

BUDGET PROCEDURES MANUAL

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1: INTRODUCTION

This budget procedure manual, issued by the office of Academic Resources, has been prepared as a reference tool for the college budget officers and other internal staff that participate in the budget process. The office of Academic Affairs intends for the procedures contained in this manual to comply with all federal, state and university policies.

2: CENTRALIZED FACULTY SUPPORT

2.1 New College at Frisco

Contacts:

Molly Collins Molly.Collins@unt.edu 972-668-8119

Chance McMillan Chance.McMillan@unt.edu 972-668-7199

Scheduling Courses at Frisco

- Department will contact Molly Collins to select days/times for courses and room assignments.
- Department fills out R-6 with Chair & Dean signatures
- Forward signed R-6 to Molly Collins. Frisco will forward the R-6 to the registrar, after getting IA approval.

Hiring Process

- Department completes hiring process
 - For adjuncts, complete adjunct offer letter & ePAR
 - For Fall and Spring FT Faculty teaching out-of-load, complete faculty overload offer letter & ePAR
 - Offer letters are signed by the department in accordance with their respective policies. There is no requirement to attach this offer letter to the ePAR.
 - To receive reimbursement for the salary expense, please check with Chance McMillan to ensure the proper chartstring is used on the ePAR. Currently:
 - Fund category 105, fund 800001, function 100 and site 1286
 - Please insert Chance McMillan (cam0599) (contact information above) as an approver into the ePAR approval workflow, this will allow him to see the funding chartstring and push back for any corrections if needed.
- Pay rates for Frisco courses:
 - For Fall or Spring FT out-of-load faculty, 10% of annual salary per class, up to \$8,500
 - For summer FT faculty, calculated rate using the Academic Resources spreadsheet
 - Cost of Adjunct at college-level or departmental rates
 - PLUS 5% of total disbursement to cover mileage and other costs (at colleges' discretion)

UNT at Frisco Reimbursements

- After census date, Frisco will do an ABA to reimburse at the College level based on the approved ePAR's and Dean's Office feedback on the reimbursement spreadsheet:
 - Individual Colleges are responsible for reimbursing individual departments
 - Frisco is currently using fund 800001, but will verify before the ePAR's are submitted
 - College must provide the rest of the chartstring information to Chance McMillan so that Frisco can prepare the ABA form.

2.2 Junior Faculty Summer Research Support Award

Associate or Assistant Professors hired without tenure are eligible for the Junior Faculty Summer Research Grant. This is a **one-time** award of five thousand dollars issued to the associate or assistant professor in their first summer.

Those receiving this one-time summer support are notified in their initial offer letters. At the time of offer the eligible faculty members will receive a Junior Faculty Summer Research Grant Election Form. ***The faculty member must elect how they would like to receive the funds from this grant prior to the beginning of the fiscal year.*** As such, all eligible faculty hired to begin 9/1 must make this election prior to 9/1; this election applies to the summer months of June through August. Funds can be received as summer salary, other operating expenses, or a combination of both. To comply with IRS guidelines on taxable income, this election is irrevocable and the form must be returned to the Academic Resources office by 5:00 pm on August 31st or preceding business day if August 31st is on a weekend or holiday. If the form is not returned prior to the start of the new academic year the default election will be made by the Dean/Department head as summer salary.

Funds will not be rolled forward for additional years. The expectation is for these funds to be applied to activities that will assist the new junior faculty member in their scholarly efforts at the University. A master list of these faculty members is maintained in the office of Academic Resources. The Academic Financial Officer will need to provide the department chartstring for the funds to be transferred to for either summer salary or operating expenses.

If operating expenses the funds will be transferred to the departmental chartstring using funds 200.830001 and the department is encouraged to track these for each faculty member to ensure they have adequate use of their funds. All salary funds will be allocated between state and local funds based on availability, however, the Academic Financial Officer will be notified prior to the end of the fall semester.

If the request to receive the funds as summer salary is approved by the Dean/Department head the department is responsible for creating the summer ePAR to pay these funds to the faculty member. All questions regarding deferment or payment of the Junior Faculty Summer Research Grant should be directed to Jessica.Scott@unt.edu

2.3 Study Abroad

Salary for Faculty/Staff are governed by a number of UNT and State rules.

- Salary may not be paid to faculty/staff on twelve-month contracts; however, travel costs can be covered.

- There may be some exceptions to this – but they must be approved by Academic Resources.
- Salaries for summer programs abroad reference, but do not fully align with, the Summer School Compensation Plan for Teaching Activities. Information for this can be accessed at <https://vpaa.unt.edu/resources/faculty/compensation-summer>
- Faculty Leaders do not receive additional pay if a program over enrolls but they may choose to reduce their salary in order to balance the budget on an under enrolled program that still exceeds absolute minimums (10 graduate or 12 undergraduate students).
- Salaries will be set using the Provost Office-Produced list of summer salaries for the most recent published year.
 - The faculty salaried will be set through the program budget approved by the sponsoring Colleges.
- Only one salary will be allowed per course though the salary can be split between two Faculty Leaders, as long as the total per Leader does not exceed half of their VPAA summer Salary.
- TA/GA salaries cannot be covered, though their travel costs can be incorporated, if approved by the Chair, Academic Associate Dean and SAO director.
- SAO will arrange salary payment through each college's Finance Officer. Funds will be transferred to their department approximately one month before the end of the semester prior to their departure. Faculty Leaders should follow up with their department to determine salary disbursement dates as they are not set or determined by SAO.

Departments should always include the SAO in outside vendor discussions to ensure proper accounting a payment procedures are followed.

The faculty costs charged per student should not be more than what students would pay for in-state tuition for the course(s). Program funds do not belong to the program and do not carry over from one year to the next.

*SOA is in part a self-supporting office; surplus monies collected on programs will be applied towards the operating costs of SAO to keep the administrative costs charged to students as low as possible.

The [Study Abroad Office](#) can answer any additional questions regarding program funding and budgeting.

2.4 Out of State Teaching Fee (OSTF)

[The Out of State Teaching Fee \(OSTF\)](#)

Courses taken by non-resident students outside the state of Texas are considered by the Texas legislature (Texas Education Code 54.545) to be self-supporting courses and do not generate formula funding for the university. Students in these courses are charged an Out of State Teaching Fee in lieu of tuition and instructional fees.

The fee charged to these students **must** cover the cost of instruction, including overhead, and **must** be more than Texas resident tuition (including both state-mandated and board-designated/board authorized portions) and applicable fees.

Eighty-three percent (83%) of the Out of State Teaching Fee is placed in a local account within the department and these funds may roll over into the next fiscal year. Colleges/schools may retain a reasonable portion of the funds for administrative overhead.

Individual forms are not needed for setting up an OSTF. Each spring academic department chairs will be given the opportunity to choose one of four rates (\$951, \$1,152, \$1,350, or \$1,701 per 3 SCH) to apply at each level (undergraduate, master's, and doctoral) for the upcoming academic year. A master table of these selections is maintained and Student Accounting will use this table to place the appropriate OSTF on courses identified on a report generated by the Registrar's Office. The current OSTF rates can be found on the Student Accounting website on the Explanation of Fees page:

<https://studentaccounting.unt.edu/explanation-fees>

Budget chart strings should reflect a program code of 1715 for OSTF expenditures.

2.5 Conference Support and CREATE program:

The **Conference Support grant** is available to assistant professors and must be used either in the second or third year of the new faculty member's appointment. Application criteria and approval process can be found on the [Office for Faculty Success website](#).

Amount awarded can be up to one thousand dollars. Applications must be submitted at least two months prior to the proposed conference. Upon final approval, the office for Faculty Success will notify the applicant, chair and dean as well as the Office of Academic Resources.

The assistant professor awarded should work with the department to make travel arrangements; or other necessary expenditures. Requests for reimbursement should be routed from the department to the office of Faculty Success.

Allowable expenses:

- *Conference registration fees*
- *Travel to and from the conference*
- *Meals and incidental trip-related expenditures*
 - *With proper documentation*

The expenses must be charged to the department and **fund cat 200 with Fund 830001** or reimbursement to the department may not be possible.

Any expenses that exceed the awarded amount may be supplemented by departmental funds at the discretion of the department chair.

Assistant professors utilizing conference support program funds are required to submit the [Conference Support Report Form](#) to the Office for Faculty Success within four weeks of return from the conference.

The **Creative and Research Enhancement Activity Time for Engagement (CREATE)** program award is open to new assistant professors who have successfully completed the midterm review process in their

fourth or fifth years. Complete information on eligibility and the approval process can be found on [the Office for Faculty Success website](#).

The award amount of four thousand dollars may be increased by an additional one thousand dollars if the collaborator's institution is among the top 20 institutions in the faculty member's field. The application for CREATE must be completed at least two months prior to the proposed collaboration. Upon final approval, the office for Faculty Success will notify the applicant, Department Chair and Dean as well as the Office of Academic Resources.

The assistant professor awarded should work with the department to make travel arrangements or other necessary expenditures. Requests for reimbursement should be routed from the department to the office of Faculty Success.

Allowable Expenses:

- *Travel to and from the CREATE stay location*
- *Living expenses and incidental trip-related expenditures*
 - *With proper documentation*

*CREATE funds may **NOT** be used as a salary supplement.

The expenses must be charged to the department and **fund cat 200 with Fund 830001** or reimbursement to the department will not be made.

Any expenses that exceed the awarded amount may be supplemented by departmental funds at the discretion of the department Chair.

Assistant professors utilizing CREATE Program funds are required to submit two reports to the Office for Faculty Success an [initial report](#) due within 4 weeks of returning from the visit and [a final report](#) due within a year of returning.

2.6 Start-Up & Recruitment

Recruitment:

Departments are allotted funds at the beginning of the search process for new Faculty members. Recruitment amounts by faculty member rank are outlined in the Faculty Recruitment/Hiring Form. The VPAA will fund one search per position. If the search is unsuccessful, additional search expenses must be covered by the individual departments or College. Funding will be transferred from the VPAA to the department chartstring using the purpose code of the search. Each search should utilize one of the following purpose codes;

- 10021-Recruit-Faculty Search 1
- 10022-Recruit-Faculty Search 2
- 10023-Recruit-Faculty Search 3
- 10024-Recruit-Faculty Search 4
- 10025-Recruit-Faculty Search 5

Faculty searches typically commence in the fall prior to the incumbent's anticipated start date (e.g. Fall 2019 for a 9/1/2020 start date). If a search commences earlier than the normal time frame and funds

are needed in the prior summer, an exception may be made to transfer a portion of the funds at the time.

Expenses should be tracked by the department per position search, and no funds shall be transferred to another chartstring from these purpose codes. **Any funds remaining in these purpose codes at the end of the fiscal year will be recovered by the VPAA.**

Start-Up:

All new faculty members and academic administrators will receive an offer letter containing any start-up amounts that will be provided at the time of hire.

- Routine start-up guidelines for new Faculty and Academic Administrators can be found on the Faculty Recruitment/Hiring Form. Any amounts outside the standard start-up package are agreed upon during the hiring process, listed on the signed VPAA 131, and included in the offer letter
- These amounts include funds for moving and relocation allowances (including house hunting please see 2.11 for moving/relocation information), Insurance reimbursement and any operational start-up that has been allocated.

Academic Resources sends a copy of the offer letter and the VPAA 131 to the Division Budget Officer in the Vice Provost for Academic Resources Office, and attaches a copy to the posting in People Admin.

- If there is HEF start-up listed the Division Budget Officer will let the departmental administrative personnel know they need to request a Faculty ID number in order for the funds to be deposited in the chartstring.

The Division Budget Officer will record the information on the FY** Faculty Start Up spreadsheets. Amounts Tracked are as follows:

- Moving Allowance – [No Purpose Code]
- Operational Start-up portion of routine start-up package [13792]
- Insurance reimbursement [10207]
- Exceptional Start-up including HEF funds [Faculty Project ID's]

Operational routine Start-up:

Any portion of the \$5,000 Routine start-up amount funded from the VPAA that is NOT designated for moving allowance will be funded to the department's chartstring using purpose code [13792].

Operational start-up portions of routine start-up packages will be funded at the start of the fiscal year for those with a 9/1 start date. Hires done throughout the fiscal year will be funded at time of hire. All transactions from this purpose code should be tracked by the department to ensure that the faculty member is able to access and use all of their designated funds.

No transfers should be made from this purpose code to any other chartstring. Funds not used from this purpose code will be recovered by the VPAA at the end of the fiscal year.

Insurance:

Insurance reimbursements are paid through the requisition process and the faculty member will need to provide the department with proof of insurance payment before the requisition can be completed, as the receipt will need to be attached to the requisition. Funds will be transferred from the VPAA to the department chartstring using purpose code [10207]. The VPAA will fund the department after they have been provided the receipt for payment from the faculty member. No transfers should be made from this purpose code to any other chartstring. Funds not used from this purpose code will be recovered by the VPAA at the end of the fiscal year.

HEF or Exceptional Start-up:

HEF or Exceptional start-up funds will be deposited to the departmental chartstring with the faculty member's project ID number. The department is responsible for tracking the expenses that are charged to the faculty member's project ID chartstring.

HEF or Exceptional Start-up Funds remaining at the end of the fiscal year or designated expiration date will be recovered by the VPAA office.

VPAA contributes toward summer research for College of Business faculty hires. Summer research funds funded by VPAA for the College of Business do not ordinarily exceed 2 summers.

2.7 Waitlisted Courses

Requests for funding of waitlisted courses is generally made by the Dean, Academic Associate Dean, or department Chair. The college budget officer should be notified prior to requests for funding being made to assess college's financial needs.

Requests for this funding should be made through the online [request form](#).

All waitlisted course funds are fund category 105. The department must verify the proper fund categories and fund combinations prior to entering an ePAR to ensure reimbursement will be made.

*questions regarding the fund category if department faculty is ordinarily paid from fund category 200 should be addressed to the Vice Provost for Student Success Michael.McPherson@unt.edu

2.8 Promotions

Budget for salaries for promotions –The Provost Office will initiate **all ePAR's** that implement title changes and/or salary increases relating to promotion or faculty honorariums and chair augmentations.

Standard Faculty Promotion Salary Increases are as follows:

Faculty will follow established promotion, tenure and reappointment policies and timelines. Promotions are generally implemented on September 1st.

Faculty promoting in rank will receive either a 5% salary adjustment or a flat dollar amount as listed in the following table, **whichever is greater**.

- Assistant Professor to Associate Professor \$3,600

• Associate Professor to Professor	\$4,800
• Assistant Clinical Professor to Associate Clinical Professor	\$2,600
• Associate Clinical Professor to Clinical Professor	\$3,800
• Lecturer to Sr. Lecturer	\$2,600
• Senior Lecturer to Principal Lecturer	\$3,800
• Regents Professor	\$7,500
• Distinguished teaching Professor	\$5,000
• Distinguished Research Professor	\$5,000

Tenure and promotions forms are located on the [Office for Faculty Success](#) website.

College Deans or Department Chairs will receive memos from the Provost Office concerning the deadlines for faculty promotion and tenure prior to the due dates.

2.9 Chair Augmentations

Chairs will receive a salary augmentation for their appointment. The augmentation is based on the number of full-time faculty in each department. The Provost Office will verify faculty head count each August in case adjustments are needed for the next fiscal year. The augmentation is only applied to the chair's salary during the period of service.

Augmentation Amounts are as follows:

- Departments with 2-10 full-time faculty - \$400/month or \$4,800 per year.
- Departments with 11-20 Full-time faculty - \$500/month or \$6,000 per year.
- Departments with 21-30 Full-time faculty - \$600/month or \$7,200 per year.
- Departments with 31+ full-time faculty - \$700/month or \$8,400 per year

**Augmentation levels will be reviewed annually by the Provost's Office for suitability.*

2.10 Honors

The Provost Office provides funding each year to the Honors College for reimbursement to the departments for Honors classes taught. The Honors College will provide funding via ABA to the colleges per semester based on the number of Honors classes taught.

Reimbursements will come from fund 800001 for honors classes.

Budget officers should contact Cortney.watson@unt.edu for questions regarding the reimbursement of funds for honors classes. For course information or clarification of courses on the honors list, budget officers should contact the Honors College.

2.11 Moving/Relocation Expenses

The employee's offer letter will detail the amounts for the moving and/or relocation allowance. Moving and relocation expenses will be paid directly to the employee in the form of a moving allowance.

Any additional moving/relocation amounts that the department or college would like to offer in addition to those funded by the VPAA must be approved by the Provost during the hiring process and should be included in the offer letter.

All moving/relocation expenses incurred beyond the approved monetary amount included in the offer letter are the sole responsibility of the individual. Please note that house hunting costs are considered as moving/relocation expenses.

Please note Federal income, Social Security, and Medicare taxes will be deducted from moving allowances.

All moving/relocation allowances must be paid through the ePAR process. The department is responsible for this payment and it should be processed on the first paycheck for the new hire under the role for which the moving allowance is related. (e.g. If the new faculty member was hired to start 9/1 as an associate professor but will be coming early to do some program development in the summer prior to their 9/1 start date, the moving allowance is related to their associate professor position and should be included on the 9/1 ePAR as additional pay not on the ePAR to hire for the temporary summer position)

No moving expenses or payments for moving should be made outside of this process. This includes any house hunting related costs. Absolutely no moving expenses should be placed on a department Pcard.

Moving/Relocation Funding:

All Moving and relocation funding from the VPAA will be funded at the beginning of the fiscal year for faculty with a 9/1 hire date. Hires made during the fiscal year will be funded closely after the offer letter is accepted. Prior to the first payroll deadline.

3. FACULTY ADDITIONAL PAY

****Tasks or Augmentations that exceed six months will need Presidential approval.***

3.1 Tasks

Task payments are additional compensation paid to an exempt employee for work based on completion of a task assignment. Non-exempt employees are not eligible for task payments.

Task payments are restricted to one-time services or projects with a specified duration. The payment is compensation for performing the task assignment.

Payments must be approved in writing **prior** to the start of the assignment. A Dean must request a task payment by email to the Provost prior to submitting the paperwork requested below.

Approval comes from Human Resources, The Office of the Provost and the VP for Academic Affairs. When applicable the President may also need to approve. The [VPAA- 11B](#) form must be filled out and processed for all task payments for faculty and the [HRM-11](#) must be filled out for all Staff task payments.

In addition, faculty task payments must be [certified](#) at the completion of the assignment.

3.2 Augmentations

Augmentation pay is compensation that is in addition to, separate from, and does not affect an employee's base salary rate for performing a temporary assignment of duties usually assigned to a higher pay classification than the employee's regular position. Only exempt employees are eligible for an augmentation

Payments must be approved in writing prior to the start of the assignment by Human Resources, Academic Resources, Office of the Provost and VP for Academic Affairs. When applicable the President may also need to approve.

[VPAA- 11B](#) form must be filled out and processed for all Augmentation payments for faculty and the [HRM-11](#) must be filled out for all Staff augmentation payments.

Payments must be a minimum of 6 weeks and shall not exceed 20% of the employee's regular base salary or exceed 6 months in duration. Faculty augmentations payments must be [certified](#) at the end of the augmentation period.

Assignments exceeding 6 months in duration must be approved by Human Resources, the appropriate Vice President and the President.

**VPAA will manage the augmentation process for Department Chairs who receive an Augmentation.*

3.3 Endowed Professorships/Chairs

The guidelines for allowable endowment expenditures will be outlined in the Memorandum of Understanding (MOU) housed in the Foundation office.

Endowed Professorships or Chair positions receiving additional compensation as a term of the endowment will need to be coded with an additional earnings code of Endowment on the ePAR. The notification of this salary supplement will be outlined in the faculty member's offer letter.

The [VPAA 11-C](#) will need to be completed for all endowed chair or professor positions and an MOU will need to be attached. Endowments that exceed 6 months will need to be approved by the President.

A dedicated UNT chart string will be needed to make the distribution from the endowment. In order to obtain this chart string please fill out the [Chartfield Setup/Change Form](#) and attached a copy of the fully executed MOU. On the Chart String request form, please indicate that this will be for a distribution for the specified foundation account and the foundation account number. Email the completed form and MOU to Brenda.Cates@unt.edu

The fund category for endowed professorships or chairs would be as follows:

Fund Cat 303 – restr expendable for funds not held by UNT but held by foundation.

Fund Cat 304-restr expendable projects – endowments for projects

Fund Cat 307- restr true endowment spendable – funds held directly at UNT

Fund Cat 309 – rest Quasi endowment spendable – for quasi endowments

A new chart string will need to be set up and then sent to the foundation office for disbursement. The account holder or signature proxy must complete the [Disbursement Authorization form](#) for the disbursement to occur.

3.4 Other Additional Pay

Cell phone Allowance: Information regarding cell phone allowance in policy 14.006 section IV. The University will provide an allowance to regular retirement-eligible faculty and staff members for the use of a personal communication devices (PCD) if the employee has an official state business need for the device.

Needs may include but are not limited to:

- Employees that travel regularly
- Employees that are out of the office frequently on University Business
- Employee uses the phone on job sites where wired phones are not available
- Employee is a member of key personnel who are needed in the event of an emergency

4: FORMULA FUNDING

Formula funds are direct appropriations based on identified needs. There are two funding formula to be aware of.

- Instruction and Operations Formula
 - Teaching experience Supplement
- Infrastructure Formula
 - Small Institution Supplement

Both formulas are driven either entirely or in part by semester credit hours taught. Teaching generates semester credit hours and that counts in generating most of the state formula funding, while important research and service missions generate virtually no direct formula funding.

It is important to note that statutory tuition is a revenue source for the Instruction & Operation formula; this means we must consider the impact of statutory tuition when analyzing net tuition changes.

It is critical for the University to maximize the formula income and find creative ways to make the formulas work most efficiently for current and projected needs.

The 12-month period used to measure the SCH to be included in the appropriations formulas is the “base period”. It is the summer and fall of even numbered years and the spring of odd numbered years. This is used to give the most accurate data available when the legislature meets.

Base period SCH determines formula appropriations for the next two years. The funding received is based on the number of credit hours taught in the base period.

The credit hours are weighted to reflect the difference in cost related to teaching courses at different levels and in the different academic fields.

The formula would look like this: *Semester Credit Hours (X) Program/Level Weight (x) Base Period rate*

All SCH weightings are displayed in the Formula Matrix. An example is shown below:

Cost Study - FY 2012, FY 2013, and FY 2014 Relative Weights					
Discipline	Undergraduate Lower-Level	Undergraduate Upper-Level	Master's	Doctoral	Professional Practice
Liberal Arts	1.00	1.76	4.00	10.77	
Science	1.78	3.02	7.53	20.61	
Fine Arts	1.47	2.52	6.03	7.95	
Teacher Ed	1.63	2.08	2.56	7.42	
Agriculture	2.07	2.75	7.80	11.77	
Engineering	2.38	3.52	7.10	17.98	
Home Economics	1.10	1.75	3.01	8.67	
Law					5.13
Social Services	1.68	2.05	2.93	18.18	
Library Science	1.49	1.57	3.60	12.06	
Veterinary Medicine					22.03
Vocational Training	1.45	2.64			
Physical Training	1.51	1.26			
Health Services	1.07	1.65	2.79	9.86	2.64
Pharmacy	1.86	5.02	28.29	35.14	4.32
Business Admin	1.19	1.88	3.39	23.92	
Optometry			37.52	55.92	7.58
Teacher Ed Practice	2.28	2.13			
Technology	2.26	2.41	3.89	5.20	
Nursing	1.72	2.11	3.34	8.99	
Developmental Ed	1.00				

Base Rate

\$ 55.39	Funding Rate
10%	Teaching Experience Supplement for Tenure and Tenure Track

Examples of weighted credit hours for varied courses and the funding each would generate:

A 3-hour lower division Education course with 25 students would generate 122 weighted credit hours, and \$6,758 was earned by this course (25 student's X 3 SCH X 1.63) (122 X 55.39)

A 3 hour Masters Business course with 25 students would generate 254 weighted credit hours, and \$14,069 was earned by this course (25 student's X 3 SCH X 3.39) (254 X 55.39)

A 3-hour Doctoral level course in Psychology with 25 students would generate 807 weighted credit hours, and \$44,700 was earned by this course (25 Students X 3 SCH X 10.77) (807 X 55.39)

**Funding level is set at the LOWER of either the level of the course OR the level of the student enrolled in the course.*

- *If a student at their freshmen level enrolls in an upper division course, the University only receives the lower division weighted credit hour for that student.*
- *This is also true if a senior level student enrolls in a lower division course then the funding received would be based on the level of the course.*

4.1 Instruction & Operating

The Instruction and Operations formula generates funds through two basic concepts:

- Weighted Semester Credit Hours
- Base Period

I&O funding is designed to fund the following areas:

- Faculty Salaries
- Department Operating Expense
- Library
- Instructional Support
- Research enhancement
- Student Services
- Instructional Support

Instruction and Operations is completely driven by credit hours.

The Teaching Experience Supplement is an add-on to the Instruction and Operations Formula.

This provides an additional 10% of formula income bonus for undergraduate credit hours taught by tenured and tenure track faculty.

4.2 Infrastructure

Infrastructure support formula is partially driven by credit hours while also including academic program mix, staff size, research expenditures, and Library collection size.

The supplements to the formulas are driven by semester credit hour (SCH) and headcount.

- The teaching experience supplement is driven by the number of undergraduate credit hours taught by tenured or tenure-track faculty.
- The small institution supplement is given to schools with less than 10,000 students.

Infrastructure support is funded on by projection. This is a projection of the space that will be needed by the University by growth rate. This is not the space the University actually has.

There are various dimensions to the model including:

- Teaching space
- Library Space
- Research Space
- Office Space
- Support Space
- Utilities

5: INSTRUCTIONAL FEES

Two statutes govern instructional fees:

- Incidental Fee Statue 54.504 Texas Education Code
 - The Academic fee is charged to every course within a college/school and it covers supplies or services that directly support classroom instruction.
 - Academic fees are a designated fee; designated fees are considered local money.
- Laboratory Fee Statue 54.501 Texas Education Code
 - The Lab fee is required to be charged to any course that requires the student to register for or attend a separate lab section to complement the lecture section. Lab fees can be no less than \$2 and no more than \$30.
 - Lab fees are considered to be state funds in the university accounting system.

Academic fee funds not expended at year-end carry forward for use in the new fiscal year for the same purposes.

UNT policy 10.037- “prudent reserves maintained in the fund balance may include a modest amount of up to 10% of the annual academic fee revenue, including equipment reserve funds. Annual unexpended end balances in excess of the 10% reserve must have written justification approved by the provost.”

Unless the college or school receives approval to carry the balance, the fee must be revised to bring the available academic fund balance in compliance for future fiscal years.

It is important to understand the distinction between direct support and indirect support of instruction. Academic fees should ONLY fund those items that are a direct support of instruction.

For examples, Direct vs. Indirect support of instruction and those items allowable and non-allowable on instructional fees please see the [instructional fee guidebook](#) from the VPAA office.

The department budget officer should maintain an equipment reserve schedule and equipment list of all equipment funded through academic fees. The schedule must be submitted during the annual fee request process. Outside of the fee request process if the department needs to purchase equipment using instructional fees the [equipment request](#) form must be filled out and approved.

Each year the academic fee for each college will need to be reviewed and any necessary changes made. The academic fee form will be distributed by the VPAA office for completion by the college budget officers.

Training and information for instructional fee and fee request forms are provided by the VPAA office in November or December of the preceding fiscal year for implementation of the fees. All fee forms must be completed and reviewed by announced fiscal year deadlines in order to have accurate fees in place when students begin enrollment for the next fiscal year.

5.1 Lab Fees

Lab fees must be charged separately from an academic fee. The information regarding allowable and not allowable items for Lab Fees can also be accessed in the Instructional Fee Guide Book.

A separate Lab Fee Form will also be distributed to the colleges for completion.

5.2 Program Fees

All program fees for the college's academic programs are also reviewed at this time. The fee request form is to be filled out by the college financial officers to request continuation or changes to the program fees. All changes have to be approved by the Provost Office.

5.3 Filed Trip Fees

The purpose of this information is to provide guidance for academic units that are interested in assessing a field trip fee separate from the existing Instructional Fee. A field trip fee is an academic fee that is subject to [UNT Policy 10.037](#), and such a fee may not be assessed outside of this process. The costs – including the reimbursement of a faculty member's direct expenses – for any trip that is a course requirement may be paid from the existing instructional fee. However, there might be exceptional cases that make a distinct field trip fee a more appropriate avenue for covering the cost of a field trip. This process addresses the budget preparation for a specific field trip fee. It does not constitute approval of the trip nor specific line item expenditures. Academic departments, schools, and colleges may have additional requirements and/or restrictions. Field Trip Fee requests should be submitted to the college's Financial Officer who will forward approved requests to Academic Resources. Separate field trip fees are subject to approval by Academic Resources and the University Budget Office. Field trip fee revenue funds will post directly to an academic department's instructional fee fund under purpose code 11521 – 11525.

6: SUMMER PAY

6.1 9-month appointment pay options

The University offers special pay and insurance options for employees who are on a 9-month appointment. The two options available to employees on a 9-month appointment are as follows:

Premium Reserve: This is the default pay option for employees on 9-month appointments. In this model, regular salary is divided by 9 and paid out September through May. Summer insurance premiums are deducted from the employee's 9 checks and held in reserve to cover summer insurance costs.

Annualized Compensation: This pay option is often referred to as salary spread. The regular salary is divided and paid over 12 months along with insurance premiums. The amount paid in summer will show on paychecks as Paid Not Earned (PNE). This is an elected option.

- Premium reserve and annualized compensation apply to base pay only.
- Annualized compensation (salary spread) election or cancellation must be made by a 9-month faculty or staff member BEFORE their first day of work for the new academic year.
- Current employees will retain their current election unless the election/cancellation form is submitted by the deadline.
- Employees on annualized compensation must remain in their primary job record for the summer months to pay out their summer reserve pay.
- A separate job record must be used to pay for work performed in summer or Maymester, regardless of which pay option was chosen for the employee's primary job record.

6.2 Summer Payroll and Job Codes

All summer jobs for faculty teaching, research, and program coordination will be entered via ePAR.

New faculty who work in the summer will need to complete onboarding prior to submission of the ePAR. These new faculty will also require submission of a hire ePAR for the fall to load their new 9 month faculty job.

If you have any Chairs, Associate Deans, or Deans moving into or out of an administrative role in the summer please contact Academic Resources to determine the best process.

Job codes for summer appointments:

- Summer regular academic job codes will be the same as during regular academic terms.
- Summer faculty research appointments should be placed on job code 1301
- Summer Faculty program/project coordinators should be placed on job code 1233.
- Summer staff use regular job code.
- Faculty Task job code is 1621

Summer compensation information can be found in the [Faculty Compensation Guide](#) located on the Academic Resources page.

6.3 Grad Students & Adjuncts:

Summer jobs for salaried graduate students and adjuncts must be entered via ePAR.

- New graduate or adjunct hires will need to complete the onboarding process prior to submission of the ePAR.
- All Adjuncts should have applied for the adjunct appointment via PeopleAdmin, received an offer letter for their appointment and an appropriate background check ran if required.

Salaried Grads:

- Monthly rate of pay should be based on the appropriate graduate program level and discipline.
- Employees may not change levels in the summer semester.
- Utilize job codes in the range of 0801-0833 based on the employee's level and assignment.

Adjuncts:

- Monthly rate of pay should be agreed upon semester rate.

6.4 Maymester:

For Adjuncts and graduate students to receive compensation for Maymester that is equivalent to a regular 5-week summer session, we pay them utilizing Summer I payroll dates.

- Maymester payroll dates are 6/1 – 7/15
- Job Codes for Maymester for graduate students would be the “regular” job code 0801-0853 for graduate students, and 0700 for Adjunct.

Grad student’s rate of pay for Maymester should be based on the appropriate graduate program level and discipline.

Adjunct pay should be agreed-upon semester rate.

- FTE should be entered as 50% for one 3 credit hour course

If grad or adjunct is teaching a Maymester course and also in Summer I it is acceptable to exceed 100% FTE.

7.0 REGULAR PAYROLL:

Special Note for Academic Departments for Payroll:

- In order to fund jobs from the appropriate source of funds, it is often necessary to use a different chartstring for salaried graduate students and adjunct faculty than you would use for regular faculty paid from the department.
- Budget officers need to determine the appropriate chartstrings to use for the different types of employees and provide this information to the administrative personnel in their areas.
- Budget officers should consult with other departments as needed for academic assignments being funded by other units such as CLEAR, UNT-I, Frisco (etc.) to ensure that the appropriate chartstring is being used.
- If a new chart, string is needed please contact the Budget Office *before* an ePAR is completed.

Any Newly hired employee and any employee who has not worked for UNT during the past year will need to complete onboarding.

7.1 Graduate Students/Adjuncts

For continuing salaried graduate students/adjuncts (on positions only) the Provost Office will distribute a spreadsheet to the Budget Officers for use in loading regular payroll data.

The department will be required to prepare ePAR’s for all new salaried graduate students/adjuncts and those returning, not paid on positions and for any changes to data submitted on the spreadsheets.

General Information about salaried graduate compensation is available in the [Graduate Student Recruitment and Retention Plan](#). Adjunct Recruitment and hiring information can be found on the [VPAA](#) page.

For salaried graduate students, utilize the rates listed in the graduate compensation plan.

Two factors determine the rates of pay in the [pay schedule](#):

1. Academic progression level of the graduate student
2. The academic department in which the student is employed or the academic department that most closely aligns to a non-academic department for which the student is employed. The primary purpose of the multi-level pay schedule is to encourage timely progression to graduation. Information about the academic progression levels and the job codes that should be used for graduate student positions can be found in the [Graduate Student Recruitment and Retention plan](#).

Appointment dates for fall are 09/01/XXXX to 01/15/XXXX and for spring 01/16/XXXX to 05/31/XXXX. Please see the summer section on this guide for more information about summer hiring.

Appointment End Date is a critical item. Appointment ePAR's submitted without an appointment end date will be denied.

*If a returning graduate student is moving to an adjunct role, or an adjunct is moving to a graduate student role, an ePAR will need to be submitted as a Hire. – HIRE Salaried

- If the graduate student is being hired into a budgeted position (position number Axxxxxxx), then submit via ePAR.
 - Do not enter an end date in the department budget section of the ePAR, as these positions must be encumbered for 9 months.
- If the graduate student is returning on a budgeted position, utilize the spreadsheet to return them, unless they are changing from one position type to another. (example TA changing to GSA additional examples are in fall hiring instructions)
- If the graduate student is returning, but will be hired on an appointment, follow the instructions on hiring graduate students not paid on positions.

Adjuncts must have a new offer letter for each semester, and must complete a CHC if one has not been previously completed, or there has been a break in service of two or more years.

7.2 Faculty Regular Payroll

Departments will need to submit ePAR's for the following situations:

- New faculty
 - Special note – The monthly rate should equal the offered salary divided by 9 months. The Provost Office will submit changes for salary spread election if necessary.
- Terminations
 - If the faculty member is not returning or leaves before the end date of appointment.
- Faculty Leave
 - Unpaid or paid leave – when leaving or returning from leave an ePAR will need to be completed.

- Faculty Development Leave – Leave with Pay
- Leave of Absence – Leave without Pay
- Adjust FTE for faculty members going on or returning from part-time leave.
- Changes to employment
 - Faculty to Administrator (Dean, Assoc. Dean, Chair) or if going from Administrator to Faculty.- An appointment will need to be made with Melinda Lilly in the VPAA office to ensure appropriate position set-up.
 - Funding Changes
 - If it is a buy-out, attach the Faculty Course Buy-Out Request Form to the ePAR.
 - Additional Pay
 - Cell phone, internet, and augmentations, will need to be done through ePAR.
 - All necessary approval documents and/or justifications must be attached.

Departments will need to submit ePAR's for Modified Service Faculty (job code 0650). These are submitted as appointments, and do not have a position number.

First Year Modified service faculty should be submitted as a hire.

Returning Modified Service Faculty should be submitted as an employee Change – Return from Work Break.

Faculty ending Modified Service should be submitted as a termination.

The Provost Office will initiate ePAR's to implement title changes and/or salary increases relating to promotion or faculty honorariums and chair augmentations.

The Provost Office will manage all Annualized compensation (Salary Spread) changes for faculty.

Budget Officers will receive a spreadsheet containing information for faculty promotion, honorariums, modified service and faculty development leave to use for validation of ePAR's.

Each fall graduate and adjunct data is loaded in EIS. To ensure that the data is accurate, an email from the VPAA office is sent to budget officers with a list off all active positions and appointments. Included in this email is a list off all adjunct and graduate positions and appointments not returning that will be terminated in the system.

Areas need to carefully review this information in order to avoid errors.

7.3 Winter Session Payroll

Important information for the Winter Session Payroll

- Dates will be sent out in instructions before each Winter Session to clarify what the start and end date of the appointment should be for payroll in the Winter Session.
- Appointment Letters

- Regular faculty members receiving additional compensation as an overload during Winter Session should receive an appointment letter utilizing the “Faculty Overload Offer Letter Template.
- Adjuncts should receive an appointment letter utilizing the “Adjunct Offer Letter Template”
- Departments should also provide appointment letters to TF/TA employees using your current departmental offer letter.
- Job codes and Position Numbers
 - Regular Faculty: 0702 - Winter Session Courses will be managed as a faculty overload.
 - Adjunct 0700
 - Teaching Fellow: 0801-0803 (dependent on the employee’s appropriate graduate level)
 - Teaching Assistants: 0811-0813 (dependent on the employee’s appropriate graduate level)
 - Winter Session will be paid as an additional appointment, so no position numbers will be utilized on the ePAR.
- FTE
 - Each 3 semester credit hour (SCH) class will be counted as 50% FTE. Courses that are smaller than 3 SCH should be prorated accordingly. An instructor may only teach up to 3 SCH during Winter Session.
- Regular Faculty
 - A spreadsheet will be provided to the colleges in aid in completing this calculation.
 - Rate information and minimum and maximum salary amounts will be included in the instructions.
 - Exceptions to the minimum and maximum salaries calculated above must be approved by both the Dean’s office and Academic Resources.
 - The monthly compensation rate entered on the ePAR will be equivalent to the course rate divided by 1.619.
- Adjuncts
 - Monthly rate of pay should be based upon agreed upon course rate. The monthly compensation rate entered on the ePAR will be equivalent to the course rate divided by 1.619.
- Teaching Fellows/Assistants
 - To pay Winter Session at a similar to Maymester, please calculate salaried graduate student rates as follows:
 - Determine the 50% monthly rate of pay based on the appropriate graduate program level and discipline.
 - To calculate the ePAR compensation rate
 - Monthly rate at 50%X1.5 = Maymester rate
 - Maymester rate divided by 1.619 = Winter Session compensation rate
- Source of Funding

- Funds to support instructional expenses (faculty, adjunct and TF salaries) will be provided by the VPAA. Departments should use chartstrings utilizing their department number and 105-800001-100. If departments elect to utilize TA's, then departmental or college funds should be utilized to cover the expense. Instructional fee funds may be used to cover TA expenses if funds are available.
- **Contacts**
 - ePAR/Appointment Letters/Salary Calculations: Brandi Everett (ext. 3951) or Tami Patterson (ext. 3953)
 - Funding reimbursement: Brandee Hartley (ext. 5206)