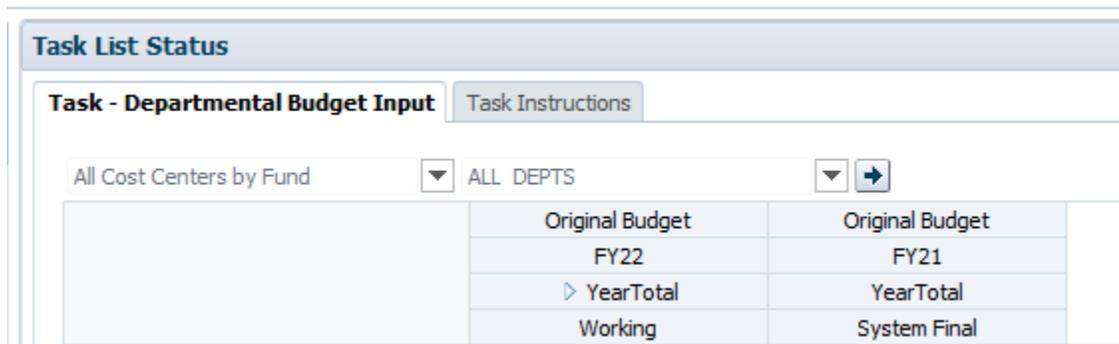
Departmental Budget Input CC by Fund

The '*Departmental Budget Input CC by Fund'* form has more column detail. The columns contain current year budget that is in progress, and two finalized prior year budgets. In addition, there is PeopleSoft data for the Permanent Adjusted, All Adjusted, and Actuals.   For cost center balancing purposes, we recommend you not focus on the permanent adjusted and all adjusted columns as these are not as relevant and can be better reviewed in PeopleSoft if there is a question regarding this budget.

- To view data on the '*Departmental Budget Input CC by Fund*' form, select a cost center and a department from the drop downs.
- Click the arrow button, then the budget for the chosen Cost Center and Dept will be returned.

Departmental Budget Input CC by Dept

The '*Departmental Budget Input CC by Dept'* form is identical to the *'Departmental Budget Input CC by Fund'* except the cost centers are structured in the drop down using the Dept hierarchy rather than the Fund hierarchy - _all of the data is the same_. Either form can be used.   The columns contain current year budget that is in progress, and two finalized prior year budgets. In addition, there is PeopleSoft data for the Permanent Adjusted, All Adjusted, and Actuals.

- To view data on the '*Departmental Budget Input CC by Dept*' form, select a cost center and a department from the drop downs.
- Click the arrow button, then the budget for the chosen Cost Center and Dept will be returned.

Rounding reflected in Hyperion on Position Budgets

New in Hyperion is a rounding feature to reflect salary budgets at the nearest dollar.   As individual salary calculations are made in Hyperion with FTE and funding distributions, the results reflect several decimal points. When these are summed in each of the salary categories such as A&P salaries, classified salaries and faculty salaries, the number will be reflected with a rounding adjustment. Similar to what you see in the print screen below.

Cost Center Balance Reports

A Cost center is in balance if All Revenue = All Expenses in these reports.

OPTION #1 (Preferred Option) **NEW THIS YEAR**
A new Cost Center Balance Report is available in Hyperion that users can run as needed. The report is available based on user security access; therefore, users will only be able to see reports based on their security. The report includes department, cost center, fund and function. The balance is in the last column.

Navigating to the Cost Center Balance Report:

1) Click 'Explore'
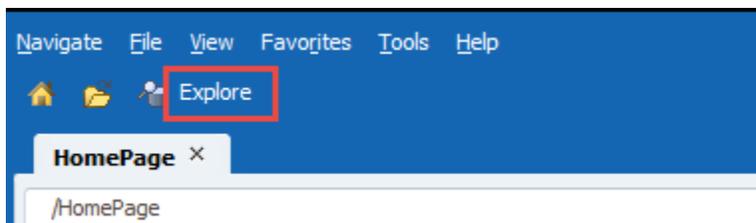
2) Click the triangles beside 'Reporting', 'UTSA', 'Cost Center Balance Reports', 'Dept User Reports'
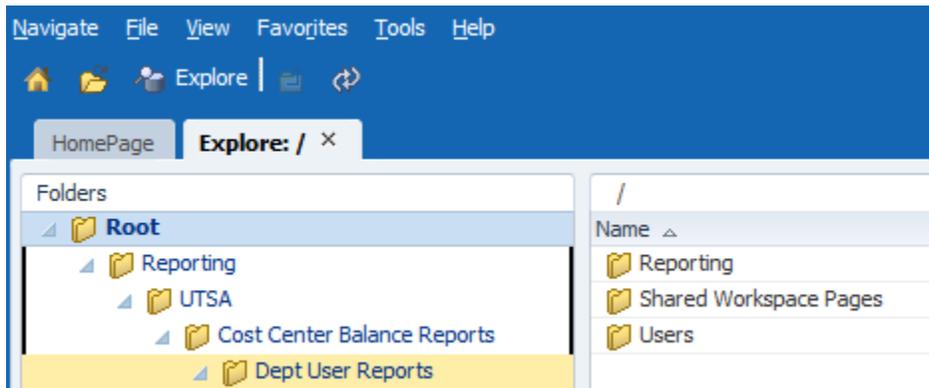

3) Click on the department area folder so that the report shows in the right pane.
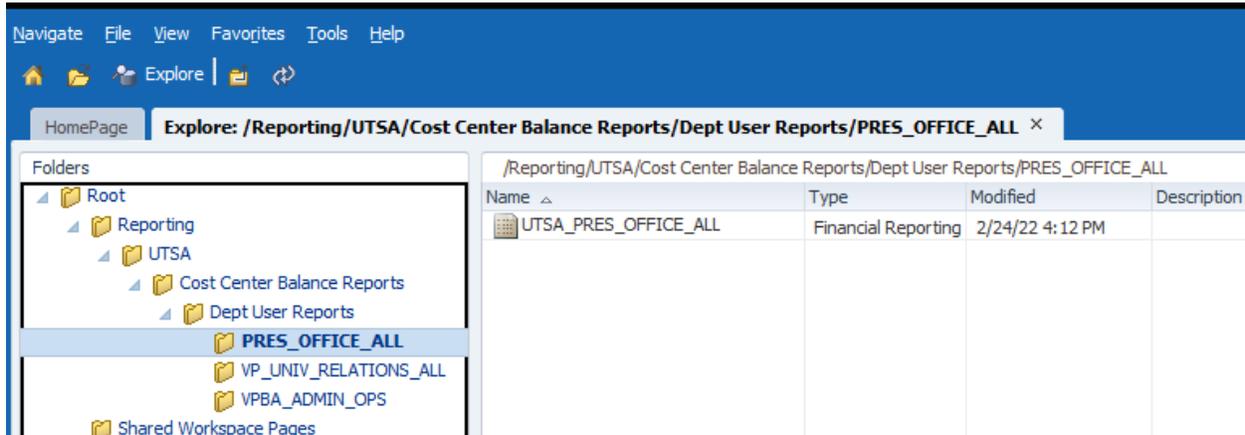

4) Open/Run the report by Double clicking on it.

NOTE: The first time the report opens users will need to change the report settings. Change 'Year' to '**FY23**', change 'Scenario' to '**Budget**', and change 'Version' to '**Working**'


For example: To change the 'Year' to 'FY23', click on 'Year: Year', expand Year by clicking on the triangle, click the radio button beside FY23, then click OK. Same steps apply for Scenario and Version.
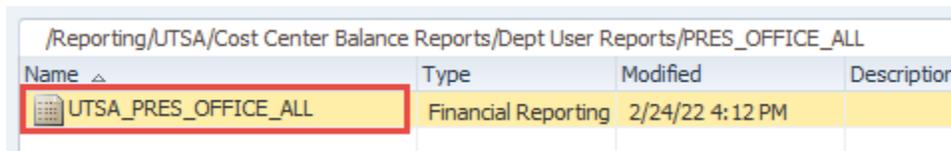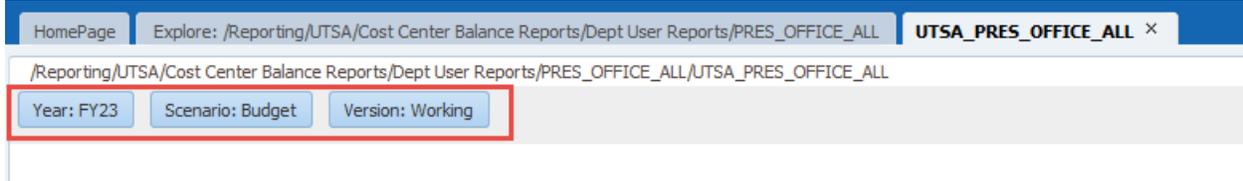
5) Exporting the Cost Center Balance Report to excel.
   a. Click File, then Export, then Excel
   b. Then, click OK to open it in Excel or Save to save the file in a location.
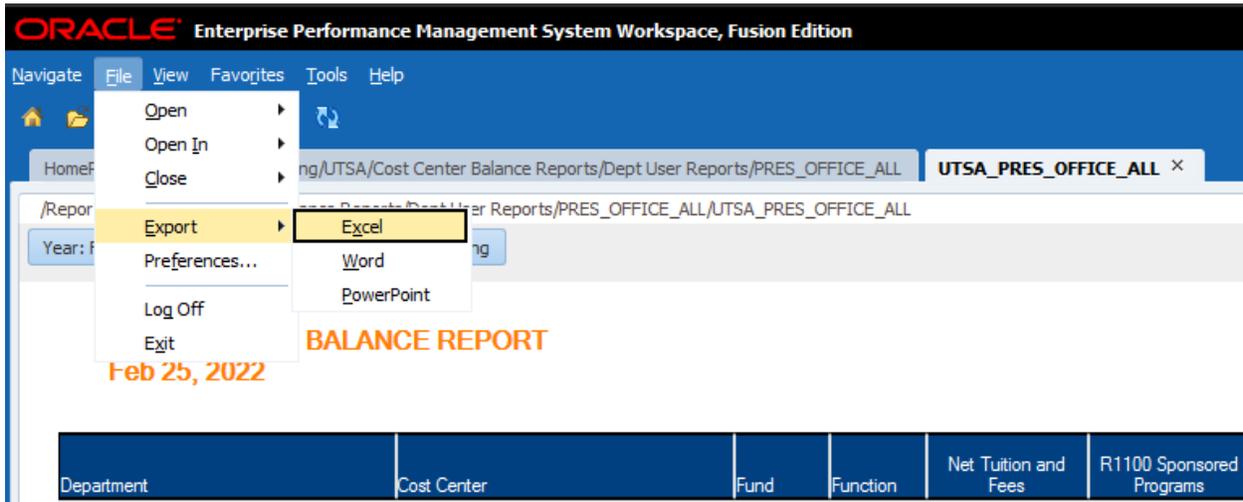
OPTION #2

Another option is to view Cost Center Balances in the UTSABdgt area, under 'My Task List' click the triangle beside 'Reports Folder'. Select 'Cost Center Balance Report'.

Select the <u>department or division</u> from the drop down to view all the related cost centers. The report shows all the types of revenues and expenses in the cost center, but <u>not</u> fund or function. The balance is in the last column.

Export: To export the report to excel, **select 'Tools'**, and then **click 'Export as Spreadsheet'**.