UNIVERSITY of ST. THOMAS

Cognos Planning

Web-Based
Budgeting Software

Budget Instructions

October, 2008

Table of Contents

1. Introduction to the FY11 Budget Process

The Cognos Planning budget software will be used for developing the institutional budget for general operations as well as restricted funds receiving endowment earnings. The same timeline will be followed for both. Similar to last year, departments are asked to budget by detailed account code and project for the four future fiscal years. Budget Managers will be able to view reports of the budget information.

In addition to the training appointments available, please feel free to call any of the following people with any questions.

Allison Hanson	Associate Budget Director	2-6189	(for general budget questions)
Terra Penny	Assistant Controller	2-6105	(for restricted budget questions)
Bryan Strain	Human Resources	2-6516	(for compensation budgets)
Gary Thyen	Controller	2-6107	

UNIVERSITY of ST. THOMAS

Budget Approval Process

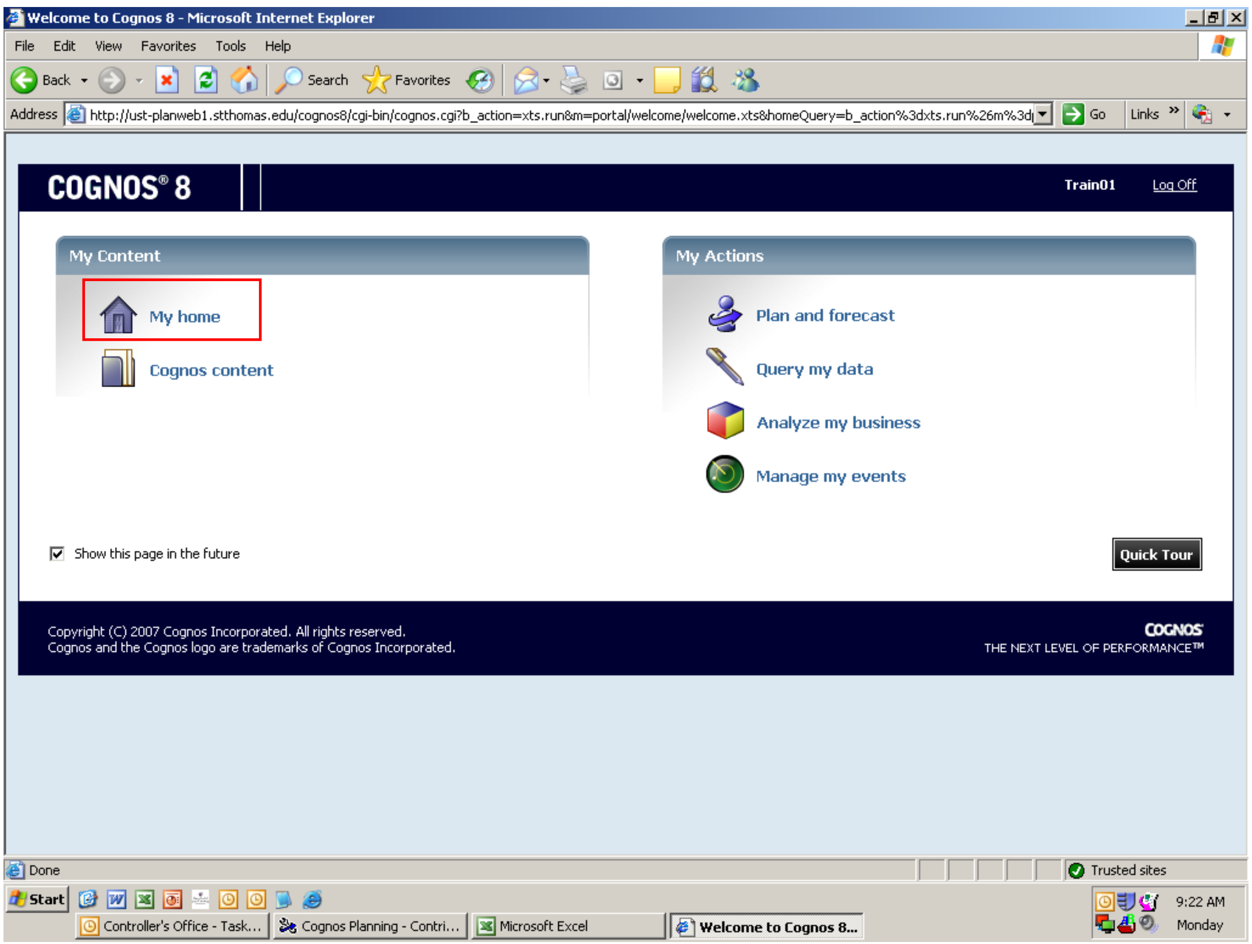
FY 2010-2011 budget

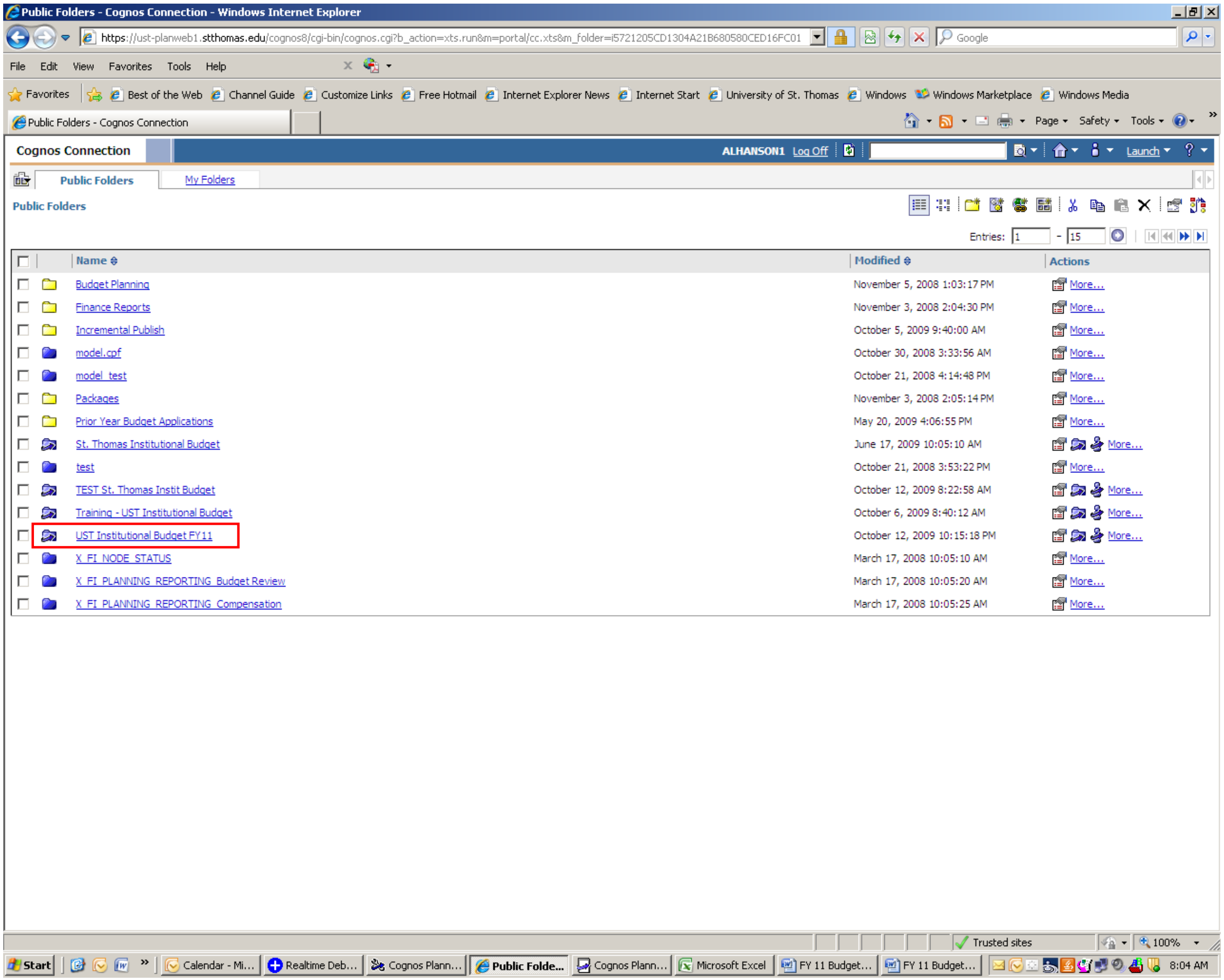
September 22, 2009	Memos are distributed to Department Heads and Budget Managers regarding the FY 11 Budget Process, Training Dates, and Budget Calendar
October 1 - 9, 2009	Budget Training – St. Paul and Minneapolis Campuses - **(Training dates listed on next page)**
October 12 – 13, 2009	Controller's Office finalizing data in Cognos Planning
October 14, 2009	**UST Institutional Budget application open for input** - Working sessions available to budget managers for assistance
November 6, 2009	**Budget Approval Complete by Dean/Vice Presidents**
November 9 – 13, 2009	Controller's Office Budget Review and Human Resources Compensation Review.
November 16 – 20, 2009	**EVP/VP Budget Review meetings with Deans, AVP's and selected department heads**
November 23 – 25, 2009	Budget review and adjustments by Deans/ Vice Presidents
November 26 & 27, 2009	Thanksgiving Break
December 1, 8, & 15, 2009	EVP Budget Review Meetings
January	Continued EVP Budget Review Meetings and Approval by President's staff
February 17, 2010	Review and Approval by the Finance/Audit Committee
February 18, 2010	Review and Approval by Board of Trustees

How to …

Use Cognos Planning – St. Thomas Institutional Budget application:

1. Go to UST Home Page and Click on "Business Affairs", under Administration
2. Then click "Controller's Office"
3. Click the "Cognos Planning"
4. Click the red "Click Here to Access Cognos Planning"
5. You will be logged into Cognos 8
6. Click "My Home"
7. Then click "UST Institutional Budget FY 11" application




Public Folders - Cognos Connection - Windows Internet Explorer
Cognos Connection
ALHANSON1 Log Off
Launch
Public Folders
My Folders
Public Folders
Entries: 1 - 15
Name
Modified
Actions
Budget Planning
November 5, 2008 1:03:17 PM
Finance Reports
November 3, 2008 2:04:30 PM
Incremental Publish
October 5, 2009 9:40:00 AM
model.cpf
October 30, 2008 3:33:56 AM
model_test
October 21, 2008 4:14:48 PM
Packages
November 3, 2008 2:05:14 PM
Prior Year Budget Applications
May 20, 2009 4:06:55 PM
St. Thomas Institutional Budget
June 17, 2009 10:05:10 AM
test
October 21, 2008 3:53:22 PM
TEST St. Thomas Instit Budget
October 12, 2009 8:22:58 AM
Training - UST Institutional Budget
October 6, 2009 8:40:12 AM
UST Institutional Budget FY11
October 12, 2009 10:15:18 PM
X_FI_NODE_STATUS
March 17, 2008 10:05:10 AM
X_FI_PLANNING_REPORTING_Budget Review
March 17, 2008 10:05:20 AM
X_FI_PLANNING_REPORTING_Compensation
March 17, 2008 10:05:25 AM
More...
Trusted sites
100%
Start
8:04 AM

4. Reference Card

The Workflow Screen

The Workflow screen appears when you log on to Congos Planning - Contributor. It consists of the organizational hierarchy and a table.

The Organizational Hierarchy

The organizational hierarchy on the left side of the screen shows the areas that you are responsible for contributing to (Contributions) and reviewing (Reviews) in a hierarchical form. Depending on your rights, you may see Contributions, Reviews, or both. When you click an item in the organizational hierarchy, a table with the details for the item appears on the right side of the screen.

Each item in the organizational hierarchy has an icon that tells you the current state of the data

Icon	State and description
	Not started No changes have been saved to the data, although the budget may have been opened for editing.
	Work in progress The data was saved but not submitted. You can change and submit data in this state.
	Locked The data was submitted and the budget was locked. Data can only be viewed in this state. If a budget is rejected, its state returns to Work in progress.
	Incomplete At least one budget belonging to this roll-up is Not started, and at least one other budget is in a state of Work in progress, Locked, or Ready. Data in this state was aggregated. The Incomplete state applies only to review roll-ups.
	Ready All budgets belonging to the reviewer roll-up are locked. The data is ready to be submitted to the next level in the hierarchy.
	Currently being edited or annotated The budget is open for editing or annotating. An edit session is ended by the user closing the worksheet, or by submitting the budget.

Icon	State and description
	Take Ownership To edit data
	Save To save the data changes you entered
	Print The current tab is printed
	Annotations You can annotate a cell, tab or model
	Suppress Zeros **You can suppress zeros for the rows**
	Submit Submit the budget or organization roll-up for approval by next reviewer
	Reject The state of a rejected budget item changes from locked to work in progress
	Help Budget Instructions, Budget Calendar, ReportNet Reports, and Cognos Planning Help

To open the Budget worksheets click on the budget listed on the screen to the right of the organizational list. When you first open the budget worksheet you will need to take ownership. To take ownership you click the ownership button, so that you can edit the data. When first accessing the main "Budget Req" or "Restr Budget Req" tab, you will need to suppress the zero rows with the icon (see above).

When making adjustments to your budget you are able to annotate the cell that you are making changes to by right clicking on the cell and adding annotation. You may also attach a document to your budget by clicking the paperclip icon at the top of the screen and either attaching the document to the tab or cell. Cells that have annotations or attached documents on them will have a little red triangle in the corner of the cell. You can also view the annotations and documents by selecting view in the menu bar at the top of the screen and browsing annotations.

You will notice there are several different tabs across the top of the screen (Budget Req, Tuition Rev, Res Hall Rev, Board Rev, Comp Detail, New Posn Req, Cap Sum, Cap Bud Req, and Major Remdl/Ren Req). The tabs titled Internal Use R and Internal Use are for the Controller's Office use, you will not need to enter information on these tabs.

When you are on a selected tab you may also need to choose the fiscal year or account codes depending on the tab. For example on the "Comp Detail" tab you will need to select the fiscal year that you would like to adjust from the drop down list at the top as well as the compensation account code from the drop down list.

5(a) Budget Request Tab Instructions (Budget Req)

The Budget Request Tab summarizes both revenue and expense budget requests for each organization you manage. The data that is entered on the following tabs - Tuition Rev, Res Hall Rev, Board Rev, Comp Detail, New Posn Req - will flow to the Budget Req tab.

A listing of the Revenue and Expense accounts is available on the Controller's Office website under the Banner section (http://www.stthomas.edu/controllersoffice/Banner.htm). If you want to budget for an account code that your department has not previously used, you can unsuppress the rows and enter the requested amount and then re-suppress the rows to eliminate the rows with zeros.

Revenue budgets (5xxxx accounts):

Tuition Revenue (Tuition Rev):
The tuition revenue calculated on this tab will flow to the "Budget Req" tab by fiscal year and by account code automatically. For Tuition you will need to use the "Tuition Rev" tab to adjust the "Proj FY10" tuition. On the "Tuition Rev" tab you will need to choose the tuition account code for which you are projecting from the drop down list. We have provided you with a projected tuition for FY 10, and you can adjust this projection as needed. The "Proj FY10" will feed forward to "Req FY11", "Proj FY12", "Proj FY13", "Proj FY14" and "Proj FY15". You can adjust any of the fiscal years 11-15 using the "Credit # adj" or "Credit % adj".

Room Revenue (Res Hall Rev):
The residence hall revenue calculated on this tab will flow to the "Budget Req" tab by fiscal year and by account code automatically. For Room you will need to use the "Res Hall Rev" tab to adjust the "Proj FY10" room revenue. On the "Res Hall Rev" tab you will need to choose the residence hall room type for which you are projecting from the drop down list. We have provided you with a projected room revenue for FY10, and you can adjust this projection as needed. The "Proj FY10" will feed forward to "Req FY11", "Proj FY12", "Proj FY13", "Proj FY14" and "Proj FY15". You can adjust any of the fiscal years 11-15 using the "Semester Occupancy Adj".

Board Revenue (Board Rev):
The board revenue calculated on this tab will flow to the "Budget Req" tab by fiscal year and by account code automatically. For Board you will need to use the "Board Rev" tab to adjust the "Proj FY10" board. On the "Board Rev" tab you will need to choose the board account code for which you are projecting from the drop down list. You can adjust the board projection using the "Meal Plan # Adj" or "Meal Plan % Adj". The "Proj FY10" will feed forward to "Req FY11", "Proj FY12", "Proj FY13", "Proj FY14" and "Proj FY15". You can adjust any of the fiscal years 11-15 using the "Meal Plan # Adj" or "Meal Plan % adj".

Other Revenue:
For any other revenue accounts (seminar fees, lab fees, sales, gifts, etc.) you adjust the "Proj FY10" on the "Budget Req" tab in the "% Adj" or "$ Adj" columns. The "Proj FY10" will feed forward to "Req FY11", "Proj FY12", "Proj FY13", "Proj FY14" and "Proj FY15". You can adjust any of the fiscal years 10-14 using the "% Adj" or "$ Adj" columns. We have included an rate increase of 3% for student fees and other revenue.

Expense budgets:
For expenditure accounts (those accounts starting with 6xxxx or 7xxxx), please follow these steps for completing expenditure budgets:

Compensation: Salary & Wages (6xxxx accounts)

Faculty and Staff:

1. Complete the "Proj FY10" column for accounts 6xxxx. The "Proj FY10" will feed forward to "Req FY11", "Proj FY12", "Proj FY13", "Proj FY14" and "Proj FY15". You can adjust any of the fiscal years 11-15 using the "% Adj" or "$ Adj" columns. Most of these totals will flow from the "Comp Detail" tab see 5(b) for instructions on the compensation detail tab.

2. Overtime (account 63150) and miscellaneous payments (accounts 61140-61143, 62140 & 63140) do not appear on the Comp Detail tab. Therefore, please provide a lump sum for miscellaneous and overtime account codes on the Budget Req tab. The instructions for student wages (accounts 64101-64112) are included below.

3. The estimated salary rate increases will be automatically calculated based on the compensation, it will appear on the "Budget Req" tab in account codes:

   - 61118-Sal-Faculty-Full Time-Budget
   - 61128 -Sal-Faculty-Part Time-Budget
   - 62118 -Sal-Admin-Full Time-Budget
   - 62128 - Sal-Admin-Part Time-Budget
   - 63118 -Hourly-Full Time-Budget
   - 63128 - Hourly-Part Time-Budget
   - 64128 -Student-Budget

4. The Fringe Benefits will automatically be calculated based on the FY 09 actual fringe benefits in your department as a percent of the full-time and part-time wages. A factor has also been added into the calculation to reflect health costs which are expected to grow faster than compensation. It will be included on the "Budget Req" tab account code 680 – Fringe Benefits.

Student:

Use account codes 64101-64112 to budget for student employees. These accounts were designed to address the different student hiring needs of the university. You will want to budget according to your department's spending patterns. The guidelines listed below will help you determine which accounts best meet your departmental needs.

64101–Student-Undergrad-Fall/Spring: Used for undergraduate student wages during the regular academic year (September 2010-May 2011).

64102–Student-Undergrad-Summer: Used for undergraduate student wages during July and August 2010 and June 2011.

64111–Student-Graduate-Fall/Spring: Used for graduate student wages during the regular academic year (September 2010 - May 2011).

64112-Student-Graduate-Summer: Used for graduate student wages during July and August 2010 and June 2011.

Non-Compensation: (7xxx accounts) and Computer Lease

You can adjust the Proj FY 10 by using the "% Adj" or "$ Adj" columns to enter the adjustments. The "Proj FY10" will feed forward to "Req FY11" which will in turn impact the future years as well. You can adjust any of the fiscal years 11-15 using the "% Adj" or "$ Adj" columns.

For account "79101-Deptl Computer Lease" please list the actual FY09 amount if no additional computers will be needed as compared to last year. Normal replacement of existing computer equipment is not considered an "additional" computer. Questions as to cost can be forwarded to Paul Kozak of IRT at 2-6275 or pdkozak@stthomas.edu.

5(b) Compensation Detail Tab Instructions (Comp Detail)

The Comp Detail tab contains salary, full-time equivalent (FTE), and other payroll information. Employee compensation is shown as both a total amount ("total comp") and amount charged to the department account ("comp this acct"). Please follow these steps for completing the Comp Detail tab.

1. Choose the account code from the drop down list and the fiscal year that you are adjusting.

2. To adjust the "Proj FY10" use the "Adj FTE" column to adjust the FTE by position, "Adj Annual Comp" to adjust the annual compensation by position and "Adj Labor Dist %" to adjust the labor distribution percent.

3. The changes that are made to "Proj FY10" will feed forward to "Req FY11", "Proj FY12", "Proj FY13", "Proj FY14" and "Proj FY15". You can adjust any of the fiscal years as needed by choosing the fiscal year that you would like to adjust from the drop down list and using the following columns to make the necessary adjustments; "Adj FTE" column to adjust the FTE by position, "Adj Annual Comp" to adjust the annual compensation by position and "Adj Labor Dist %" to adjust the labor distribution percent.

- **Existing Positions**: Be sure to review the salary, full-time equivalent (FTE), and compensation information for each existing position listed. If the information listed is correct no "entry" is needed. Please provide a brief explanation of any changes in the comments column. Do not include future annual increases when figuring compensation, since the estimated compensation increase is already included (see item # 3 under the expense budget section on page 9). Equity adjustments should NOT be submitted with the budget forms

- **Part-time/Adjunct Faculty**: For part-time adjunct faculty compensation (61120-61124), the amount is budgeted in a lump sum only. When determining an amount, your request should take into account:
    - Full-time faculty who will be on sabbatical that will need a temporary replacement.
    - New full-time faculty positions added will reduce the amount needed for part-time faculty.

- **<u>Open Positions</u>**: If a position currently is listed as open (i.e. vacant), note whether or not this position will be refilled. This is to be noted in the comments column.

- **<u>5 (c)New Positions (Use the New Posn Req tab):</u>**
  - For new faculty positions, requests have been made this past spring of 2009 for positions that will be added in FY2010-2011. Please verify that the FY11 faculty budget includes all continuing faculty positions, and faculty positions for whom you are searching for during this current fiscal year (that will be filled in FY2010-2011). For those hiring requests you plan to make this upcoming spring 2010, do include those requests in the FY2012 budget request since those positions will be added to the FY2011-2012 budget. If you have any questions about faculty new positions please contact Dr. Kreitzer at jlkreitzer@stthomas.edu.

  - Include any requests for new faculty, salaried or hourly positions by completing the "New Posn Req" tab. You will need to choose the account code from the drop down list. For these requests, please include a brief description of the position, estimated hours per week, rate of pay per hour, and the estimated total compensation. Requests for new positions will automatically carry over to the remaining fiscal years.

  - The estimated cost from the "New Posn Req" tab will flow to the "Budget Req" tab to the specific account codes 61113 Sal-Faculty-New Positions, 62113 Sal-Admin-New Positions or 63113 Sal-Hourly-New Positions".

  - Requesting a new position on a budget form does NOT substitute for the formal process of requesting new positions through Human Resources.

- **<u>Eliminations of Positions and Reduction in Hours</u>**: Elimination of positions or reductions in hours worked should be noted on the "Comp Detail" tab in the comments column. To eliminate a position you will need to select the account code and fiscal year for the position to be eliminated and in the "Adj Annual Comp" you will need to enter a "0.01".

4. Review the information for those members of the clergy currently receiving room, board and the related value of contributed services. If any of the information is in error, please make notes in the comments column.

5 (d) Capital Equipment Request tab (Cap Equip Req)

Please use the Capital Equip Req. tab for FY 11 – FY 15 capital equipment requests. This tab is used to request non-computer equipment that costs more than $3,000 per item. The Cap Equip Sum provides you with a summary of capital equipment expenses for your department.

Do not use this form for:

- Computer equipment.
- Computer software. This is an expense that should be in your departmental budget in the expendable equipment and supplies account codes (722xx).
- Non-computer equipment that costs less than $3,000 per item. This is an expense that should be in your departmental budget in the expendable equipment and supplies account codes (722xx). If you have questions about "capital vs. expendable" please contact Gail Foote at 2-6142.

Please follow these steps for completing Equipment Budgets:

1. Choose the fiscal year
2. Choose the capital equipment account code from the drop down box.
3. Enter a description for the equipment that is being requested.
4. Enter a priority #, once the priority # is entered the warning message will go away.
5. Enter the Cost per item
6. Enter the number of items.
7. The total cost will be calculated.
8. Repeat steps 1-6 for additional requests.
9. The total on the Cap Equip Req tab will automatically be fed to the Cap Equip Sum tab.

5(e) Major Remodeling/Renovations Request tab (Major Remodel/Ren Req)

For those departments that have individual remodeling or other capital project requests that are greater than $3,000 per project, please complete the Major Remodel/Ren Req tab.

Please choose the appropriate fiscal year for your request.

If you have more than one major remodeling/renovation request you can choose select the item number for the drop down for additional requests.

Due to the complexity of such capital projects, the related cost is NOT charged to departmental budgets.

Capital project requests that are less than $3,000 are normally budgeted for on the Budget Req tab under the 77107 Internal Charges-Plant account code if the project is to be completed by the UST physical plant.

6 (a) Restricted Budget Request tab (Restr Bud Req)

You will need to complete this section if you manage a 2xxxxx restricted fund that receives endowment earnings.

This tab provides a worksheet for you to project the ending balances in your restricted fund as of June 30, 2010. Using the ending balance, you can then project the FY '11 activity to arrive at endowment earnings and gifts needed to support the activities of the restricted fund.

1. Fill in the expenditure portion for FY 09-10 in the "Proj FY 10" column. Complete the revenue section and subtract the total expenditures from total revenue to arrive at a projected ending balance for the fund as of June 30, 2010. This will be your beginning balance for FY 10-11.

2. For those who budget salary expenses, the "Restr Comp Detail" tab is completed similar to the general operations Comp Detail tab. Please refer to the Compensation: Salary & Wages section on page 9 and the Compensation Detail Tab instructions on page 10.

3. Fill in the revenue section of the Restricted Budget Request tab for FY 10-11 to determine your income for the year. The amount you generate in revenue is generally the amount available to cover expenditures. When reviewing your resources (revenue), look at the following list to determine your source of revenue. Please note that they are listed in order of availability.

- Beginning Balance: The beginning balance is the ending balance from the previous year
- Revenue from Gifts and Grants
- Endowment Earnings: If the account is endowed and the first two resources are not sufficient to cover the total expenditures, you may request endowment earnings. The maximum earnings that may be requested are 4% of the average market value of the endowment. This market value is a three-year average. The "Restr Budget Sum" tab will provide you a summary of your endowment and the calculation of the 4% endowment earning. If you need more than 4% of the endowment, you will need to attach an explanation justifying the needs for the additional funds. If the activities in the fund require income less than 4%, please request only the income that will be needed. The remaining earnings not requested will remain in the endowment to earn further appreciation and earnings. It is to the fund's advantage to have any excess income invested with further earnings potential.

4. Fill in the expenditure section for FY 10-11 to determine your needs for the year. Compare your total expenses with your total resources calculated above. Total expenses should not exceed total resources available.

5. The revenue and expenditure projections that you enter for "Proj FY10" will feed forward to "Req FY11", "Proj FY12", "Proj FY13", "Proj FY14" and "Proj FY15". You can adjust any of the fiscal years using the "% Adj" or "$ Adj" columns.

7. Reviewing/Approving/Rejecting submitted Budget Requests

Now that we have completed the current fiscal year projection and future year projection for Revenue, Compensation, Non-compensation, Capital Equipment and Major Remodeling and Renovation requests, we are ready to Submit/Approve the budget so that it can be reviewed by the next level in the hierarchy.

When you click the submit icon located at the top of the screen it will lock the budget for entry and all of the cells will be grayed. Then you can close the worksheet and you will be returned to the workflow screen and you can see the icon next to your budget is a green circle with a lock.

Budgets that you are responsible for reviewing are grouped under Reviews. You can view the budgets that you have the rights for in any state. When a budget has been submitted for review, it is locked , and will have the green circle with a lock next to it.

If you are not happy with the contents of a budget, and you have appropriate rights, you can reject it, either from the workflow screen (the first screen), or from the worksheet by clicking the reject button . The state of a rejected budget changes from Locked to Work in progress . It must be modified and resubmitted.

If you are a supervisor that has rejected a budget and make a change, we are requesting that you annotate the cells that you make changes to by right clicking on the cell and adding annotation. Cells that have annotations on them will have a little red triangle in the corner of the cell. You can also view the annotations by selecting view in the menu bar at the top of the screen and browsing annotations and then the budget can be resubmitted by clicking the submit button.

When all indexes in an organization roll-up list have been submitted, it has a Ready state , next to the roll-up. If you are happy with all the contents, you can submit the review organization roll-up from the worksheet , and it will go to the next level of approval.

8. ReportNet Reports

You can access the ReportNet Reports by clicking the help button . A window will open with a a link to the Controller's Office website. Then select the link for which type of reports you would like to view. Some of the reports are real-time as you make changes to the data in Cognos Planning, it will be reflected immediately in the Reports.

Unrestricted Budget Operations (for Proj FY10, Req FY11, Proj FY12, Proj FY13, Proj FY14, Proj FY15)

☐ Completed the Budget Req tab – for Non Tuition Revenue, Other Compensation and Non-compensation expenses

☐ Completed the Tuition Rev tab – for Tuition Revenue by account (if applicable)

☐ Completed the Res Hall Rev tab – for Residence Hall Revenue by room (if applicable)

☐ Completed the Board Rev tab – for Board Revenue by meal plan (if applicable)

☐ Completed the Comp Detail tab – for Full-Time and Part-Time Faculty, Administrative and Hourly

☐ Completed the New Posn tab – for New Positions requests by account (if applicable)

☐ Completed the Cap Equip Req tab – for Capital Equipment Requests (if applicable)

☐ Completed the Major Remodel/Ren Req tab – for Major Remodeling/Renovation Requests (if applicable)

☐ Submitted the index to the next reviewer by clicking the submit button 

Restricted Funds Budget (for Proj FY10, Req FY11, Proj FY12, Proj FY13, Proj FY14, Proj FY15)

☐ Completed the Restr Budget Req tab – for Revenue, Other Compensation and Non-compensation expenses

☐ Completed the Restr Budget Sum tab – to request the spending policy

☐ Completed the Comp Detail tab – for Full-Time and Part-Time Faculty, Administrative and Hourly positions

☐ Submitted the index to the next reviewer by clicking the submit button