

#### **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
- o 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
- o Gain on Sponsored Projects Account Level 4 0810
- o Other Revenues All Other Revenues
- o 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:
  - o Faculty Salary Detail Gen Account Level 3 200 except Faculty Incentives (below)
  - o Faculty Incentives Account Level 4 2005, 200G, 200H
  - o 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
  - o 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:
  - o Bad Debt Expense Account Level 3 98A
  - o Supplies Account Level 2 OJ1
  - o Travel Account Level 2 OJ2
  - Student Costs Account Level 2 OJ3
  - o Research Costs Account Level 2 OJ4
  - o 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
- o 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)

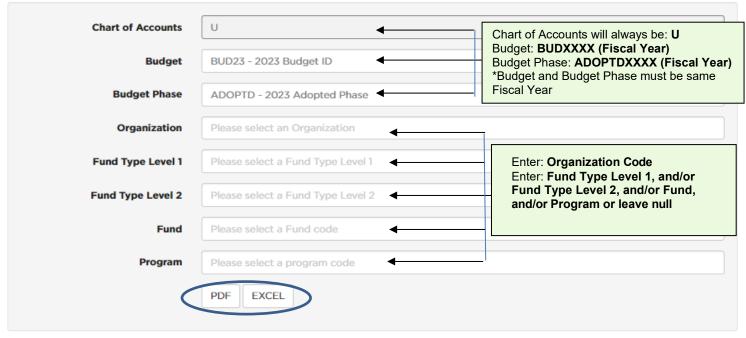
**Fund Type Level 1:** Enter Fund Type Level 1 (60, 70 etc.) or leave null **Fund Type Level 2:** Enter Fund Type Level 2 (02, 03, etc.) or leave null

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**



Click on "PDF" or "EXCEL"

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



### UNIVERSITY OF NEW MEXICO

4,540

### Operating Budget Summary Report for FY 2022-2023

Organization: 454A - Student Financial Aid SFAO

Fund Type Level 1: Fund Type Level 2: Fund: ; Program:

RC H: A	/EN	
	201	

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	
Calamy Adjustments	29 700

Salary Adjustments	28,700
Other Salaries	1,268,864
Payroll Benefits	523,884
<b>Total Compensation Costs</b>	1,821,448
Non-Salary Expenses	

# Non-Salary Expenses Supplies

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 Exp	enses	18,287,267
Total Expenses		20,108,715
NET MARCIN	Net Margin = Total Revenues less Total Expenses	(6.845.652)

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