

## FY26 Budget Development - Checklist

DESCRIPTION	COMPLETED	NOTES
<p><b>Verify and complete all current forms on HED website:</b>  <a href="#">HED Operating Budget forms</a></p> <p><b>GF Appropriations Schedule</b>  Verify w/Final Summary -GF Approp FY26 3rd column / Compare w/Exhibit 2  Totals = Exhibit A -- verify with: GF Summary  check comp doc on website for any extra allocations</p> <p><b>ALL EXHIBITS/SCHEDULES: Current FY25 Original Budget column equals last year's May 1 document submission</b>  Gallup Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 16a, 17, 17a, 18, 19, 20, A, B  Los Alamos Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 19, 20, A, B  Taos Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 19, 20, A, B  Valencia Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 18, 19, 20, A, B</p> <p><b>ALL EXHIBITS/SCHEDULES: Current FY25 revised budget column equals the Budget Adjustment Request (BAR)</b>  Gallup Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 16a, 17, 17a, 18, 19, 20, A, B  Los Alamos Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 19, 20, A, B  Taos Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 19, 20, A, B  Valencia Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 18, 19, 20, A, B</p> <p><b>ALL RESTRICTED EXHIBITS/SCHEDULES: Current FY26 Original budget column equals the Restricted Budget Templates</b>  Gallup Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 16a, 17, 17a, 18, 19, 20, A, B  Los Alamos Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 19, 20, A, B  Taos Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 19, 20, A, B  Valencia Ex 1-5, 8, 9, 10, 10a, 11, 11a, 12, 12a, 13, 13a, 14, 14a, 15, 16, 17, 17a, 18, 19, 20, A, B</p> <p><b>Review the 1A Schedule and verify with the BAR template.</b>  <b>Review the 1A Schedule and tie with Exhibit 1 for the FY26 Restricted and Unrestricted Original Budget.</b>  <b>Email complete May 1 document submission to HED and copy OPBA, and Nicole Dopson</b>  <b>Review Budget Planner account codes:</b>  0720 &amp; 0740  0720 and 0740 State Appropriations tie to OPBA numbers and general fund summary.  P09  Make sure expense account codes are not budgeted in P09. Run Branch Org Level report.  1901  1901 is not allowed unless org level 2 VP Representatives preapprove it.  If approval was obtained, 1901 must have dollar amount, short purpose, and approval information.  1900, 1903, or 8045  No budget allowed on these account codes.  8060, 80E0  No budget allowed on account codes 8060 or 80E0 on Capital or BR&amp;R indices (Fund type 60 or 70); instead used 9200 as a default budget.  8065  8065 Admin Overhead tie to OPBA numbers.  20SA, 20SU, 20FA  20SA, 20SU, and 20FA must-have comments: reason, amount, and start date of position if known.  It should only be used if the department is planning a hire and doesn't have a position number yet.  21XX  Fringe Benefits must be budgeted to appropriate account codes (21XX) based on activities.  16XX  16XX Allocations have comments: reason, offset index, account code and dollar amounts.  11XX - 12XX  11XX - 12XX Transfers have comments: reason, offset index, account code and dollar amounts.  There are no budgeted transfers for 2U0007 and 2U0008 funds.  06XX in P18 – Internal Services only.  0699 in non-internal service exhibits only.  0619 in P20 - Auxiliaries only</p> <p><b>Labor Distribution</b>  The job and the position must equal 100%.</p> <p><b>Budget by Position</b>  Check if the budgeted salary has an FTE value and if there is no budgeted salary, the FTE should zero.  Budgeted Vacant Positions have comments in Salary Planner: reason, amount, and starting time if known.</p> <p><b>Verify indices are in balance: Revenue and Expenses (Salary planner &amp; Budget planner).</b></p>		