

UAS BUDGET 101

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UNIVERSITY of ALASKA SOUTHEAST

GOALS & OVERVIEW

Goals: To provide a foundation for understanding the budget process, review the UAS FY23 budget, & discuss how to improve our UAS budget processes.

Overview:

- Basic Terminology
- Roles and Responsibilities
- Budget Cycle at UAS
- Budget Cycle
- UAS Sources of Revenue, FY23
- UAS Areas of Expenditure, FY23
- Moving Forward—Increasing Transparency



BASIC TERMINOLOGY

- **Fiscal Year:** The year beginning July 1 & ending June 30.
 - FY 23: July 1, 2022-June 30, 2023 (last year)
 - FY 24: July 1, 2023-June 30, 2024 (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 be used for specific research or one-time investment.



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.
- Participates in annual budget development process.
- Participates in periodic financial management reviews.



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:**

- Preview & discuss operating and capital budget requests for the upcoming fiscal year.
- Approve budget requests prior to submission to the governor's office.
- Accepts state appropriations to the universities and approve budget distribution plans.
- Review & discuss budget development guidelines.



BUDGET CYCLE

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



PLAYERS:

UAS

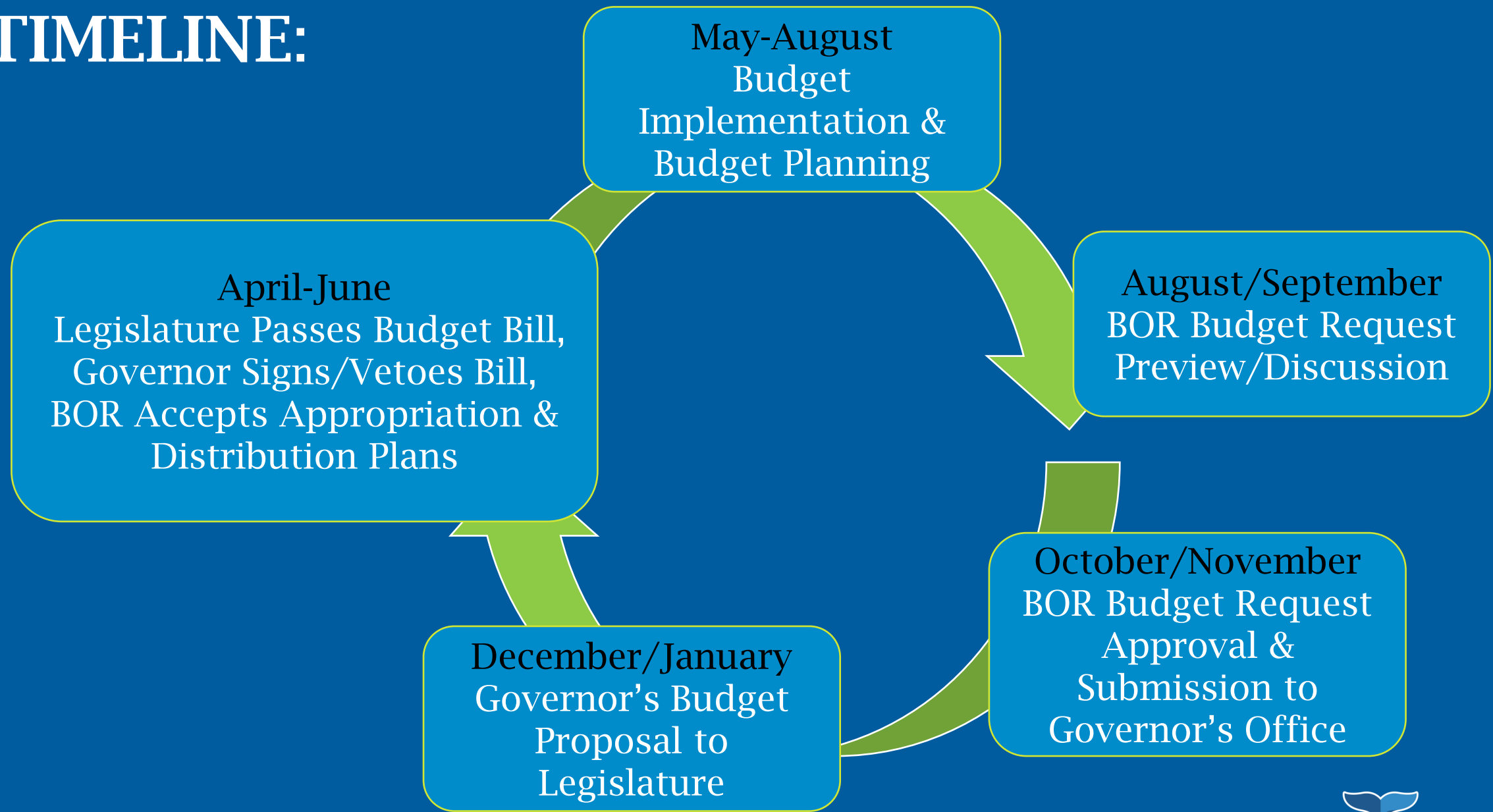
UA System Office

Governor's Office
& Legislature

UA Board of
Regents (BOR)



TIMELINE:



REVENUE

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



REVENUE 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

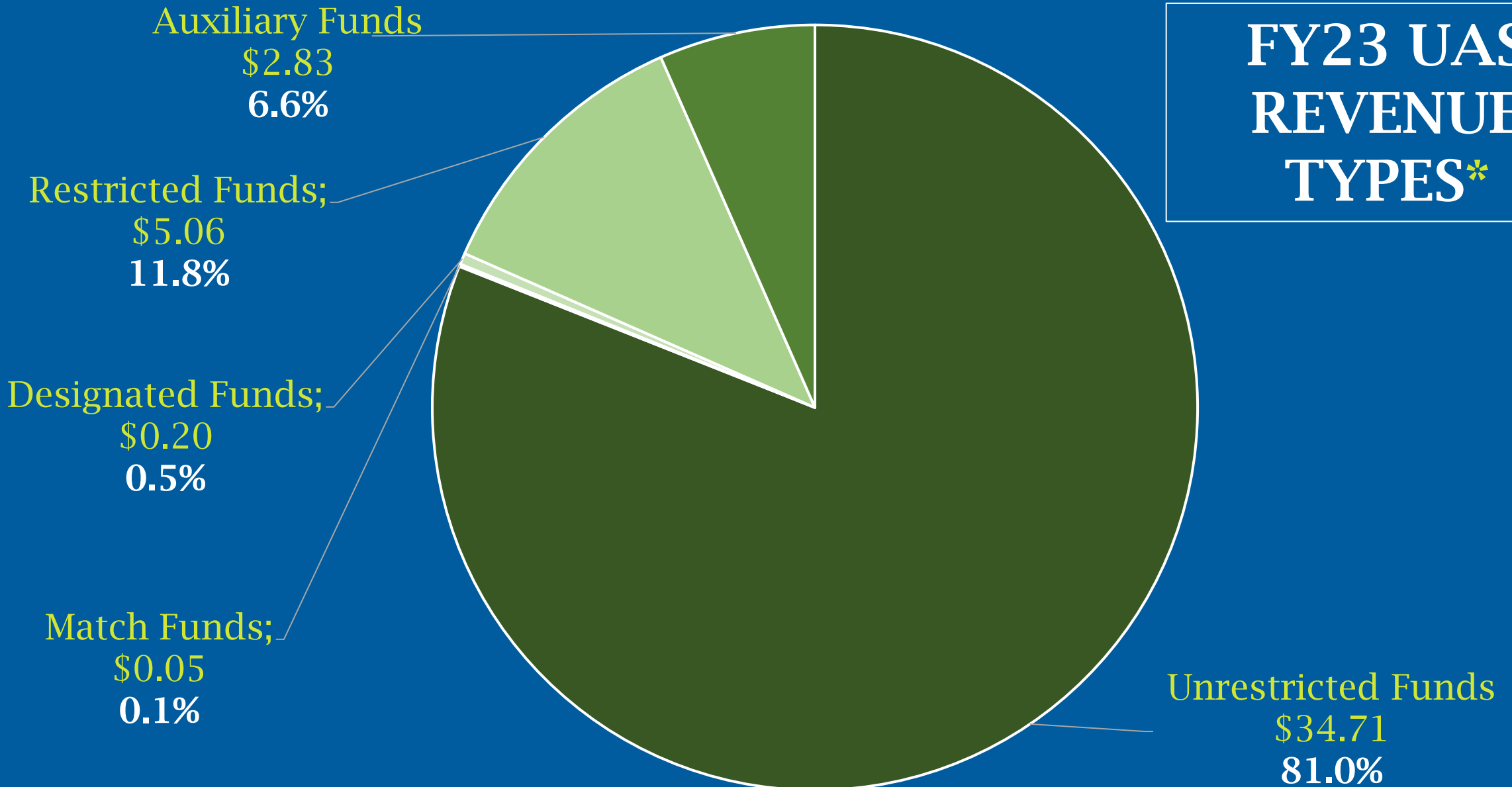
- Owned by others but held by university as custodian/fiscal agent

Restricted

- Funds received from outside agency for a specific purpose



FY23 UAS REVENUE TYPES*



*Revenue shown is in millions of dollars



REVENUE SOURCES

Unrestricted Funds:

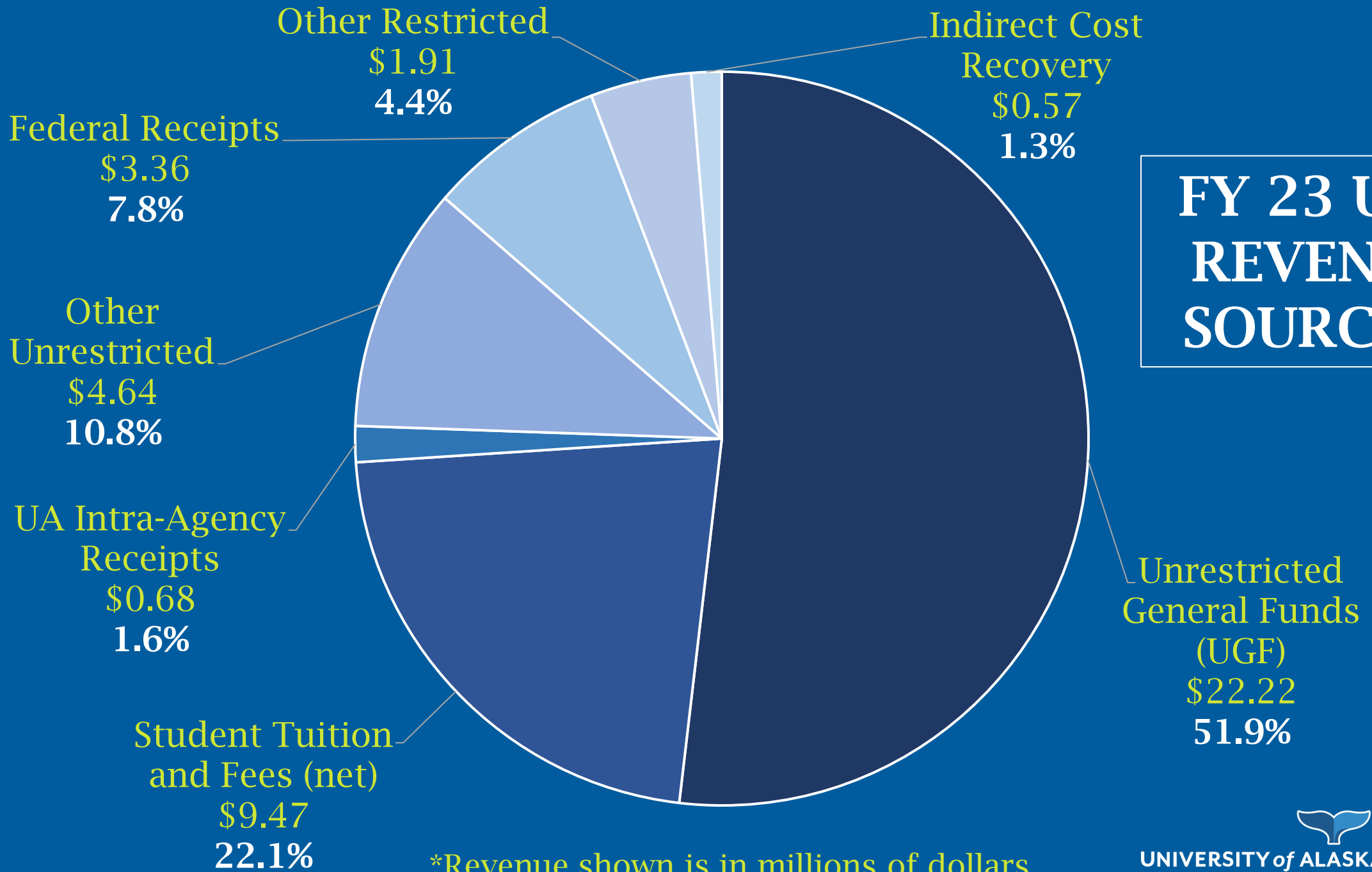
- Unrestricted general funds
- Tuition & fees
- Interest income
- Indirect cost recovery
- Auxiliary receipts
- UA receipts
- State inter-agency receipts
- Mental Health Trust Funds
- Technical Vocational Education Program (TVEP)
- UA Intra-agency receipts

Restricted Funds:

- Grant funds
 - Federal funds
 - UA receipts



FY 23 UAS REVENUE SOURCES*



*Revenue shown is in millions of dollars

EXPENDITURES

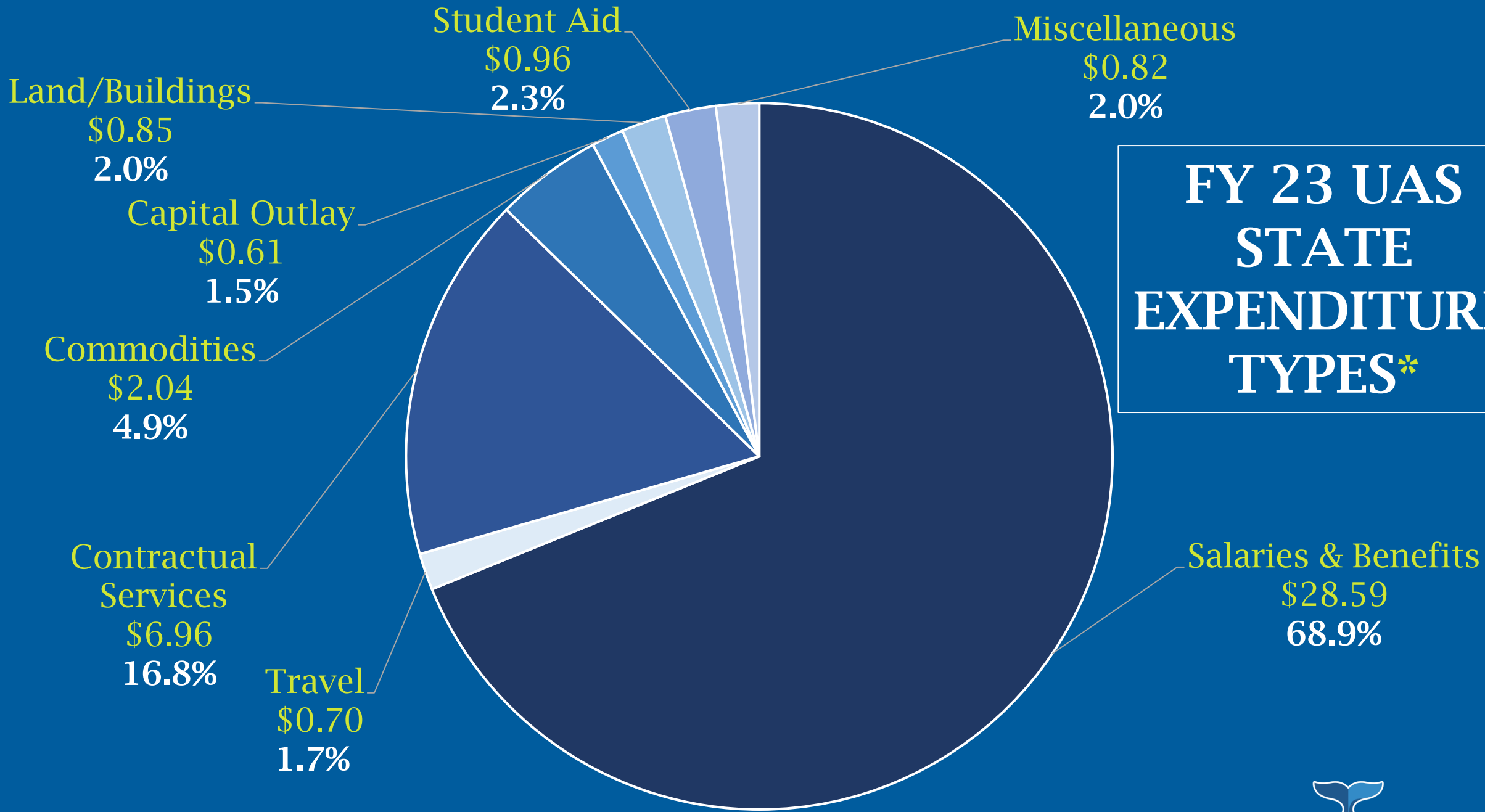
- State Expenditure Types (terminology)
 - State Expenditure Types at UAS
- NCHEMS* Expenditure Types (terminology)
 - NCHEMS Expenditure Types at UAS

STATE EXPENDITURE TYPES

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



FY 23 UAS STATE EXPENDITURE TYPES*



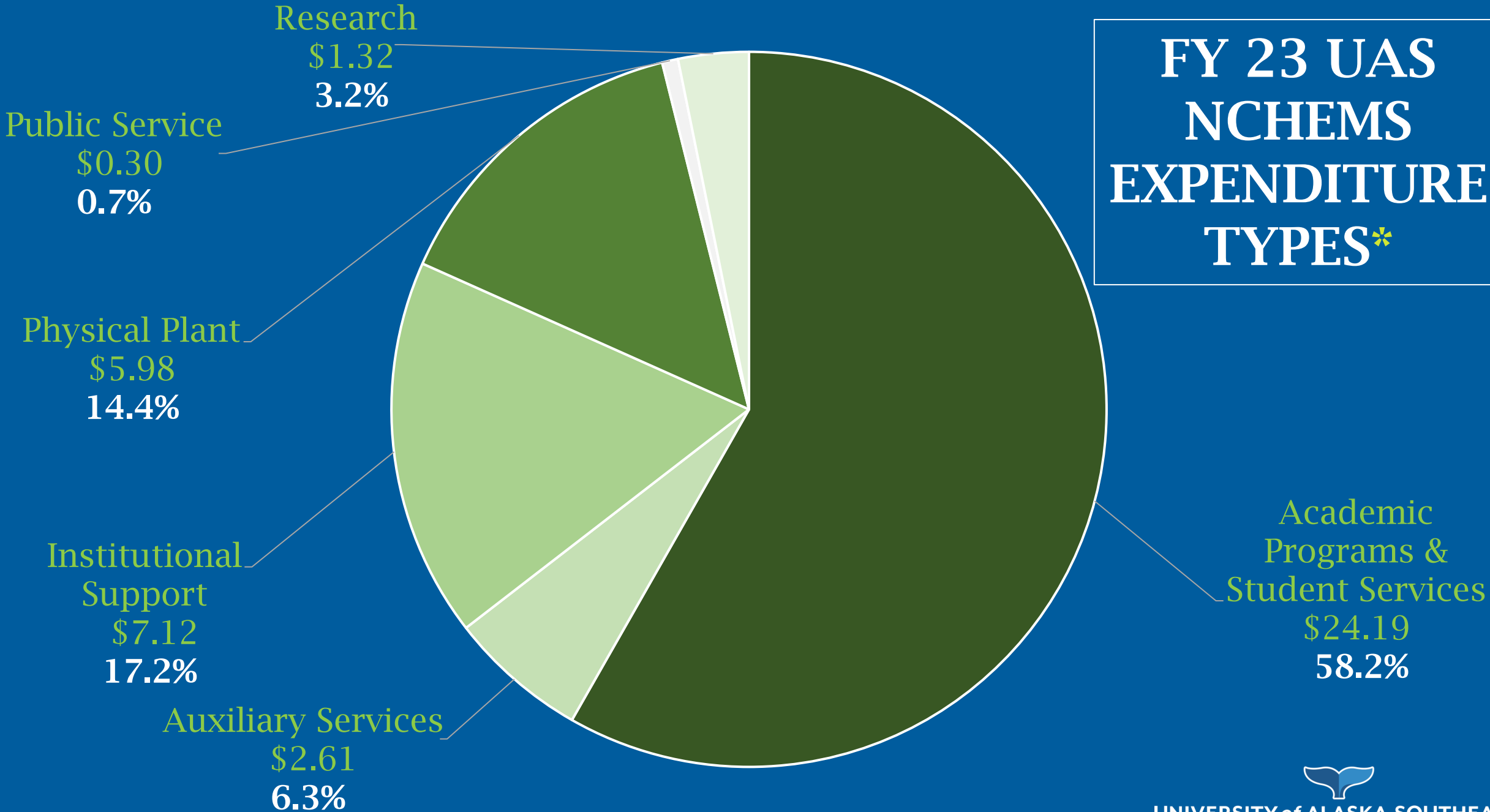
*Expenditures shown in millions of dollars

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 23 UAS NCHEMS EXPENDITURE TYPES*



*Expenditures shown in millions of dollars

Moving Forward-- Increasing Transparency

- Give yearly budget presentations
- Make budget information more accessible year-round
- Design a more transparent budget request process for UAS
- Provide periodic updates on the budget process

