



BRANCH CAMPUS RESTRICTED TEMPLATE May 1 State Format

Updated: 12/18/2025

General Description: This SOP provides instructions for reviewing and completing the Restricted Excel template. The Restricted Excel template is submitted to the Office of Planning, Budget, and Analysis (OPBA) for review and to create the **revised budget** phase in the May 1 State Format report. Branches must project their end-of-year actuals as of June 30, 20XX, based on period 06. Branches will prepare **projected actuals for the current fiscal year and a projected budget for the next fiscal year**. Any necessary changes to the original budget that increase or decrease expenditure authority must be reported on the NMHED Budget Adjustment Request (**BAR**).

Step 1. Review the current Restricted Original Budget in the Excel template

Review the current approved Restricted Original Budget (last column to the right on the May 1ST document submitted to NMHED) and confirm it matches the Restricted Original Budget column C in the Restricted Excel template.

Exhibit 1 - UNM [redacted] Campus
Summary of Current and Plant Funds

		Original Budget 2023		Revised Budget 2023		Original Budget 2024	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues	Instruction and General	11,692,144	224,234	11,876,872	224,234	12,877,069	224,234
	Student Social and Cultural Ex 15	24,950	0	35,387	0	21,230	0
	Research Ex 16	0	121,568	0	191,202	0	121,568
	Public Service Ex 17	29,800	2,766,832	90,448	2,422,739	30,468	2,766,832
	Internal Services Ex 18	2,571	0	671	0	771	0
	Student Aid Ex 19	51,900	0	51,900	0	51,900	0
	Auxiliaries Ex 20	317,881	30,000	345,539	30,000	327,528	30,000
Subtotal Current Funds		12,119,246	3,142,634	12,400,817	2,868,175	13,308,968	3,142,634
TOTAL Revenues		12,119,246	3,142,634	12,400,817	2,868,175	13,308,968	3,142,634
Beginning Balance	Instruction and General	3,918,749	0	4,829,675	0	4,363,520	0
	Student Social and Cultural Ex 15	34,303	0	25,515	0	25,015	0
	Research Ex 16	0	0	0	0	0	0
	Public Service Ex 17	61,196	0	62,418	0	14,833	0
	Internal Services Ex 18	51,210	0	41,488	0	14,223	0
	Student Aid Ex 19	92,236	0	187,825	0	123,275	0
	Auxiliaries Ex 20	390,984	0	340,394	0	285,394	0
Subtotal Current Funds		4,548,678	0	5,487,315	0	4,826,660	0
TOTAL Beginning Balance		4,548,678	0	5,487,315	0	4,826,660	0
Total Available	Instruction and General	15,610,893	224,234	16,706,547	224,234	17,240,989	224,234
	Student Social and Cultural Ex 15	59,253	0	60,902	0	46,245	0
	Research Ex 16	0	121,568	0	191,202	0	121,568
	Public Service Ex 17	90,996	2,766,832	152,866	2,422,739	45,301	2,766,832
	Internal Services Ex 18	53,781	0	42,159	0	14,994	0
	Student Aid Ex 19	144,136	0	239,725	0	175,175	0
	Auxiliaries Ex 20	708,865	30,000	685,933	30,000	612,922	30,000
Subtotal Current Funds		16,667,924	3,142,634	17,888,132	2,868,175	18,135,628	3,142,634
TOTAL Total Available		16,667,924	3,142,634	17,888,132	2,868,175	18,135,628	3,142,634

BRANCH SUMMARY Exhibit 1 - RESTRICTED						
	Restricted FY 2024 Original Budget	Proposed FY 2024 Revised Budget	Proposed FY 2025 Original Budget			
Revenues						
Instruction & General	224,234	210,000	210,000			
Student Social Cultural Exh. 15	0	0	0			
Research Exh. 16	121,568	137,500	137,500			
Public Service Exh. 17	2,766,832	3,138,000	3,138,000			
Internal Service Exh. 18	0	0	0			
Student Aid Exh. 19	0	0	0			
Auxiliaries Exh. 20	30,000	30,000	30,000			
Total Revenue	3,142,634	3,515,500	3,515,500			
TOTAL BEGINNING BALANCE: Must be Zero	0	0	0			
TOTAL AVAILABLE	3,142,634	3,515,500	3,515,500			
EXPENSES:						
Instruction & General	224,234	210,000	210,000			
Student Social Cultural Exh. 15	0	0	0			
Research Exh. 16	121,568	137,500	137,500			
Public Service Exh. 17	2,766,832	3,138,000	3,138,000			
Internal Service Exh. 18	0	0	0			
Student Aid Exh. 19	0	0	0			
Auxiliaries Exh. 20	30,000	30,000	30,000			
Total Expenses	3,142,634	3,515,500	3,515,500			
TRANSFERS: IN (OUT)						
Instruction & General	0	0	0			
Student Social Cultural Exh. 15	0	0	0			
Research Exh. 16	0	0	0			
Public Service Exh. 17	0	0	0			
Internal Service Exh. 18	0	0	0			
Student Aid Exh. 19	0	0	0			
Auxiliaries Exh. 20	0	0	0			
Total Transfers *	0	0	0			

Step 2. Projected End of Year activity (Revised Column)

OPBA will provide the P06 data under the 'Projections' tab. This includes projected data by program, calculated by doubling the numbers to produce a rough estimate for the year. OPBA will estimate the data in column E using the projections data to help the branches get started. However, branches can use their own methods and make any changes they deem necessary for their end-of-year activities. Branches must ensure that their revised budgets (column E) provide sufficient budget authority to cover expenditures through the end of the fiscal year. Use all-green tabs and the green sections of those tabs for data entry. The rest is formula-driven and locked. The FTE is not included in the data provided by OPBA; the department must calculate and enter the FTE as applicable for the Revised (column E) and Proposed Original Budget (column G). Budgets are always entered in whole dollars. OPBA will reclassify

RESTRICTED TEMPLATE

the work-study expenses from the Main Campus Student Aid exhibit to the Branch exhibits where the work-study employees worked. These sections of the template are locked.

Note: All Federal and State work-study, and student salaries FTE are calculated based on the latest total amount in the Academic Affairs budget guidelines. No need to enter any data.

VALENCIA BRANCH - RESEARCH Exh 16 SUMMARY - RESTRICTED						
		Restricted FY 2024 Original Budget	Proposed Restricted FY 2024 Revised Budget	FTE	Proposed Restricted FY 2025 Original Budget	
REVENUES:						
Federal Grants & Contracts		121,568	137,500		137,500	
State Grants & Contracts		0	0		0	
Local Grants & Contracts		0	0		0	
Private Gifts Grants & Contracts		0	0		0	
Total Revenues		121,568	137,500		137,500	
BEGINNING BALANCE:		0	0		0	
EXPENSES:						
Admin Professional Salary	0.00	0	0.00	0	0.00	0
Faculty Salaries	0.00	0	0.50	30,000	0.50	30,000
Federal Workstudy Salaries	0.00	0	0.00	0	0.00	0
GA TA RA PA Salary	0.00	0	0.00	0	0.00	0
State Workstudy Salaries	0.00	0	0.00	0	0.00	0
Student Salaries	0.00	0	0.00	0	0.00	0
Support Staff Salary	0.00	0	0.00	0	0.00	0
Technician Salary	0.00	0	0.00	0	0.00	0
Other Staff Benefits		0	7,500		7,500	
Contract Services		0	10,000		10,000	
Equipment		0	0		0	
Student Awards & Aid		77,941	65,000		65,000	
Supplies & Expense		43,627	25,000		25,000	
Travel		0	0		0	
Total Expenses	0.00	121,568	0.50	137,500	0.50	137,500
TRANSFERS: (IN) OUT						
Public Service		0	0		0	
I&G-Unrestricted		0	0		0	
Research		0	0		0	
Student Aid		0	0		0	
HSC/Plant		0	0		0	
Restricted Public Service		0	0		0	
Total Transfers *		0	0		0	

	As of Dec 2023	Projected End-of-Year Activity
P16R	125370.72	
Expenses	62,685.36	125,370.72
Administrative Professional	(241.50)	(483.00)
Contract Services	4,500.00	9,000.00
Equipment	-	-
Faculty Salaries	13,981.26	27,962.52
Federal Workstudy Salaries	-	-
Other Salaries	-	-
Other Staff Benefits	3,465.33	6,930.66
State Workstudy Salaries	-	-
Student Awards and Aid	29,642.50	59,285.00
Student Salaries	-	-
Supplies_Expense	11,337.77	22,675.54
Support Staff Salary	-	-
Technician Salary	-	-
Travel	-	-
Revenues	62,685.36	125,370.72
Federal Grants Contracts	62,685.36	125,370.72
P17R	3,011,658.59	6,023,317.18
Expenses	1,506,617.41	3,013,234.82
Administrative Professional	386,071.05	772,142.10
Contract Services	7,712.53	15,425.06
Equipment	248,178.73	496,357.46
Faculty Salaries	167,775.61	335,551.22
Federal Workstudy Salaries	517.50	1,035.00
Fica	-	-
GA TA RA PA Salary	-	-
Other Salaries	15,033.60	30,067.20
Other Staff Benefits	241,877.93	483,755.86
State Workstudy Salaries	5,883.90	11,767.80
Student Awards and Aid	16,591.00	33,182.00
Student Salaries	11,889.60	23,779.20
Supplies_Expense	259,183.70	518,367.40
Support Staff Salary	95,592.98	191,185.96
Technician Salary	8,652.54	17,305.08
Travel	41,656.74	83,313.48
Tuition Waivers	-	-
Unemployment Compensation	-	-

Step 3. Proposed Restricted Next Fiscal Year Original Budget

OPBA will copy either the Original Budget (column C) or the Revised Budget (column E) into the proposed Original Budget (Column G) to get started in each tab, depending on which budget seems more appropriate for the upcoming year. However, the Branches must review it and adjust all green tabs and the green sections of those tabs as needed if they are aware of any other changes that should be reflected. The Total Ending Balances in columns C, E, and G of the 'Exh 1 Restr Summary' tab must equal zero.

RESTRICTED TEMPLATE

	A	B	C	D	E	F	G	
1	BRANCH SUMMARY Exhibit 1 - RESTRICTED							
2					Proposed		Proposed	
3			Restricted		Restricted		Restricted	
4			FY 2024		FY 2024		FY 2025	
5			Original		Revised		Original	
6	Revenues		Budget		Budget		Budget	
7								
8	Instruction & General		224,234		210,000		210,000	
9	Student Social Cultural Exh. 15		0		0		0	
10	Research Exh. 16		121,568		137,500		137,500	
11	Public Service Exh. 17		2,766,832		3,138,000		3,138,000	
12	Internal Service Exh. 18		0		0		0	
13	Student Aid Exh. 19		0		0		0	
14	Auxiliaries Exh. 20		30,000		30,000		30,000	
15	Total Revenue		3,142,634		3,515,500		3,515,500	
16								
17	TOTAL BEGINNING BALANCE: Must be Zero		0		0		0	
18								
19	TOTAL AVAILABLE		3,142,634		3,515,500		3,515,500	
20								
21	EXPENSES:							
22	Instruction & General		224,234		210,000		210,000	
23	Student Social Cultural Exh. 15		0		0		0	
24	Research Exh. 16		121,568		137,500		137,500	
25	Public Service Exh. 17		2,766,832		3,138,000		3,138,000	
26	Internal Service Exh. 18		0		0		0	
27	Student Aid Exh. 19		0		0		0	
28	Auxiliaries Exh. 20		30,000		30,000		30,000	
29	Total Expenses		3,142,634		3,515,500		3,515,500	
30								
31	TRANSFERS: IN (OUT)							
32	Instruction & General		0		0		0	
33	Student Social Cultural Exh. 15		0		0		0	
34	Research Exh. 16		0		0		0	
35	Public Service Exh. 17		0		0		0	
36	Internal Service Exh. 18		0		0		0	
37	Student Aid Exh. 19		0		0		0	
38	Auxiliaries Exh. 20		0		0		0	
39	Total Transfers *		0		0		0	
40								

	A	B	C	D	E	F	G
40							
41	TOTAL ENDING BALANCES: Must be Zero		0		0		0
42							
43	TOTAL ENDING BALANCES, EXP & TRANSFERS		3,515,500		3,438,569		2,952,424
44							
		Exh 1 Restr Summary	I&G Restr Exh. 2	I&G Restr Exh. 5 - 6	Exh 10 Restr	Exh 11-14 Restr	

Step 4. Transfers

Branches must review the 1A Exhibit Excel file sent by OPBA. If an expected transfer is missing, notify OPBA immediately to request an adjustment. Any data entered in the 1A Exhibit file must also be entered in the green transfer section of the corresponding exhibit tab in the restricted template. Once the review is complete, return the file to OPBA.

RESTRICTED TEMPLATE

Exhibit 1a - UNM Campus - Detail of Transfers				BRANCH SUMMARY Exhibit 1 - RESTRICTED			
	Original Budget	Revised Budget	Original Budget			Proposed	Proposed
	FY 2024	FY 2024	FY 2025			FY 2024	FY 2025
M. TOTAL TO (FROM) RESTRICTED I&G	0	0	0				
N. TOTAL TO (FROM) RESTRICTED RESEARCH	0	0	0				
O. TOTAL TO (FROM) RESTRICTED PUBLIC SERVICE	0	0	0				
P. TOTAL TO (FROM) RESTRICTED STUDENT AID	0	0	0				
NET TRANSFER TO OR (FROM):							
INSTR. & GEN'L	(437,822)	(1,237,803)	(1,154,039)				
STU SOC & CULT DEV ACT	0	0	0				
RESEARCH	0	0	0				
PUBLIC SERVICE	0	(8,505)	(10,000)				
INTERNAL SERVICE DEPART	0	0	0				
STU AID GRANTS & STIPENDS	157,496	157,496	200,696				
AUXILIARY ENTERPRISES	0	0	100,000				
NET TRANSFERS TO (FROM) CURRENT FUND UNRESTR. Exh 1	(280,326)	(1,088,812)	(863,343)				
MAIN CAMPUS CURRENT FUND	67,884	67,884	447,646				
PLANT FUNDS CAPITAL OUTLAY (EXH. I)	42,613	842,594	82,613				
RENEWALS & REPLACEMENTS (EXH. II)	173,279	173,279	369,734				
ENDOWMENTS	(3,450)	5,055	(36,650)				
AGENCY FUND	0	0	0				
RESTRICTED I&G	0	0	0				
RESTRICTED RESEARCH	0	0	0				
RESTRICTED PUBLIC SERVICE	0	0	0				
RESTRICTED STUDENT AID GRANTS/STIPENDS	0	0	0				
GRAND TOTAL NET TRANSFERS	0	0	0				

	Restricted	Restricted	Restricted
	FY 2024	FY 2024	FY 2025
	Original Budget	Revised Budget	Original Budget
TRANSFERS: IN (OUT)			
Instruction & General	0	0	0
Student Social Cultural Exh. 15	0	0	0
Research Exh. 16	0	0	0
Public Service Exh. 17	0	0	0
Internal Service Exh. 18	0	0	0
Student Aid Exh. 19	0	0	0
Auxiliaries Exh. 20	0	0	0
Total Transfers *	0	0	0
TOTAL ENDING BALANCES: Must be Zero	0	0	0
TOTAL ENDING BALANCES, EXP & TRANSFERS	3,142,634	3,378,000	3,378,000

Final Step. Verifying data in the May 1 report

After OPBA receives confirmation from the branches that the data in the Excel template is correct, they will upload the data to the WebFocus system. OPBA will notify the branches when they can run the HED May 1 State Format. Branches must verify that the May 1 report matches the restricted Excel template. Notify OPBA immediately if discrepancies are found.

- HED May 1 State F...
- HED Report of Act...
- BAC Schedules
- Budget to Actuals ...
- Projections to Rev...
- Capital Outlay Act...
- Quarterly BAC



HED May 1 State Format Report Structure

	Column 1	Column 2	Column 3
Fiscal Year :	2024	2024	2025
Budget ID :	HED24	HED24	HED25
Budget Phase :	Original	Revised	Original

RESTRICTED TEMPLATE

Exhibit 1 - UNM ██████ Campus
Summary of Current and Plant Funds

		Original Budget 2024		Revised Budget 2024		Original Budget 2025	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues	Instruction and General	12,877,068	224,234	13,141,180	210,000	13,551,333	210,000
	Student Social and Cultural Ex 15	21,233	0	24,769	0	23,433	0
	Research Ex 16	0	121,568	0	137,500	0	137,500
	Public Service Ex 17	30,468	2,766,832	66,763	3,138,000	60,100	3,138,000
	Internal Services Ex 18	77	0	77	0	77	0
	Student Aid Ex 19	51,900	0	120,114	0	76,615	0
	Auxiliaries Ex 20	327,528	30,000	327,528	30,000	335,852	30,000
Subtotal Current Funds		13,308,364	3,142,634	13,663,125	3,515,500	14,048,168	3,515,500
TOTAL Revenues		13,308,364	3,142,634	13,663,125	3,515,500	14,048,168	3,515,500
Beginning Balance	Instruction and General	4,363,333	0	5,320,270	0	4,442,302	0
	Student Social and Cultural Ex 15	25,015	0	20,023	0	17,322	0
	Research Ex 16	0	0	0	0	0	0
	Public Service Ex 17	14,833	0	111,390	0	15,274	0
	Internal Services Ex 18	14,223	0	34,162	0	40,526	0
	Student Aid Ex 19	123,272	0	143,284	0	127,956	0
	Auxiliaries Ex 20	285,399	0	138,582	0	113,582	0
Subtotal Current Funds		4,826,864	0	5,773,711	0	4,757,330	0
TOTAL Beginning Balance		4,826,864	0	5,773,711	0	4,757,330	0
Total Available	Instruction and General	17,240,398	224,234	18,461,450	210,000	17,594,322	210,000
	Student Social and Cultural Ex 15	46,248	0	44,792	0	40,555	0
	Research Ex 16	0	121,568	0	137,500	0	137,500
	Public Service Ex 17	45,301	2,766,832	180,153	3,138,000	75,374	3,138,000
	Internal Services Ex 18	14,300	0	34,333	0	41,233	0
	Student Aid Ex 19	175,172	0	269,398	0	204,571	0
	Auxiliaries Ex 20	612,927	30,000	486,110	30,000	449,435	30,000
Subtotal Current Funds		18,135,824	3,142,634	19,456,836	3,515,500	18,805,558	3,515,500
TOTAL Total Available		18,135,824	3,142,634	19,456,836	3,515,500	18,805,558	3,515,500

Run on: 11/19/2025

BRANCH SUMMARY Exhibit 1 - RESTRICTED						
	Restricted	Proposed Restricted	Proposed Restricted			
	FY 2024 Original Budget	FY 2024 Revised Budget	FY 2025 Original Budget			
Revenues						
Instruction & General	224,234	210,000	210,000			
Student Social Cultural Ex. 15	0	0	0			
Research Ex. 16	121,568	137,500	137,500			
Public Service Ex. 17	2,766,832	3,138,000	3,138,000			
Internal Service Ex. 18	0	0	0			
Student Aid Ex. 19	0	0	0			
Auxiliaries Ex. 20	30,000	30,000	30,000			
Total Revenue	3,142,634	3,515,500	3,515,500			
TOTAL BEGINNING BALANCE: Must be Zero	0	0	0			
TOTAL AVAILABLE	3,142,634	3,515,500	3,515,500			
EXPENSES:						
Instruction & General	224,234	210,000	210,000			
Student Social Cultural Ex. 15	0	0	0			
Research Ex. 16	121,568	137,500	137,500			
Public Service Ex. 17	2,766,832	3,138,000	3,138,000			
Internal Service Ex. 18	0	0	0			
Student Aid Ex. 19	0	0	0			
Auxiliaries Ex. 20	30,000	30,000	30,000			
Total Expenses	3,142,634	3,515,500	3,515,500			
TRANSFERS: IN (OUT)						

*** END ***