



BUDGET PLANNER

BUDGET DEVELOPMENT

Operating Budget Summary Report

Date Issued/Revised: 12/01/2022

General Description: This report provides a high level summary of revenues, expenses and net margin for an organization. It also breaks out additional detail line items separately and includes a summary of compensation costs.

The Revenues section is broken down into categories based on Account Level 2 or Account Level 3. In some cases there is a further breakdown by account code. In all instances, higher level accounts should exclude lower level accounts pulled individually. The revenue categories are:

- Instruction and General - Account Level 4 - 1640
- State Appropriations - Account Level 4 - 0720 and 0740
- UNMMG Revenues - Account Level 3 - 031, 032, 038 and 039
- UNM Hospital Funding - Account Level 3 - 034
- CRTC Patient Rev Net of Allowance - Account Level 3 - 035, Account Level 4 - 03N1
- SRMC Revenues – Account Level 3 – 036
- Other Patient Service Revenues - All other Account Level 2-OA3 not previously defined
- Grant and Contract Revenues - All Other Account Level 2 - OA4
- F&A Return - Account Level 4 – 0820, 1601, 1602
- Sales and Services - Account Level 2 - OA5
- Gain on Sponsored Projects - Account Level 4 - 0810
- Other Revenues – All Other Revenues
- Allocations and Transfers, Net - Account Level 2-OS1, OV1 not previously defined
- Subsidy-Account Level 2-OW1

The Expenses section is broken down into Compensation Costs and Non-Salary Expenses.

- The Compensation Costs section includes salary expenses:
 - Faculty Salary Detail Gen - Account Level 3 - 200 except Faculty Incentives (below)
 - Faculty Incentives - Account Level 4 – 2005, 200G, 200H
 - Faculty Incentive Adjustments Level 4 – 20FI
 - House staff Salaries - Account Level 3 - 20F0
 - Salary Adjustments – 20SA
 - Health System Contracts – 20H0
 - Other Salaries - All Other Account Type Level 2 – 61 and 63
 - Fringe Benefit Costs - Account Type Level 2 – 62 and 64

- The Non-Salary Expenses section includes budgeted balances from all other expense account codes except salary expenses and payroll benefits. The Non-Salary Expenses section is broken down into categories based on Account Level 2 or another account code level as indicated:
 - Bad Debt Expense - Account Level 3 - 98A
 - Supplies - Account Level 2 - OJ1
 - Travel - Account Level 2 - OJ2
 - Student Costs - Account Level 2 - OJ3
 - Research Costs - Account Level 2 - OJ4
 - Communication Charges - Account Level 2 - OJ6
 - Services - Account Level 2 - OJ7

- Plant Maintenance - Account Level 2 - OJ8
- Utilities - Account Level 2 - OJ9
- Patient Care Expense - Account Level 2 - OJ5 and Account Level 4 - 8040
- Other Expenses - All Other Account Type Level 2 – 71, 72 and 73 and All Other Account Level 1 – OJ and OM
- F&A Expense - Account Level 3 - 89Z
- Banner Tax - Account Level 4 - 80K0
- Capital Expenditures - All Other Account Level 2 – OM1, OM2, OM3
- Loss on Sponsored Projects - Account Level 4 - 8600

Purpose: The report is primarily a department or organization report. It provides net margin information, meaning how much reserves are needed to cover additional expenditures for the upcoming fiscal year or how much reserves savings are projected.

Responsible Manager: Office of Planning, Budget and Analysis (OPBA)

Related Procedure: Create Budget Worksheet

How to request an Operating Budget Summary Report

1. Login to myUNM
2. Login to LoboWeb using one of the three options listed below:
 - Click on “ENTER LOBOWEB” in the LoboWeb (Employees) section. Then select the “Finance” tab
 - Click on “Finance” in the Quick links
 - Click on “LoboWeb” in the UNM Business Applications section. Then select the “Finance” tab
3. Click on the “Budget Planner Menu”
4. Click on “Budget Development Reports Menu”
5. Click on “Operating Budget Summary Report”
6. **Chart of Accounts:** enter “U”
7. **Budget ID:** enter “BUDxx” (the new fiscal year)
8. **Budget Phase:** enter “ADOPTD”

Run the report by FOP Element:

Organization: Enter organization code (Level 1-7)

Fund Type Level 1: Enter Fund Type Level 1 (60, 70 etc.) or leave null

Fund Type Level 2: Enter Fund Type Level 2 (02, 03, etc.) or leave null

Fund: Enter fund code (Level 2 or 3) or leave null

Program: Enter program code (Level 2 or 3) or leave null

Operating Budget Summary Report

Reports Parameter Page

Chart of Accounts	<input type="text" value="U"/>	←	Chart of Accounts will always be: U Budget: BUDXXXX (Fiscal Year) Budget Phase: ADOPTDXXXX (Fiscal Year) *Budget and Budget Phase must be same Fiscal Year
Budget	<input type="text" value="BUD23 - 2023 Budget ID"/>	←	
Budget Phase	<input type="text" value="ADOPTD - 2023 Adopted Phase"/>	←	
Organization	<input type="text" value="Please select an Organization"/>	←	Enter: Organization Code Enter: Fund Type Level 1, and/or Fund Type Level 2, and/or Fund, and/or Program or leave null
Fund Type Level 1	<input type="text" value="Please select a Fund Type Level 1"/>	←	
Fund Type Level 2	<input type="text" value="Please select a Fund Type Level 2"/>	←	
Fund	<input type="text" value="Please select a Fund code"/>	←	
Program	<input type="text" value="Please select a program code"/>	←	
<input type="button" value="PDF"/> <input type="button" value="EXCEL"/>			

Click on "PDF" or "EXCEL"

Organization Level 5 summary of revenues, expenses, net margin and net reserves:



UNIVERSITY OF NEW MEXICO

Operating Budget Summary Report for FY 2022-2023

Organization: 454A - Student Financial Aid SFAO

Fund Type Level 1:

Fund Type Level 2:

Fund: ; Program:

REVENUES

Instruction and General	1,928,705
Other Revenues	1,314,778
Allocations and Transfers, net	10,019,580
Total REVENUES	13,263,063

EXPENSES

Compensation Costs

Salary Adjustments	28,700
Other Salaries	1,268,864
Payroll Benefits	523,884
Total Compensation Costs	1,821,448

Non-Salary Expenses

Supplies	4,540
Student Costs	18,094,569
Communication Charges	16,588
Services	96,292
Plant Maintenance	5,000
Other Expense	69,053
Banner Tax	1,225

Total Non-Salary Expenses	18,287,267
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Total Expenses	20,108,715
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NET MARGIN	(6,845,652)
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Net Margin = Total Revenues less Total Expenses

Budgeted Use of Reserves	6,845,652
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NET RESERVES	0
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*** END ***