SUBJECT: BUDGET DEVELOPMENT PROCESS CHECKLIST 2026

Prepare!

To get ready for the Budget Development Process, the following activities need to take place:

- ☐ Pay attention to the Planning Calendar for important dates.
- ☐ Conduct meetings with Unit leaders to assist with the preparation of their upcoming operating budget.
- ☐ Know what the base budget is by each type of funds for your respective area. (State, 2064, 2063, 3049, etc.)
- ☐ Verify all positions in your respective area are correct in Hyperion.
  - Are all positions accounted for?
  - Are all positions funded from the correct cost center?
  - Is there enough budget to support all positions?
  - Is the FTE correct in Hyperion?
- ☐ Are the revenue and expenditure budgets correct or do adjustments need to be made once Hyperion is open? Are there any new fees or increase to fees for your respective area? How will you budget those?
- ☐ Process paperwork to create any new cost centers or departments needed for the new budget year prior to March 7th of each fiscal year.
  - Have department and cost centers forms created, approved and processed with effective day of March of each fiscal year
- ☐ Estimate your DDT budget (fund 2164) for the upcoming budget year based on your actuals. If you plan to use a number other than what was provided to you by the Planning and Budget Office, e-mail a short explanation to the Budget Office at BudgetOffice@UHCL.edu.

GETTING STARTED IN Hyperion – View only begins 03/20/2025

Run reports in Hyperion prior to any budget changes in Hyperion. These reports will also be useful for meetings with Unit Leaders. Planning and Budget will notify when the reports may be run. This will provide a starting point in case difficulty is experienced while balancing the budget after changes are made.

- ☐ **Run the following reports <u>before making any budget adjustments</u> in Hyperion:**
  - ☐ COOGPLAN Budget Pivot Report (COOGPLAN/COOGPLAN Tableau Reports)
  - ☐ Budget Summary Report by Cost Center Pivot Report (Explore/BudRpt/Budget Summary by Ledger Series)
  - ☐ Position Funding Pivot Report (Explore/Coogplan/Position Budget Report)
  - ☐ Position Budget Report (Explore/Coogplan/Position Budget Report)
  - ☐ Budget Report by Employee (Explore/Coogplan/Budget Report by Employee)
  - ☐ Job vs Pool Report - All Budget Nodes (Explore/BudRpt/ Pool vs Job)
  - ☐ Megabud Uncomp Multi CC (Explore/BudRpt/Megabud Series/Megabud Uncomp Multi CC)

- ☐ PBO will provide the following table for all DBA/CBA's- CoogPlan HR Funding Sources Table – which will provide all positions including base amounts, funding allocations and FTEs. Utilize this table to check the following and to request changes.
  - ☐ Are all your base funded employees listed?
  - ☐ Are there positions showing cost center funding that need to be removed from the budget?
  - ☐ Check to see if your proposed year job allocation is correct for every employee. That includes FTE for both the position and the job.
  - ☐ Make sure Current new employees are synced to Proposed row in Hyperion.
  - ☐ Notate necessary changes that are needed on the table. If additional base budget is needed for a position, provide the additional amount needed along with a reason code [equity, reclass, promotion, new hire], eprf number associated with the hire, and approval comment provided from PBO.
  - ☐ Turn in the workbook at the end of data entry for PBO to enter.

Make sure all positions are correct and allocated properly before moving on

DOING YOUR BUDGET (Hyperion is available for data entry 04/01-30/2025 for CBA/DBAs)

- ☐ Run the Budget Summary Report by Fund Code and Cost Center for Fund 1/Fund 2 for your Units.
- ☐ Use "Budget Balance Check" to check your Unit is in Balance
- ☐ Revenue generating cost centers should be analyzed based on a 5-year projection. Make changes as necessary to include proposed year revenue changes. Remember to also adjust the expenditure budget.
- ☐ Budget office will enter any Initiatives approved in the Initiatives process and will request a BRF if funding is not supplied from a centrally allocated source.
- ☐ Ensure revenue budget equals the expense budget. If your expense budget is higher than your revenue budget, you must either lower the expense budget or increase revenue. Be sure to adjust budget if affected by enrollment decline. If your expenses are supported by revenue outside your area, make sure you've only allocated the amount you were told to allocate.
- ☐ Work with OSP to determine the Proposed Year grant budget numbers. OSP will give the Budget Office the numbers to be entered in the Proposed budget. You do not enter these budgets.
- ☐ IDC - Budget office will supply the base budget amounts for departments to enter. Budget expense only.
- ☐ Endowments - Budget office will supply the base budget amounts for departments to enter. The income budget is budgeted in node B4026; the expense budget may be in various nodes. If the endowment is earmarked as a scholarship the expense node is B5067. Remember the Base budget must net zero.

WHEN YOU THINK YOU'RE FINISHED

- ☐ Revenue should equal Expense for all cost centers other than State and Fund 2064 unless your expenses are supported by revenue outside your area. To see this, run your Budget Summary report and check the totals.
- ☐ Make sure all salary allocations have been made correctly (i.e. merit, faculty promotions, equity, etc.). Look at the change in the salary total between the Base and Proposed Year on the Budget Summary Report.
- ☐ Make sure additional Benefits have been budgeted for salary increases for all funds other than state. Look at the change in the Benefits total between Base and Proposed Year on the Budget Summary Report.
- ☐ Make sure new positions are updated on Proposed line
- ☐ **Run the following Final reports to keep for your files:**
  - ☐ Budget Summary Report by Cost Center Pivot Report
  - ☐ Position Funding Pivot Report
  - ☐ Position Budget Report
  - ☐ Budget Report by Employee
  - ☐ Megabud Uncomp Multi Cost Center
  - ☐ Job vs Pool Report – All Budget Nodes
  - ☐ COOGPLAN Budget Pivot Report
  - ☐ COOGPLAN Comment Extractor (COOGPLAN/COOGPLAN Tableau Reports)

I'M DONE!

Provide the following to the Planning & Budget Office on the last day you have update access to Hyperion:

- ☐ The Budget Development Process Checklist with applicable checkmarks showing all tasks have been completed.
- ☐ Mandatory and Optional Fee worksheets indicating revenue estimate changes and new budget for proposed
- ☐ Schools only – 2164 (DDT) worksheets indicating revenue estimate changes and new budget for proposed
- ☐ Any supporting documentation that would assist the Budget Office in reconciling the budget. Helpful documents include information on Faculty Promotions, changes in revenue estimates, etc.
- ☐ Megabuds signed by Managers (Due Thursday, August 1st)

____ CBA/DBA Signature & Date