

UAS BUDGET 101

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February 27, 2026



UNIVERSITY of ALASKA SOUTHEAST

GOALS & OVERVIEW

Goals:

- Provide a Foundation for Understanding the Budget Process
- Review the UAS FY25 budget
- Discuss FY26 and FY27 budgets

Overview:

- Basic Terminology
- Roles and Responsibilities
- Budget Cycle at UAS
- UAS Types of Revenue, FY25
- UAS Areas of Expenditure, FY25
- FY26 and FY27 Budget



BASIC TERMINOLOGY

- **Fiscal Year:** The year beginning July 1 & ending June 30.
 - **FY 25: July 1, 2024 - June 30, 2025 (last year)**
 - FY 26: July 1, 2025 - June 30, 2026 (current year)
- **Operating Budget:** Statutory authorization to spend funds for a specific purpose.
- **Capital Budget:** Multi-year funds that are good for the life of a project; typically used for facility construction, maintenance, or repairs; can also be used for specific research or one-time investments.



BASIC TERMINOLOGY

- **Appropriation:** Statutory authorization to spend a specific amount of money for a specific purpose.
- **Allocation:** A subunit of appropriations in appropriation bills.



ROLES & RESPONSIBILITIES

- **Chancellor:**

- Leads University Operations to Reach Strategic Goals Based on Board-Approved Mission Statement & University Priorities in Collaboration with the Vice Chancellor for Administrative Services (VCAS).
- Participates in Annual Budget Development Process, along with VCAS.
- Participates in Periodic Financial Management Reviews along with VCAS.



ROLES & RESPONSIBILITIES

- **System Office:**
 - Coordinates annual budget development process, including managing the following:
 - Budget development guidelines
 - Budget request to the Board of Regents, governor, & legislature
 - Budget advocacy during the legislative process
 - Budget implementation
 - Handles corporate fiduciary responsibility including financial reporting to the State of Alaska.



ROLES & RESPONSIBILITIES

- **Board of Regents:**
 - Reviews & Discusses Budget Development Guidelines
 - Previews & Discusses Operating and Capital Budget Requests for the Upcoming Fiscal Year.
 - Approves Budget Requests Prior to Submission to the Governor's Office.
 - Accepts State Appropriations to the Universities and Approves Budget Distribution Plans.



BUDGET CYCLE

- Who are the Players?
- What is the Timeline?



PLAYERS:

UAS

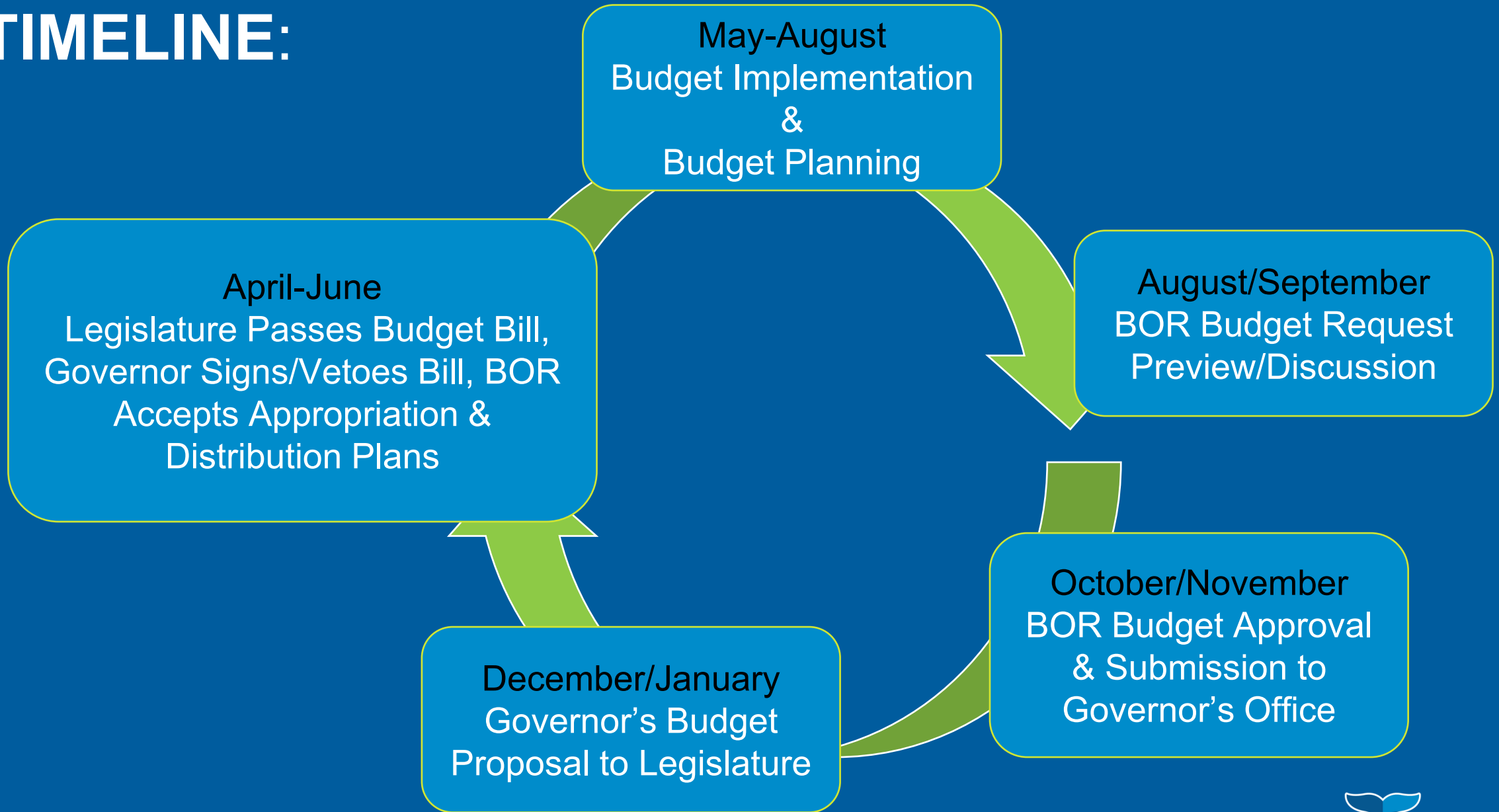
UA System Office

Governor's Office &
Legislature

UA Board of
Regents (BOR)



TIMELINE:



REVENUE

- Fund Types of Revenue (terminology)
 - Revenue Fund Types at UAS
- Revenue Types (terminology)
 - Revenue Types at UAS



REVENUE FUND TYPES

Unrestricted Funds

- No statutory designations or restrictions imposed
- For use during the current fiscal year

Auxiliary

- Enterprise or self-supporting units that offer services

Designated

- Unrestricted funds that have internal restrictions

Match

- University's committed share in support of a specific grant

Agency

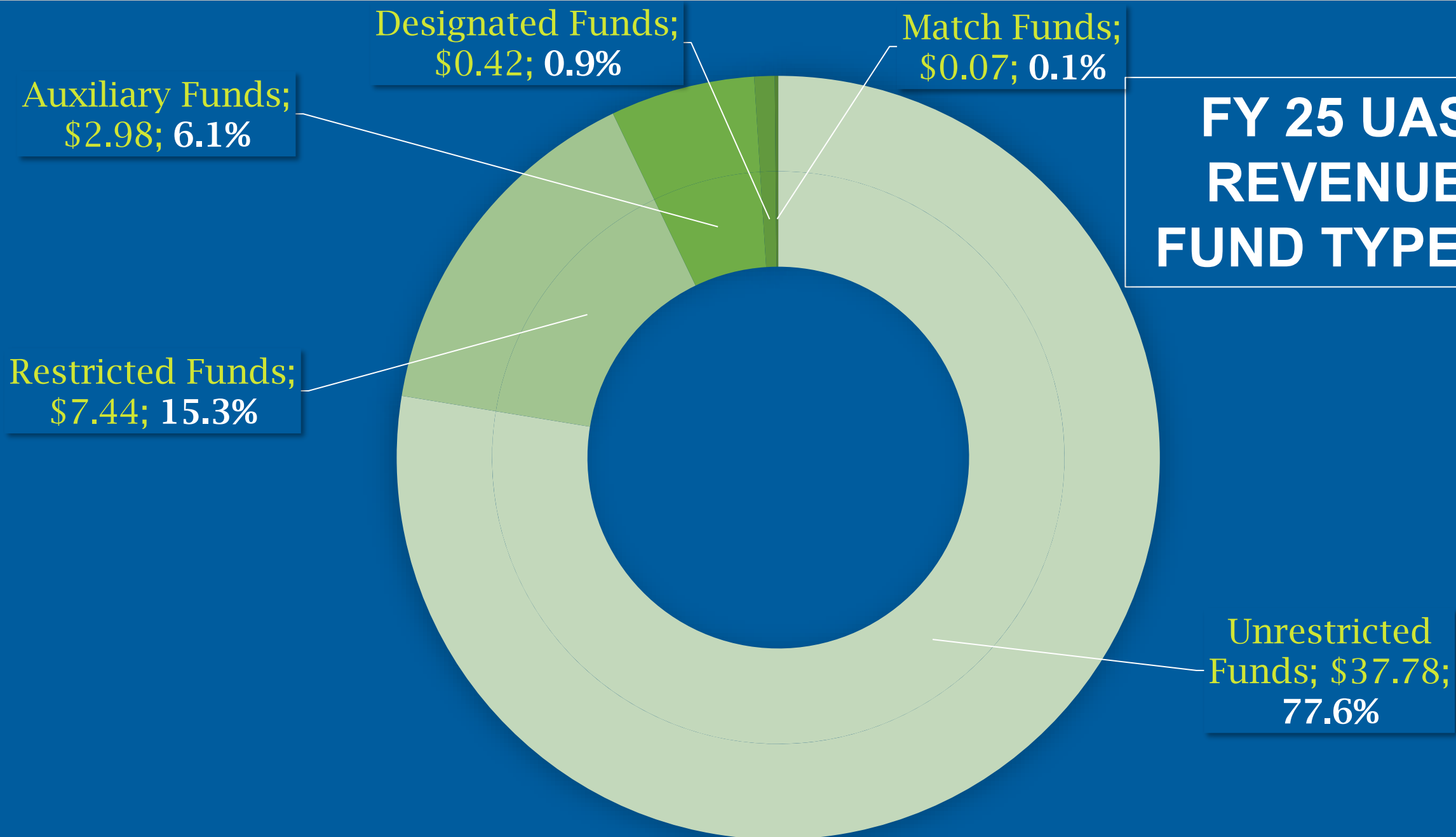
- Owned by others but held by university as custodian/fiscal agent

Restricted

- Funds received from outside agency for a specific purpose



FY 25 UAS REVENUE FUND TYPES*



*Revenue shown is in millions of dollars

REVENUE TYPES

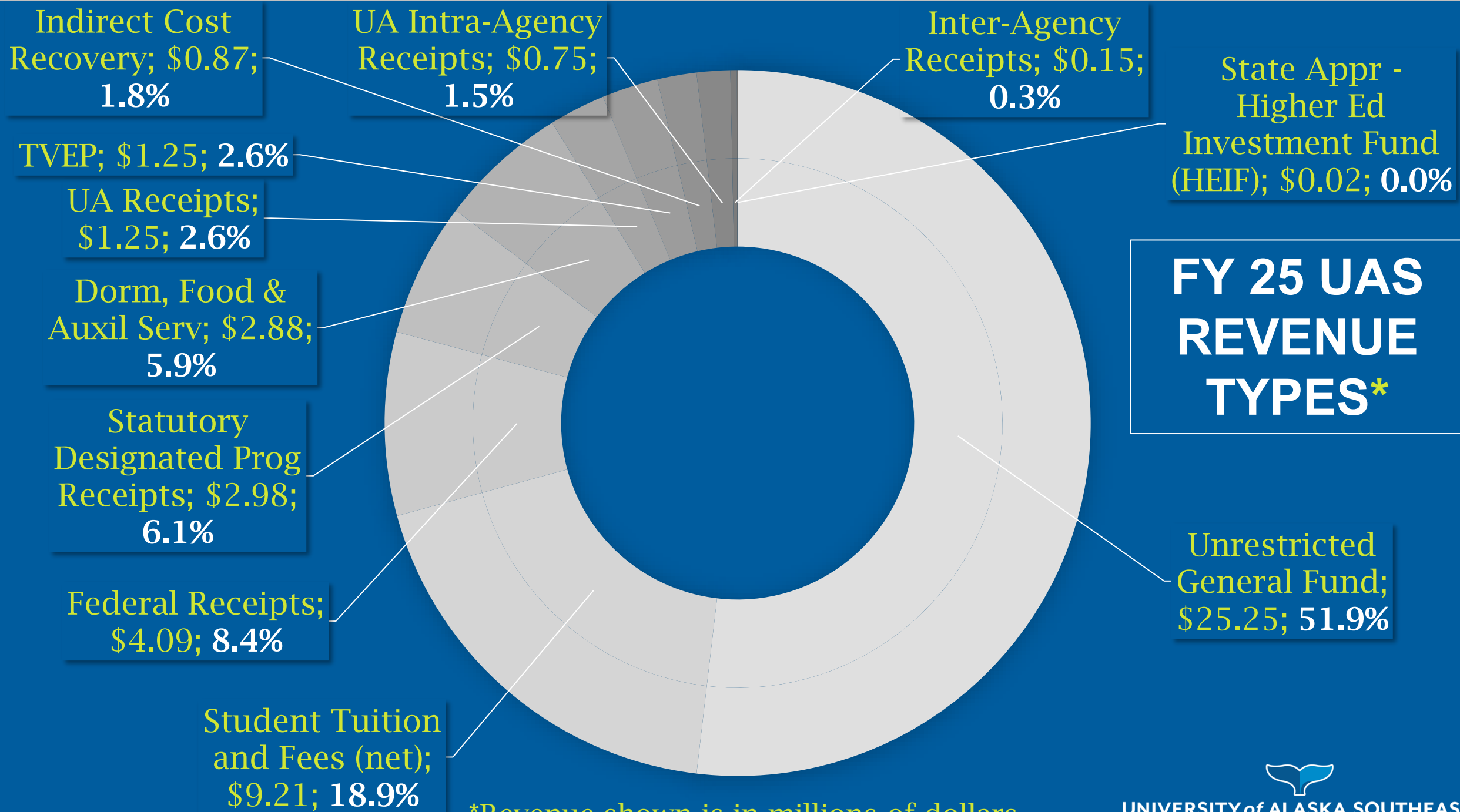
Unrestricted Funds:

- Unrestricted general funds (UGF)
- Tuition & fees
- Interest income
- Indirect cost recovery
- Auxiliary receipts
- UA receipts
- Statutory Designated Program Receipts
- State inter-agency receipts
- Mental Health Trust Funds
- Technical Vocational Education Program (TVEP)
- UA Intra-agency receipts

Restricted Funds:

- Grant funds
 - Federal funds
 - UA receipts
 - Statutory Designated Program Receipts
- State Inter-Agency





FY 25 UAS REVENUE TYPES*

*Revenue shown is in millions of dollars

EXPENDITURES

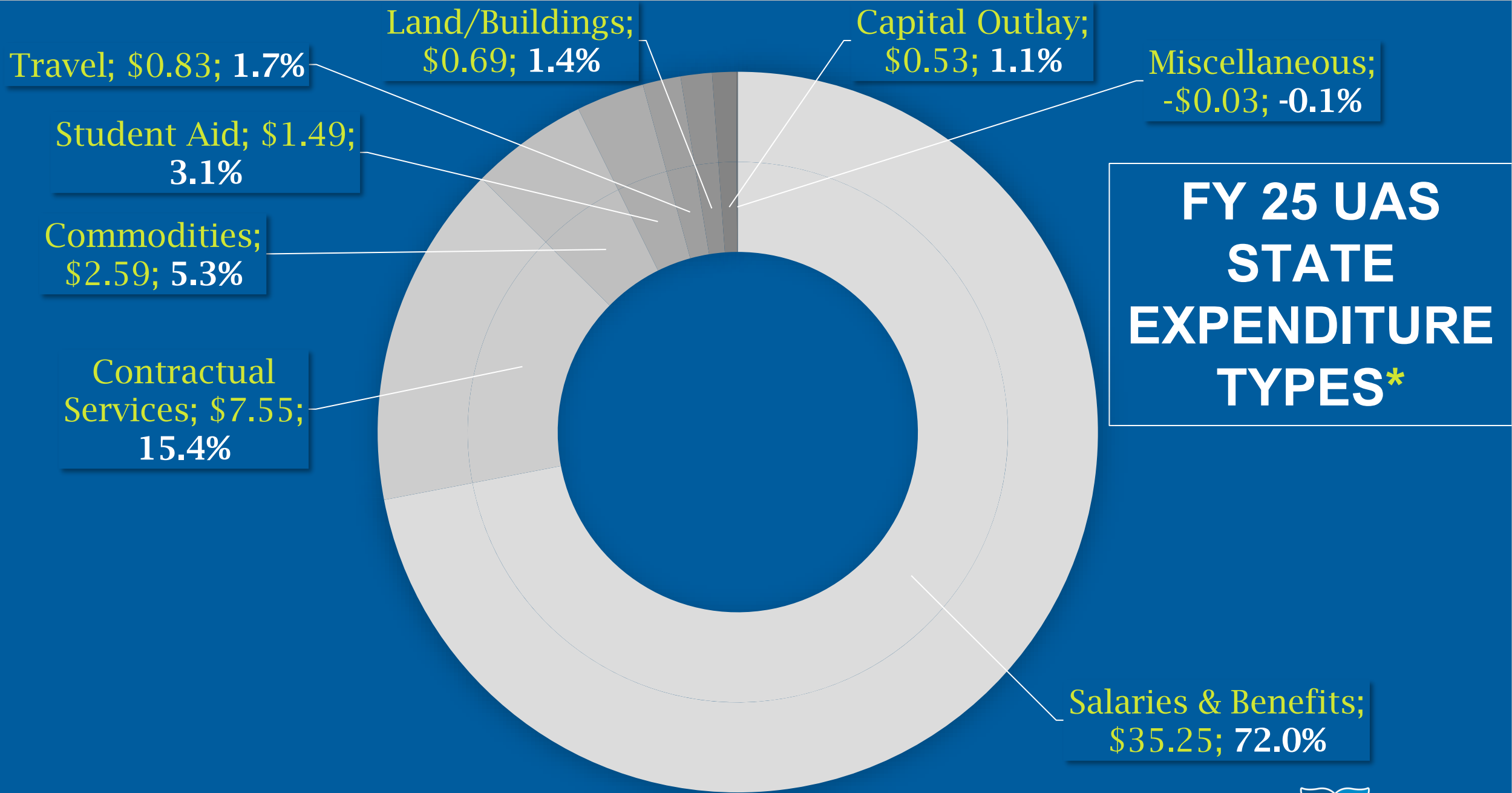
- State Expenditure Types (terminology)
 - State Expenditure Types at UAS
- NCHEMS* Expenditure Types (terminology)
 - NCHEMS Expenditure Types at UAS

*NCHEMS: National Center for Higher Education Systems

STATE EXPENDITURE TYPES

- Personal Services (Salary and Benefits)
- Travel
- Contractual Services
- Commodities
- Capital Outlay
- Grants/Benefits (student aid)
- Miscellaneous (debt service/transfers)





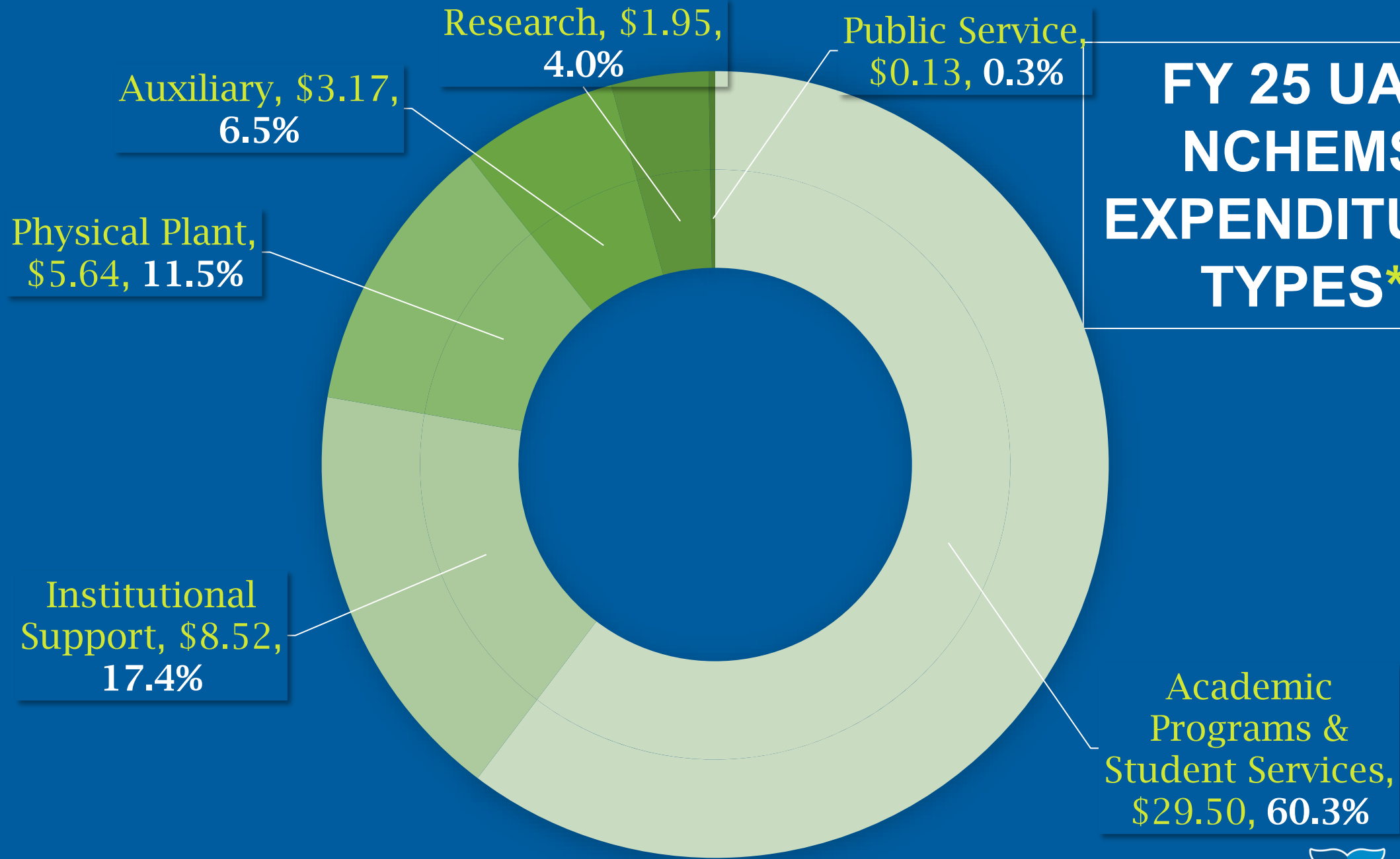
*Expenditures shown in millions of dollars

NCHEMS EXPENDITURE TYPES

- Academic Programs & Student Services
 - Academic Support
 - Instruction
 - Intercollegiate Athletics
 - Library Services
 - Scholarships
 - Student Services
- Research
- Public Service
- Auxiliary Services
- Institutional Support
- Physical Plant



FY 25 UAS NCHEMS EXPENDITURE TYPES*



*Expenditures shown in millions of dollars

FY 26 Projected

- Projected/Budgeted enrollment for FY26 to be flat
- Reality – enrollment is down for both Fall and Spring
- Projecting to spend into our Unreserved Fund Balance (UFB) by approximately \$996.4 (\$ in Thousands).

Unrestricted <small>(excludes recharge, auxiliaries, and restricted/sponsored activity)</small>	
(\$ in Thousands)	(B) Latest Estimate
State Appropriation (UGF)	25,817.5
Federal Receipts	1.8
Student Tuition and Fees (gross)	11,163.4
Tuition Discounts/Allowances	(1,998.7)
Interest Income	-
Indirect Cost Recovery	790.9
UA Receipts	573.1
Statutory Designated Prog Rcpts	94.0
TVEP	1,683.5
Mental Health Trust	-
State Inter-agency Receipts	108.4
UA Intra-Agency/CIP/Lic	419.6
Auxiliary Enterprise	-
Higher Education Investment Fund	-
Revenue	38,653.5
Salaries	21,950.8
Benefits	8,887.9
Travel	568.9
Contractual Services	6,641.7
Commodities	1,370.3
Capital and Equipment	1,685.7
Student Aid	456.2
Other/Transfers/Debt Service	(1,911.6)
Expenditures	39,649.9
Fund Balance Contribution/(Use)	(996.4)



FY 27 UA Budget Overview

UA Budget (UGF in millions of \$)	BOR Oper.	BOR Cap.	Gov.
FY27 Additions			
Compensation	\$15.2		\$6.5
Fixed cost increases (cyber security/IT, facilities, utilities, risk mgmt and public safety) - are key to continued stability.	\$8.0		
BOR's Students 1 st Agenda – increasing recruitment, retention, and graduation.	\$4.9		
Student Mental Health Services	\$0.9		
Deferred Maintenance		\$60.0	
Juneau Joint Use Facility Roof Replacement		\$1.5	
UAS Sitka New Dock & Mariculture Training Facility		\$2.0	



Questions?

