



BUDGET PLANNER

BUDGET DEVELOPMENT



BD-103 Operating Budget Summary Report

Date Issued/Rev: 02/28/2012

General Description: This report provides a high level summary of revenues, expenditures and net margin for an organization. It also breaks out additional detail line items separately and includes a summary of compensation costs and also an income statement by specific account code types.

The Revenue 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
- CRTC Patient Revenues Net of Allowance-Account Level 3-035, Account Level 4-03N1
- Other Patient Service Revenues Net of Allowance-all other Account Level 2-AO3 and Account Level 3-033, 037, 03N not previously defined
- Grant and Contract Revenues-all other Account Level 2-OA4 not previous defined
- F&A Return-Account Level 4, 0820
- Sales and Services-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)-all other Account Type Level 2-5T not previously defined

The Expense section is broken down into Compensation Costs and Non-Salary Expenses.

- The Compensation Costs section includes salary expenses:
 - Faculty Salary Detail Gen-Account Level 3-200 except Account Code Level 4-2005
 - Faculty Incentive-Account Code Level 4-2005
 - Housestaff Salaries-Account Level 3-20F
 - Other Salaries-all other Account Type Level 2-61 not previously defined
 - Salary Adjustments-Account Type Level 2-63
 - Payroll Benefits-Account Type Level 2-62
- The Non-Salary Expenses section includes projected 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-Account Level 3-98A
 - Supply Cost-Account Level 2-OJ1
 - Travel-Account Level 2-OJ2
 - Student Cost-Account Level 2-OJ3
 - Research Cost-Account Level 2-OJ4
 - Patient Care Cost-Account Level 2-OJ5, Account Level 4-8040
 - Communication Charges-Account Level 2-OJ6
 - Services-Account Level 2-OJ7

Operating Budget Summary Report

- Plant Maintenance-Account Level 2-OJ8
- Utilities-Account Level 2-OJ9
- Other Expenses-all other Account Level 2-71 and Account Level 1-OJ not previously defined
- F&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 balance is 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 Procedures: BD-101 Adjust Index Budgets

How to request an Operating Budget Summary Report

1. Logon to my.unm.edu
2. Select the "Employee Life" tab
3. Click on "LoboWeb"
4. Select the "Finance" tab
5. Click on the "Budget Planner Menu"
6. Click on "Budget Development Reports Menu"
7. Click on "Operating Budget Summary Report"
8. **Chart of Accounts:** enter "U"
9. **Budget ID:** enter "BUD13" (The budget year)
10. **Budget Phase 1:** enter "ADOPTD"

Run the Operating Budget Summary 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

Budget ID Budget Phase Budget

Organization

Fund Type Level 2

Fund

Program

Run by Organization or FOP element

To run the report: Click "Submit"

Organization Level 5 summary of revenues, expenditures, net margin and net balance:



UNIVERSITY OF NEW MEXICO
 OPERATING BUDGET SUMMARY for FY2012 - 2013
 Organization: 454A Student Financial Aid SFAO
 Fund: ; Fund Type Level 2:
 Program:

REVENUES

Instruction and General	\$1,328,623
Other Revenues	\$395,447
Allocations and Transfers, net	\$3,863,256
Total REVENUES	\$5,587,326

EXPENSES

Compensation Costs	
Salary Adjustments	\$193,725
Other Salaries	\$1,199,660
Total Compensation Costs	\$1,393,385

Non-Salary Expenses

Supplies	\$17,675
Travel	\$2,550
Student Costs	\$4,921,645
Communication Charges	\$19,300
Services	\$9,220
Plant Maintenance	\$24,300
Other Expense	\$670,936
Banner Tax	\$500
Total Non-Salary Expenses	\$5,666,126
Total EXPENSES	\$7,059,511

NET MARGIN ← **Net Margin=Total Revenues less Total Expenses** → **(\$1,472,185)**

Budgeted Use of Reserves \$1,440,380

NET RESERVES **(\$31,805)**

Organization Level 5 by Fund summary of revenues, expenditures, net margin and net balance:



UNIVERSITY OF NEW MEXICO
 OPERATING BUDGET SUMMARY for FY 2012 - 2013
 Organization: 454A Student Financial Aid SFAO
 Fund: 2U0224; Fund Type Level 2:
 Program:

REVENUES

Instruction and General	\$1,328,623
Other Revenues	\$60,000
Total REVENUES	\$1,388,623

EXPENSES

Compensation Costs	
Salary Adjustments	\$193,725
Other Salaries	\$1,151,692
Total Compensation Costs	\$1,345,417
Non-Salary Expenses	
Supplies	\$17,675
Travel	\$2,550
Communication Charges	\$19,300
Services	\$9,220
Plant Maintenance	\$24,300
Other Expense	\$135,192
Banner Tax	\$500
Total Non-Salary Expenses	\$208,737
Total EXPENSES	\$1,554,154

NET MARGIN	Net Margin=Total Revenues less Total Expenses	(\$165,531)
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Budgeted Use of Reserves	\$133,725
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NET RESERVES	(\$31,806)
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