



University of New Mexico Board of Regents
Academic / Student Affairs / Research Committee
February 1st, 2018

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 2016 and 2017 for College of Arts and Sciences, College of Fine Arts, School of Law, Extended Learning, 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 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. Student 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 \$7,735,652 in class and curricular fees in FY17. Proportionally, that represents 3.72% of their total Instruction and General (I&G) budgets. 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 \$137.99, about 4.92% 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/Chancellor of Health Sciences
Office of the Provost and EVP for Academic Affairs/VP 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		

**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

Anderson School of Management
College of Arts and Sciences
College of Fine Arts
Extended Learning
Honors College
Provost Units
School of Law
University College

School/College:	Summary of Main Campus Units (listed above)	
	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 6,476,579	\$ 6,836,303
OA5 - Sales & Services	24,250	37,117
OA6 - Other Operating Revenue	1,519	2,904
OS1 - Transfers (please list all transfers)		
1100 - Transfer to I&G Gen	(1,000)	(1,000)
1160 - Transfer to Student Soc Cult.	(2,000)	(2,000)
11A0 - Transfer To Research Gen	(3,342)	-
11C0 - Transfer From Research Gen	2,640	200
11E0 - Transfer to Public Service	-	-
11F0 - Transfer From Public Service	440	4,815
11H0 - Transfer To Internal Svcs	(447)	-
11L0 - Transfer to Student Aid Gen	-	(51,628)
11N0 - Transfer From Student Aid	-	5,220
1240 - Transfer To Plant Fund Minor	(284,974)	(417,734)
1260 - Transfer From Plant Fund Minor	6,596	3,400
12E0 - Transfer from Renewal Replace	3,200	-
OV1 - Allocations	(3,252,099)	(3,764,390)
OZ1 -Net Reserves	1,004,460	1,018,204
TOTAL REVENUE	\$ 3,975,821	\$ 3,671,412
EXPENSES		
OF1 - Salaries	\$ 550,051	\$ 593,948
OG1 - Payroll Benefits	92,502	121,929
OJ1 - Supplies	1,275,522	1,326,870
OJ2 - Travel	90,525	105,481
OJ3 - Student Costs	131,086	163,885
OJ4 - Research Costs	-	141
OJ6 - Communication Charges	18,792	9,330
OJ7 - Services	204,525	308,924
OJ8 - Plant Maintenance	119,042	135,474
OJ9 - Utilities	-	-
OJA - Other Expense	32,443	33,209
OM1 - Capital Expenditures	79,644	35,388
OM3 - Non Cash Expenses	44,531	46,566
TOTAL EXPENSE	\$ 2,638,661	\$ 2,881,145
RESERVES	\$ 1,337,160	\$ 790,267



**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:	Anderson School of Management	
	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 486,783	\$ 539,526
OA5 - Sales & Services	1,015	9,335
OA6 - Other Operating Revenue	-	-
OS1 - Transfers (please list all transfers)		
1240 - Transfer To Plant Fund Minor	-	(150,648)
12E0 - Trsfr from Renewal Replace.	3,200	-
OV1 - Allocations	3,000	-
OZ1 -Net Reserves	24,564	73,838
TOTAL REVENUE	\$ 518,562	\$ 472,051
EXPENSES		
OF1 - Salaries	\$ 210,801	\$ 194,756
OG1 - Payroll Benefits	20,904	22,169
OJ1 - Supplies	163,580	188,479
OJ2 - Travel	-	-
OJ3 - Student Costs	31,869	39,692
OJ6 - Communication Charges	5,193	270
OJ7 - Services	3,106	7,472
OJ8 - Plant Maintenance	367	553
OJ9 - Utilities	-	-
OJA - Other Expense	3,987	4,757
OM1 - Capital Expenditures	4,886	21,689
TOTAL EXPENSE	\$ 444,694	\$ 479,837
RESERVES	\$ 73,868	\$ (7,786)

Comments:

The technology fees at the Anderson School are used to purchase equipment at the Anderson Student Technology Center (STC) for the Anderson computer lab, V-lab and the ASM and GSA classrooms. One full-time staff and approximately 10 student employees are paid to service the equipment and to the help students with hardware and software issues and faculty with classroom equipment. Anderson computer lab also lends laptops to Anderson students for daily use in classes. Laptops are required to be returned at the end of the day. Any reserves over 10% or fees overspent are due to timing issues when equipment is ordered around the fiscal year-end and how UNM disburses summer fees.



**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:

College of Arts & Sciences

	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 1,063,200	\$ 1,045,544
OA5 - Sales & Services	4,204	9,751
OA6 - Other Operating Revenue	-	1,918
OS1 - Transfers (please list all transfers)		
11A0 - Transfer To Research Gen	(3,268)	-
11C0 - Transfer From Research Gen	2,640	-
11F0 - Transfer From Public Service	-	350
11H0 - Transfer To Internal Svcs	(447)	-
11N0 - Transfer From Student Aid	-	720
1240 - Transfer To Plant Fund Minor	(145,901)	(148,711)
1260 - Transfer From Plant Fund Minor	6,596	-
OV1 - Allocations	(32,528)	5,104
OZ1 -Net Reserves	332,376	334,139
TOTAL REVENUE	\$ 1,226,871	\$ 1,248,815
EXPENSES		
OF1 - Salaries	\$ 114,237	\$ 174,135
OG1 - Payroll Benefits	37,256	64,104
OJ1 - Supplies	518,941	511,393
OJ2 - Travel	40,399	36,548
OJ3 - Student Costs	3,830	7,340
OJ6 - Communication Charges	995	1,471
OJ7 - Services	52,021	155,814
OJ8 - Plant Maintenance	52,536	37,156
OJ9 - Utilities	-	-
OJA - Other Expense	12,093	13,393
OM1 - Capital Expenditures	56,053	-
TOTAL EXPENSE	\$ 888,362	\$ 1,001,354
RESERVES	\$ 338,509	\$ 247,461

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. The FY17 ending reserve balance of \$247K is a (27%) decline from FY16 balance of \$338,509, which was mostly due to the use of reserves for the Chemistry department's lab equipment replacement. Material balances in excess of 10% reside in departments such as Physics, Language Learning Center, and Math & Statistics. These departments all have technology intensive needs and balances are necessary to plan appropriately for replacement of aging equipment. 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.



**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:

College of Fine Arts

	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 1,368,981	\$ 1,443,488
OA5 - Sales & Services	18,856	18,031
OA6 - Other Operating Revenue	1,518	910
OS1 - Transfers (please list all transfers)		
1100 - Transfer to I&G Gen	(1,000)	(1,000)
1160 - Transfer to Student Soc Cult.	(2,000)	(2,000)
11A0 - Transfer to Research Gen	(74)	-
11C0 - Transfer From Research Gen	-	200
11F0 - Transfer From Public Service	440	1,500
11L0 - Transfer to Student Aid Gen	-	(51,628)
11N0 - Transfer From Student Aid	-	4,500
1240 - Transfer To Plant Fund Minor	(76,122)	(39,230)
1260 - Transfer from Plant Fund Minor	-	3,400
OV1 - Allocations	(286,381)	(277,003)
OZ1 -Net Reserves	602,387	571,000
TOTAL REVENUE	\$ 1,626,605	\$ 1,672,168
EXPENSES		
OF1 - Salaries	\$ 225,094	\$ 225,057
OG1 - Payroll Benefits	34,349	35,656
OJ1 - Supplies	488,669	584,185
OJ2 - Travel	28,146	25,191
OJ3 - Student Costs	87,187	110,889
OJ4 - Research Costs	-	141
OJ6 - Communication Charges	8,753	7,533
OJ7 - Services	75,826	70,287
OJ8 - Plant Maintenance	40,079	74,275
OJ9 - Utilities	-	-
OJA - Other Expense	12,277	11,792
OM1 - Capital Expenditures	18,705	13,699
TOTAL EXPENSE	\$ 1,019,084	\$ 1,158,706
RESERVES	\$ 607,521	\$ 513,463

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.



**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:	Extended Learning	
	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 3,322,565	\$ 3,573,410
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	(3,000,000)	(3,526,844)
OZ1 -Net Reserves	-	-
TOTAL REVENUE	\$ 322,565	\$ 46,566
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	-	-
OJ2 - Travel	-	-
OJ3 - Student Costs	-	-
OJ6 - Communication Charges	-	-
OJ7 - Services	-	-
OJ8 - Plant Maintenance	-	-
OJ9 - Utilities	-	-
OJA - Other Expense	-	-
OM1 - Capital Expenditures	-	-
OM3 - Non Cash Expenses	44,531	46,566
TOTAL EXPENSE	\$ 44,531	\$ 46,566
RESERVES	\$ 278,035	\$ 0

Comments:

Course fees collected are allocated to IT for the management and associated costs of the learning management system Blackboard. These fees are also allocated to Extended Learning to support the development of new online courses and assessment of existing online courses.



THE UNIVERSITY OF
NEW MEXICO

**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:	Honors College	
	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 48,170	\$ 55,860
OA5 - Sales & Services	175	-
OA6 - Other Operating Revenue	1	77
OS1 - Transfers (please list all transfers)		
11F0 - Transfer From Public Service	-	2,965
OV1 - Allocations	14,500	34,353
OZ1 -Net Reserves	(42,441)	(30,172)
TOTAL REVENUE	\$ 20,406	\$ 63,082
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	1,608	3,292
OJ2 - Travel	20,758	43,079
OJ3 - Student Costs	8,200	5,964
OJ6 - Communication Charges	-	56
OJ7 - Services	19,250	41,507
OJ8 - Plant Maintenance	95	-
OJ9 - Utilities	-	-
OJA - Other Expense	667	849
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 50,578	\$ 94,747
RESERVES	\$ (30,172)	\$ (31,665)

Comments:

Most Honors' course fees are class specific and would include items such as materials and supplies. In the case of Honors' study abroad courses (i.e. Conexiones), fees are collected for student travel expenses and accommodations at the host institution. Course fees are distributed for summer courses when the course is taught, therefore can cross fiscal years which can result in expenses posting in the previous fiscal year and revenues collected in the new fiscal year. This explains the negative balances for FY16 and FY17.



**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:	Nanoscience and Microsystems Engineering (under Provost Units)	
	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 7,755	\$ 8,850
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 - Net Reserves	24,623	24,710
TOTAL REVENUE	\$ 32,378	\$ 33,560
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	6,298	9,204
OJ2 - Travel	1,221	663
OJ3 - Student Costs	-	-
OJ6 - Communication Charges	-	-
OJ7 - Services	35	6,114
OJ8 - Plant Maintenance	-	93
OJ9 - Utilities	-	-
OJA - Other Expense	113	236
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 7,667	\$ 16,310
RESERVES	\$ 24,710	\$ 17,250

Comments:

Due to the instructor for NSMS519 MEMS leaving UNM, the course was not taught in academic year 2016-2017. Therefore, the reserve balances were not used. A new instructor has since taken over the course, but did not spend the funds this past semester. NSMS is working with this new faculty member to purchase materials and supplies for the next class. Funds from course fees will also be used for the 2018 UNM STEM Research Symposium in February and the Art of Systems Biology/NanoDays event in March 2018.



**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:	School of Law	
	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 179,125	\$ 169,625
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers (please list all transfers)		
1240 - Transfer To Plant Fund Minor	(62,951)	(79,145)
OV1 - Allocations	49,310	-
OZ1 -Net Reserves	62,951	44,689
TOTAL REVENUE	\$ 228,435	\$ 135,169
EXPENSES		
OF1 - Salaries	\$ (82)	\$ -
OG1 - Payroll Benefits	(6)	-
OJ1 - Supplies	96,427	30,317
OJ2 - Travel	-	-
OJ3 - Student Costs	-	-
OJ6 - Communication Charges	3,850	-
OJ7 - Services	54,288	27,729
OJ8 - Plant Maintenance	25,964	23,397
OJ9 - Utilities	-	-
OJA - Other Expense	3,305	2,182
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 183,746	\$ 83,625
RESERVES	\$ 44,689	\$ 51,544

Comments:

Reserves are maintained for insurance deductibles. The deductible for professional liability for each claim is \$5,000. The deductible for criminal defense endorsement for each claim is \$5,000. In order to ensure that its experiential learning programs and student-staffed legal clinics' data-handling meets best practices, the Law School has maintained reserves for a 3rd party audit. After this first ever audit, we anticipate potential software, hardware, training, and service costs related to the auditor's recommended remediation steps. It's further anticipated that annual audits will be necessary. In addition, the Law School recently started using UNM's iClicker service in its classrooms, which will be an on-going cost of \$3,700/year.



**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:	University College	
	FY16 - Actuals	FY17- 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 -Net Reserves	-	-
TOTAL REVENUE	\$ -	\$ -
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	-	-
OJ2 - Travel	-	-
OJ3 - Student 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 for any of its programs.



THE UNIVERSITY OF
NEW MEXICO

**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:

Gallup Branch Campus

	Gallup Branch Campus	
	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 44,356	\$ 45,118
OA5 - Sales & Services	-	-
OA6 - Other Operating Revenue	-	-
OS1 - Transfers (please list all transfers)		
1180 - Transfer from Stud Soc Cult	-	-
OV1 - Allocations	-	-
OZ1 - Net Reserves	-	-
TOTAL REVENUE	\$ 44,356	\$ 45,118
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	44,356	14,272
OJ2 - Travel	-	-
OJ3 - Student Costs	-	-
OJ6 - Communication Charges	-	-
OJ7 - Services	-	-
OJ8 - Plant Maintenance	-	-
OJ9 - Utilities	-	-
OJA - Other Expense	-	-
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 44,356	\$ 14,272
RESERVES	\$ -	\$ 30,846

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.



**Academic Course Fee Review
Fiscal Year 2016 and Fiscal Year 2017**

School/College:	Taos Branch Campus	
	FY16 - Actuals	FY17- Actuals
REVENUE		
OA2 - Student Fees	\$ 112,911	\$ 127,990
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 -Net Reserves	-	-
TOTAL REVENUE	\$ 112,911	\$ 127,990
EXPENSES		
OF1 - Salaries	\$ -	\$ -
OG1 - Payroll Benefits	-	-
OJ1 - Supplies	93,572	93,549
OJ2 - Travel	-	-
OJ3 - Student Costs	19,339	7,842
OJ6 - Communication Charges	-	-
OJ7 - Services	-	-
OJ8 - Plant Maintenance	-	-
OJ9 - Utilities	-	-
OJA - Other Expense	-	26,599
OM1 - Capital Expenditures	-	-
TOTAL EXPENSE	\$ 112,911	\$ 127,990
RESERVES	\$ -	\$ -

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.