



**Advisory Board Budget Meeting
Monday, April 10, 2023
5:30 pm, Lecture Hall, Building 2**

AGENDA

1. Call to Order
2. Confirmation of a Quorum
3. Routine Business—*Board Action Items*
 - a. Adoption of Agenda
 - b. Approval of Advisory Board Meeting Minutes- March 13, 2023 (Attachment A)
4. Public Comment
5. Introduction of Visitors
6. New Business
 - a. Budget Adjustment Requests (BARs) for FY23 (Attachment B)
 - b. FY24 Operating Budget (Attachment C)
7. *Board Action Items*
 - a. Approval of FY23 BARs
 - b. Approval of FY24 Operating Budget
8. Next Meeting
 - a. May 8, 2023 at 5:30 pm UNM-LA Lecture Hall, Building 2
9. Adjournment



**Advisory Board Meeting
Monday, March 13, 2023
5:30 pm, Lecture Hall, Building 2
DRAFT**

MINUTES

1. Call to Order, Confirmation of a Quorum

Charles McCullough called the meeting to order 5:32 p.m.

Board Members Present:

Charles McCullough
Stephen Boerigter
Laura Burrows
David Hanson

UNM-LA Staff and Faculty Present:

Mike Holtzclaw, Chancellor
Paul Allen, Dean of Instruction
Kathryn Vigil, Director of Student Affairs
Bob Harmon, Director of Business Operations
Irina Alvestad, Associate Dean of Instruction (Zoom)
Kelley Garrett, Executive Assistant to the Chancellor

Visitors Present:

David Hampton

2. Routine Business – *Board Action Items*

- a. Adoption of Agenda
 - i. Motion made by Stephen Boerigter to approve agenda. Seconded by Laura Burrows. Motion passed.
- b. Approval of Advisory Board Meeting Minutes- January 9, 2023 (Attachment A)
 - i. Motion made by Laura Burrows to approve minutes. Seconded by Stephen Boerigter. Motion passed.

3. Public Comment- None

4. Introduction of Visitors

David Hampton

5. New Business – *Board Action Items*

a. April work session meeting discussion

- i. Charles McCullough proposed a work session in order to analyze the Board's role and function, its priorities and shared ideas from Board members.
- ii. Work session will allow opportunity for new Chancellor to talk to and hear from the Board as it pertains to strategic planning and vision.
- iii. Work Session will be public, have a quorum, an agenda, be publicly advertised, and notes taken.
- iv. Discussion around when work session will take place; date to be determined.

6. Information for the Board

a. Open Meetings Act and attendance requirement

- i. Information about attendance was provided to the Board with reference to statutory guidelines derived from the Open Meetings Act.

7. Presentations by the Executive Team

a. Chancellor (Attachment B)

- i. Working with Legislators in Santa Fe. Legislature looking to increase salary by 5% Statewide in Higher Education. Legislature proposing to fund 80% of that 5% increase; each institution responsible for 20% of cost of the raises.
- ii. UNM-LA conducting nationally recognized survey this spring, to determine how our students are doing compared to similarly sized institutions in other regions.
- iii. The University of New Mexico recently removed vaccination mandate.

b. Dean of Instruction (Attachment C)

- i. Posted full-time position in Engineering and will soon be posting two replacement Lecturer faculty positions in biology and physics. Adult Education Director resigned; enlisting assistance of former program manager to act as interim support. Applied Science Division Chair will be leaving the end of the semester.
- ii. Our Educational Partnerships Officer attended Apple Swift Coding Training and will be building an Apple Swift Coding Program on the non-credit side.
- iii. Tentative partnership in place with Los Alamos Maker Space. This will allow eventual move of ceramics and studio art into that space.
- iv. Good Jobs Challenge Grant in final stages of MOU and will be receiving \$481,000 to transform workforce system. Grant will allow for purchase of virtual welding machines and expand number of students admitted to welding program.

c. Director of Student Affairs (Attachment D)

- i. Recognition of individual students at UNM-LA in receipt of important scholarships and achievement.
- ii. Need for engaging online platform for student orientation. Working with Innovative Educators to implement online platform. Title V is covering expense and ongoing costs are minimal.
- iii. As a result of COVID, traditional recruitment has been difficult and ineffective. Academic and career advisors at UNM-LA are also recruiters. Going to work with schools to do career development in late middle school and early high school with underlying intention of raising awareness of importance of higher education.
- iv. Reminder that graduation is Thursday, May 11, 2023. Need to coordinate with Kelley to see what our representation from the Board will look like at the ceremony. Expecting large graduating class due to COVID delays.

d. Director of Business Operations (Attachment E)

- i. Human Resources posted four new positions. There are three new hires and three employee resignations.
- ii. Revenue should exceed expenditures and there is a difference of \$550,000 that will go back into reserve indices.
- iii. The Executive Team are reviewing budgets.
- iv. State will fund 80% of the 5% compensation increase based on end of last year's salaries and benefits.
- v. Discussion of Capital Projects; passed through drawings and received construction costs. Able to combine two infrastructure projects into one which totaled around \$1,937,000. Plan was to touch Bldgs. 1,2,6 and 7. Construction costs came in at \$1,900,000 for just Bldg. 6.
- vi. Supply chain issues affecting start dates and management of projects.

8. Next Meeting

- a. Special Budget Meeting, April 10, 2023, UNM-LA Lecture Hall, Building 2

9. Adjournment

6:57 p.m.

UNM-Los Alamos Advisory Board Report FY23 Budget Adjustment Requests

FY23 Budget Adjustment Requests (BARs)

- Attachment B contains the Unrestricted and Restricted BARs for FY23, as required by the Department of Higher Education and the UNM Board of Regents.
 - The FY23 Unrestricted and Restricted BARs identify changes made to the original budget structure created during the budget process and the actual budget requirements needed to operate the university. There are five items on the unrestricted BAR #1 that create differences between the original budget and the final FY23 revised budget. (1) Beginning balances were revised by \$1,360,054 after the FY22 year-end process was completed; (2) Instructional and General revenue increased by \$90,000 (workforce development award and an increase in state appropriations for dual credit approved during the 2022 legislative session); (3) Instruction and General expenditures had a net increase of \$40,000 (workforce development award and a budget revision from Academic Support to Instruction for salary adjustments); (4) Auxiliary Enterprises expenditures increased \$26,728 (budgeted expenditures for returned funds from PDC21036, camera and intrusion project); (5) Overall Transfers In (Out) decreased by \$26,728 (returned funds from PDC21036, camera and intrusion project).
 - There are four items on the Restricted BAR #1 that create differences between the original budget and the final FY23 revised budget. (1) Overall revenues had a net decrease of \$1,079,915 (Instruction and General revenue decrease, and Research and Public Service revenue increased to match actuals for Title V Department of Education grant); (2) Overall expenditures had a net decrease of \$1,079,915 (Instruction and General expenditure decrease, and Research and Public Service expenditure increase to match actuals for Title V Department of Education grant); (3) Instruction and General revenues decreased \$1,401,703 (decreased in both federal and state contracts and grants); (4) Instruction and General expenditures decreased \$1,401,703 (decreased in both federal and state contracts and grants). Budget revisions were necessary to update budget authority for current contracts and grants.
-
- Exhibit 1 – UNM-LA Unrestricted BAR #1
 - Exhibit 2 – UNM-LA Restricted BAR #1

NEW MEXICO HIGHER EDUCATION DEPARTMENT
BUDGET ADJUSTMENT REQUEST

~B~

INSTITUTION :	UNM - Los Alamos Campus	FY	2023
Adjustment to Fund:	UNRESTRICTED	Request #	BAR #1
	Current Approved Budget	INCREASE (DECREASE)	Revised Budget
REVENUES			
Instruction and General	4,835,621	90,000	4,925,621
Student Social & Cultural Activities	50,250	0	50,250
Research		0	
Public Service	6,500	0	6,500
Internal Service Dept.		0	
Student Financial Aid	6,948	0	6,948
Auxiliary Enterprises	86,570	0	86,570
Athletics		0	
Independent Operations		0	
Subtotal Current Funds	4,985,889	90,000	5,075,889
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
TOTAL REVENUES	4,985,889	90,000	5,075,889
BEGINNING BALANCES			
Instruction and General	1,811,147	932,747	2,743,894
Student Social & Cultural Activities	25,632	2,720	28,352
Research		0	
Public Service	63,267	74,558	137,825
Internal Service Dept.		0	
Student Financial Aid	146,492	33,232	179,724
Auxiliary Enterprises	334,647	316,797	651,444
Athletics		0	
Independent Operations		0	
Subtotal Current Funds	2,381,185	1,360,054	3,741,239
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
TOTAL BEGINNING BALANCES	2,381,185	1,360,054	3,741,239
TOTAL AVAILABLE			
Instruction and General	6,646,768	1,022,747	7,669,515
Student Social & Cultural Activities	75,882	2,720	78,602
Research	0	0	0
Public Service	69,767	74,558	144,325
Internal Service Dept.	0	0	0
Student Financial Aid	153,440	33,232	186,672
Auxiliary Enterprises	421,217	316,797	738,014
Athletics	0	0	0
Independent Operations	0	0	0
Subtotal Current Funds	7,367,074	1,450,054	8,817,128
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	7,367,074	1,450,054	8,817,128

NEW MEXICO HIGHER EDUCATION DEPARTMENT
BUDGET ADJUSTMENT REQUEST

~B~

INSTITUTION :	UNM - Los Alamos Campus	FY	2023
Adjustment to Fund:	UNRESTRICTED	Request #	BAR #1
	Current Approved Budget	INCREASE (DECREASE)	Revised Budget
EXPENDITURES			
Instruction and General	4,839,207	40,000	4,879,207
Student Social & Cultural Activities	10,250	0	10,250
Research		0	
Public Service	76,950	0	76,950
Internal Service Dept.		0	
Student Financial Aid	72,011	0	72,011
Auxiliary Enterprises	241,570	26,728	268,298
Athletics		0	
Independent Operations		0	
Subtotal Current Funds	5,239,988	66,728	5,306,716
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
TOTAL EXPENDITURES	5,239,988	66,728	5,306,716
TRANSFERS IN (OUT)			
Instruction and General	(446,867)	0	(446,867)
Student Social & Cultural Activities	(40,000)	0	(40,000)
Research		0	
Public Service		0	
Internal Service Dept.		0	
Student Financial Aid	59,219	0	59,219
Auxiliary Enterprises	(100,000)	26,728	(73,272)
Athletics		0	
Independent Operations		0	0
Subtotal Current Funds	(527,648)	26,728	(500,920)
Capital Outlay		0	
Renewals & Replacements		0	0
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
NET TRANSFERS	(527,648)	26,728	(500,920)
ENDING BALANCES			
Instruction and General	1,360,694	982,747	2,343,441
Student Social & Cultural Activities	25,632	2,720	28,352
Research	0	0	0
Public Service	(7,183)	74,558	67,375
Internal Service Dept.	0	0	0
Student Financial Aid	140,648	33,232	173,880
Auxiliary Enterprises	79,647	316,797	396,444
Athletics	0	0	0
Independent Operations	0	0	0
Subtotal Current Funds	1,599,438	1,410,054	3,009,492
Capital Outlay	0	0	0
Renewals & Replacements	0	0	0
Retirement of Indebtedness	0	0	0
Subtotal Plant Funds	0	0	0
TOTAL ENDING BALANCES	1,599,438	1,410,054	3,009,492
TOTAL EXPENDITURES, TRANSFERS, BALANCES	7,367,074	1,450,054	8,817,128

NEW MEXICO HIGHER EDUCATION DEPARTMENT
BUDGET ADJUSTMENT REQUEST

~B~

INSTITUTION : UNM - Los Alamos Campus FY 2023

Adjustment to Fund: UNRESTRICTED Request # BAR #1

	<u>Current Approved Budget</u>	<u>INCREASE (DECREASE)</u>	<u>Revised Budget</u>
INSTRUCTION & GENERAL:			
REVENUES			
Tuition and Fees	1,015,573	40,000	1,055,573
Federal Government Appropriations		0	
State Government Appropriations	2,143,048	50,000	2,193,048
Local Government Appropriations	1,525,000	0	1,525,000
Federal Grants/Contracts		0	
State Grants/Contracts	2,000	0	2,000
Local Grants/Contracts		0	
Private Gifts/Grants/Contracts		0	
Endowment/Land/Permanent Fund		0	
Sales & Services of Ed Activities	50,000	0	50,000
Other Sources	100,000	0	100,000
TOTAL REVENUES	4,835,621	90,000	4,925,621
BEGINNING BALANCE	1,811,147	932,747	2,743,894
TOTAL AVAILABLE	6,646,768	1,022,747	7,669,515
EXPENDITURES			
Instruction	1,630,214	92,229	1,722,443
Academic Support	800,367	(52,229)	748,138
Student Services	641,489	0	641,489
Institutional Support	1,284,230	0	1,284,230
Operation & Maintenance of Plant	482,907	0	482,907
TOTAL EXPENDITURES	4,839,207	40,000	4,879,207
TRANSFERS IN (OUT) OF I&G			
Student Social & Cultural Activities		0	
Research		0	
Public Service		0	
Internal Service Dept.		0	
Student Financial Aid	50,819	0	50,819
Auxiliary Enterprises	(100,000)	0	(100,000)
Intercollegiate Athletics		0	
Independent Operations		0	
Capital Outlay	63,200	0	63,200
Renewals & Replacements	432,848	0	432,848
Retirement of Indebtedness		0	
Non-Budgetary Exhibits:			
Endowment Fund		0	
Other (Specify)		0	
Other (Specify)		0	
NET TRANSFERS	446,867	0	446,867
ENDING BALANCE	1,360,694	982,747	2,343,441

Prepared by: Bob Harmon Date Approved by BOR

For NMHED Use Only	Accept	Reject	Date	
NMHED Analyst	_____	_____	___/___/___	NMHED Control # _____
NMHED Director	_____	_____	___/___/___	
For DFA Use Only				
DFA Analyst	_____	_____	___/___/___	DFA Control # _____
DFA Director	_____	_____	___/___/___	Agency Code _____
	Increase _____	Decrease _____	Transfer _____	

Explanation for Budget Adjustments.

$\sim \mathbf{B} \sim$ This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.

NEW MEXICO HIGHER EDUCATION DEPARTMENT
BUDGET ADJUSTMENT REQUEST

~B~

INSTITUTION :	UNM - Los Alamos Campus	FY	2023
Adjustment to Fund:	RESTRICTED	Request #	BAR #1
	Current Approved Budget	INCREASE (DECREASE)	Revised Budget
REVENUES			
Instruction and General	1,438,203	(1,401,703)	36,500
Student Social & Cultural Activities		0	
Research	200,000	132,000	332,000
Public Service	541,157	189,788	730,945
Internal Service Dept.		0	
Student Financial Aid		0	
Auxiliary Enterprises		0	
Athletics		0	
Independent Operations		0	
Subtotal Current Funds	2,179,360	(1,079,915)	1,099,445
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
TOTAL REVENUES	2,179,360	(1,079,915)	1,099,445
BEGINNING BALANCES			
Instruction and General	0	0	0
Student Social & Cultural Activities	0	0	
Research		0	
Public Service	0	0	
Internal Service Dept.		0	
Student Financial Aid		0	
Auxiliary Enterprises		0	
Athletics		0	
Independent Operations		0	
Subtotal Current Funds	0	0	0
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
TOTAL BEGINNING BALANCES	0	0	0
TOTAL AVAILABLE			
Instruction and General	1,438,203	(1,401,703)	36,500
Student Social & Cultural Activities	0	0	0
Research	200,000	132,000	332,000
Public Service	541,157	189,788	730,945
Internal Service Dept.	0	0	0
Student Financial Aid	0	0	0
Auxiliary Enterprises	0	0	0
Athletics	0	0	0
Independent Operations	0	0	0
Subtotal Current Funds	2,179,360	(1,079,915)	1,099,445
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	2,179,360	(1,079,915)	1,099,445

NEW MEXICO HIGHER EDUCATION DEPARTMENT
BUDGET ADJUSTMENT REQUEST

~B~

INSTITUTION :	UNM - Los Alamos Campus	FY	2023
Adjustment to Fund:	RESTRICTED	Request #	BAR #1
	Current Approved Budget	INCREASE (DECREASE)	Revised Budget
EXPENDITURES			
Instruction and General	1,438,203	(1,401,703)	36,500
Student Social & Cultural Activities		0	
Research	200,000	132,000	332,000
Public Service	541,157	189,788	730,945
Internal Service Dept.		0	
Student Financial Aid		0	
Auxiliary Enterprises		0	
Athletics		0	
Independent Operations		0	
Subtotal Current Funds	2,179,360	(1,079,915)	1,099,445
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
TOTAL EXPENDITURES	2,179,360	(1,079,915)	1,099,445
TRANSFERS IN (OUT)			
Instruction and General	0	0	0
Student Social & Cultural Activities		0	
Research		0	
Public Service		0	
Internal Service Dept.		0	
Student Financial Aid		0	
Auxiliary Enterprises		0	
Athletics		0	
Independent Operations		0	0
Subtotal Current Funds	0	0	0
Capital Outlay		0	
Renewals & Replacements		0	0
Retirement of Indebtedness		0	
Subtotal Plant Funds	0	0	0
NET TRANSFERS	0	0	0
ENDING BALANCES			
Instruction and General	0	0	0
Student Social & Cultural Activities	0	0	0
Research	0	0	0
Public Service	0	0	0
Internal Service Dept.	0	0	0
Student Financial Aid	0	0	0
Auxiliary Enterprises	0	0	0
Athletics	0	0	0
Independent Operations	0	0	0
Subtotal Current Funds	0	0	0
Capital Outlay	0	0	0
Renewals & Replacements	0	0	0
Retirement of Indebtedness	0	0	0
Subtotal Plant Funds	0	0	0
TOTAL ENDING BALANCES	0	0	0
TOTAL EXPENDITURES, TRANSFERS, BALANCES	2,179,360	(1,079,915)	1,099,445

NEW MEXICO HIGHER EDUCATION DEPARTMENT
BUDGET ADJUSTMENT REQUEST

INSTITUTION : UNM - Los Alamos Campus FY 2023

Adjustment to Fund: RESTRICTED Request # BAR #1

	Current Approved Budget	INCREASE (DECREASE)	Revised Budget
INSTRUCTION & GENERAL:			
REVENUES			
Tuition and Fees		0	
Federal Government Appropriations		0	
State Government Appropriations		0	
Local Government Appropriations		0	
Federal Grants/Contracts	1,032,910	(1,007,910)	25,000
State Grants/Contracts	405,293	(393,793)	11,500
Local Grants/Contracts		0	
Private Gifts/Grants/Contracts		0	
Endowment/Land/Permanent Fund		0	
Sales & Services of Ed Activities		0	
Other Sources		0	
TOTAL REVENUES	1,438,203	(1,401,703)	36,500
BEGINNING BALANCE	0	0	
TOTAL AVAILABLE	1,438,203	(1,401,703)	36,500
EXPENDITURES			
Instruction	1,401,703	(1,401,703)	0
Academic Support	10,500	0	10,500
Student Services	12,500	0	12,500
Institutional Support	13,500	0	13,500
Operation & Maintenance of Plant	0	0	
TOTAL EXPENDITURES	1,438,203	(1,401,703)	36,500
TRANSFERS IN (OUT) OF I&G			
Student Social & Cultural Activities		0	
Research		0	
Public Service		0	
Internal Service Dept.		0	
Student Financial Aid		0	
Auxiliary Enterprises		0	
Intercollegiate Athletics		0	
Independent Operations		0	
Capital Outlay		0	
Renewals & Replacements		0	
Retirement of Indebtedness		0	
Non-Budgetary Exhibits:			
Endowment Fund		0	
Other (Specify)		0	
Other (Specify)		0	
NET TRANSFERS	0	0	0
ENDING BALANCE	0	0	0

Prepared by: Bob Harmon Date Approved by BOR

For NMHED Use Only	Accept	Reject	Date	
NMHED Analyst	_____	_____	___/___/___	NMHED Control # _____
NMHED Director	_____	_____	___/___/___	
For DFA Use Only				
DFA Analyst	_____	_____	___/___/___	DFA Control # _____
DFA Director	_____	_____	___/___/___	Agency Code _____
Increase _____ Decrease _____ Transfer _____				

Explanation for Budget Adjustments.

NEW MEXICO HIGHER EDUCATION DEPARTMENT
BUDGET ADJUSTMENT REQUEST

INSTITUTION :	UNM - Los Alamos Campus		FY 2023
Adjustment to Fund:	RESTRICTED		Request # BAR #1
	Current Approved Budget	INCREASE (DECREASE)	Revised Budget

BAR #1 includes an overall decrease in Revenues of \$1,079,915. Instructional and General revenue decreased by \$1,401,703. Research revenue increased by 132,000 to match actuals received from LANL for our Mechanical Engineering grant. Public Service revenue increased by \$189,788 to match actuals for our Title V Department of Education grant.

BAR #1 includes an overall decrease in Expenditures of \$1,079,915. Instructional and General expenditures decreased by \$1,401,703. Research expenditures increased by 132,000 to match actuals received from LANL for our Mechanical Engineering grant. Public Service expenditures increased by \$189,788 to match actuals for our Title V Department of Education grant.

BAR #1 includes a budget decrease of \$1,401,703 in Instructional and General revenues. Federal Grants/Contracts was reduced by \$1,007,910; State Grants/Contracts was reduced by \$393,793. Budget was reduced to update budget authority for current Grants/Contracts.

BAR #1 includes a budget decrease of \$1,401,703 in Instructional and General expenditures. Instruction expenditures were reduced by \$1,401,703. Budget was reduced to update budget authority for current Grants/Contracts.



LOS ALAMOS

Presentation To The Local Advisory Board

Fiscal Year 2024 Operating Budget

April 10, 2023



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UNM-Los Alamos Advisory Board Report FY24 Proposed Budget Summary Narrative

The detailed information for the UNM Los Alamos FY24 Budget has been entered into the UNM Budget computer application. The transfer and upload of that data into the HED reporting format is scheduled to occur later in April. This UNM Los Alamos FY24 Operating Budget presentation includes material developed by UNM Los Alamos and reports from the UNM Budget application. The presentation this year is constructed to balance with both applications.

FY24 Operating Budget

- Budget summary pages reflecting Revenue, Transfers, Uses of Revenue, and Non-I&G items that make up the Organization Budget for UNM-LA are presented on pages two and three. The summary pages include the Original FY23 Budget, the Proposed FY24 Budget, and dollar and percentage differences.
- Proposed total unrestricted revenues of \$5,564,894 show an increase of \$517,710 in comparison to the FY23 total revenues of \$5,239,988.
- Instructional and General Net revenue increased \$228,878. The increase is largely due to an increase in state appropriations, an increase in the transfer to Building Renewal and Replacement (BR&R) for capital project matching, and an increase in budgeted use of reserves for BR&R and other campus initiatives.
- The increase in “Other Revenues” are a combination of several factors. “Other Revenues” consists of tuition, fees, mil levy, community education, and interest. The chart below provides additional detail on the changes.

	FY23	FY24	Difference
Tuition	\$835,000	\$811,540	(\$23,460)
Fees	\$201,600	\$157,135	(\$44,465)
Mil Levy	\$1,525,000	\$1,560,000	\$35,000
Community Ed	\$13,973	\$55,640	\$41,667
Interest	\$35,000	\$31,000	(\$4,000)
Total	\$2,610,573	\$2,615,315	\$4,742

- Changes to expenditures include decreases in Faculty and Salary Detail, Salary Adjustments, and Communication Charges. Other Salaries, Payroll Benefits, Supplies, Student Costs, Travel, Services, Plant Maintenance, Utilities, Other Expense, Misc. Services, Banner Tax, and Capital Expenditures have increased budgets.
- Pages four through seven are graphs reflecting Revenue and Expenditures for Instruction and General and for the entire organization.
- Restricted funding to maintain budget authority to operate grants was reduced by \$764,915. The changes to restricted funding are based on estimated actuals for FY23 and a review of current grants. We have recurring Adult Education, Small Business Development Center, Title V, BSME, and other grants that will extend through FY24. The Office of Planning and Budget Analysis provides assistance with restricted funding and budgeting.



UNM Los Alamos Campus Budget Summary For FY24

	Original FY23 Budget	Projected FY24 Budget	FY23 Budget vs FY24 Projected Budget	Percent Change	Percent of I&G Revenue
Revenue:					
Instruction and General					
State Appropriations	\$ 2,143,048	\$ 2,295,000	\$ 151,952	7.09%	52.13%
Grant and Contract Revenues	\$ 2,000	\$ 750	\$ (1,250)	-62.50%	0.02%
F and A Return	\$ 30,000	\$ 40,000	\$ 10,000	33.33%	0.91%
Sales and Service	\$ 65,000	\$ 62,000	\$ (3,000)	-4.62%	1.41%
Other Revenues	\$ 2,610,573	\$ 2,615,315	\$ 4,742	0.18%	59.41%
Allocations and Transfers, net	\$ (446,867)	\$ (611,000)	\$ (164,133)	36.73%	-13.88%
Total I & G Revenues	\$ 4,403,754	\$ 4,402,065	\$ (1,689)	-0.04%	100.00%
Other Inc/Dec to I&G Revenues					
Budgeted Use of Reserves	\$ 450,453	\$ 681,020	\$ 230,567	51.19%	
Misc. Services	\$ (15,000)	\$ (12,000)	\$ 3,000	-20.00%	
Balancing	\$ (3,586)	\$ (70,020)	\$ (66,434)	1852.59%	
Net I&G Revenues	\$ 4,835,621	\$ 5,001,065	\$ 228,878	3.42%	
Non-I&G Revenue:					
Student Cultural and Social - Exhibit 15	\$ 50,250	\$ 50,100	\$ (150)	-0.30%	
Public Service/Non-Endowed Spending - Exhibit 17	\$ 6,500	\$ 6,500	\$ -	0.00%	
Student Aid/Endowed Spending - Exhibit 19	\$ 6,948	\$ 42,000	\$ 35,052	504.49%	
Auxiliaries - Exhibit 20	\$ 86,570	\$ 340,500	\$ 253,930	293.32%	
Total Non-I&G Revenue	\$ 150,268	\$ 439,100	\$ 288,832	192.21%	
Total Unrestricted Revenue	\$ 4,985,889	\$ 5,440,165	\$ 230,567	9.11%	
Net Reserves/Transfers/Allocations	\$ (254,099)	\$ (124,729)	\$ 129,370	-50.91%	
Net Unrestricted Revenue	\$ 5,239,988	\$ 5,564,894	\$ 517,710	6.20%	
Restricted Revenue					
Instruction and General					
Federal Grants and Contracts	\$ 1,032,910	\$ 25,000	\$ (1,007,910)	-97.58%	
State Grants and Contracts	\$ 405,293	\$ 11,500	\$ (393,793)	-97.16%	
Non I&G					
Research Exh. 16	\$ 200,000	\$ 332,000	\$ 132,000	66.00%	
Public Service Exh. 17	\$ 541,157	\$ 1,045,945	\$ 504,788	93.28%	
Total Restricted Revenue	\$ 2,179,360	\$ 1,414,445	\$ (1,401,703)	-35.10%	
Total Revenue	\$ 7,419,348	\$ 6,979,339	\$ (440,009)	-5.93%	

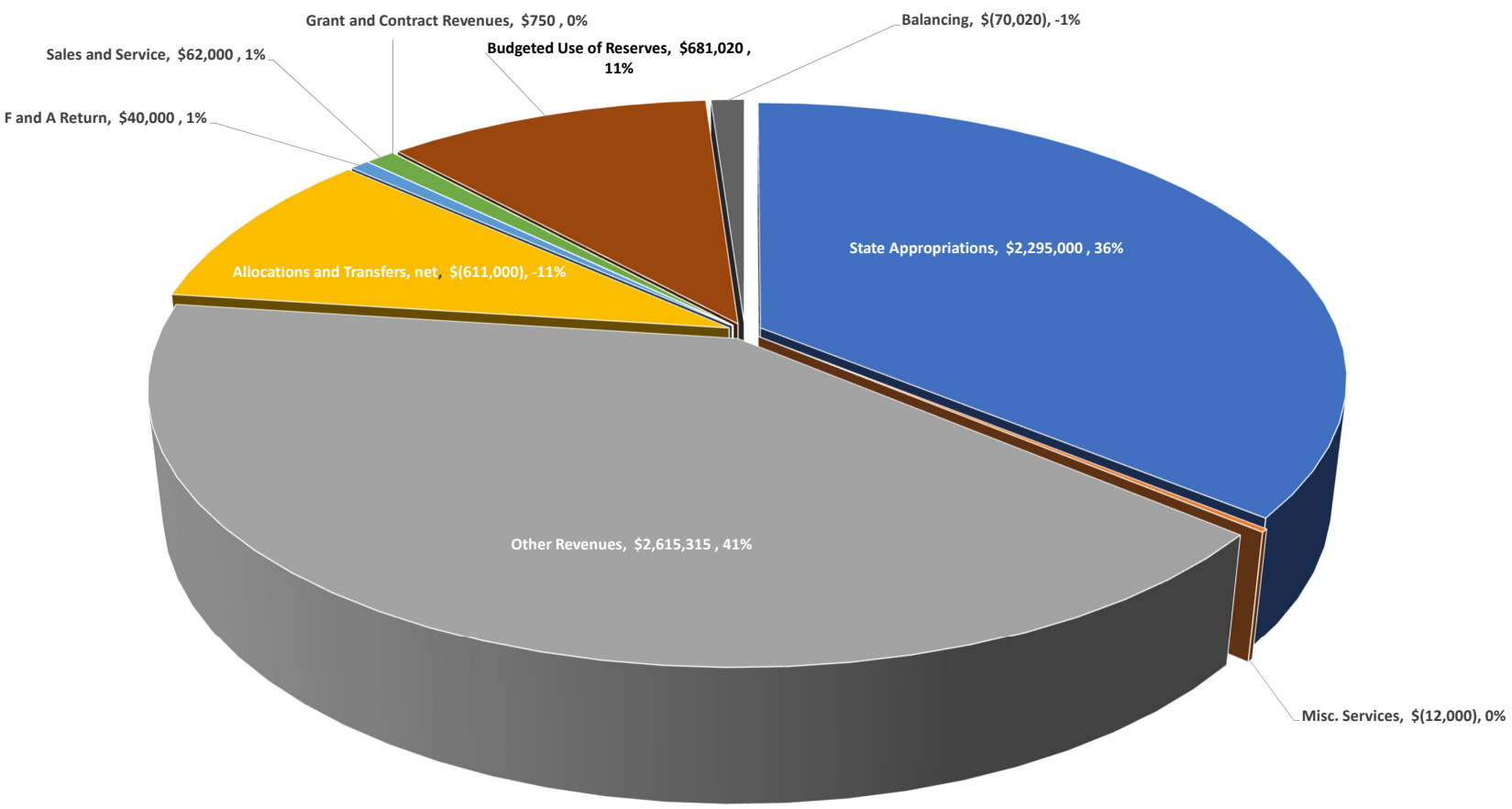


UNM Los Alamos Campus Budget Summary For FY24

	Original FY23 Budget	Projected FY24 Budget	FY23 Budget vs FY24 Projected Budget	Percent Change	Percent of I&G Expenditures
Expenditures					
Instruction and General					
Faculty and Salary Detail	\$ 1,477,339	\$ 1,427,009	\$ (50,330)	-3.41%	28.14%
Salary Adjustments	\$ 7,003	\$ -	\$ (7,003)	-100.00%	0.00%
Other Salaries	\$ 1,405,709	\$ 1,489,527	\$ 83,818	5.96%	29.37%
Payroll Benefits	\$ 941,693	\$ 943,292	\$ 1,599	0.17%	18.60%
Supplies	\$ 302,085	\$ 355,401	\$ 53,316	17.65%	7.01%
Student Costs	\$ 0	\$ 10,510	\$ 10,510	10510.00%	0.21%
Travel	\$ 16,250	\$ 18,550	\$ 2,300	14.15%	0.37%
Communication Charges	\$ 35,684	\$ 29,614	\$ (6,070)	-17.01%	0.58%
Services	\$ 126,258	\$ 179,891	\$ 53,633	42.48%	3.55%
Plant Maintenance	\$ 190,144	\$ 209,800	\$ 19,656	10.34%	4.14%
Utilities	\$ 78,900	\$ 95,020	\$ 16,120	20.43%	1.87%
Other Expense	\$ 258,443	\$ 308,720	\$ 50,277	19.45%	6.09%
Misc. Services	\$ (15,000)	\$ (12,000)	\$ 3,000	-20.00%	-0.24%
Banner Tax	\$ 9,184	\$ 10,176	\$ 992	10.80%	0.20%
Capital Expenditures	\$ 5,515	\$ 5,575	\$ 60	1.09%	0.11%
Total I&G Expenditures	\$ 4,839,207	\$ 5,071,085	\$ 231,878	4.79%	100.00%
Non-I&G:					
Student Cultural and Social - Exhibit 15	\$ 10,250	\$ 10,100	\$ (150)	-1.46%	
Public Service/Non-Endowed Spending - Exhibit 17	\$ 76,950	\$ 78,009	\$ 1,059	1.38%	
Student Aid/Endowed Spending - Exhibit 19	\$ 72,011	\$ 65,200	\$ (6,811)	0.00%	
Auxiliaries - Exhibit 20	\$ 241,570	\$ 340,500	\$ 98,930	40.95%	
Total Non-I&G Expenditures	\$ 400,781	\$ 493,809	\$ 93,028	23.21%	
Total Unrestricted Expenditures	\$ 5,239,988	\$ 5,564,894	\$ 324,906	6.20%	
Restricted Expenditures					
Instruction and General					
Instruction	\$ 1,401,703	\$ -	\$ (1,401,703)	-100.00%	
Academic Support	\$ 10,500	\$ 10,500	\$ -	0.00%	
Student Services	\$ 12,500	\$ 12,500	\$ -	0.00%	
Institutional Support	\$ 13,500	\$ 13,500	\$ -	0.00%	
Operation & Maintenance	\$ -	\$ -	\$ -	0.00%	
Non I&G					
Research Exh. 16	\$ 200,000	\$ 332,000	\$ 132,000	66.00%	
Public Service Exh. 17	\$ 541,157	\$ 1,045,945	\$ 504,788	93.28%	
Total Restricted Expenditures	\$ 2,179,360	\$ 1,414,445	\$ (764,915)	-35.10%	
Total Expenditures	\$ 7,419,348	\$ 6,979,339	\$ (440,009)	-5.93%	



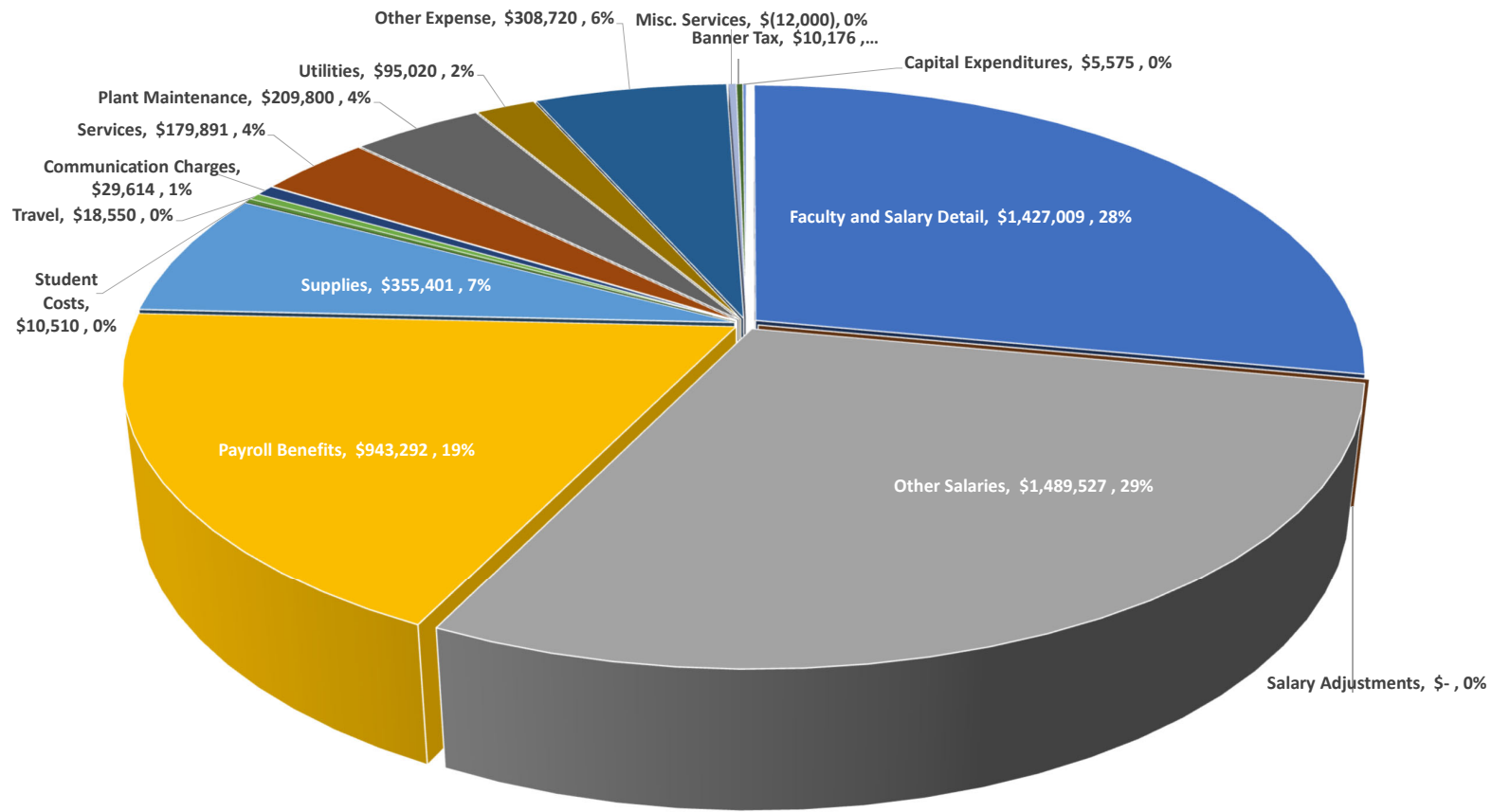
FY24 Revenue - Instruction and General
Total I&G Revenue \$5,001,065





FY24 Expenditures - Instruction and General

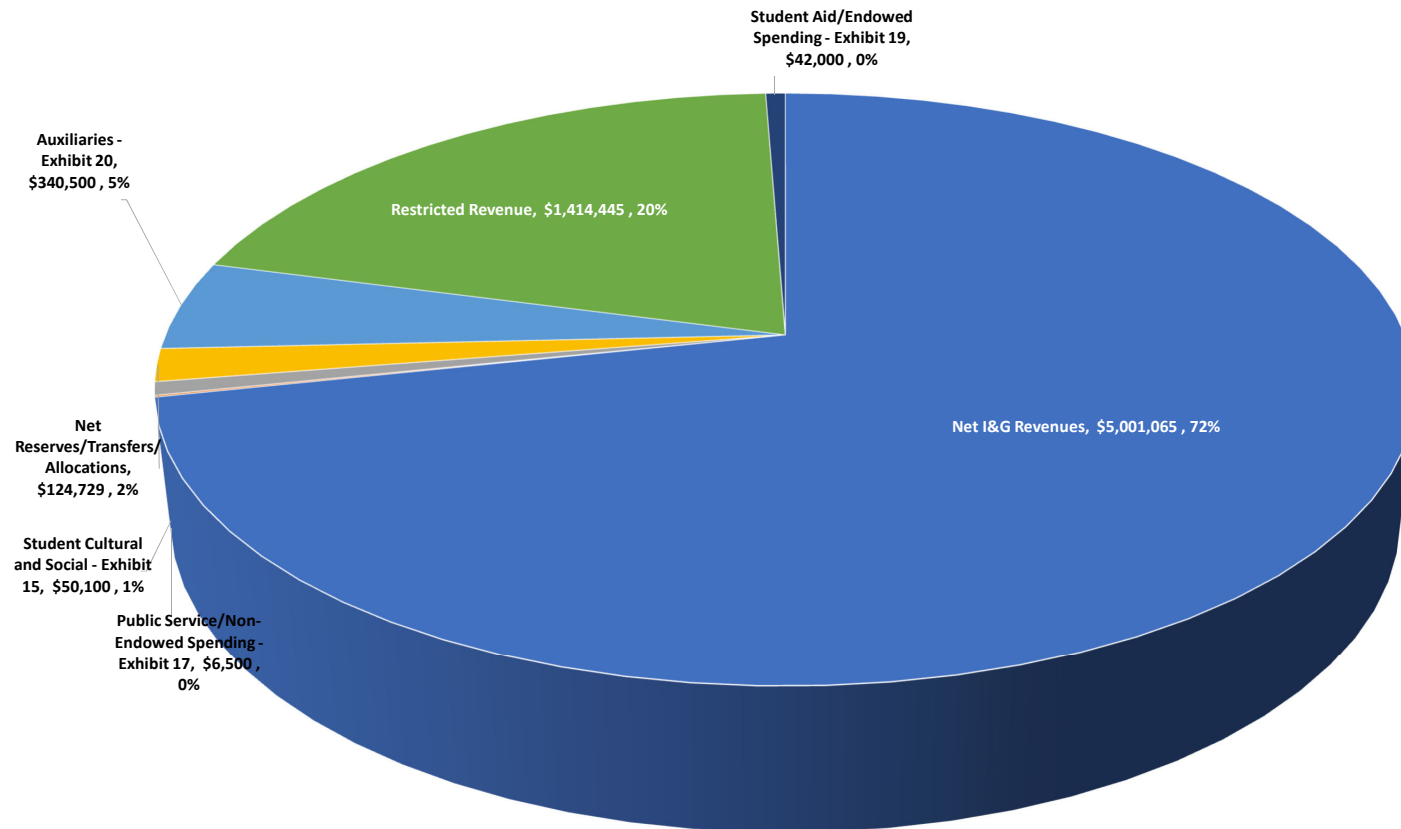
Total I&G Expenditures \$5,071,085





FY23 Sources of Revenue - Organization

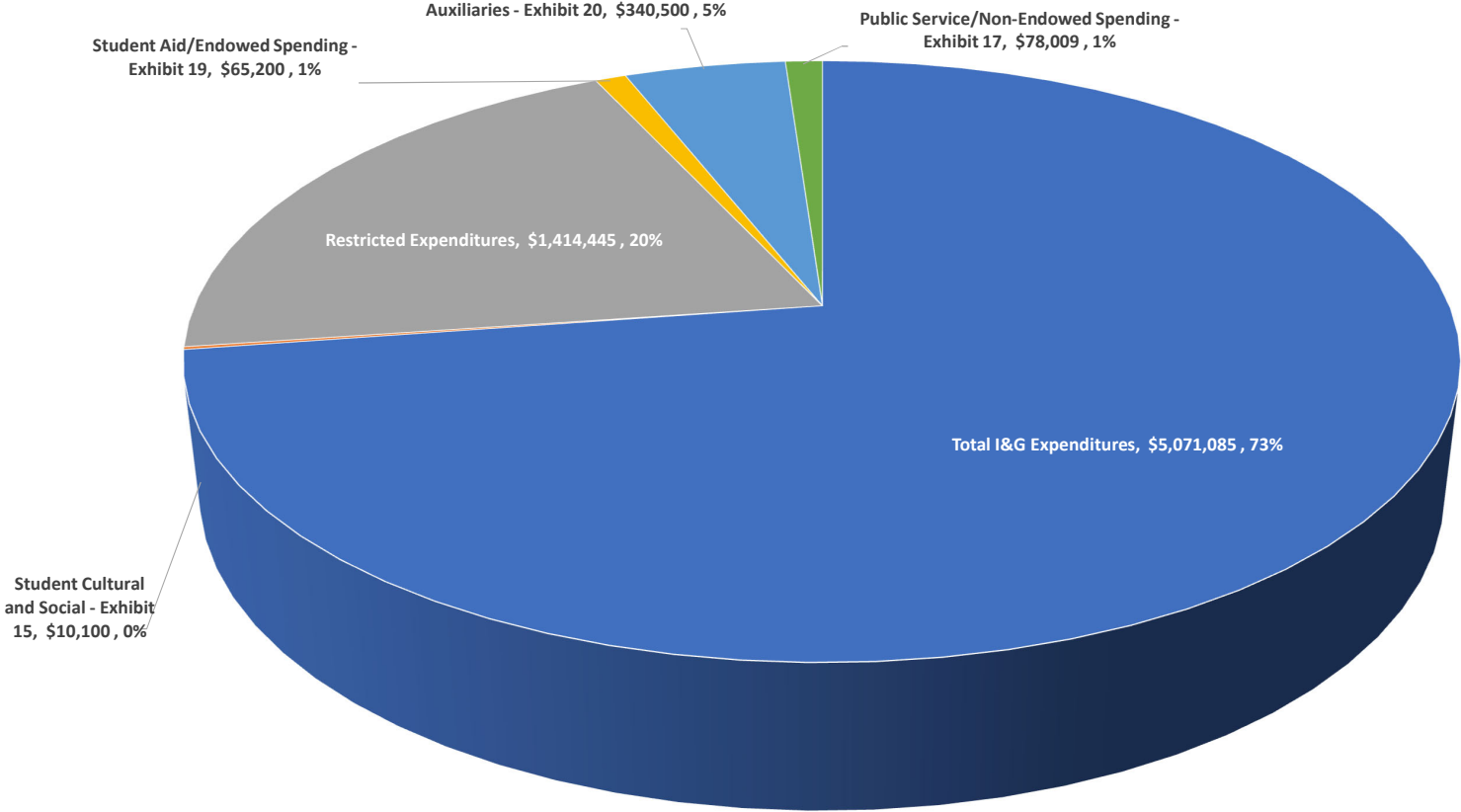
Total \$6,979,339





FY24 Expenditures - Organization

Total \$6,979,339



<u>Acct Code</u>	<u>Description</u>	<u>FY23</u>	<u>FY24</u>	<u>Difference</u>
<u>Faculty and Salary Detail</u>				
2000	Faculty Salary Detail	\$ 933,389	\$ 854,899	\$ (78,490)
2003	Faculty Summer Instruction	\$ 86,500	\$ 86,000	\$ (500)
2005	Faculty Incentive	\$ 7,000	\$ -	\$ (7,000)
2006	Faculty Endowed	\$ 1,500	\$ 1,500	
2007	Faculty Temp Part Time	\$ 390,000	\$ 423,600	\$ 33,600
2008	Teaching - Non-Credit Instructors	\$ 6,950	\$ 33,010	\$ 26,060
200B	Summer Administration	\$ 4,500	\$ -	\$ (4,500)
Total		\$ 1,429,839	\$ 1,399,009	\$ (30,830)

Salary Adjustments

20SA	Salary Adjustments	\$ 7,003	\$ -	\$ (7,003)
Total		\$ 7,003	\$ -	\$ (7,003)

Other Salaries

2020	Administrative Professional	\$ 731,371	\$ 834,804	\$ 103,433
2040	Technician Salary Detail	\$ 322,510	\$ 362,192	\$ 39,682
2060	Support Staff Salary Detail	\$ 300,954	\$ 218,094	\$ (82,860)
20EA	Extra Faculty Compensation	\$ 47,500	\$ 28,000	
20FA	Pooled Faculty Compensation	\$ 25,783	\$ 37,238	
20JO	Student Salaries	\$ 15,000	\$ 25,000	
20SU	Pooled Union Staff Compensation	\$ 10,091	\$ 12,199	\$ 2,108
Total		\$ 1,453,209	\$ 1,517,527	\$ 64,318

Payroll Benefits

2110	FICA	\$ 205,613	\$ 201,854	\$ (3,759)
2140	Retirement	\$ 378,000	\$ 405,871	\$ 27,871
2160	Group Insurance	\$ 230,600	\$ 205,956	\$ (24,644)
2180	Unemployment Compensation	\$ 2,440	\$ 2,190	\$ (250)
21A0	Workers Compensation	\$ 3,740	\$ 3,793	\$ 53
21JO	Other Staff Benefits	\$ 102,300	\$ 104,624	\$ 2,324
21LO	Accrued Annual Leave	\$ 19,000	\$ 18,631	\$ (369)
21L1	Catastrophic Leave Expense	\$ -	\$ 373	\$ 373
Total		\$ 941,693	\$ 943,292	\$ 1,599

<u>Acct Code</u>	<u>Description</u>	<u>FY23</u>	<u>FY24</u>	<u>Difference</u>
<u>Supplies</u>				
3100	Office Supplies	\$ 14,943	\$ 11,620	\$ (3,323)
3110	Books Periodicals	\$ 1,760	\$ 1,014	\$ (746)
3140	Computer Software	\$ 1,597	\$ 7,106	\$ 5,509
3150	Computer Supplies <\$5,001	\$ 10,200	\$ 21,357	\$ 11,157
3170	Custodial Supplies	\$ 8,500	\$ 12,000	\$ 3,500
3180	Non Capital Equipment <\$5,001	\$ 76,000	\$ -	\$ (76,000)
3182	Tools <\$5,001	\$ 500	\$ 700	\$ 200
3189	Tagged Non-Capital Equipment <\$5,001	\$ 650	\$ -	\$ (650)
31A0	Business Food - Local	\$ 2,500	\$ 1,500	\$ (1,000)
31B0	Food F&A Unallowable	\$ 560	\$ 300	\$ (260)
31C0	Dues Memberships	\$ 22,750	\$ 17,250	\$ (5,500)
31J0	Parking Permits	\$ -	\$ 250	\$ 250
31K0	Postage	\$ 3,010	\$ 2,260	\$ (750)
31L0	Printing Supplies	\$ 3,000	\$ 3,000	\$ -
31M0	Recruitment Expense	\$ 11,250	\$ 12,900	\$ 1,650
31M1	Staff Recruitment Expense	\$ 100	\$ 100	\$ -
31N2	Individual Safety Equipment	\$ 100	\$ 300	\$ 200
31P0	Training Materials Supplies	\$ 2,970	\$ 1,447	\$ (1,523)
31P1	Instructional Materials Supplies	\$ 78,128	\$ 222,844	\$ 144,716
31S0	Lab Supplies	\$ 50	\$ 100	\$ 50
31T3	Lighting	\$ 1,000	\$ 1,500	\$ 500
37Y0	Supply Costs F&A Unallowable	\$ 160	\$ 160	\$ -
37Z0	Other Supply Costs	\$ 62,357	\$ 37,693	\$ (24,664)
Total		\$ 302,085	\$ 355,401	\$ 53,316
<u>Travel</u>				
3800	In State Travel	\$ 11,050	\$ 9,850	\$ (1,200)
3820	Out of State Travel	\$ 5,000	\$ 8,500	\$ 3,500
38E0	Vehicle Fuel	\$ 200	\$ 200	\$ -
Total		\$ 16,250	\$ 18,550	\$ 2,300
<u>Fellowships</u>				
4060	Scholarships Fellowships	\$ -	\$ -	\$ -
40A0	Student Participant Costs	\$ -	\$ 10,510	\$ 10,510
		\$ -	\$ 10,510	\$ 10,510
<u>Communication Charges</u>				
6000	Telecom Charges	\$ 17,940	\$ 17,730	\$ (210)
6040	Telephone Line Spec Circuit	\$ 9,000	\$ 2,500	\$ (6,500)
6060	Voice Mail Box	\$ 2,130	\$ 3,270	\$ 1,140
6080	Cellular Charges	\$ 6,614	\$ 6,114	\$ (500)
60B0	Data Networking	\$ -	\$ -	\$ -
Total		\$ 35,684	\$ 29,614	\$ (6,070)

<u>Acct Code</u>	<u>Description</u>	<u>FY23</u>	<u>FY24</u>	<u>Difference</u>
<u>Services</u>				
6300	Alarm System	\$ 3,600	\$ 3,600	\$ -
6301	Equipment Moving Services	\$ 6,000	\$ 5,000	\$ (1,000)
6311	Non-Perpetual Journals	\$ -	\$ 875	\$ 875
6313	Electronic Journals	\$ 1,511	\$ 1,185	\$ (326)
6315	Electronic Databases	\$ 7,272	\$ 7,300	\$ 28
6330	Media Services	\$ -	\$ 500	\$ 500
6350	Promotional Exp F&A Unallowable	\$ 16,500	\$ 16,750	\$ 250
6370	Printing/Copying/Binding	\$ 5,000	\$ 5,200	\$ 200
63A0	Conference Fees	\$ 11,000	\$ 8,500	\$ (2,500)
63A1	Event Fees	\$ 1,000	\$ 1,200	\$ 200
63A2	Seminars/Training Fees	\$ 1,000	\$ 5,000	\$ 4,000
63B0	Rental Fees	\$ 1,100	\$ 2,500	\$ 1,400
63C0	Copying	\$ 11,290	\$ 9,839	\$ (1,451)
63G0	Insurance Bonds	\$ -	\$ -	\$ -
63N0	Laundry Dry Cleaning	\$ -	\$ -	\$ -
63Q0	General Liability Insurance	\$ 5,000	\$ 6,806	\$ 1,806
63T0	Contract Services	\$ 40,120	\$ 88,500	\$ 48,380
6413	Bibliographic Utils Non-Perpetual	\$ 1,865	\$ 1,936	\$ 71
69Z0	Other Professional Services	\$ 14,000	\$ 15,200	\$ 1,200
Total		\$ 126,258	\$ 179,891	\$ 53,633

Plant Maintenance

7000	Plant Repairs Maintenance	\$ -	\$ -	\$ -
7010	Bldg. Structure Maintenance	\$ 1,000	\$ 1,000	\$ -
7011	Janitorial/Cleaning Services	\$ 130,000	\$ 130,000	\$ -
7020	HVAC Systems Maintenance	\$ 5,000	\$ 6,000	\$ 1,000
7040	Non Structural Improvements	\$ -	\$ 500	\$ 500
7041	Painting Expense	\$ 2,000	\$ 1,000	\$ (1,000)
7050	Plumbing Repairs	\$ 1,000	\$ 1,000	\$ -
7060	Facility Rent Expense	\$ 1	\$ 1	\$ -
7080	Grounds Repairs Maintenance	\$ 11,600	\$ 26,000	\$ 14,400
70D0	Equipment Repairs Maintenance	\$ 1,000	\$ 1,700	\$ 700
70E1	Computer Software Maintenance	\$ 6,000	\$ 12,000	\$ 6,000
70F0	Equipment Rent Expense	\$ 16,543	\$ 12,000	\$ (4,543)
70G0	Property Insurance	\$ 14,000	\$ 15,664	\$ 1,664
70J0	Auto Insurance	\$ 1,000	\$ 1,185	\$ 185
70K0	Lock Shop	\$ -	\$ 250	\$ 250
75Z0	Other Repairs Maintenance	\$ 1,000	\$ 1,500	\$ 500
Total		\$ 190,144	\$ 209,800	\$ 19,656

<u>Acct Code</u>	<u>Description</u>	<u>FY23</u>	<u>FY24</u>	<u>Difference</u>
<u>Utilities</u>				
7600	Natural Gas Fuel Oil	\$ 22,004	\$ 25,327	\$ 3,323
7620	Electricity	\$ 34,443	\$ 50,877	\$ 16,434
7660	Sewer Refuse	\$ 12,378	\$ 9,226	\$ (3,152)
7680	Domestic Water	\$ 7,860	\$ 7,778	\$ (82)
76B0	City Services	\$ 2,215	\$ 1,812	\$ (403)
Total		\$ 78,900	\$ 95,020	\$ 16,120
<u>Other Expense</u>				
8000	Banking Fees	\$ 800	\$ 1,725	\$ 925
8060	Other Operating Costs	\$ 113,386	\$ 112,395	\$ (991)
8065	Administrative Overhead	\$ 144,157	\$ 189,500	\$ 45,343
8070	Government Fee Expense	\$ 100	\$ 100	\$ -
80EO	Contingency Budget	\$ -	\$ 5,000	\$ 5,000
Total		\$ 258,443	\$ 308,720	\$ 50,277
<u>Miscellaneous</u>				
0699	Miscellaneous Services	\$ (15,000)	\$ (12,000)	\$ 3,000
Total		\$ (15,000)	\$ (12,000)	\$ 3,000
<u>Banner Tax</u>				
80K0	Banner Tax	\$ 9,184	\$ 10,176	\$ 992
Total		\$ 9,184	\$ 10,176	\$ 992
<u>Capital Expenditures</u>				
9100	Library Acquisitions	\$ 3,500	\$ 3,500	\$ -
9192	Electronic Reference perpetual	\$ 2,015	\$ 2,075	\$ 60
Total		\$ 5,515	\$ 5,575	\$ 60
Total Expenditures		\$ 4,839,207	\$ 5,071,085	\$ 218,368

<u>Acct Code</u>	<u>Description</u>	<u>FY23</u>	<u>FY24</u>	<u>Difference</u>
8060	Other Operating Costs (I&G)			
Index				
138000	ABE	\$ -	\$ -	\$ -
140000	Los Alamos Offsite Student Services (Holding)	\$ 20,200	\$ 15,000	\$ (5,200)
144003	Los Alamos Teleconferencing Center	\$ 500	\$ 500	\$ -
144005	Business Operations	\$ 1,000	\$ 1,000	\$ -
144035	Lab Fees	\$ -	\$ -	\$ -
144051	Los Alamos Title V Spending	\$ -	\$ -	\$ -
144138	Student Print Management	\$ 881	\$ -	\$ (881)
146000	LA Academic Support General Computer (Holding)	\$ 14,661	\$ 15,000	\$ 339
150000	Physical Plant	\$ 5,000	\$ 5,000	\$ -
150004	Los Alamos Facility Usage (Holding)	\$ 10,100	\$ 15,000	\$ 4,900
183000	NM Ctr for Language Access (Holding)	\$ 20,000	\$ 15,000	\$ (5,000)
450011	Executive Director	\$ 250	\$ 250	\$ -
450014	Marketing	\$ 1,440	\$ 1,440	\$ -
450015	Institutional	\$ 10,000	\$ 10,000	\$ -
450017	Los Alamos Staff Council (Holding)	\$ 25,000	\$ 15,000	\$ (10,000)
450022	Los Alamos Gen Admin Services	\$ 1,000	\$ 1,000	\$ -
450045	Los Alamos F&A Spending	\$ -	\$ 14,851	\$ 14,851
452007	Academic Support Contingency	\$ -	\$ -	\$ -
464000	Specialized Training	\$ 200	\$ -	\$ (200)
464001	Children's College	\$ -	\$ -	\$ -
464003	Community Education	\$ -	\$ 200	\$ 200
464029	Special Projects	\$ -	\$ -	\$ -
979001	Recruitment/Retention	\$ 3,154	\$ 3,154	\$ -
		<u>\$ 113,386</u>	<u>\$ 112,395</u>	<u>\$ (991)</u>