



FISCAL YEAR 2027

Budget Request Instructions

UNTD Office of Budget & Planning

Table of Contents

| | |
|---|---|
| I. FY 2027 Budget Calendar | 2 |
| II. Budget Instructions | 3 |
| III. Budget Request Types..... | 4 |
| III. Budget Presentation Details & Schedules..... | 5 |

I. FY 2027 BUDGET CALENDAR



FY2027 BUDGET PROCESS CALENDAR

| DATE | ACTION | Calendar |
|------------------------|---|--------------------|
| February 2-February 28 | Budget submissions open for: a) KTLO and HEF FY27 budget request forms in Axiom software b) Fee & Auxiliary budget allocation templates | Campus & COL |
| February 2-28 | Complete and submit SIF/Personnel request to VPs | Campus |
| February 5 | In-person Axiom training session - 10:00AM - DAL1 -201D | Campus & COL |
| February 10 | Virtual Axiom training - 2:00PM | Campus & COL |
| February 12 | In-person Axiom training session - 2:00PM - DAL1 -201D | Campus & COL |
| February 18 | Virtual Axiom training - 10:00AM | Campus & COL |
| March 2 | Deadline for submission of: a) KTLO and HEF FY27 budget request forms in Axiom software b) Fee & Auxiliary budget allocations templates | Campus & COL |
| March 5 | Approvers must finalize KTLO budget request forms in Axiom. | Campus & COL |
| March 16- May 1 | Window for budget hearings for KTLO (including Fee & Auxiliary) and HEF requests with designated Vice Presidents. | Campus & COL |
| April 20 | VPs submit SIF and Personnel ranked list to President and Budget Office for review | Campus |
| August 13-14 | Consolidated budget presented for approval at Board of Regents meeting | UNTS, Campus & COL |
| August 17 | Approved FY2027 budgets available for campus review in Axiom | Campus & COL |
| September 1 | Consolidated UNTD budget posted on Finance & Administration webpage | Campus & COL |
| September 1 | Board approved budgets available for use | Campus & COL |

II. BUDGET INSTRUCTIONS

Welcome to the FY 2027 budget cycle. This document provides guidance to support departments in completing the budget request process. Please review the instructions carefully to ensure all requirements are met.

Budgeting Guidelines: A zero-based budgeting approach will be used for Designated Operating, Auxiliary, and Fee budgets for FY 2027. Under this approach, each department will begin with a base operating budget of zero dollars. Budget requests should include recurring and necessary expenditures only. Please review the supplemental information [sheet](#), which includes details on D-Account expenses, the departmental contact list identifying individuals responsible for submitting requests, technology cost estimates, and the Student Wages Calculation Guide.

All requested amounts must include supporting comments or documentation. Requests submitted without comments or supporting documentation will be returned by the Budget Office. Departments will be required to present their zero-based budgets to their Division Vice President; therefore, clear justification is required for all requests.

Designated Operating (Fund 830001): Departments with Designated Operating – Fund 830001 must submit a Keep the Lights On (KTLO) budget request through Axiom. Axiom is a budget system that allows departments to review financial activity, including prior year and current year actuals along with the current year budget, and to submit budget requests. The training guide document on Axiom may be accessed [here](#). Departments are encouraged to review their financial activity in Axiom prior to submission.

Total budget requests may not exceed the FY 2026 approved budget. Requests exceeding this amount will be returned for adjustment. Departments requiring funding beyond this limit must submit a Strategic Initiative Funding (SIF) request to their Division Vice President (see page 4 for additional information).

Auxiliary and Fee Funds: Departments with Auxiliary and Fee funds must complete the Excel budget template provided by the Budget Office. The template includes historical financial activity and a section to enter requested FY 2027 amounts, make certain to enter comments on each line item.

Requests may not exceed the estimated revenue amounts provided in the template. Departments requiring additional funding must submit a Strategic Initiative Funding (SIF) request to their Division Vice President (see page 4 for additional information).

Personnel: Budgets for existing salaried positions (full-time/ part-time faculty and staff) will be automatically included in the FY 2027 base budget. Budget requests should not be submitted for existing positions.

Requests for new positions, reclassifications, or salary increases must be submitted using the [Personnel Request Form](#), available on the Budget Office website. Personnel requests submitted outside of this established budget cycle are not expected to be approved, as budget allocations will be finalized and unplanned increases may negatively impact financial results.

III. BUDGET REQUEST TYPES

Budget requests require users to select one of the established Key Performance Indicators (KPIs). To review additional information regarding the five KPIs, please click [here](#).

Budget Request Form Types

The following budget request form types are available:

KTLO – Keep the Lights On (*Do not use this form for fee or auxiliary requests.*)

A KTLO budget request form is required for departments with an operating budget under Fund 830001. KTLO requests are based on current enrollment projections, and the requested amount must not exceed the department's approved budget for the current fiscal year.

KTLO requests should include recurring items and ongoing expenses necessary for day-to-day operations, as well as existing contractual obligations. KTLO submissions will be completed in Axiom. For training guidelines, please click [here](#).

New projects, one-time expenditures, and additional items needed to support increased enrollment assumptions must be submitted as a Strategic Initiative Funding (SIF) request.

SIF – Strategic Initiative Funding

A SIF budget request form is required for new initiatives that align with the University's strategic goals. SIF supports new expenditures such as software to improve operational efficiency, student worker wages, resources required to support enrollment growth, and strategic planning initiatives. This category also includes new projects or programs that advance institutional objectives.

Funding awards are subject to availability; however, all requested items should be essential to the success and progress of the initiative. SIF request forms can be found [here](#). Completed forms must be submitted to the appropriate Division Vice President by February 28. Please refer to the budget calendar for additional details.

HEF – Higher Education Fund

Higher Education Funds (HEF) are provided by the State of Texas to public universities for the construction, equipping, repair, or rehabilitation of buildings and other permanent improvements, as well as for the acquisition of capital equipment, library books, and library materials, subject to applicable expenditure restrictions.

A HEF budget request form must be submitted to receive HEF funding in FY2027 for qualifying equipment purchases or improvements with a unit cost of \$250 or greater. HEF funds are intended for capital expenditures involving long-term investments with a useful life of more than one year. Eligible expenditures may include equipment, furniture, and technology purchases.

Please review the HEF guidelines prior to submitting a request by clicking [here](#).

III. BUDGET PRESENTATION DETAILS & SCHEDULES

Each department is required to present the department's zero-based budget request to the Division Vice President. The designated presenter will be allotted 5 or 15 minutes to explain the zero-based components of the departmental budget request, including—but not limited to—memberships, anticipated travel and training, software, and other specific expenses.

If sufficient detail is not provided to support the requested budget, the request may be considered a placeholder rather than a zero-based budget commitment.

No additional documentation is required for the presentation; however, departments are welcome to submit supporting materials to the Budget Office if doing so would assist in clarifying the request.

Prior to the presentation, presenters will receive a standardized template that will be used to display the budget request alongside historical and current financial activity, including prior-year actuals, current-year actuals, and the current-year budget. Presentations will focus exclusively on zero-based budget requests.

Following each presentation, the Division Vice President and Chief Financial Officer will have up to five minutes to ask follow-up questions. Departments with more complex budgets may be allotted additional time, as needed.

Please review the upcoming presentation dates by clicking [here](#). Note that all dates are subject to change based on the availability of Vice Presidents and presenters.