



# BUDGET PLANNER

## BUDGET DEVELOPMENT

### Operating Budget Summary Report

Date Issued/Revised: 3/06/2018

**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, 039
- UNM Hospital Funding-Account Level 3-034
- SRMC Revenues-Account Level 3-036
- CRTC Patient Rev Net of Allowance-Account Level 3-035, Account Level 4-03N1
- Other Patient Service-all other Account Level 2-OA3 and Account Level 3-033, 037, 03N not previously defined
- Grant and Contract Revenues-all other Account Level 2-OA4 not previous defined
- F and A Return-Account Level 4-0820
- Sales and Service-Account Level 2-OA5
- Locum Tenens/SES Revenues-Account Level 4-0330, 0370
- Gain on Sponsored Projects-Account Level 4-0810
- Other Revenues-Account Level 2-OA1, OA2, Account Level 3-04A, All Other Account Level 2-OA6, Account Type Level 2-51, 52 not previously defined
- Allocations and Transfers, net-Account Level 2-OS1, OV1
- 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:
  - Housestaff Postdoc Salaries-Account Level 3-20F
  - Faculty Salary Detail-Account Level 3-200 except Account Level 4-2005
  - Faculty Incentive-Account Code Level 4-2005
  - Salary Adjustments-Account Type Level 2-63
  - Other Salaries-all other Account Type Level 2-61 not previously defined
  - Payroll Benefits-Account Type Level 2-62
- 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, Account Level 4-8040
- Other Expense-all other Account Type Level 2-71 and Account Level 1-OJ not previously defined
- F and A Expense-Account Level 3-89Z
- Banner Tax-Account Level 4-80K0
- Capital Expenditures-all other Account Level 1-OM not previously defined
- 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 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

Chart of Accounts will always be: **U**  
 Budget ID: **BUDxx (new fiscal year)**  
 Budget Phase: **ADOPTD**

Chart of Accounts

Budget ID  Budget Phase  Budget

Organization

Fund Type Level 2

Fund

Program

Enter: **Organization or FOP Element and/or Fund Type Level 2**

To run the report: Click "Submit"

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



UNIVERSITY OF NEW MEXICO  
 OPERATING BUDGET SUMMARY for FY 2018 - 2019  
 Organization: 454A Student Financial Aid SFAO  
 Fund: ; Fund Type Level 2:  
 Program:

**REVENUES**

|                                |                    |
|--------------------------------|--------------------|
| Instruction and General        | \$1,228,060        |
| Other Revenues                 | \$720,000          |
| Allocations and Transfers, net | \$5,179,455        |
| <b>Total REVENUES</b>          | <b>\$7,127,515</b> |

**EXPENSES**

**Compensation Costs**

|                                 |                    |
|---------------------------------|--------------------|
| Other Salaries                  | \$1,147,825        |
| <b>Total Compensation Costs</b> | <b>\$1,147,825</b> |

**Non-Salary Expenses**

|                                  |                    |
|----------------------------------|--------------------|
| Supplies                         | \$11,931           |
| Travel                           | \$200              |
| Student Costs                    | \$6,229,475        |
| Communication Charges            | \$15,400           |
| Services                         | \$16,393           |
| Plant Maintenance                | \$25,285           |
| Other Expense                    | \$130,526          |
| Banner Tax                       | \$500              |
| <b>Total Non-Salary Expenses</b> | <b>\$6,429,710</b> |

|                       |                    |
|-----------------------|--------------------|
| <b>Total EXPENSES</b> | <b>\$7,577,535</b> |
|-----------------------|--------------------|

**NET MARGIN** ← **Net Margin=Total Revenues less Total Expenses** → **(\$450,020)**

|                                 |                  |
|---------------------------------|------------------|
| <b>Budgeted Use of Reserves</b> | <b>\$450,020</b> |
|---------------------------------|------------------|

|                     |            |
|---------------------|------------|
| <b>NET RESERVES</b> | <b>\$0</b> |
|---------------------|------------|

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



UNIVERSITY OF NEW MEXICO  
 OPERATING BUDGET SUMMARY for FY 2018 - 2019  
 Organization: 454A Student Financial Aid SFAO  
 Fund: 2U0224; Fund Type Level 2:  
 Program:

**REVENUES**

|                         |                    |
|-------------------------|--------------------|
| Instruction and General | \$1,228,060        |
| Other Revenues          | \$70,000           |
| <b>Total REVENUES</b>   | <b>\$1,298,060</b> |

**EXPENSES**

**Compensation Costs**

|                                 |                    |
|---------------------------------|--------------------|
| Other Salaries                  | \$1,147,825        |
| <b>Total Compensation Costs</b> | <b>\$1,147,825</b> |

**Non-Salary Expenses**

|                                  |                  |
|----------------------------------|------------------|
| Supplies                         | \$11,931         |
| Travel                           | \$200            |
| Communication Charges            | \$15,400         |
| Services                         | \$16,393         |
| Plant Maintenance                | \$25,285         |
| Other Expense                    | \$80,526         |
| Banner Tax                       | \$500            |
| <b>Total Non-Salary Expenses</b> | <b>\$150,235</b> |

|                       |                    |
|-----------------------|--------------------|
| <b>Total EXPENSES</b> | <b>\$1,298,060</b> |
|-----------------------|--------------------|

|                   |   |            |
|-------------------|---|------------|
| <b>NET MARGIN</b> | Net Margin=Total Revenues less Total Expenses | <b>\$0</b> |
|-------------------|---|------------|

|                          |     |
|--------------------------|-----|
| Budgeted Use of Reserves | \$0 |
|--------------------------|-----|

|                     |            |
|---------------------|------------|
| <b>NET RESERVES</b> | <b>\$0</b> |
|---------------------|------------|

\*\*\* END \*\*\*