



UNM Branch Campuses

How to Prepare:

NMHED Budget Adjustment Request and
Regents Format Budget Adjustment Request

March 5, 2010

Presented by the Office of Planning, Budget & Analysis

**NMHED
BUDGET ADJUSTMENT
REQUEST (BAR)**

NMHED Budget Adjustment Request (BAR)

- What form do I use?
- The BAR template is available on HED's website. Includes instructions.

NMHED Budget Adjustment Request (BAR)

NEW MEXICO HIGHER EDUCATION DEPARTMENT BUDGET ADJUSTMENT REQUEST				
4	INSTITUTION :			FY
6	Adjustment to Fund:			Request#
		Current Approved Budget	INCREASE (DECREASE)	Revised Budget
REVENUES				
12	Instruction and General	0	0	0
13	Student Social & Cultural Activities		0	
14	Research		0	
15	Public Service		0	
16	Internal Service Dept.		0	
17	Student Financial Aid		0	
18	Auxiliary Enterprises		0	
19	Athletics		0	
20	Independent Operations		0	
21	Subtotal Current Funds	0	0	0
22	Capital Outlay		0	
23	Renewals & Replacements		0	
24	Retirement of Indebtedness		0	
25	Subtotal Plant Funds	0	0	0
26	TOTAL REVENUES	0	0	0
BEGINNING BALANCES				
29	Instruction and General	0	0	0
30	Student Social & Cultural Activities		0	
31	Research		0	
32	Public Service		0	
33	Internal Service Dept.		0	
34	Student Financial Aid		0	
35	Auxiliary Enterprises		0	
36	Athletics		0	
37	Independent Operations		0	
38	Subtotal Current Funds	0	0	0
39	Capital Outlay		0	
40	Renewals & Replacements		0	
41	Retirement of Indebtedness		0	
42	Subtotal Plant Funds	0	0	0
43	TOTAL BEGINNING BALANCES	0	0	0

➤ Yellow shaded areas are the data entry fields.

➤ Non-shaded areas contain formulas and are protected from update.



See first tab of workbook for instructions

NMHED Budget Adjustment Request (BAR)

- **Important to remember when completing BAR:**
 - NMHED will review the BAR based on the approved budget that is on file for the current year.
 - Current Approved Budget must be IDENTICAL to Original Budget submitted last year in May or latest BAR approved by Regents.
 - NMHED does not return a signed approved hard copy of the budget. Verify numbers against HED Budget Summaries on HED's website.
 - Revised Beginning Balance MUST equal Actual Ending Balance.
 - Exception: audit entries occurred after the ROA submission.
 - No negative Ending Balances.
 - Don't forget to budget for bad debt expense.

Note: The following examples are from FY09 NMHED BARs

NMHED Budget Adjustment Request (BAR)

Exhibit 1 Page 1

**University of New Mexico
Los Alamos**

Summary of Current and Plant Funds

	L I N E	Budget 2007-2008		Revised Budget 2007-2008		Proposed Budget 2008-2009	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
I. Revenues							
Instruction and General (Exh.2)	2	3,962,139	193,500	3,891,291	316,322	3,590,639	325,200
Student Soc. & Cul. Dev. Act. (Exh.15)	3	58,000	-	58,000	-	51,600	-
Research (Exh. 16)	4	-	-	-	-	-	-
Public Service (Exh. 17)	5	2,500	430,822	2,500	468,276	5,000	400,000
Internal Service Dept. (Exh. 18)	6	-	-	-	-	-	-
Stud. Aid Grants&Stipends (Exh. 19)	7	-	-	-	10,000	-	-
Auxiliary Enterprises (Exh. 20)	8	554,491	4,000	554,491	4,000	534,500	-
Intercollegiate Ent. (Exh. 21)	9	-	-	-	-	-	-
Independent Oper. (Exh. 22)	10	-	-	-	-	-	-
Total Revenues	11	4,577,130	628,322	4,506,282	798,598	4,181,739	725,200
II. Beginning Balances							
Instruction and General (Exh.2)	14	167,274	-	254,207	-	310,078	-
Student Soc. & Cul. Dev. Act. (Exh.15)	15	42,627	-	89,683	-	54,683	-
Research (Exh. 16)	16	-	-	-	-	-	-
Public Service (Exh. 17)	17	25,007	-	5,097	-	5,097	-
Internal Service Dept. (Exh. 18)	18	(17,081)	-	(18,357)	-	-	-
Stud. Aid Grants&Stipends (Exh. 19)	19	46,240	-	68,258	-	68,258	-
Auxiliary Enterprises (Exh. 20)	20	4,275	-	(74,715)	-	(43,554)	-
Intercollegiate Ent. (Exh. 21)	21	-	-	-	-	-	-
Independent Oper. (Exh. 22)	22	-	-	-	-	-	-
Total Beginning Balances	23	268,342	-	324,173	-	394,562	-
III. Total Available							
Instruction and General (Exh.2)	26	4,129,413	193,500	4,145,498	316,322	3,900,717	325,200
Student Soc. & Cul. Dev. Act. (Exh.15)	27	100,627	-	147,683	-	106,283	-
Research (Exh. 16)	28	-	-	-	-	-	-
Public Service (Exh. 17)	29	27,507	430,822	7,597	468,276	10,097	400,000
Internal Service Dept. (Exh. 18)	30	(17,081)	-	(18,357)	-	-	-
Stud. Aid Grants&Stipends (Exh. 19)	31	46,240	-	68,258	10,000	68,258	-
Auxiliary Enterprises (Exh. 20)	32	558,766	4,000	479,776	4,000	490,946	-
Intercollegiate Ent. (Exh. 21)	33	-	-	-	-	-	-
Independent Oper. (Exh. 22)	34	-	-	-	-	-	-
Grand Total Available	35	4,845,472	628,322	4,830,455	798,598	4,576,301	725,200
	36						
	37						
	38						
	39						
	40						
	41						

➤ Here is the Original Budget submitted the previous May. Current Approved Budget on the BAR must be identical.

➤ Verify these figures on the NMHED website.

NMHED Budget Adjustment Request (BAR)

Verify numbers against HED Budget Summaries on HED's website.

<http://hed.state.nm.us>

NEW MEXICO
HIGHER EDUCATION DEPARTMENT
Helping Students Succeed

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Welcome Educators!

The New Mexico Higher Education Department collaborates with the state's public colleges and universities to ensure that New Mexico's students have access to high-quality education and success once enrolled.

This section of the Department's website provides useful information to the staff, administrators, leadership of public institutions of higher learning, teachers and instructors of special programs.

Governor Richardson's Tips for Conservation and Efficiency

General Education Course Submission and Review

The New Mexico Higher Education Department in conjunction with the Articulation Task Force facilitates the approval of new courses for the General Education program. The timeline for the submission of new supporting documents are now available. For more information, click on the links below.

- Contacts
- Institutional Finance
- Institutional Finance Terms
- Institutional Finance Reports**
- Institutional Finance Schedule
- Institutional Finance Policies & Procedures

New Mexico Higher Education Department | 2048 Galisteo St 87505-2100 | 505-476-8400 or Financial Aid Hotline 800-278-9777

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Institutional Finance Reports

- FY11 Higher Education Comprehensive Funding Recommendation (pdf)
- FY10 Summary +Detail of I+G Formula Calculations – Final 27Aug09 (pdf)
- FY10 Mil Levy and Debt Service Certification for TY2009 (pdf)
- FY10 High Skills Allocation (pdf)
- FY10 Supplemental Nursing Comp (pdf)
- FY10 GF Summary – Final 8April09
- FY10 GF Summary – Exec + LFC Rec (pdf)
- FY10 Summary and Detail of Base I+G Formula Calculations (pdf)
- FY10 Higher Ed Funding Recommendation 1Nov08 (pdf)
- Building Renewal and Replacement Appropriation Master File (pdf)
- FY09 GF Summary – Final 30October08 (pdf)
- FY09 Mil Levy and Debt Service Certification for TY2008 (pdf)
- FY09 NMHED High Skills Allocation (pdf)
- FY09 Institutional Budget Summaries (pdf)**
- Higher Education Endowment Fund Summary – updated w/SB79 Reductions (pdf)
- FY09 Summary and Detail of I+G Formula Calculation (pdf)
- FY09 GF Summary with Compensation Distribution – Final 13Feb08 (pdf)
- FY09 NMHED Comprehensive Funding Recommendation (pdf)
- FY08 Operational and Debt Svc Mil Levy Certification for TY2007 (pdf)
- FY08 GF Summary with Comp Allocation (pdf)
- FY08 GF Summary – HB2+SB611+SB532+HB983+BR&R Final (pdf)

The PDF format requires Adobe Acrobat viewer.
Click Here to get a free copy of Acrobat reader from Adobe.

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1. Educators
2. Institutional Finance (mouse over to see menu)
3. Institutional Finance Reports
4. FY09 Institutional Budget Summaries

NMHED Budget Adjustment Request (BAR)

After clicking on:
 “FY09 Institutional Budget Summaries”, Search this PDF for your branch’s approved budget.

Current Approved Budget on BAR must match the approved HED budget summary shown here.

NEW MEXICO HIGHER EDUCATION DEPARTMENT
 Budget Summary - University of New Mexico - Los Alamos

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	<u>FY08 Final BUDGET</u>	<u>Increase (Decrease)</u>		<u>FY09 Original BUDGET</u>
REVENUES				
Instruction and General	3,891,291	(300,652)	-8%	3,590,639
Student Social & Cultural Activities	58,000	(6,400)	-11%	51,600
Research	0	0		0
Public Service	2,500	2,500	100%	5,000
Internal Service Dept.	0	0		0
Student Financial Aid	0	0		0
Auxiliary Enterprises	554,491	(19,991)	-4%	534,500
Athletics	0	0		0
Independent Operations	0	0		0
Subtotal Current Funds	4,506,282	(324,543)	-7%	4,181,739
Capital Outlay	0	0		0
Renewals & Replacements	0	0		0
Retirement of Indebtedness	0	0		0
Subtotal Plant Funds	0	0		0
TOTAL REVENUES	4,506,282	(324,543)	-7%	4,181,739
BEGINNING BALANCES				
Instruction and General	254,207	55,871	22%	310,078
Student Social & Cultural Activities	89,683	(35,000)	-39%	54,683
Research	0	0		0
Public Service	5,097	0	0%	5,097
Internal Service Dept.	(18,357)	18,357	-100%	0
Student Financial Aid	68,258	0	0%	68,258
Auxiliary Enterprises	(74,715)	31,161	-42%	(43,554)
Athletics	0	0		0
Independent Operations	0	0		0
Subtotal Current Funds	324,173	70,389	22%	394,562
Capital Outlay	0	0		0
Renewals & Replacements	0	0		0
Retirement of Indebtedness	0	0		0
Subtotal Plant Funds	0	0		0
TOTAL BEGINNING BALANCES	324,173	70,389	22%	394,562
TOTAL AVAILABLE				
Instruction and General	4,145,498	(244,781)	-6%	3,900,717
Student Social & Cultural Activities	147,683	(41,400)	-28%	106,283
Research	0	0		0
Public Service	7,597	2,500	33%	10,097
Internal Service Dept.	(18,357)	18,357	-100%	0
Student Financial Aid	68,258	0	0%	68,258
Auxiliary Enterprises	479,776	11,170	2%	490,946
Athletics	0	0		0
Independent Operations	0	0		0
Subtotal Current Funds	4,830,455	(254,154)	-5%	4,576,301
Capital Outlay	0	0		0
Renewals & Replacements	0	0		0
Retirement of Indebtedness	0	0		0
Subtotal Plant Funds	0	0		0
GRAND TOTAL AVAILABLE	4,830,455	(254,154)	-5%	4,576,301

NMHED Budget Adjustment Request (BAR)

NEW MEXICO HIGHER EDUCATION DEPARTMENT
Budget Summary - University of New Mexico - Los Alamos

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	<u>FY08 Final BUDGET</u>	<u>Increase (Decrease)</u>		<u>FY09 Original BUDGET</u>
INSTRUCTION & GENERAL:				
REVENUES				
Tuition and Fees	842,500	(3,900)	-1%	638,600
Federal Government Appropriations	0	0		0
State Government Appropriations	2,696,424	(332,024)	-12%	2,364,400
Local Government Appropriations	532,367	35,272	7%	567,639
Federal Grants/Contracts	0	0		0
State Grants/Contracts	0	0		0
Local Grants/Contracts	0	0		0
Private Gifts/Grants/Contracts	0	0		0
Endowment/Land/Permanent Fund	0	0		0
Sales & Services of Ed Activities	0	0		0
Other Sources	20,000	0	0%	20,000
TOTAL REVENUES	3,891,291	(300,652)	-8%	3,590,639
BEGINNING BALANCE	254,207	55,871	22%	310,078
TOTAL AVAILABLE	4,145,498	(244,781)	-6%	3,900,717
EXPENDITURES				
Instruction	1,598,738	(350,145)	-22%	1,248,593
Academic Support	427,833	86,570	20%	514,403
Student Services	534,907	(107,053)	-20%	427,854
Institutional Support	679,643	133,058	20%	812,701
Operation & Maintenance of Plant	393,227	10,328	3%	403,555
TOTAL EXPENDITURES	3,634,348	(227,242)	-6%	3,407,106
TRANSFERS (IN) OUT OF I&G				
Student Social & Cultural Activities		0		
Research		0		
Public Service		0		
Internal Service Dept.		0		
Student Financial Aid	54,061	2,163	4%	56,244
Auxiliary Enterprises		0		
Intercollegiate Athletics		0		
Independent Operations		0		
Capital Outlay		0		
Renewals & Replacements	147,011	(73,150)	-50%	73,861
Retirement of Indebtedness		0		
Non-Budgetary Exhibits:		0		
Endowment Fund		0		
Other (Specify) Main Campus IDC	0	0		0
Other (Specify) Restricted		0		
NET TRANSFERS	201,072	(70,967)	-35%	130,105
ENDING BALANCE	310,078	53,428	17%	363,506

Note: The final NMHED approved Branch budget supersedes Ex 1 & 2 as submitted by the Institution.

FY08 Final and FY09 Original Budget herewith approved. These 3 pages supercede Exhibits 1 and 2 as submitted by Institution.

M. Tino Pestalozzi, Director, Institutional Finance and Capital Projects

NMLED Budget Adjustment Request (BAR)

NEW MEXICO HIGHER EDUCATION DEPARTMENT BUDGET ADJUSTMENT REQUEST			
INSTITUTION :	University of New Mexico, Los Alamos	FY 2008-09	
Adjustment to Fund:	Unrestricted	Request #	1-tech adj
	Current Approved Budget	INCREASE (DECREASE)	Revised Budget
REVENUES			
Instruction and General	3,590,639	(59,100)	3,531,539
Student Social & Cultural Activities	51,600	0	51,600
Research		0	
Public Service	5,000	0	5,000
Internal Service Dept.		0	
Student Financial Aid		0	
Auxiliary Enterprises	534,500	0	534,500
Athletics		0	
Independent Operations		0	
Subtotal Current Funds	4,181,739	(59,100)	4,122,639
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
TOTAL REVENUES	4,181,739	(59,100)	4,122,639
BEGINNING BALANCES			
Instruction and General	310,078	71,618	381,696
Student Social & Cultural Activities	54,683	4,967	59,650
Research		0	
Public Service	5,097	4,810	9,907
Internal Service Dept.	0	(29,317)	(29,317)
Student Financial Aid	68,258	(111,736)	(43,478)
Auxiliary Enterprises	(43,554)	(102,543)	(146,097)
Athletics		0	
Independent Operations		0	
Subtotal Current Funds	394,562	(162,201)	232,361
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
TOTAL BEGINNING BALANCES	394,562	(162,201)	232,361
TOTAL AVAILABLE			
Instruction and General	3,900,717	12,518	3,913,235
Student Social & Cultural Activities	106,283	4,967	111,250
Research	0	0	0
Public Service	10,097	4,810	14,907
Internal Service Dept.	0	(29,317)	(29,317)
Student Financial Aid	68,258	(111,736)	(43,478)
Auxiliary Enterprises	490,946	(102,543)	388,403
Athletics	0	0	0
Independent Operations	0	0	0
Subtotal Current Funds	4,576,301	(221,301)	4,355,000
Capital Outlay	0	0	0
Renewals & Replacements	0	0	0
Retirement of Indebtedness	0	0	0
Subtotal Plant Funds	0	0	0
GRAND TOTAL AVAILABLE	4,576,301	(221,301)	4,355,000

THE END
RESULT...

Page 1 of completed BAR for
Los Alamos Branch Unrestricted
Fund.

Reminder: Current Approved
Budget on BAR must match
approved HED budget summary.

**REGENTS' FORMAT
BUDGET ADJUSTMENT
REQUEST (BAR)**

Regents' Format Budget Adjustment Request (BAR)

- MUST match NMHED BAR.
- A written explanation must be provided to support all proposed increases/decreases.

A written explanation provides information to the Regents describing why an increase/decrease to the current operating budget is necessary.

UNM TAOS CAMPUS

	CURRENT BUDGET	PROPOSED INCREASE (DECREASE)	REVISED BUDGET
UNRESTRICTED INSTRUCTION & GENERAL			
<i>BEGINNING BALANCE</i>	159,808	147,281	307,089
<i>REVENUES</i>	<u>5,446,025</u>	<u>172,877</u>	<u>5,618,902</u>
<i>TOTAL AVAILABLE</i>	<u>5,605,833</u>	<u>320,158</u>	<u>5,925,991</u>
<i>EXPENSES</i>			
<i>INSTRUCTION</i>	2,138,957	241,577	2,380,534
<i>ACADEMIC SUPPORT</i>	320,559		320,559
<i>STUDENT SERVICES</i>	648,664		648,664
<i>INSTITUTIONAL SUPPORT</i>	1,506,526	(68,700)	1,437,826
<i>OPER & MAINTENANCE</i>	631,741		631,741
<i>TOTAL EXPENSES</i>	<u>5,246,447</u>	<u>172,877</u>	<u>5,419,324</u>
<i>TRANSFERS</i>			
<i>ENDING BALANCE</i>	(189,578)	35,270	(154,308)
<i>TOTAL EXPENSES, TRANSFERS, &</i>	<u>169,808</u>	<u>182,551</u>	<u>352,359</u>
<i>ENDING BALANCES</i>	<u>5,605,833</u>	<u>320,158</u>	<u>5,925,991</u>
TO INCREASE /DECREASE BEGINNING BALANCE AS FOLLOWS: TO ADJUST TO ACTUAL BEGINNING BALANCE		147,281	
TOTAL INCREASE (DECREASE) IN BEGINNING BALANCE		147,281	
TO INCREASE (DECREASE) REVENUES AS FOLLOWS:			
To Adjust GF Appropriation per 2009 HB10		(68,700)	
Increase of Estimated Mill Levy Revenue		70,000	
HED Special Allocation for Nursing Education		171,577	
TOTAL INCREASE (DECREASE) IN REVENUES		172,877	
TO INCREASE (DECREASE) EXPENDITURES AS FOLLOWS:			
Instruction: Increase Instruction Expenditures		241,577	
Institutional Support: Reduction in Expenditures per HB10 Adjustment		(68,700)	
TOTAL INCREASE (DECREASE) IN EXPENDITURES		172,877	
TRANSFERS (FROM) OR TO:			
From Main Campus I&G		35,520	
To Main Campus Public Service		(250)	
TOTAL TRANSFERS (FROM) OR TO:		35,270	
UNRESTRICTED STUDENT SOCIAL			
<i>BEGINNING BALANCE</i>	130,527	15,574	146,101
<i>REVENUES</i>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
<i>TOTAL AVAILABLE</i>	<u>180,527</u>	<u>15,574</u>	<u>196,101</u>
<i>EXPENSES</i>			
<i>TRANSFERS</i>	50,000	20,000	70,000
<i>ENDING BALANCE</i>	0	(31,415)	(31,415)
<i>TOTAL EXPENSES, TRANSFERS, &</i>	<u>130,527</u>	<u>(35,841)</u>	<u>94,686</u>
<i>ENDING BALANCES</i>	<u>180,527</u>	<u>(47,256)</u>	<u>133,271</u>
TO INCREASE /DECREASE BEGINNING BALANCE AS FOLLOWS: To Adjust to Actual Beginning Balance		15,574	
TOTAL INCREASE (DECREASE) IN BEGINNING BALANCE		15,574	
TO INCREASE (DECREASE) EXPENDITURES AS FOLLOWS:			

THE END