



University of New Mexico Board of Regents
Academic / Student Affairs / Research Committee
February 3, 2022

Academic Affairs Course Fee Review

Policies

Class and curricular fees, or broadly termed “course” fees, at UNM are determined by the policies spelled out in the Regents Handbook 4.7, “Tuition and Fees,” and the University Administrative Policies and Procedures Manual 8210, “Tuition and Related Fees.” The relevant portion of the policy is included as Appendix A to this report.

Broadly speaking, “class” fees are fees tied to the specific costs of delivering certain courses with distinctive expenditures. Examples include the travel costs of a field trip, the cost of particular supplies (art or lab), or special instructional materials. Since these fees fund the costs associated with the provision of a specific class, these fees are typically expended in the semester in which the costs are incurred. “Curriculum” fees, by contrast, are used for equipment and/or staff costs related to an entire course of study. Examples include IT requirements of various colleges (e.g., the unique software requirements of Architecture and Planning or Anderson School of Management); unique equipment costs (e.g., piano studios or engineering labs), or the specific technical staff required to maintain the labs and make them accessible to students.

Per policy, the Regents set the level of all tuition rates and fees that apply to all students. Class and curricular fees that apply to a specific course of study, or assessed at the class, department, or college level, are reviewed and authorized by the Provost for Main Campus and the Chancellor for the Health Sciences Center.

Procedures

A request to implement or change a class or curricular fee usually originates in an academic department. Proposals are submitted on a required template (attached as Appendix B and C) that gives the necessary technical data, along with a projected budget and description of the fee’s intended use. These are reviewed at the college level and require the authorization of the dean or director before being submitted to the Office of the Provost.

The review of a class or curricular fee proposal at the Provost's level has two components:

1. A review for eligibility, per the definitions of UAP 8210. We ensure the description of the fee conforms to the uses detailed in the policy, and that the projected budget is rational and defensible.
2. A consideration of the fee's impact on students, either in terms of scope (e.g., assessing a large fee for a single course) or scale (e.g., curricular fees that would affect large numbers of students). **Fee approvals are not automatic.** In practice, most eligible class fee requests are approved; however curricular fee proposals are often amended or deferred for consideration in the larger context of tuition/fee decisions.

Review

Per policy (UAP 8210.3.2.8), each college/school are to review their course fee collections and expenditures at least every two years, in order "to ensure that expenses are allowable, allocable, reasonable, and timely." This year we reviewed fiscal years 2020 and 2021 for College of Arts and Sciences, College of Fine Arts, School of Law, Anderson School of Management, University College, Honors College, Provost Units, Gallup Branch Campus, and Taos Branch Campus. A summary of this year's reviews is attached as Appendix D.

Transparency

Course fees are published in each semester's registration schedule online at <https://schedule.unm.edu/> and linked to every appropriate class, so that when students enroll they get a real-time calculation of the cost of their course of study. Students may request a specific accounting of the fees they've been charged for any course or curriculum (UAP 8210.3.2.7).

Scope

Class and curricular fees are important parts of the funding streams for most colleges and schools. UNM's main campus units collected \$5,774,292 in class and curricular fees in FY21. Proportionally, that represents 2.5% of their total Instruction and General (I&G) budget. Course fees are a relatively small portion of the average student bill. According to data from the Bursar's Office, the average class and curriculum fees paid per student this fall semester was \$95.80, about 2.5% of the total resident full time (15-18 credit hour block) undergraduate tuition bill.

Administrative Policies and Procedures Manual - Policy 8210: Tuition and Related Fees

3.2 Course Fees

Course fees are charged at the time of registration to students enrolling in specific courses. They are not included in the “mandatory fees” portion of “tuition and fees,” which are paid by all students. Requests for course fees are made to and approved by the Provost or the Chancellor. Course fees are intended to help defray costs specifically associated with certain courses, and are not intended to replace general operating costs, which are paid from tuition. All students who pay course fees must benefit from the fees charged. Course fees are listed in the “Schedule of Classes” posted on the Registrar’s Office website. At the time of registration, a student should have full information on the amount and types of course fees that will be charged for that semester.

There are two (2) types of course fees: class fees and curricular fees.

3.2.1. Class Fees

A class fee is charged to support the instructional needs of a specific course. The fee is used to pay for required, uniquely identifiable materials or services provided to students that exceed the costs of supplies normally required. Class fees may be approved and implemented if they cover any of the following expenses:

- Cost of activities related to a course (e.g., field trip, tickets to off-campus lecture or event)
- Private instruction and models (e.g., guest speakers, models, tutors)
- An object or product of value retained by the student (e.g., artwork, safety gear)
- Class costs (e.g., specialized equipment or materials, safety protections, laboratory supplies, products)

Class fees may not be used to fund any of the following costs:

- The cost of any instructor of record or assistants
- Regular classroom materials and supplies (e.g., paper, photo copies, markers, chalk)
- Faculty and staff computers, equipment, and general non-program-specific software

3.2.2. Curricular Fees

A curricular fee is charged to support curricular needs in the department, college, or school. This fee funds short-term and long-term needs for the purpose of instructing students, including technology, broadly shared materials and equipment, and other expenses relevant to multiple courses in a program. A curricular fee can be assessed as a per-credit-hour fee or predetermined

flat fee. Curricular fees may be approved and implemented if they meet any of the following conditions:

- Expendable curricular costs (e.g., computer hardware and software, networking components, cameras, projectors and recorders, maintenance fees, sound equipment, musical instruments, laboratory equipment, gross anatomy program support)
- Personnel costs associated with curriculum support (e.g., technical staff support and training course development)
- Student progress assessments, clinical or practical skills assessments, and standardized patient costs
- Supplemental instruction programs
- Support of program research requirements and student travel to present research
- Medical education computer support including provision of tutorial and standardized patient computer interfaces (HSC only)
- Develop, install, and maintain technology capabilities in lecture halls and classrooms

Curricular fees may not be used to fund any of the following costs:

- The cost of any instructor of record or assistants
- Administrative equipment and supplies
- Faculty and staff computers, equipment, and general non-program-specific software
- Equipment not used by or accessible to students
- Facility remodeling other than for classrooms and instructional labs
- Regular classroom materials and supplies
- Scholarships (except for the Music Department)
- Travel costs for faculty and staff (except when related to program-specific field trips or HSC clinical experiences)

3.2.3. Payment of Course Fees

Approved fees are collected by the University Cashier Department. Academic departments are not authorized to collect course fees directly from students. Course fees are refunded according to Section 5 of UAP 8215 (“Bursar’s Office Operations and Services”). Departmental requests to waive all or part of a course fee must be sent to the Bursar's Office and include a detailed justification.

3.2.4. Authorization to Assess Course Fees

Assessment of course fees requires the approval of the Provost or the Chancellor. Requests for all course fees must be reviewed and approved by the appropriate dean or branch director prior to submission to the Provost or Chancellor, as applicable, for approval. Subsequent approvals are not required each semester unless a change in the fee, course title, or receiving index number occurs.

3.2.5. Publication of Course Fees

All course fees, along with a brief rationale, must be published on the Bursar's Office website.

3.2.6. Review of Course Fees

Colleges, schools, and departments must review course fees at least every two (2) years to ensure that expenses are allowable, reasonable, and timely. The Provost's Office or Chancellor will submit summary findings of these reviews annually to the Board of Regents.

3.2.7. Accountability to Students

Students may submit a written request to the department, school, or college the fee resides under requesting accountability of course fees assessed. The request should state the specific fee and, in the case of class fees, the specific course number and semester. The department, school, or college will respond to the student with the information as soon as possible, but no later than sixty (60) days after receipt of the request.

3.2.8. Responsibility and Authority

The Provost's Office or Chancellor is responsible for the following functions:

- Approving course fees
- Insuring publication of course fees on the Bursar's Office website

Reviewing course fees and reporting on course fees to the Board of Regents every two (2) years.

MEMORANDUM

TO: Associate Provost for Academic Affairs/EVP of Health Sciences
Office of the Provost and EVP for Academic Affairs/EVP for Health Sciences

DATE:

FROM: *(Enter: Dean, Executive Director)*
(Enter: School/College)

RE: **Course Fee Proposal**

Please answer the following questions and provide any additional documentation that will support this proposal.

- Is this course fee a curriculum or class fee (see policy UAP 8210)?
- Reason for the new/revised fee.
- Have you paid for the expense in the past? How?
- What impact on the students/enrollments will this new/revised fee have?
- How have you communicated the proposed fee to the students? Please explain your process and provide contact information for the college/school.

My signature below confirms that I have read UAP 8210 and understand its requirements (<http://policy.unm.edu/university-policies/8000/8210.html>) as it relates to class and curriculum fees. Course Fee Approval Form and appropriate back-up documentation are attached to this request. I also maintain that the uses of these class and curriculum fees are integral to our ability to provide a flagship-level education to our students.

Dean/Executive Director Signature

Printed Name

Title

Date

THE UNIVERSITY OF NEW MEXICO – COURSE FEE APPROVAL FORM

Appendix C

INSTRUCTIONS:

For information regarding the creation of new fees as well as changes to existing fees can found in the UNM Policy 8210 available on the UNM Policy website <http://policy.unm.edu/university-policies/8000/8210.html>.

All requests for fee increases or new fees must be fully justified financially by matching projected fee revenues to the purposes specified. Examples and blank budget forms are provided on the attached sheet. If fees will be used for repair or replacement of equipment please attach a depreciation schedule found on the Provost Office website <http://www.unm.edu/~acadaffr/budget-planning/course-fees.html>. Feel free to modify or use additional budget forms as necessary.

Deadlines for receipt of requests:	
Spring	First week of September
Summer	Last week of February
Fall	Last week of February

Please identify: Class Fee or Curriculum Fee (see 8210 policy)					Dept. Contact Person:					
Department:			Mail Stop Code:		Email:					
Index Number:			Program Code:		Telephone Number:					
Subject Code & Course Number	Does fee apply to all sections?	If fee is section specific, provide section #	Course Title	Effective Term	End Term (If applicable)	If cross-listed, will equal fees be assessed for all courses in the cross-list?	Current Course Fee	New/ Revised Course Fee	Index/account code (10 digits)-	Detail Code (Bursar's use only)

REQUIRED APPROVAL SIGNATURES		
Chair _____ _/ _/ _	Dean / Director _____ _/ _/ _	Approved _____ _/ _/ _ Provost for Academic Affairs
Chair (if cross-listed) _____ _/ _/ _	Dean / Director (if cross-listed) _____ _/ _/ _	FOR BURSAR'S OFFICE ONLY Processed By _____ _/ _/ _
Chair (if cross-listed) _____ _/ _/ _	Dean / Director (if cross-listed) _____ _/ _/ _	FOR OFFICE OF THE REGISTRAR ONLY Processed By _____ _/ _/ _

Sample course fee budget per student
Art Studio 100

Proposed fee		30.00
Description	Drawing materials	
Projected expenses		
	5 pencils @ 2.00/ea	10.00
	4 drawing tablets @ 5.00/ea.	20.00
Total projected expenses per student		30.00

Sample course fee budget per section
Biology 100

Proposed fee		20.00
Description	Lab supplies and equipment	
Projected enrollment		25
Projected revenue		500.00
Projected expenses		
	500 microscope slides (10/student)	100.00
	2 microscopes (1/10 th of cost of \$1,000 @ 10 yr. replacement cycle)	200.00
	Cultures	200.00
Total projected expenses per section		500.00

<i>Course fee budget</i>		
Section:		
	Description	Amount
Proposed fee		
Projected enrollment		
Projected revenue		
Projected expenses		
Total projected expenses		

<i>Course fee budget</i>		
Section:		
	Description	Amount
Proposed fee		
Projected enrollment		
Projected revenue		
Projected expenses		
Total projected expenses		

<i>Course fee budget</i>		
Section:		
	Description	Amount
Proposed fee		
Projected enrollment		
Projected revenue		
Projected expenses		
Total projected expenses		

<i>Course fee budget</i>		
Section:		
	Description	Amount
Proposed fee		
Projected enrollment		
Projected revenue		
Projected expenses		
Total projected expenses		



Appendix D

**Review of Course Fees
Fiscal Year 2021 and Fiscal Year 2020**

- Main Campus Schools/Colleges:**
 College of Arts and Sciences
 College of Fine Arts
 School of Law
 Anderson School of Management
 University College
 Honors College
 Provost Units

	FY21- Actuals	FY20 - Actuals
REVENUE		
OA2 - Student Fees	\$ 2,715,371	\$ 3,002,133
OA4 - Grants Contracts	61,164	-
OA5 - Sales & Services	12,111	11,422
OA6 - Other Operating Revenue	2,304	242
OP5 - Other Non Operating Revenue	-	-
OS1 - Transfers		
1160 - Transfer to Soc. Cultural	(2,000)	(2,030)
11E0 - Transfer to Public Service	-	(590)
11F0 - Transfer From Public Service	-	1,500
11H0 - Transfer To Internal Services	(28,984)	(28,984)
11N0 - Transfer From Student Aid	-	1,800
1240 - Transfer To Plant Fund Minor	(31,508)	(219,000)
12C0 - Transfer To Renewal Replacement	-	(20,000)
OV1 - Allocations	(223,990)	(326,696)
OZ1 - Reserves	1,004,813	716,899
TOTAL REVENUE	\$ 3,509,281	\$ 3,136,696
EXPENSES		
OF1 - Salaries	\$ 765,263	\$ 715,489
OG1 - Payroll Benefits	184,062	134,909
OJ1 - Supplies	638,825	761,245
OJ2 - Travel	7,503	40,472
OJ3 - Student Costs	119,597	123,159
OJ4 - Research Costs	-	-
OJ6 - Communication Charges	6,667	4,845
OJ7 - Services	188,093	202,576
OJ8 - Plant Maintenance	83,502	92,482
OJ9 - Utilities	-	-
OJA - Other Expense	22,756	23,490
OM1 - Capital Expenditures	10,870	33,216
TOTAL EXPENSE	\$ 2,027,137	\$ 2,131,882
RESERVES	\$ 1,482,144	\$ 1,004,813


**OFFICE OF
ACADEMIC AFFAIRS**
Review of Course Fees
Fiscal Year 2021 and Fiscal Year 2020
School/College/Branch:
College of Arts & Sciences

	FY21- Actuals	FY20 - Actuals
REVENUE		
OA2 - Student Fees	\$ 827,612	\$ 968,431
OA5 - Sales & Services	-	25
OA6 - Other Operating Revenue	9	202
OP5 - Other Non Operating Revenue	-	-
OS1 - Transfers		
1160 - Transfer to Soc. Cultural	-	(30)
11F0 - Transfer From Public Service	-	500
1240 - Transfer To Plant Fund Minor	(31,508)	-
1260 - Transfer from Plant Fund Minor	-	-
OV1 - Allocations	-	6,275
OZ1 - Reserves	380,131	155,372
TOTAL REVENUE	\$ 1,176,244	\$ 1,130,776
EXPENSES		
OF1 - Salaries	\$ 184,434	\$ 190,519
OG1 - Payroll Benefits	63,510	72,328
OJ1 - Supplies	219,730	311,118
OJ2 - Travel	6,707	22,211
OJ3 - Student Costs	113	3,651
OJ6 - Communication Charges	872	1,290
OJ7 - Services	64,854	80,803
OJ8 - Plant Maintenance	33,820	26,865
OJ9 - Utilities	-	-
OJA - Other Expense	6,196	8,644
OM1 - Capital Expenditures	8,850	33,216
TOTAL EXPENSE	\$ 589,084	\$ 750,645
RESERVES	\$ 587,161	\$ 380,131

Comments:

Course fees for A&S are used to fund lab equipment, computers, audio/video equipment, etc. Purchases of this nature are not annual expenses and often occur over a longer period. Computers/audio/video equipment is replaced over a period of 3-7 years depending upon the technology needed and the rate at which the equipment becomes obsolete for supporting the student's education. In addition to regular replacement of lab equipment, software, and audiovisual equipment, the departments must have balances sufficient to respond to any unexpected repair/replacement that may arise during the year.


**OFFICE OF
ACADEMIC AFFAIRS**
**Review of Course Fees
Fiscal Year 2021 and Fiscal Year 2020**
School/College/Branch:
College of Fine Arts

	FY21- Actuals		FY20 - Actuals	
REVENUE				
OA2 - Student Fees	\$	1,229,851	\$	1,358,858
OA4 - Grants Contracts		60,746		-
OA5 - Sales & Services		12,111		11,396
OA6 - Other Operating Revenue		2,295		40
OS1 - Transfers				
1160 - Transfer to Soc. Cultural		(2,000)		(2,000)
11E0 - Transfer to Public Service		-		(590)
11F0 - Transfer From Public Service		-		1,000
11H0 - Transfer To Internal Services		(28,984)		(28,984)
11N0 - Transfer From Student Aid		-		1,800
1240 - Transfer To Plant Fund Minor		-		(7,000)
12C0 - Transfer to Renewal Replacement		-		(20,000)
OV1 - Allocations		(223,990)		(315,372)
OZ1 - Reserves		484,570		362,551
TOTAL REVENUE	\$	1,534,598	\$	1,361,698
EXPENSES				
OF1 - Salaries	\$	326,999	\$	258,658
OG1 - Payroll Benefits		79,212		29,889
OJ1 - Supplies		225,929		353,806
OJ2 - Travel		667		14,429
OJ3 - Student Costs		102,456		95,357
OJ6 - Communication Charges		2,515		2,235
OJ7 - Services		89,190		87,244
OJ8 - Plant Maintenance		23,778		25,081
OJ9 - Utilities		-		-
OJA - Other Expense		10,955		10,431
OM1 - Capital Expenditures		2,020		-
TOTAL EXPENSE	\$	863,721	\$	877,129
RESERVES	\$	670,878	\$	484,570

Comments:

Course fees for CFA are divided into three categories: class fees, curricular department fees, and curricular technology fees. Class fees are course specific and would include items such as art specific materials and supplies directly related to the course. Department fees are for the entire college curriculum, such as sewing machines, photography lab equipment, and musical instruments, as well as sets and scenery used by the students across the curriculum. Technology fees includes all course related technology, such as computers for labs, software, and equipment (special printers, servers, etc.). Staff and student employees managing the labs are also covered by these curricular fees. Reserve balances are accumulated each year in order to purchase expensive equipment and/or maintain student lab and learning spaces that are not routinely purchased annually. An example of these types of purchases include music equipment, such as a piano that can cost over \$100K to replace.


**OFFICE OF
ACADEMIC AFFAIRS**
Review of Course Fees
Fiscal Year 2021 and Fiscal Year 2020
School/College/Branch:
School of Law

	FY21- Actuals		FY20 - Actuals	
REVENUE				
OA2 - Student Fees	\$	152,288	\$	162,903
OA5 - Sales & Services		-		-
OA6 - Other Operating Revenue		-		-
OS1 - Transfers				
11A0 - Transfer to Research Gen		-		-
11E0 - Transfer to Public Service		-		-
11H0 - Transfer To Internal Services		-		-
1240 - Transfer To Plant Fund Minor		-		-
OV1 - Allocations		-		(27,500)
OZ1 - Reserves		21,387		35,798
TOTAL REVENUE	\$	173,675	\$	171,200
EXPENSES				
OF1 - Salaries	\$	-	\$	15,659
OG1 - Payroll Benefits		-		13,077
OJ1 - Supplies		17,662		47,902
OJ2 - Travel		-		-
OJ3 - Student Costs		-		-
OJ6 - Communication Charges		-		-
OJ7 - Services		28,629		30,559
OJ8 - Plant Maintenance		25,705		40,536
OJ9 - Utilities		-		-
OJA - Other Expense		1,080		2,081
OM1 - Capital Expenditures		-		-
TOTAL EXPENSE	\$	73,076	\$	149,813
RESERVES	\$	100,599	\$	21,387

Comments:

Course fees for the School of Law are used for equipment renewals and replacements in order to maintain modernized technology in multiple classrooms, as well as licensing fees for electronic databases. There were planned upgrades to classrooms for 2020/21. These plans were put on hold due to the pandemic. Once equipment is available for purchase balances will be used for these purchases.


**OFFICE OF
ACADEMIC AFFAIRS**
**Review of Course Fees
Fiscal Year 2021 and Fiscal Year 2020**

School/College/Branch:	Anderson School of Management	
	FY21- Actuals	FY20 - Actuals
REVENUE		
OA2 - Student Fees	\$ 496,110	\$ 500,477
OA4 - Grants Contracts	418	-
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers		
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
1240 - Transfer To Plant Fund Minor	-	(212,000)
1280 - Transfer to Plant Fund Major	-	-
OV1 - Allocations	-	-
OZ1 - Reserves	103,290	151,939
TOTAL REVENUE	\$ 599,818	\$ 440,416
EXPENSES		
OF1 - Salaries	\$ 253,830	\$ 250,654
OG1 - Payroll Benefits	41,339	19,616
OJ1 - Supplies	165,931	34,317
OJ2 - Travel	-	1,017
OJ3 - Student Costs	17,028	24,151
OJ6 - Communication Charges	3,280	1,320
OJ7 - Services	4,920	3,971
OJ8 - Plant Maintenance	199	-
OJ9 - Utilities	-	-
OJA - Other Expense	4,373	2,081
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 490,900	\$ 337,126
RESERVES	\$ 108,918	\$ 103,290

Comments:

The technology fees at the Anderson School of Management (ASM) are used to purchase equipment at the Anderson Student Technology Center (STC) for the student computer lab, V-lab and the ASM's classrooms. One full-time staff and approximately 10 student employees are paid to service the equipment, help students with hardware and software issues and faculty with classroom equipment. The ASM computer lab also provides laptops to ASM students for daily use in classes. Any reserves over 10% of total fees are due to timing issues when equipment is ordered around the fiscal year-end.



**Review of Course Fees
Fiscal Year 2021 and Fiscal Year 2020**

School/College:

University College

	FY21 - Actuals	FY20- Actuals
REVENUE		
OA2 - Student Fees	\$ -	\$ -
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers (please list all transfers)		
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
1240 - Transfer To Plant Fund Minor	-	-
1280 - Transfer to Plant Fund Major	-	-
OV1 - Allocations	-	-
OZ1 - Reserves	-	-
TOTAL REVENUE	\$ -	\$ -
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	-	-
OJ2 - Travel	-	-
OJ3 - Student Costs	-	-
OJ4 - Research Costs	-	-
OJ6 - Communication Charges	-	-
OJ7 - Services	-	-
OJ8 - Plant Maintenance	-	-
OJ9 - Utilities	-	-
OJA - Other Expense	-	-
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ -	\$ -
RESERVES	\$ -	\$ -

Comments:

University College does not collect course fees.



**Review of Course Fees
Fiscal Year 2021 and Fiscal Year 2020**

School/College:	Honors College	
	FY21- Actuals	FY20 - Actuals
REVENUE		
OA2 - Student Fees	\$ 3,500	\$ 5,255
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers (please list all transfers)		
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
1240 - Transfer To Plant Fund Minor	-	-
1280 - Transfer to Plant Fund Major	-	-
OV1 - Allocations	-	9,901
OZ1 - Reserves	11,633	767
TOTAL REVENUE	\$ 15,133	\$ 15,923
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	2,411	1,871
OJ2 - Travel	129	2,355
OJ3 - Student Costs	-	-
OJ6 - Communication Charges	-	-
OJ7 - Services	-	-
OJ8 - Plant Maintenance	-	-
OJ9 - Utilities	-	-
OJA - Other Expense	38	63
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 2,578	\$ 4,290
RESERVES	\$ 12,554	\$ 11,633

Comments:

Honors' course fees are class specific and would include items such as materials and supplies. Balances increased from FY20 to FY21 slightly due to the pandemic, which resulted in less spending since many courses were offered remotely. Balances will continued to be used to support the materials and supplies need to deliver the Honors' curriculum.


**OFFICE OF
ACADEMIC AFFAIRS**
**Review of Course Fees
Fiscal Year 2021 and Fiscal Year 2020**

School/College/Branch:	Provost Units	
	FY21- Actuals	FY20 - Actuals
REVENUE		
OA2 - Student Fees	\$ 6,010	\$ 6,210
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers		
11C0 - Transfer from Research Gen	-	-
11F0 - Transfer From Public Service	-	-
OV1 - Allocations	-	-
OZ1 - Reserves	3,803	10,472
TOTAL REVENUE	\$ 9,813	\$ 16,682
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	7,164	12,230
OJ2 - Travel	-	459
OJ3 - Student Costs	-	-
OJ4 - Research Costs	-	-
OJ6 - Communication Charges	-	-
OJ7 - Services	500	-
OJ8 - Plant Maintenance	-	-
OJ9 - Utilities	-	-
OJA - Other Expense	115	190
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 7,779	\$ 12,879
RESERVES	\$ 2,034	\$ 3,803

Comments:

The reserve balances for the NSMSE program have been spent down over the last two fiscal years on materials and supplies for each course offering. Balances will be used on equipment and supplies renewals and replacements.



**Review of Course Fees
Fiscal Year 2020 and Fiscal Year 2021**

School/College/Branch:

Gallup

	FY21 - Actuals		FY20- Actuals	
REVENUE				
OA2 - Student Fees	\$	55,197	\$	63,341
OA5 - Sales & Services		-		300
OA6 - Other Operating Revenue		-		-
OS1 - Transfers				
11E0 - Transfer to Public Service		-		-
11F0 - Transfer From Public Service		-		-
1240 - Transfer To Plant Fund Minor		-		-
1280 - Transfer to Plant Fund Major		-		-
OV1 - Allocations		6,067		-
OZ1 - Reserves		103,268		60,863
TOTAL REVENUE	\$	164,532	\$	124,504

EXPENSES

OF1 - Salaries	\$	-	\$	-
OG1 - Payroll Benefits		-		-
OJ1 - Supplies		24,058		21,236
OJ2 - Travel		-		-
OJ3 - Student Costs		-		-
OJ6 - Communication Charges		-		-
OJ7 - Services		-		-
OJ8 - Plant Maintenance		-		-
OJ9 - Utilities		-		-
OJA - Other Expense		-		-
OM1 - Capital Expenditures		-		-
TOTAL EXPENSE	\$	24,058	\$	21,236

RESERVES	\$	140,474	\$	103,268
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Comments:

Gallup Branch Campus course fee are used for the Division of Arts and Sciences, Division of Education, Health and Human Services, and Division of Business and Applied Technology. These fees are used for a variety of curricular and direct classroom needs, such as materials, supplies, equipment and technology needs. Balances are necessary for each division in order to plan for replacement of equipment, software, and lab maintenance, as many of these expenses do not occur on an annual basis.



**Review of Course Fees
Fiscal Year 2020 and Fiscal Year 2021**

School/College/Branch:	Taos Branch Campus	
	FY21 - Actuals	FY20- Actuals
REVENUE		
OA2 - Student Fees	\$ 181,665	\$ 186,575
OA5 - Sales & Services	129,680	76,517
OA6 - Other Operating Revenue	-	-
OS1 - Transfers		
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	-	-
1240 - Transfer To Plant Fund Minor	-	-
1280 - Transfer to Plant Fund Major	-	-
OV1 - Allocations	-	-
OZ1 - Reserves	-	-
TOTAL REVENUE	\$ 311,345	\$ 263,092
EXPENSES		
OF1 - Salaries	\$ 44,870	\$ 45,077
OG1 - Payroll Benefits	7,796	12,445
OJ1 - Supplies	118,614	75,042
OJ2 - Travel	13,955	7,949
OJ3 - Student Costs	4,682	3,463
OJ6 - Communication Charges	8,620	7,015
OJ7 - Services	15,326	39,301
OJ8 - Plant Maintenance	46,910	24,074
OJ9 - Utilities	-	-
OJA - Other Expense	2,034	1,551
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 262,807	\$ 215,917
RESERVES	\$ 48,538	\$ 47,175

Comments:

Taos Branch Campus course fees are used for lab equipment, field trips, technology support, hardware and software maintenance, and direct classroom materials and supplies.