



THE UNIVERSITY
OF ARIZONA

**UNRESTRICTED FUNDS
OPERATING BUDGET
FY 2025**

Tucson, Arizona

September 4, 2024

The University of Arizona is pleased to present the Fiscal Year 2025 Unrestricted Funds Operating Budget, which is an overview of its FY 2025 allocation plan for the nearly \$1.3 billion in university allocated funds and a unit-by-unit budget of allocated funds and local revenue.

Throughout fiscal year 2024, the university experienced significant upheaval. We identified budget deficits, implemented temporary and long-term cost reduction measures, and reorganized operations, all while experiencing changes in senior leadership, notably the appointment of the next university president.

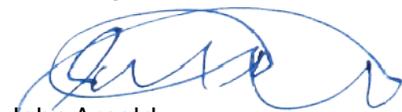
Yet this university has prevailed. Our reputation is strong, students flock to campus, and the work of our faculty and staff proceed at a pace never before matched. It is a great time to be a Wildcat.

This budget reflects the first of a two-step plan. The initial step brought the FY 2024 budget deficit from more than \$162 million down to approximately \$63 million. It alleviates the risks to the university's operating cash and lays a solid foundation for the following step, to bring the university back to a budget surplus.

University leadership is unendingly grateful for the cooperation, collaboration and the commitment of the thousands of faculty and staff who, every day, demonstrate their expertise and dedication in serving our community and creating a world-class student experience, often with sacrifice and with too few resources. The success of this budget is contingent on their continued good work.

Bear Down Arizona

Sincerely,



John Arnold

Senior Vice President, Chief Operating Officer & Chief Financial Officer



John Arnold, SVP COO & CFO

University of Arizona Budget Book

Fiscal Year 2025 Unrestricted Funds Budget

Published September 4, 2024

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Plan of Budget

Overview

The budget document provides an overview of university allocated funds and a unit-by-unit budget for all unrestricted dollars.

Individual unit budgets were established based on FY 2024 forecasted expenditures. Changes to the FY 2024 forecasted spending are listed in three categories:

- **Technical Changes:** University-wide adjustments reflecting either changes in organizational structure, such as the centralization of human resources activities, or changes in accounting protocols.
- **Budget Reductions:** Changes that reflect the budget reductions developed through the All-Funds budget process last spring.
- **New Investments:** Investments developed through the All-Funds budget process.

The identified reduction percentage is the change from the FY 2024 spending forecast excluding the technical adjustments impacts. This percentage reflects the real year-over-year operating change. Excluding auxiliaries, the average reduction amount is 2.4 percent.

Fiscal Year 2024 Actuals

The budget document includes expenditure actuals from FY 2022-FY 2024. As part of the Spring 2024 budget instructions, the university financial team noted that expenditures in excess of FY 2024 forecasted revenues would be deducted from the FY 2025 budget allocation. Budget instructions also stated half of expenditures less than forecast would be deducted from FY 2025 budget allocations.

Excluding auxiliaries, 18 of the 39 budget units spent in excess of the established forecast in a total amount of \$36.6 million. The remaining 21 underspent. After analysis, variances in actual from forecast appear to be driven by confusion in forecasting standards, changes in local activity and the treatment of transfers. At this time, no adjustments will be made to FY 2025 budget allocations related to FY 2024 actuals.

Potential Adjustments to the Fiscal Year 2025 Budget

While the FY 2025 budget is based on FY 2024 estimated spending, the operational realities in FY 2025 are different than FY 2024. Fall enrollment is up over 3 percent, students on average are taking more classes and enrollments have changed across colleges. Each budget unit will have an opportunity to meet after the first quarter to discuss updates to budget levels.

Budget units experiencing significant issues may seek additional budget authority by contacting the university Chief Budget Officer.

Budget Background

In November 2023, the University of Arizona announced it had operated Fiscal Year 2023 with a budget deficit of \$140 million. The deficit was driven by a combination of one-time and ongoing expenditures as follows:

University Operations	(\$87.0)
Athletics	(\$32.0)
Investments in the Strategic Plan	(\$15.0)
One-Time Additional Payroll	(\$35.0)
Deferred Payroll Taxes (CARES Act)	(\$18.0)
Acquisition of UAGC (Positive)	\$47.0
Total	(\$140.0)

In January of 2024, the university projected a current year deficit of \$177 million, driven by losses in operations (\$148 million) and athletics (\$32 million). The university used two forecast models and real time data to estimate the deficit.

1. The university conducted a real time survey of the university budget units to compare forecasted revenues vs forecasted expenditures.
2. The university developed a cash flow model based on a regression analysis of prior year's expenditure and revenue data. This model produced a forecasted deficit of \$155 million.

While the regression model confirmed the range of deficit, it was in its first year of use, therefore, the university chose to base FY 2024 budget actions on the survey data.

Source of the Deficit

The FY 2023 and FY 2024 ongoing deficits were driven by a series of factors.

1. The university moved between three different budget models over the last ten years. Switching between budget models caused confusion on campus and decoupled revenue allocations from cost realities.
2. The university lacked centralized reporting and monitoring structures. Decentralized management structure, decision making, and reporting limited the level of financial information flowing to the central administration. This led to local budget decisions that were inconsistent with overall university planning.
3. Financial aid structures lacked budget control and sufficient reporting. Institutionally funded financial aid grew from \$189 million in FY 2018 to a forecasted \$326 million in FY 2024. The lack of budgetary controls on financial aid led to flat per student net revenues during a time of extreme inflation.
4. The university implemented several initiatives tied to its strategic plan. While these initiatives were one-time investments and were centrally planned, they were funded from cash reserves.

5. The university was subject to inflation-driven cost increases. These costs largely manifested in increased personnel costs.
6. The athletics program experienced new costs that exceeded the ongoing revenue model. These costs included Covid era loan repayments, debt on capital investments, increasing payroll costs, expansions in allowable athlete benefits, and changes in allowable coaching structures.

Solution Sets

In December of 2023, the university took a number of temporary steps to reduce cash outflows. These steps included:

- Hiring freeze
- Compensation freeze
- Travel restrictions
- Delays in capital projects
- Procurement restrictions

The university also took immediate steps to educate budget units on the budget deficit and sought cooperative steps to reduce spending.

At the same time, the university launched initiatives to eliminate the budget deficit permanently. These steps included the following.

1. The university centralized management of certain administrative functions including information technology, human resources and university development (fundraising).
2. The university reviewed the administrative structure and eliminated several vice president positions.
3. The university developed an FY 2025 budget plan based on forecasted expenditures and projected revenues.
4. Each budget unit developed a staffing plan in alignment with the FY 2025 budget. While the hiring freeze was lifted in July 2024, any personnel action must fit within the submitted staffing plan.
5. The university centralized the capital investment process and limited capital spending to established budgets.
6. The university developed new financial aid structures, reduced overall merit-based aid and is beginning to introduce budget controls into financial aid. While these steps may reduce overall enrollment, net revenue per student increases should offset those reductions. The university did not reduce need-based aid.
7. The university engaged outside consultants to review the athletics department and make recommendations on how to align revenues and expenditures. The department developed a five-year plan to increase revenue and reduce expenditures sufficiently to bring the department into budget balance.
8. The university is developing a contracting process to improve expenditure efficiency.
9. The university initiated a space utilization study to reduce reliance on leased space.

10. The university made investments to expand high performing and high return on investment (ROI) programs and functions.

Outcomes

For FY 2024, which ended June 30, 2024, the temporary measures implemented by the university, coupled with better than projected revenue performance reduced the FY 2024 deficit from the projected \$177 million to \$63 million. The improvement in budget was driven by the following factors:

Revenue Changes	
Unanticipated grants	\$20.5
Investment earnings above forecast	\$10.0
Health Sciences program revenue above forecast	\$10.0
Auxiliary earnings above forecast	\$17.4
Expenditure Changes	
Changes in Local Activity	\$35.6
Delays in Grant Programs	\$13.5
Capital Project Delays	\$7.0
Total	\$114.0

For FY 2025, the university is projecting a \$65 million unrestricted operating budget deficit.

Impacts on Staffing Levels

The hiring freeze implemented in December of 2023 was limited to employees funded with unrestricted dollars, which excludes positions fully funded by grants and other specific-use designated fund sources. Further, the budget reductions implemented since December have focused on unrestricted funds.

With approximately 20,000 distinct employees (full- and part-time faculty and staff, and graduate assistants) spread across hundreds of individual units, the university is constantly separating and adding employees for a myriad of reasons, such as employee voluntary decisions, academic hiring cycles, termination or reductions in force (layoff). Every year, employees make decisions to change positions, leave the university or retire in lieu of other separation reasons. Given these circumstances, the university cannot always determine if a specific position is impacted by a hiring freeze or a budget change.

During FY 2024, the university added approximately 3,000 University of Arizona Global Campus (UAGC) employees which further complicates comparisons to prior year separation and hiring patterns. Additionally, colleges and divisions may not yet have recorded budget-related separations while they finalize their staffing plans and then provide 60- or 90-day notice periods to impacted employees.



Within that context, the university began January 2024 with a workforce of 21,150 and ended June 2024 with 20,514, a net reduction of 636. During the previous fiscal year, between January and June 2023, the university (excluding UAGC) added 227.

Regarding employees sourced specifically to unrestricted funds, in July of 2023 the university operated with 12,978. In July 2024, that number dropped to 12,650, a difference of 328 employees.

The first payroll of the academic period will provide additional information of the full impact of the budget changes on staffing levels. The university's Office of Budget and Planning will provide updated information when available.

Impacts on Vice President Positions

As part of budget development, university leadership reviewed existing assistant or associate vice presidents, vice presidents and senior vice president positions. In January 2024, the university listed 109 positions with these titles, and since then, eliminated 13 of those positions by either eliminating the position or eliminating the title. If a title was eliminated, the corresponding salary stipend was also eliminated.



Allocated Funds

Funds where revenue is collected institutionally and then distributed to operating units. Examples include State Appropriation, Net Tuition, and Investment Income . These funds do not include local funds generated by units (i.e. sales and service revenues, course fees, program fees and differential tuition) or restricted funds



Sources and Uses Explained

State Appropriations - State support for general operations.

State Appropriation - Special Line Items (SLI)- State general fund appropriations received by the university to support specific activities or programs of the university. Common examples include appropriations for Cooperative Extension, Kazakhstan, and Telemedicine among others.

Overhead Assessment on Fees - This assessment on Program Fees and Differential Tuition revenues supports administrative costs throughout the university.

Misc. Fees - Revenue from other student fees such as exam fees, transcripts, etc.

College Fees (Net) - Effective FY25 there is a fee for enrollment based on college. Fee replaces previous Undergraduate Program Fees, Differential Tuition, and all Course Fees.

Facilities & Administration (F&A) Cost Recovery - Overhead Cost Recovery on Sponsored Awards

Investment Income - Revenue generated from the investment earnings on of overall operating cash balances, including interest revenue from internal loans.

Admin Service Charge - Charge to auxiliaries and designated fund activities to support overhead costs and administrative services that benefit the entire University.

Institutional Costs - Facilities related (debt service, renovation) or other program costs benefiting the entire university such as insurance, regents funds, and the Provost Investment Fund.



Sources and Uses Summary

\$ In Millions

	FY24	FY25
Allocated Revenues		
State Appropriations	\$ 298.2	\$ 296.4
State Appropriation Special Line Items	83.0	75.0
Net Tuition Revenue	616.0	668.4
<i>Gross Tuition (Base)</i>	976.8	1,054.7
<i>Institutional Financial Aid</i>	(360.8)	(386.3)
Overhead Assessment on Fees	4.6	-
Misc. Fees	5.7	5.8
College Fees (Net)	-	33.0
F&A Cost Recovery	129.1	135.0
Investment Income	12.6	16.2
Admin Service Charge	51.8	38.0
Total Allocated Revenues	1,201.1	1,267.8
Expense Authority		
Institutional Costs	203.3	152.7
Unit Budgets	997.8	1,115.1
Total Expense Authority	\$1,201.1	\$1,267.8

Allocated Revenues



Expense Authority



Allocation Summary

Sources

Unit Revenue Allocations	\$	1,115,112.7
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Uses

University Administration

PRSM - President	4,944.2
PRDV - Secretary of the University	8,690.3
UAFN - Alumni & Development	12,013.9
SRBU - Business Affairs & CFO	20,840.8
SRCH - Research & Innovation	36,887.3

University Support

HRDV - Human Resources	25,177.4
DNAA - Native American Advancement	1,095.2
MCDV - Marketing & Communications	10,987.2
OGCD - General Counsel	5,842.0
DEIT - University Compliance	2,386.8
UITS - University Information Technology Services	98,952.9
AZPM - Arizona Public Media	1,022.1

Provost Office

DIVS - Diversity and Inclusion	2,697.7
PVST - Academic Affairs and Provost (Academic Affairs & Provost + Federal Accommodations + Arizona Online + Arizona International)	89,252.1
SLHW - Campus Health and Wellness	590.9

Public Safety

OPSD - Office of Public Safety	15,471.1
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Facilities

UFSD - University Facility Services	102,146.0
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Health

PRSA - SVP Health Sciences (COHS/HSCD/HLGN)	38,395.0
GRDC - Graduate College	6,272.1
MDPX - College of Medicine - Phoenix	32,978.0
MDTC - College of Medicine - Tucson	50,044.2
NURS - College of Nursing	22,735.2
PBHL - Mel & Enid Zuckerman College of Public Health	15,117.7
PHRM - R Ken Coit College of Pharmacy	7,731.7

Colleges

ARCH - College of Architecture Planning & Landscape Architecture	10,211.9
BUSN - Eller College of Management	59,866.8
EDUC - College of Education	22,436.3
ENGR - College of Engineering	48,697.4
HMNT - College of Humanities	31,685.8
HNRS - W.A. Franke Honors College	638.4
ISCL - College of Information Science	9,699.7
LAWC - James E Rogers College of Law	17,726.2
LBRY - Libraries	24,198.3
OPSC - James C Wyant College of Optical Sciences	9,930.9
SBSC - College of Social & Behavioral Sciences	65,219.9
SCNC - College of Science	131,954.1
UAZS - College of Applied Sciences & Technology	12,699.4
VTMD - College of Veterinary Medicine	22,070.0
ALVSCE - Agriculture, Life, & Veterinary Sciences & Cooperative Extension	87,310.8
UART - Arizona Arts (College of Fine Arts + Arts Presenting & Engagement)	25,022.9

Athletics

ICA - Intercollegiate Athletics	1,745.3
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Total Uses	\$	1,193,385.9
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Net	\$	(78,273.2)
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Auxiliaries - Net Contribution

AGCC - UArizona Global Campus College	2,950.0
CREC - Campus Recreation	27.7
RSLF - Housing & Residential Life	3,574.5
OTDT - Campus Store	1,871.6
STUN - Student Unions	4,593.1
PRKG - Parking and Transportation	175.8

Total Contribution	\$	13,192.7
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Total	\$	(65,080.5)
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PRSM - President

Unit Category: University Administration

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	270,800
Inter-Unit Allocations / Transfers	(100,000)
Institutional Allocations	4,944,200
Total	5,115,000

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	FY25	Percentage
Total	5,813,200	(98,200)	(600,000)	5,115,000	-10.3%
Finance Restructure		(98,200)	-		
Operating Savings		-	(600,000)		

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	2,122,368	2,734,414	3,363,962	3,355,600	
Benefits	879,884	1,112,237	1,320,781	1,180,300	
Other Operating Expense	398,155	846,841	996,883	1,103,900	
Travel	54,981	60,079	54,050	73,200	
Student Support	15,000	-	15,000	-	
Indirect Expenditures	4,509	6,058	2,509	200	
Debt Service	-	-	-	-	
Capital	-	32,939	-	-	
Transfers - Expenditures ⁽²⁾	110,861	151,637	241,233	100,000	
Total	3,585,758	4,944,205	5,994,418	5,813,200	

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

Two new organizations were established in FY2023: Division of Black and Advancement & Engagement and Central Privacy Office.

PRDV - Secretary of the University

Unit Category: University Administration

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	167,000
Inter-Unit Allocations / Transfers	30,000
Institutional Allocations	8,690,300
Total	8,887,300

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	11,627,400	(21,000)	(3,149,400)	430,300	8,887,300	-27.1%
Designated Funds Administrative Service Charge		(21,000)	-	-		
Close Strategic Initiatives Office		-	(813,400)	-		
Operating Savings		-	(2,336,000)	-		
Post Doc Funding		-	-	80,300		
ABOR Costs for Presidential Search (one-time)		-	-	350,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	4,685,161	5,097,283	5,487,826	5,529,000	
Benefits	1,442,039	1,634,634	1,742,566	1,754,600	
Other Operating Expense	2,672,085	3,828,442	2,473,628	4,245,600	
Travel	106,484	131,855	80,624	75,400	
Student Support	-	-	-	-	
Indirect Expenditures	35,335	22,792	21,698	21,300	
Debt Service	-	-	-	-	
Capital	45,118	14,254	-	-	
Transfers - Expenditures ⁽²⁾	-	36,088	4,653	1,500	
Total	8,986,223	10,765,348	9,810,995	11,627,400	8,887,300

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

UAFN - Alumni & Development

Unit Category: University Administration

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	460,000
Inter-Unit Allocations / Transfers	3,100,000
Institutional Allocations	12,013,900
Total	15,573,900

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	FY25	Percentage
Total	18,969,900	3,436,800	(6,832,800)	15,573,900	-36.0%
Human Resources Restructure		(155,200)	-		
Development Restructure		3,642,000	-		
Designated Funds Administrative Service Charge		(50,000)	-		
Cost Reductions Supported by UAF		-	(6,832,800)		
Operating Savings		-	-		

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	8,073,738	6,237,718	5,213,619	4,939,800	
Benefits	2,492,662	1,969,380	1,653,186	1,571,800	
Other Operating Expense	4,248,473	7,648,119	9,282,765	12,345,700	
Travel	35,557	54,472	36,942	57,500	
Student Support	-	-	-	-	
Indirect Expenditures	1,448	1,666	49,296	50,000	
Debt Service	-	-	-	-	
Capital	-	-	-	-	
Transfers - Expenditures ⁽²⁾	539,800	485,988	5,000	5,100	
Total	15,391,678	16,397,343	16,240,809	18,969,900	15,573,900

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

SRBU - Business Affairs & CFO

Unit Category: University Administration

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	2,396,500
Inter-Unit Allocations / Transfers	401,900
Institutional Allocations	20,840,800
Total	23,639,200

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	27,994,400	(1,671,500)	(3,113,700)	430,000	23,639,200	-11.1%
IT Restructure		(2,067,100)	-	-		
Finance Restructure		486,600	-	-		
Designated Funds Administrative Service Charge		(91,000)	-	-		
Operating Savings		-	(3,113,700)	-		
Business Process Improvement		-	-	430,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	11,679,145	12,406,986	16,796,134	16,663,200	
Benefits	3,537,946	3,846,635	5,238,724	5,222,100	
Other Operating Expense	5,474,993	5,691,948	6,238,426	5,681,200	
Travel	32,504	61,126	50,233	177,000	
Student Support	-	-	-	-	
Indirect Expenditures	93,773	95,290	95,478	91,000	
Debt Service	-	-	-	-	
Capital	-	55,425	70,290	159,900	
Transfers - Expenditures ⁽²⁾	-	340,002	-	-	
Total	20,818,361	22,497,412	28,489,284	27,994,400	23,639,200

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

In FY 2024, Business Affairs established Finance Strategic Solutions. This reorganization shifted 57.6 full-time equivalent employees and \$4.3M to the Business Affairs budget.

SRCH - Research & Innovation

Unit Category: University Administration

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	37,342,900
Inter-Unit Allocations / Transfers	721,400
Institutional Allocations	36,887,300
Total	74,951,600

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	85,451,000	(6,149,400)	(4,650,000)	300,000	74,951,600	-5.4%
Human Resources Restructure		(311,500)	-	-		
IT Restructure		(2,562,700)	-	-		
Transfers Accounting Change		(2,524,200)	-	-		
Designated Funds Administrative Service Charge		(751,000)	-	-		
Operating Savings		-	(4,650,000)	-		
Research Security Program		-	-	300,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	33,520,074	41,661,823	44,027,055	44,455,100	
Benefits	10,252,137	13,099,044	13,838,839	13,950,600	
Other Operating Expense	14,348,662	19,604,556	18,912,632	19,419,900	
Travel	386,532	818,998	651,188	555,800	
Student Support	132,148	152,521	136,798	200,000	
Indirect Expenditures	695,407	847,542	872,314	750,800	
Debt Service	-	-	-	-	
Capital	4,153,580	2,428,396	1,803,886	3,049,600	
Transfers - Expenditures ⁽²⁾	3,424,153	9,835,529	6,573,887	3,069,200	
Total	66,912,692	88,448,409	86,816,599	85,451,000	74,951,600

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

SVP Research and Innovation established the Institute Computation & Data-Enabled Insight, Space 4 Center in FY2023, and the Center for Semiconductor Manufacturing in FY2024.

HRDV - Human Resources

Unit Category: University Support

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	1,725,200
Inter-Unit Allocations / Transfers	-
Institutional Allocations	25,177,400
Total	26,902,600

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	Budget	Reduction ⁽¹⁾
	FY24			FY25	Percentage
Total	14,583,300	12,319,300	-	26,902,600	0.0%
FY24 Mid-Year Human Resources Restructure		2,726,900			
Human Resources Restructure		9,592,400	-		
Operating Savings		-	-		

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	5,852,348	7,638,513	9,998,075	9,928,900	
Benefits	1,781,868	2,407,586	3,167,342	3,145,800	
Other Operating Expense	1,121,386	1,187,638	1,417,650	1,448,400	
Travel	23,606	53,357	50,284	59,800	
Student Support	-	-	-	-	
Indirect Expenditures	-	371	20	400	
Debt Service	-	-	-	-	
Capital	-	-	-	-	
Transfers - Expenditures ⁽²⁾	-	-	-	-	
Total	8,779,208	11,287,464	14,633,371	14,583,300	26,902,600

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

In FY2023, Human Resources Division established Human Resources Client Services. This reorganization shifted 37.0 full-time equivalent employees and \$3.9M to the Human Resources budget.

DNAA - Native American Advancement

Unit Category: University Support

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	-
Inter-Unit Allocations / Transfers	-
Institutional Allocations	1,095,200
Total	1,095,200

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	Budget	Reduction ⁽¹⁾
	FY24			FY25	Percentage
Total	1,095,200	-	-	1,095,200	0.0%
Operating Savings		-	-		

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	518,136	542,800	745,410	738,300	
Benefits	155,546	167,868	238,531	236,300	
Other Operating Expense	150,589	104,360	59,381	70,300	
Travel	21,451	39,511	30,091	38,700	
Student Support	3,000	360	500	-	
Indirect Expenditures	7,452	2,749	616	600	
Debt Service	-	-	-	-	
Capital	13,030	-	-	-	
Transfers - Expenditures ⁽²⁾	-	-	1,000	11,000	
Total	869,204	857,649	1,075,529	1,095,200	1,095,200

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

MCDV - Marketing & Communications

Unit Category: University Support

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	2,468,000
Inter-Unit Allocations / Transfers	(17,600)
Institutional Allocations	10,987,200
Total	13,437,600

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	14,965,100	(1,532,500)	(195,000)	200,000	13,437,600	-1.3%
IT Restructure		(1,215,500)	-	-		
Designated Funds Administrative Service Charge		(317,000)	-	-		
Operating Savings		-	(195,000)	-		
Public Records Support		-	-	200,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	5,184,938	5,760,023	6,181,343	6,309,600	
Benefits	1,574,067	1,796,139	1,936,792	1,974,200	
Other Operating Expense	5,324,799	7,765,521	5,622,211	6,212,200	
Travel	98,593	155,424	84,886	147,000	
Student Support	-	-	-	-	
Indirect Expenditures	164,859	275,004	316,192	316,600	
Debt Service	-	-	-	-	
Capital	5,568	57,258	-	-	
Transfers - Expenditures ⁽²⁾	-	214,000	175,427	5,500	
Total	12,352,823	16,023,368	14,316,850	14,965,100	13,437,600

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

OGCD - General Counsel

Unit Category: University Support

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	-
Inter-Unit Allocations / Transfers	-
Institutional Allocations	5,842,000
Total	5,842,000

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	4,117,600	-	-	1,724,400	5,842,000	0.0%
International Law Counsel		-	-	224,400		
ABOR & Outside Counsel Fees		-	-	1,500,000		
Operating Savings		-	-	-		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	2,794,642	2,851,514	2,607,869	2,659,500	
Benefits	866,339	909,633	834,518	851,100	
Other Operating Expense	157,657	165,934	317,791	607,000	
Travel	22,574	31,047	51,335	-	
Student Support	-	-	-	-	
Indirect Expenditures	-	-	-	-	
Debt Service	-	-	-	-	
Capital	-	-	-	-	
Transfers - Expenditures ⁽²⁾	-	-	-	-	
Total	3,841,213	3,958,127	3,811,513	4,117,600	5,842,000

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

DEIT - University Compliance

Unit Category: University Support

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	-
Inter-Unit Allocations / Transfers	-
Institutional Allocations	2,386,800
Total	2,386,800

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	FY25	Percentage
Total	2,386,800	-	-	2,386,800	0.0%
Operating Savings	-	-	-	-	-

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	954,759	1,035,491	1,529,602	1,579,200	
Benefits	295,975	330,322	489,472	505,300	
Other Operating Expense	78,519	86,504	115,563	269,300	
Travel	-	5,652	6,447	33,000	
Student Support	-	-	-	-	
Indirect Expenditures	-	-	-	-	
Debt Service	-	-	-	-	
Capital	-	-	-	-	
Transfers - Expenditures ⁽²⁾	-	-	-	-	
Total	1,329,253	1,457,968	2,141,084	2,386,800	2,386,800

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

UITS - University Information Technology Services

Unit Category: University Support

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	34,600,000
Inter-Unit Allocations / Transfers	843,800
Institutional Allocations	98,952,900
Total	134,396,700

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	99,221,500	35,825,200	(4,300,000)	3,650,000	134,396,700	-4.3%
Human Resources Restructure		(260,600)	-	-		
IT Restructure		36,429,800	-	-		
Designated Funds Administrative Service Charge		(344,000)	-	-		
Operating Savings		-	(4,300,000)	-		
Software Costs		-	-	3,650,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	24,908,323	28,070,531	32,018,390	32,286,500	
Benefits	7,537,654	8,758,192	10,012,672	10,109,200	
Other Operating Expense	43,484,606	51,159,193	48,792,960	45,497,100	
Travel	85,722	280,479	190,038	378,800	
Student Support	-	-	-	-	
Indirect Expenditures	526,349	443,097	355,828	344,000	
Debt Service	-	-	-	-	
Capital	5,096,168	6,576,389	2,388,434	9,238,700	
Transfers - Expenditures ⁽²⁾	3,706,467	4,471,438	4,240,596	1,367,200	
Total	85,345,291	99,759,321	97,998,918	99,221,500	134,396,700

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

AZPM - Arizona Public Media

Unit Category: University Support

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	1,061,400
Inter-Unit Allocations / Transfers	-
Institutional Allocations	1,022,100
Total	2,083,500

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	Budget	Reduction ⁽¹⁾
	FY24			FY25	Percentage
Total	4,715,200	(388,400)	(2,243,300)	2,083,500	-47.6%
Finance Restructure		(388,400)	-		
Operating Savings		-	(2,243,300)		

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	1,154,891	1,084,927	702,949	777,300	
Benefits	351,777	337,632	219,068	241,700	
Other Operating Expense	55,770	62,655	275,459	90,500	
Travel	896	402	128	100	
Student Support	-	-	-	-	
Indirect Expenditures	135,963	118,807	125,062	112,200	
Debt Service	-	-	-	-	
Capital	-	-	-	3,493,400	
Transfers - Expenditures ⁽²⁾	-	960	2,500,000	-	
Total	1,699,297	1,605,383	3,822,666	4,715,200	

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

DIVS - Diversity and Inclusion

Unit Category: Provost Office

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	617,000
Inter-Unit Allocations / Transfers	-
Institutional Allocations	2,697,700
Total	3,314,700

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	FY25	Percentage
Total	3,424,700	(10,000)	(100,000)	3,314,700	-2.9%
Designated Funds Administrative Service Charge		(10,000)	-		
Operating Savings		-	(100,000)		

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	2,177,489	2,104,328	2,032,661	1,970,500	
Benefits	719,302	709,801	696,486	706,600	
Other Operating Expense	468,314	690,064	567,029	511,000	
Travel	108,452	95,435	49,878	49,300	
Student Support	26,000	15,175	4,078	10,300	
Indirect Expenditures	22,855	14,914	13,722	9,900	
Debt Service	-	-	-	-	
Capital	-	-	15,164	-	
Transfers - Expenditures ⁽²⁾	267,807	233,542	187,405	167,100	
Total	3,790,220	3,863,258	3,566,425	3,424,700	3,314,700

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

PVST- Academic Affairs and Provost (Academic Affairs & Provost + Federal Accommodations + Arizona Online + Arizona International)

Unit Category: Provost Office

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	46,045,400
Inter-Unit Allocations / Transfers	3,651,100
Institutional Allocations	89,252,100
Total	138,948,600

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	142,917,900	(4,191,800)	(3,904,000)	4,126,500	138,948,600	-2.7%
Human Resources Restructure		(359,300)	-	-		
IT Restructure		(1,408,500)	-	-		
Designated Funds Administrative Service Charge		(2,424,000)	-	-		
Various Program and Administrative Reductions		-	(3,904,000)	-		
Operating Savings		-	-	-		
UCATT LMS & Academic Affairs Support		-	-	548,000		
DRC Compliance-related Positions		-	-	86,500		
AZ Online Enrollment Annualized Costs		-	-	492,000		
International Recruiting & Revenue Growth		-	-	3,000,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	49,890,292	56,920,145	64,009,276	64,521,700	
Benefits	14,907,499	17,272,413	19,477,218	19,720,700	
Other Operating Expense	32,761,580	39,590,895	45,692,368	45,267,500	
Travel	849,946	1,949,790	2,018,589	2,311,700	
Student Support	5,016,146	4,841,623	5,164,158	5,258,000	
Indirect Expenditures	2,532,852	2,500,505	2,533,797	2,423,800	
Debt Service				-	
Capital	171,561	205,465	374,787	216,500	
Transfers - Expenditures ⁽²⁾	17,476,327	13,570,642	10,355,113	3,198,000	
Total	123,606,202	136,851,478	149,625,306	142,917,900	138,948,600

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

In FY2023, four new organizations were established: Provost Business Office, Office of the Provost-Faculty Affairs, Disability Resource Center (DRC)-Accommodations, and Provost Initiatives. In FY2024, three new organizations were established: Transfer Credit & Articulation, Office of Undergraduate Education, and Outreach, Distance and Continuing Education (ODCE). These new organizations added 89.9 full-time equivalent positions and approximately \$8.3M in labor costs to the Academic Affairs and Provost budget.

GRDC - Graduate College

Unit Category: Provost Office

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	2,163,900
Inter-Unit Allocations / Transfers	71,000
Institutional Allocations	6,272,100
Total	8,507,000

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	FY25	Percentage
Total	9,510,700	(403,600)	(600,100)	8,507,000	-6.3%
IT Restructure		(218,600)	-		
Designated Funds Administrative Service Charge		(185,000)	-		
Operating Savings		-	(600,100)		

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	3,924,858	4,535,353	5,317,155	5,347,800	
Benefits	1,575,564	1,734,968	2,020,476	2,138,000	
Other Operating Expense	444,572	671,645	488,652	556,700	
Travel	22,608	48,943	56,310	46,600	
Student Support	1,050,425	879,919	1,034,581	1,116,700	
Indirect Expenditures	148,476	164,742	171,494	185,400	
Debt Service	-	-	-	-	
Capital	14,586	-	-	-	
Transfers - Expenditures ⁽²⁾	52,746	206,934	117,258	119,500	
Total	7,233,835	8,242,505	9,205,926	9,510,700	8,507,000

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

SLHW - Campus Health and Wellness

Unit Category: Provost Office

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	14,095,100
Inter-Unit Allocations / Transfers	-
Institutional Allocations	590,900
Total	14,686,000

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	FY25	Percentage
Total	18,555,000	(2,488,100)	(1,380,900)	14,686,000	-7.4%
Human Resources Restructure		(165,200)	-		
IT Restructure		(664,800)	-		
FM O&M Chargeback		(260,200)			
Administrative Service Charge		(975,200)			
Remove Prior Mandatory Transfer to Institution		(422,700)			
Operating Savings			(1,380,900)		

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	6,894,074	9,500,443	10,432,489	10,629,200	
Benefits	2,105,861	3,023,870	3,309,694	3,362,700	
Other Operating Expense	2,390,375	2,649,399	2,468,541	2,643,100	
Travel	2,700	12,327	25,619	27,000	
Student Support	-	-	-	-	
Indirect Expenditures	860,739	930,537	992,276	975,200	
Debt Service	-	-	-	-	
Capital	53,285	-	15,447	-	
Transfers - Expenditures ⁽²⁾	1,184,801	1,266,234	918,810	917,800	
Total	13,491,835	17,382,810	18,162,876	18,555,000	14,686,000

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

OPSD - Office of Public Safety

Unit Category: Public Safety

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	330,500
Inter-Unit Allocations / Transfers	-
Institutional Allocations	15,471,100
Total	15,801,600

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	14,674,500	(217,900)	(110,000)	1,455,000	15,801,600	-0.7%
IT Restructure		(178,900)	-	-		
Designated Funds Administrative Service Charge		(39,000)	-	-		
Risk Operations		-	(110,000)	-		
Operating Savings		-	-	-		
UAPD Cars		-	-	100,000		
UAPD Salary and Officers		-	-	805,000		
Public Safety Staffing and Operations		-	-	550,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	7,538,099	8,144,437	9,176,719	9,137,400	
Benefits	2,295,630	2,552,061	2,896,975	2,855,500	
Other Operating Expense	1,431,720	1,566,299	2,687,842	2,245,900	
Travel	45,589	67,459	87,066	122,800	
Student Support	-	-	-	-	
Indirect Expenditures	23,185	23,555	36,130	39,400	
Debt Service	-	-	-	-	
Capital	51,044	21,679	36,534	210,700	
Transfers - Expenditures ⁽²⁾	-	-	-	62,800	
Total	11,385,267	12,375,491	14,921,265	14,674,500	15,801,600

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

The Office of Public Safety (OPSD) consists of three divisions: Risk Management, University Police Department, and Office of Public Safety Division. The Office of Public Safety Division was established at the end of FY2023, adding 8.9 full-time equivalent employees and \$1.1M in labor costs to the OPSD budget.

UFSD - University Facility Services

Unit Category: Facilities

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	16,882,200
Inter-Unit Allocations / Transfers	655,000
Institutional Allocations	102,146,000
Total	119,683,200

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	118,319,300	(1,011,100)	(1,125,000)	3,500,000	119,683,200	-1.0%
IT Restructure		(1,544,600)	-	-		
Utility Modification Funding		776,500	-	-		
Designated Funds Administrative Service Charge		(243,000)	-	-		
PDC to UFS Reorganization		-	(1,125,000)	-		
Operating Savings		-	-	-		
Operations and Maintenance		-	-	1,000,000		
Utility Cost Increases		-	-	2,500,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	27,200,591	30,531,864	32,168,163	32,154,600	
Benefits	8,333,423	9,603,074	10,186,694	10,175,600	
Other Operating Expense	60,866,396	68,438,097	70,983,090	67,558,300	
Travel	39,380	95,262	127,068	121,400	
Student Support	-	-	-	-	
Indirect Expenditures	368,217	233,158	253,791	242,800	
Debt Service	-	-	-	-	
Capital	218,042	866,214	904,670	1,566,600	
Transfers - Expenditures ⁽²⁾	15,770,328	5,040,176	8,589,758	6,500,000	
Total	112,796,379	114,807,845	123,213,235	118,319,300	119,683,200

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

PRSA - SVP Health Sciences (COHS/HSCD/HLGN)

Unit Category: Health

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	15,588,300
Inter-Unit Allocations / Transfers	(5,954,300)
Institutional Allocations	38,395,000
Total	48,029,000

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	82,404,400	(27,913,100)	(11,462,300)	5,000,000	48,029,000	-13.9%
Human Resources Restructure		(725,800)	-	-		
IT Restructure		(1,726,600)	-	-		
Development Restructure		(94,200)	-	-		
Overhead Transfers Accounting Change		(25,204,500)	-	-		
Designated Funds Administrative Service Charge		(162,000)	-	-		
Elimination of Strategic Funding		-	(5,000,000)	-		
Operating Savings		-	(3,993,000)	-		
State Budget Reduction		-	(1,469,300)	-		
New Economy Initiatives		-	(1,000,000)	-		
AZ Healthy Tomorrow		-	-	5,000,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	23,203,871	26,822,726	28,971,744	28,924,700	
Benefits	7,152,925	8,478,346	9,270,749	9,226,200	
Other Operating Expense	7,267,559	8,297,927	8,273,357	8,475,200	
Travel	168,996	375,871	334,352	247,600	
Student Support	11,158	115,119	132,439	52,300	
Indirect Expenditures	347,647	687,625	357,627	161,500	
Debt Service	-	-	-	-	
Capital	935,860	1,413,157	554,740	4,562,400	
Transfers - Expenditures ⁽²⁾	37,985,718	35,932,042	23,188,260	30,754,500	
Total	77,073,735	82,122,812	71,083,267	82,404,400	48,029,000

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

The College of Health Sciences (COHS) was established in FY2024, adding 24.4 full-time equivalent positions and \$2.8M in labor costs to the SVP Health Science budget.

MDPX - College of Medicine - Phoenix

Unit Category: Health

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	25,721,000
Inter-Unit Allocations / Transfers	68,600
Institutional Allocations	32,978,000
Total	58,767,600

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	64,525,100	(2,731,900)	(3,073,500)	47,900	58,767,600	-4.8%
Human Resources Restructure		(552,200)	-	-		
IT Restructure		(2,088,600)	-	-		
Development Restructure		(91,100)	-	-		
Operating Savings		-	(3,073,500)	-		
Faculty Promotions		-	-	47,900		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	25,553,380	29,871,162	30,958,509	32,983,900	
Benefits	7,515,228	9,055,852	9,295,848	10,008,600	
Other Operating Expense	9,461,279	12,898,206	12,441,627	15,246,400	
Travel	128,085	318,735	377,393	379,300	
Student Support	106,558	181,657	373,771	411,200	
Indirect Expenditures	3,018,630	3,202,373	4,368,647	3,988,300	
Debt Service	-	-	-	-	
Capital	603,529	1,396,559	1,432,394	1,507,400	
Transfers - Expenditures ⁽²⁾	7,584,074	10,771,062	7,863,909		
Total	53,970,761	67,695,607	67,112,097	64,525,100	58,767,600

(2) Transfers - Expenditures excludes all internal transfers.
Intergovernmental payments removed to properly reflect budget reduction.

Organizational Changes

In FY 2023, College of Medicine - Phoenix established College of Medicine - Phoenix Translational Cardiovascular Research Center.

MDTC - College of Medicine - Tucson

Unit Category: Health

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	29,056,300
Inter-Unit Allocations / Transfers	3,272,600
Institutional Allocations	50,044,200
Total	82,373,100

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	107,686,300	(20,198,200)	(5,150,000)	35,000	82,373,100	-4.8%
Human Resources Restructure		(930,000)	-	-		
IT Restructure		(4,694,100)	-	-		
Development Restructure		(247,500)	-	-		
Overhead Transfers Accounting Change		(13,281,600)	-	-		
Designated Funds Administrative Service Charge		(1,031,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(14,000)	-	-		
Administrative Reductions		-	(2,300,000)	-		
Operating Savings		-	(2,850,000)	-		
Faculty Promotions		-	-	35,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	38,952,925	41,079,060	44,076,192	44,279,600	
Benefits	12,209,704	13,239,788	14,157,265	14,353,500	
Other Operating Expense	23,615,769	38,683,115	38,472,644	32,800,000	
Travel	225,917	497,531	532,337	445,400	
Student Support	156,117	198,655	191,633	102,700	
Indirect Expenditures	1,719,606	1,518,606	1,462,584	1,330,800	
Debt Service	-	-	-	-	
Capital	636,141	584,016	1,172,525	1,092,600	
Transfers - Expenditures ⁽²⁾	21,292,571	18,359,481	19,286,528	13,281,700	
Total	98,808,750	114,160,252	119,351,708	107,686,300	82,373,100

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

NURS - College of Nursing

Unit Category: Health

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	2,085,500
Inter-Unit Allocations / Transfers	14,400
Institutional Allocations	22,735,200
Total	24,835,100

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	25,871,300	(1,039,200)	(1,293,600)	1,296,600	24,835,100	-5.0%
Human Resources Restructure		(179,700)	-	-		
IT Restructure		(570,500)	-	-		
Development Restructure		(79,800)	-	-		
Designated Funds Administrative Service Charge		(10,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(199,200)	-	-		
Operating Savings		-	(1,293,600)			
Program Growth		-		1,235,200		
Faculty Promotions		-		61,400		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	15,275,172	16,017,671	16,825,436	17,485,100	
Benefits	4,604,874	4,938,547	5,115,325	5,374,600	
Other Operating Expense	1,108,199	1,496,692	1,617,090	2,309,000	
Travel	29,523	73,334	87,423	72,600	
Student Support	22,377	29,289	159,100	30,000	
Indirect Expenditures	16,766	9,061	4,016	10,000	
Debt Service	-	-	-	-	
Capital	-	103,533	70,193	120,000	
Transfers - Expenditures ⁽²⁾	420,427	581,988	1,173,140	470,000	
Total	21,477,338	23,250,114	25,051,722	25,871,300	24,835,100

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

PBHL - Mel & Enid Zuckerman College of Public Health

Unit Category: Health

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	1,258,800
Inter-Unit Allocations / Transfers	(655,500)
Institutional Allocations	15,117,700
Total	15,721,000

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	17,200,100	(897,000)	(725,000)	142,900	15,721,000	-4.2%
Human Resources Restructure		(207,500)	-	-		
IT Restructure		(498,000)	-	-		
Development Restructure		(105,600)	-	-		
Designated Funds Administrative Service Charge		(27,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(58,900)	-	-		
Suspend Dean's Funds		-	(300,000)	-		
Position Attrition		-	(150,000)	-		
Operating Savings		-	(275,000)	-		
Safety Needs & Program Coordination		-	-	125,000		
Faculty Promotions		-	-	17,900		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	8,205,844	9,845,703	11,056,521	11,489,400	
Benefits	2,664,222	3,292,764	3,738,012	3,861,800	
Other Operating Expense	706,528	795,453	1,187,678	1,065,200	
Travel	60,241	198,664	268,493	226,300	
Student Support	54,394	91,233	74,201	77,000	
Indirect Expenditures	25,993	29,315	28,762	27,300	
Debt Service	-	-	-	-	
Capital	69,667	107,639	124,796	328,000	
Transfers - Expenditures ⁽²⁾	148,428	1,769,369	99,922	125,100	
Total	11,935,317	16,130,140	16,578,386	17,200,100	15,721,000

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

In FY23, Mel & Enid Zuckerman College of Public Health established Center for Firefighter Health.

PHRM - R Ken Coit College of Pharmacy

Unit Category: Health

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	8,140,200
Inter-Unit Allocations / Transfers	440,400
Institutional Allocations	7,731,700
Total	16,312,300

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	18,706,400	(1,677,400)	(743,700)	27,000	16,312,300	-4.0%
Human Resources Restructure		(100,400)	-	-		
IT Restructure		(505,400)	-	-		
Development Restructure		(105,600)	-	-		
Designated Funds Administrative Service Charge		(25,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(941,000)	-	-		
Operating Savings		-	(743,700)	-		
Faculty Promotions		-	-	27,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	9,626,614	9,992,911	10,245,521	10,550,800	
Benefits	2,998,846	3,187,497	3,262,385	3,403,200	
Other Operating Expense	2,073,963	2,157,832	2,473,668	2,680,900	
Travel	93,633	150,190	210,380	190,000	
Student Support	56,551	121,708	96,897	35,000	
Indirect Expenditures	42,148	62,850	34,731	24,500	
Debt Service	-	-	-	-	
Capital	414,274	466,362	125,347	14,500	
Transfers - Expenditures ⁽²⁾	2,237,233	5,234,579	1,708,684	1,807,500	
Total	17,543,262	21,373,929	18,157,613	18,706,400	16,312,300

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

ARCH - College of Architecture Planning & Landscape Architecture

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	503,800
Inter-Unit Allocations / Transfers	108,500
Institutional Allocations	10,211,900
Total	10,824,200

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	11,552,000	(464,200)	(457,000)	193,400	10,824,200	-4.0%
Human Resources Restructure		(139,600)	-	-		
IT Restructure		(270,300)	-	-		
Designated Funds Administrative Service Charge		(7,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(47,300)	-	-		
Operating Savings		-	(457,000)	-		
PIF Continuing Projects (Native People's Design & Climate Lab)		-	-	170,000		
Faculty Promotions		-	-	23,400		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	6,458,166	7,295,557	7,918,693	7,973,400	
Benefits	2,073,924	2,376,172	2,565,419	2,585,500	
Other Operating Expense	569,954	592,989	551,079	597,400	
Travel	76,048	179,857	150,840	172,800	
Student Support	4,500	7,000	5,604	10,000	
Indirect Expenditures	7,098	6,297	9,569	6,900	
Debt Service	-	-	-	-	
Capital	-	11,193	-	-	
Transfers - Expenditures ⁽²⁾	3,855,379	198,113	236,314	206,000	
Total	13,045,069	10,667,176	11,437,518	11,552,000	10,824,200

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

BUSN - Eller College of Management

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	6,765,000
Inter-Unit Allocations / Transfers	2,244,500
Institutional Allocations	59,866,800
Total	68,876,300

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	69,415,600	(2,166,800)	(746,000)	2,373,500	68,876,300	-1.1%
IT Restructure		(1,084,800)	-	-		
Development Restructure		(359,300)	-	-		
Designated Funds Administrative Service Charge		(80,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(642,700)	-	-		
Operating Savings		-	(746,000)	-		
Revenue Producing Growth Proposal		-	-	2,316,600		
Faculty Promotions		-	-	56,900		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	40,313,355	43,614,141	45,753,650	45,762,100	
Benefits	13,230,789	14,694,231	15,362,781	15,417,800	
Other Operating Expense	5,038,091	4,516,806	5,091,087	5,173,900	
Travel	319,452	966,284	997,822	979,300	
Student Support	105,743	98,711	173,399	76,100	
Indirect Expenditures	232,312	188,238	181,519	80,000	
Debt Service	-	-	-	-	
Capital	171,166	12,052	40,934	162,000	
Transfers - Expenditures ⁽²⁾	1,496,914	1,793,768	1,819,675	1,764,400	
Total	60,907,823	65,884,232	69,420,867	69,415,600	68,876,300

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

In FY2024, Eller College of Management established School of Business Analytics.

EDUC - College of Education

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	399,900
Inter-Unit Allocations / Transfers	544,800
Institutional Allocations	22,436,300
Total	23,381,000

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	25,118,900	(536,200)	(1,250,000)	48,300	23,381,000	-5.0%
Human Resources Restructure		(80,200)	-	-		
IT Restructure		(340,200)	-	-		
Development Restructure		(79,800)	-	-		
Designated Funds Administrative Service Charge		(36,000)	-	-		
Operating Savings		-	(1,250,000)	-		
Faculty Promotions		-	-	48,300		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	15,288,001	16,974,001	17,749,255	17,928,000	
Benefits	5,012,354	5,583,688	5,903,191	5,941,200	
Other Operating Expense	1,144,055	1,111,028	1,160,128	863,800	
Travel	141,804	315,699	284,257	193,500	
Student Support	75,514	57,907	18,998	40,000	
Indirect Expenditures	39,029	32,078	57,598	36,100	
Debt Service	-	-	-	-	
Capital	14,081	-	-	-	
Transfers - Expenditures ⁽²⁾	295,667	39,852	68,242	116,300	
Total	22,010,506	24,114,252	25,241,670	25,118,900	23,381,000

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

ENGR - College of Engineering

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	3,636,100
Inter-Unit Allocations / Transfers	2,605,100
Institutional Allocations	48,697,400
Total	54,938,600

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	61,418,400	(1,934,600)	(4,670,900)	125,700	54,938,600	-7.6%
Human Resources Restructure		(609,500)	-	-		
IT Restructure		(869,900)	-	-		
Development Restructure		(362,200)	-	-		
Designated Funds Administrative Service Charge		(93,000)	-	-		
Operating Savings		-	(3,070,900)	-		
NEI - Cancer Engineering Bridge to FY26		-	(1,600,000)	-		
Faculty Promotions		-	-	125,700		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	28,672,361	34,764,206	38,396,707	37,871,300	
Benefits	9,351,985	11,535,830	12,594,217	12,522,400	
Other Operating Expense	5,887,666	5,075,634	5,283,188	5,647,600	
Travel	260,252	700,378	864,163	605,200	
Student Support	90,442	91,324	202,151	211,600	
Indirect Expenditures	64,867	113,920	157,570	93,200	
Debt Service	-	-	-	-	
Capital	1,723,501	2,807,388	3,266,200	4,447,300	
Transfers - Expenditures ⁽²⁾	4,679,829	2,903,343	1,344,798	19,800	
Total	50,730,903	57,992,024	62,108,994	61,418,400	54,938,600

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

At the end of FY2022, College of Engineering established Business Services - Harshbarger Mines Business Center and Business Service - Old Engineering Business Center.

HMNT - College of Humanities

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	2,803,700
Inter-Unit Allocations / Transfers	218,200
Institutional Allocations	31,685,800
Total	34,707,700

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	37,269,900	(1,546,900)	(1,141,600)	126,300	34,707,700	-3.1%
IT Restructure		(965,300)	-	-		
Development Restructure		(313,600)	-	-		
Designated Funds Administrative Service Charge		(268,000)	-	-		
Operating Savings		-	(1,141,600)	-		
Faculty Promotions		-	-	126,300		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	22,131,324	23,234,362	25,693,822	25,888,100	
Benefits	7,871,502	8,293,143	9,153,253	9,183,700	
Other Operating Expense	1,141,199	1,370,809	1,610,225	1,391,100	
Travel	200,078	364,317	435,294	379,000	
Student Support	150,195	149,178	146,046	150,000	
Indirect Expenditures	322,985	289,616	289,073	268,300	
Debt Service	-	-	-	-	
Capital	17,802	-	21,080	-	
Transfers - Expenditures ⁽²⁾	70,456	1,510,581	30,789	9,700	
Total	31,905,540	35,212,006	37,379,582	37,269,900	34,707,700

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

In FY2023, College of Humanities established Center for East Asian Studies.

HNRS - W.A. Franke Honors College

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	3,921,600
Inter-Unit Allocations / Transfers	1,158,700
Institutional Allocations	638,400
Total	5,718,700

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	5,954,300	(642,200)	(274,200)	680,800	5,718,700	-4.6%
Human Resources Restructure		(84,400)	-	-		
Development Restructure		(88,100)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(469,700)	-	-		
Operating Savings		-	(274,200)	-		
Faculty Promotions		-	-	18,800		
New Fee Revenue		-	-	662,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	2,593,583	2,609,354	2,813,486	2,891,500	
Benefits	799,327	813,462	882,011	898,800	
Other Operating Expense	234,290	1,332,862	1,194,443	1,400,800	
Travel	53,970	45,462	61,273	70,200	
Student Support	174,926	139,574	216,287	223,300	
Indirect Expenditures	9,329	2,025	481	300	
Debt Service	-	-	-	-	
Capital	-	-	13,978	-	
Transfers - Expenditures ⁽²⁾	480,828	463,547	469,823	469,400	
Total	4,346,254	5,406,286	5,651,783	5,954,300	5,718,700

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

ISCL - College of Information Science

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	357,000
Inter-Unit Allocations / Transfers	216,000
Institutional Allocations	9,699,700
Total	10,272,700

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	9,874,400	(151,500)	(490,000)	1,039,800	10,272,700	-5.0%
IT Restructure		(140,000)	-	-		
Designated Funds Administrative Service Charge		(5,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(6,500)	-	-		
Operating Savings		-	(490,000)	-		
Annualization of FY24 Costs		-	-	613,400		
Program Growth		-	-	405,000		
Faculty Promotions		-	-	21,400		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	3,923,612	4,592,653	6,945,031	6,505,300	
Benefits	1,276,792	1,535,198	2,343,690	2,280,200	
Other Operating Expense	247,616	320,580	854,590	931,500	
Travel	7,137	47,687	63,796	62,200	
Student Support	300	2,290	6,562	12,600	
Indirect Expenditures	22,515	8,173	7,088	5,200	
Debt Service	-	-	-	-	
Capital	7,651	8,130	60,386	60,400	
Transfers - Expenditures ⁽²⁾	67,571	24,503	22,273	17,000	
Total	5,553,195	6,539,214	10,303,416	9,874,400	10,272,700

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

LAWC - James E Rogers College of Law

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	4,128,600
Inter-Unit Allocations / Transfers	765,900
Institutional Allocations	17,726,200
Total	22,620,700

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	24,653,800	(802,000)	(1,241,100)	10,000	22,620,700	-5.0%
IT Restructure		(336,100)	-	-		
Development Restructure		(178,400)	-	-		
Designated Funds Administrative Service Charge		(45,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(242,500)	-	-		
Operating Savings		-	(1,241,100)	-		
Faculty Promotions		-	-	10,000		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	14,925,947	16,472,678	16,779,069	16,777,100	
Benefits	4,481,728	5,090,298	5,188,651	5,233,300	
Other Operating Expense	1,766,924	2,141,488	1,818,731	1,984,500	
Travel	94,309	280,510	236,606	120,400	
Student Support	24,310	34,495	12,835	22,900	
Indirect Expenditures	46,105	54,843	55,041	45,000	
Debt Service	-	-	-	-	
Capital	14,497	44,270	-	38,800	
Transfers - Expenditures ⁽²⁾	342,407	298,729	280,673	431,800	
Total	21,696,227	24,417,312	24,371,606	24,653,800	22,620,700

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

LBRY - Libraries

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	10,709,100
Inter-Unit Allocations / Transfers	171,400
Institutional Allocations	24,198,300
Total	35,078,800

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	37,668,700	(2,833,700)	-	243,800	35,078,800	0.0%
Human Resources Restructure		(275,100)	-	-		
IT Restructure		(2,388,600)	-	-		
Auxiliary & Designated Funds Administrative Service Charge		(170,000)	-	-		
Operating Savings		-	-	-		
Subscription Costs		-	-	200,000		
Faculty Promotions		-	-	43,800		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	10,621,848	11,478,614	13,213,847	13,290,300	
Benefits	3,112,546	3,454,612	3,989,193	4,000,500	
Other Operating Expense	18,083,069	18,826,650	18,348,324	18,291,100	
Travel	52,470	163,070	187,661	181,700	
Student Support	4,750	3,750	5,000	28,000	
Indirect Expenditures	197,369	194,069	222,267	169,900	
Debt Service	-	-	-	-	
Capital	33,158	898,932	671,149	659,000	
Transfers - Expenditures ⁽²⁾	995,714	2,648,149	1,058,718	1,048,200	
Total	33,100,925	37,667,846	37,696,159	37,668,700	35,078,800

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

OPSC - James C Wyant College of Optical Sciences

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	6,374,300
Inter-Unit Allocations / Transfers	225,100
Institutional Allocations	9,930,900
Total	16,530,300

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	16,311,400	(309,600)	(645,000)	1,173,500	16,530,300	-4.0%
Human Resources Restructure		(97,900)	-	-		
IT Restructure		(94,800)	-	-		
Development Restructure		(101,900)	-	-		
Designated Funds Administrative Service Charge		(15,000)	-	-		
Operating Savings		-	(645,000)	-		
Add 2 new hires		-	-	1,141,900		
Faculty Promotions		-	-	31,600		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	7,623,139	7,872,609	8,760,906	8,974,500	
Benefits	2,584,132	2,728,683	3,017,555	3,127,300	
Other Operating Expense	1,445,960	1,730,915	1,352,032	1,710,800	
Travel	53,100	151,782	244,044	210,500	
Student Support	18,694	14,177	24,180	22,600	
Indirect Expenditures	4,193	12,571	18,486	14,500	
Debt Service	-	-	-	-	
Capital	116,734	775,163	1,979,466	2,250,900	
Transfers - Expenditures ⁽²⁾	11,736	7,007	256,766	300	
Total	11,857,688	13,292,907	15,653,436	16,311,400	16,530,300

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

SBSC - College of Social & Behavioral Sciences

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	1,460,400
Inter-Unit Allocations / Transfers	1,723,600
Institutional Allocations	65,219,900
Total	68,403,900

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	72,188,700	(2,078,300)	(1,905,400)	198,900	68,403,900	-2.6%
Human Resources Restructure		(143,600)	-	-		
IT Restructure		(1,577,600)	-	-		
Development Restructure		(280,200)	-	-		
Designated Funds Administrative Service Charge		(49,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(27,900)	-	-		
Operating Savings		-	(1,905,400)	-		
Faculty Promotions		-	-	198,900		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	48,684,562	50,795,996	51,419,724	51,619,900	
Benefits	16,981,626	17,554,427	17,781,809	17,939,300	
Other Operating Expense	1,855,445	2,528,379	2,195,285	1,933,200	
Travel	377,103	618,757	830,981	505,400	
Student Support	263,738	156,141	149,050	137,200	
Indirect Expenditures	157,564	70,400	101,992	49,100	
Debt Service	-	8	-	-	
Capital	8,307	34,661	83,731	4,600	
Transfers - Expenditures ⁽²⁾	2,393,962	8,024,405	6,180,639		
Total	70,722,309	79,783,175	78,743,209	72,188,700	68,403,900

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

SCNC - College of Science

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	18,283,300
Inter-Unit Allocations / Transfers	2,804,700
Institutional Allocations	131,954,100
Total	153,042,100

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	162,575,700	(3,965,300)	(5,939,900)	371,600	153,042,100	-3.7%
Human Resources Restructure		(633,400)	-	-		
IT Restructure		(2,256,100)	-	-		
Development Restructure		(211,400)	-	-		
Designated Funds Administrative Service Charge		(846,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(18,400)	-	-		
Operating Savings		-	(5,939,900)	-		
Faculty Promotions		-	-	371,600		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	85,675,588	90,658,545	101,426,153	102,726,500	
Benefits	28,949,245	31,105,214	34,142,314	34,763,800	
Other Operating Expense	11,526,584	15,076,120	15,188,298	17,147,300	
Travel	457,808	927,781	1,053,833	819,100	
Student Support	309,262	368,329	523,712	424,900	
Indirect Expenditures	1,025,975	918,717	1,216,866	1,056,200	
Debt Service	-	-	-	-	
Capital	1,260,414	2,347,805	3,456,186	3,985,500	
Transfers - Expenditures ⁽²⁾	2,787,903	5,201,326	5,840,675	1,652,400	
Total	131,992,781	146,603,836	162,848,038	162,575,700	153,042,100

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

UAZS - College of Applied Sciences & Technology

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	854,800
Inter-Unit Allocations / Transfers	-
Institutional Allocations	12,699,400
Total	13,554,200

Budget Adjustment Plan

Adjustment Type	Forecast	Technical Changes	Budget Reductions	New Investments	Budget	Reduction ⁽¹⁾
	FY24				FY25	Percentage
Total	14,863,800	(566,200)	(754,500)	11,100	13,554,200	-5.1%
Human Resources Restructure		(303,100)	-	-		
IT Restructure		(263,100)	-	-		
Operating Savings		-	(754,500)	-		
Faculty Promotions		-	-	11,100		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	6,330,841	7,463,301	8,896,453	8,712,600	
Benefits	1,829,270	2,247,386	2,704,645	2,591,400	
Other Operating Expense	2,373,555	1,274,245	1,971,628	3,104,600	
Travel	37,961	121,516	78,907	125,400	
Student Support	-	5,974	-	-	
Indirect Expenditures	21,902	5,057	3,413	1,000	
Debt Service	-	-	-	-	
Capital	6,009	234,739	294,950	265,000	
Transfers - Expenditures ⁽²⁾	-	1,833,403	170,595	63,800	
Total	10,599,538	13,185,621	14,120,590	14,863,800	13,554,200

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

VTMD - College of Veterinary Medicine

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	168,600
Inter-Unit Allocations / Transfers	138,400
Institutional Allocations	22,070,000
Total	22,377,000

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	FY25	Percentage
Total	24,893,500	(1,316,500)	(1,200,000)	22,377,000	-4.8%
IT Restructure		(1,139,900)	-		
Development Restructure		(149,600)	-		
Designated Funds Administrative Service Charge		(27,000)	-		
Operating Savings		-	(1,200,000)		

(1) Reduction percentage excludes Technical Changes.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	10,019,044	12,060,569	13,753,317	13,829,200	
Benefits	3,074,762	3,752,680	4,336,517	4,355,100	
Other Operating Expense	3,110,397	4,788,124	5,614,694	6,189,400	
Travel	46,999	109,409	145,645	75,000	
Student Support	234	22,000	89,530	60,000	
Indirect Expenditures	19,317	16,920	26,068	26,700	
Debt Service	-	-	-	-	
Capital	765,313	225,451	67,358	250,000	
Transfers - Expenditures ⁽²⁾	582,120	70,000	35,829	108,100	
Total	17,618,186	21,045,153	24,068,959	24,893,500	22,377,000

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

ALVSCE - Agriculture, Life, & Veterinary Sciences & Cooperative Extension

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	17,021,100
Inter-Unit Allocations / Transfers	635,200
Institutional Allocations	87,310,800
Total	104,967,100

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	106,627,900	(3,805,900)	(7,106,000)	9,251,100	104,967,100	-6.7%
Human Resources Restructure		(552,200)	-	-		
IT Restructure		(1,718,100)	-	-		
Development Restructure		(644,600)	-	-		
Designated Funds Administrative Service Charge		(891,000)	-	-		
Voluntary Separations		-	(4,822,000)	-		
Marcom Savings		-	(500,000)	-		
Horses Savings		-	(365,000)	-		
Manage Unrestricted Funds		-	(819,000)	-		
Operating Savings		-	(600,000)	-		
Cooperative Extension Water Project Funding		-	-	9,037,000		
Faculty Promotions		-	-	214,100		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	49,462,250	56,470,012	63,852,496	64,436,000	
Benefits	16,185,242	18,577,895	20,863,364	20,998,900	
Other Operating Expense	15,441,530	16,987,620	16,499,632	17,681,100	
Travel	674,469	1,111,043	1,045,531	822,900	
Student Support	102,932	224,646	89,725	65,900	
Indirect Expenditures	1,125,643	1,049,855	988,029	893,600	
Debt Service	-	-	-	-	
Capital	1,808,264	5,558,643	1,697,815	1,573,600	
Transfers - Expenditures ⁽²⁾	1,932,207	4,897,688	1,719,199	155,900	
Total	86,732,536	104,877,403	106,755,792	106,627,900	104,967,100

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

At the end of FY2022, Agriculture, Life, & Veterinary Sciences & Cooperative Extension (ALVSCE) established Natural Resource Users Law & Policy Center.

UART - Arizona Arts (College of Fine Arts + Arts Presenting & Engagement)

Unit Category: Colleges

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	9,363,300
Inter-Unit Allocations / Transfers	411,900
Institutional Allocations	25,022,900
Total	34,798,100

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	36,601,300	(725,600)	(1,405,000)	327,400	34,798,100	-3.8%
Human Resources Restructure		(204,600)	-	-		
IT Restructure		(305,000)	-	-		
Development Restructure		(149,100)	-	-		
Designated Funds Administrative Service Charge		(50,000)	-	-		
Program/Differential Strategic Budget Allocation Adjustment		(16,900)	-	-		
Operating Savings		-	(1,405,000)	-		
Marching Band Budget		-	-	265,000		
Faculty Promotions		-	-	62,400		

(1) Reduction percentage excludes Technical Changes and New Investments.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	15,803,123	17,881,724	19,821,794	19,938,200	
Benefits	5,266,454	5,936,265	6,500,734	6,565,600	
Other Operating Expense	8,967,470	8,744,269	7,110,835	8,380,800	
Travel	146,128	338,492	465,128	314,800	
Student Support	2,000	3,980	20,798	2,300	
Indirect Expenditures	250,136	244,135	243,047	243,200	
Debt Service	-	-	-	-	
Capital	21,936	181,991	140,456	132,500	
Transfers - Expenditures ⁽²⁾	360,817	724,275	909,391	1,023,900	
Total	30,818,065	34,055,132	35,212,183	36,601,300	34,798,100

(2) Transfers - Expenditures excludes all internal transfers.

Organizational Changes

None

AGCC - UArizona Global Campus College

Unit Category: Auxiliaries

Components of Revenue

Revenue Type	Budget
	FY25
Tuition and Fees	349,300,000
<i>less Scholarship Allowance</i>	(110,100,000)
Net Tuition and Fees	239,200,000
Other Revenues	(300,000)
Total	238,900,000

Unrestricted Expenditure Summary

Expenditures by Budget Group	Budget
	FY25
Salaries and Wages	114,900,000
Benefits	33,800,000
Other Operating Expense	83,000,000
Depreciation/Ammortization ¹	12,700,000
Human Resources Funding (Transfer)	1,700,000
Total	246,100,000

Change in Net Position	(7,200,000)
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¹ Non-Cash Accounting Entries

Change in Net Position is due to Non-Cash Activities / Please note the \$2.95M budgeted increase in Unrestricted Cash

Change in Balance Sheet

Current Assets	Budget
	FY25
Change in Unrestricted Cash	2,950,000
Change in Restricted Cash	300,000
Change in Accounts Receivable	1,720,000
Change in Prepaid Expenses & Other Assets	3,170,000
Change in Current Assets	8,140,000
Change in Non-Current Assets	(16,840,000)
Total Change in Assets	(8,700,000)
Change in Liabilities	(1,500,000)
Change in Net Position	(7,200,000)

CREC - Campus Recreation

Unit Category: Auxiliaries

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	11,382,300
Total	11,382,300

Technical Adjustments

Adjustment Type	Total Adj
	FY25
FY25 Baseline Expenses	13,035,200
Human Resources Restructure	(79,700)
IT Restructure	(71,400)
Auxiliary Funds Administrative Service Charge	(436,800)
Utilities & Facilities Management Charges	(896,100)
Remove Prior Mandatory Transfer to Institution	(196,600)
FY25 Budgeted Expenses	11,354,600

Unrestricted Margin Summary

Activity Type	Actual			Forecast	Budget	Δ%
	FY22	FY23	FY24	FY24	FY25	FY24/FY25
Unrestricted Revenue	10,857,515	12,365,116	13,625,049	12,756,700	11,382,300	-10.8%
Unrestricted Expenditures	10,369,405	15,056,705	12,015,844	12,466,300	11,354,600	-8.9%
Net Margin	488,110	(2,691,589)	1,609,205	290,400	27,700	-90.5%

Organizational Changes

None

OTDT - Campus Store

Unit Category: Auxiliaries

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	36,328,900
Total	36,328,900

Technical Adjustments

Adjustment Type	Total Adj
	FY25
FY25 Baseline Expenses	36,457,300
IT Restructure	(592,700)
Auxiliary Funds Administrative Service Charge	(2,828,900)
Utilities & Facilities Management Charges	(273,300)
Remove Prior Mandatory Transfer to Institution	(1,648,300)
Mandatory Transfer to Institution	3,343,200
FY25 Budgeted Expenses	34,457,300

Unrestricted Margin Summary

Activity Type	Actual			Forecast	Budget	Δ%
	FY22	FY23	FY24	FY24	FY25	FY24/FY25
Unrestricted Revenue	23,758,395	25,690,211	33,975,582	36,518,900	36,328,900	-0.5%
Unrestricted Expenditures	24,601,038	28,387,122	39,239,576	38,154,200	34,457,300	-9.7%
Net Margin	(842,643)	(2,696,911)	(5,263,995)	(1,635,300)	1,871,600	214.4%

Organizational Changes

None

PRKG - Parking and Transportation

Unit Category: Auxiliaries

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	21,399,100
Total	21,399,100

Technical Adjustments

Adjustment Type	Total Adj
	FY25
FY25 Baseline Expenses	22,259,800
IT Restructure	(326,200)
Auxiliary Funds Administrative Service Charge	(2,220,800)
Utilities & Facilities Management Charges	(144,700)
Remove Prior Mandatory Transfer to Institution	(1,924,200)
Mandatory Transfer to Institution	3,579,400
FY25 Budgeted Expenses	21,223,300

Unrestricted Margin Summary

Activity Type	Actual			Forecast	Budget	Δ%
	FY22	FY23	FY24	FY24	FY25	FY24/FY25
Unrestricted Revenue	21,098,942	23,416,584	23,611,990	22,537,300	21,399,100	-5.1%
Unrestricted Expenditures	15,047,170	22,530,762	22,084,341	24,089,000	21,223,300	-11.9%
Net Margin	6,051,772	885,822	1,527,649	(1,551,700)	175,800	111.3%

Organizational Changes

None

RSLF - Housing & Residential Life

Unit Category: Auxiliaries

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	70,534,200
Total	70,534,200

Technical Adjustments

Adjustment Type	Total Adj
	FY25
FY25 Baseline Expenses	66,959,700
Human Resources Restructure	(495,000)
IT Restructure	(484,400)
Auxiliary Funds Administrative Service Charge	(7,056,400)
Utilities & Facilities Management Charges	(2,321,000)
Remove Prior Mandatory Transfer to Institution	(1,716,700)
Mandatory Transfer to Institution	12,073,500
FY25 Budgeted Expenses	66,959,700

Unrestricted Margin Summary

Activity Type	Actual			Forecast	Budget	Δ%
	FY22	FY23	FY24	FY24	FY25	FY24/FY25
Unrestricted Revenue	64,105,733	67,117,560	70,734,300	69,408,700	70,534,200	1.6%
Unrestricted Expenditures	61,399,562	67,371,585	67,593,954	69,119,100	66,959,700	-3.1%
Net Margin	2,706,170	(254,025)	3,140,346	289,600	3,574,500	1134.3%

Organizational Changes

None

STUN - Student Unions

Unit Category: Auxiliaries

Components of Revenue

Revenue Type	Budget
	FY25
Local Revenue	54,383,300
Total	54,383,300

Technical Adjustments

Adjustment Type	Total Adj
	FY25
FY25 Baseline Expenses	49,790,200
Human Resources Restructure	(56,800)
IT Restructure	(720,700)
Auxiliary Funds Administrative Service Charge	(3,256,200)
Utilities & Facilities Management Charges	(944,400)
Remove Prior Mandatory Transfer to Institution	(1,372,000)
Mandatory Transfer to Institution	6,350,100
FY25 Budgeted Expenses	49,790,200

Unrestricted Margin Summary

Activity Type	Actual			Forecast	Budget	Δ%
	FY22	FY23	FY24	FY24	FY25	FY24/FY25
Unrestricted Revenue	35,989,612	44,677,089	59,279,482	53,638,300	54,383,300	1.4%
Unrestricted Expenditures	37,021,894	49,602,635	60,274,522	52,508,300	49,790,200	-5.2%
Net Margin	(1,032,282)	(4,925,546)	(995,040)	1,130,000	4,593,100	306.5%

Organizational Changes

None

ICA - Intercollegiate Athletics

Unit Category: ICA

Components of Revenue

Revenue Type	Forecast	Budget
	FY24	FY25
Conference and NCAA Payouts	31,844,300	34,930,000
Gifts	20,403,900	20,382,500
Ticket Sales	18,661,000	22,718,400
Multimedia Rights Sponsorships	6,827,200	3,092,900
Other Sponsorships & Licensing	14,076,800	10,519,000
Student Fees	3,389,000	3,389,000
Institutional Allocations	33,632,300	1,745,300
Total	128,834,500	96,777,100

Budget Adjustment Plan

Adjustment Type	Forecast	Technical	Budget	New	Budget	Reduction ⁽¹⁾
	FY24	Changes	Reductions	Investments	FY25	Percentage
Total	128,834,500	(29,557,400)	(2,500,000)	-	96,777,100	-1.9%
Events and Maintenance Support		(1,907,500)	-	-		
Security Restructure		(853,500)				
Marching Band		(425,000)	-	-		
Administrative Service Charge		(6,207,500)	-	-		
Student Tuition Waivers		(730,300)				
Debt Restructure		(19,433,600)				
Operating Savings		-	(2,500,000)	-		

(1) Reduction percentage excludes Technical Changes and New Investments. If debt service payments are excluded, reduction equals 2.3 percent.

Unrestricted Expenditure Summary

Expenditures by Budget Group	Actual			Forecast	Expenditure Authority
	FY22	FY23	FY24	FY24	FY25 Budget
Salaries and Wages	31,796,848	39,669,078	39,515,904	39,410,900	
Benefits	9,566,024	12,237,757	12,244,839	12,203,100	
Other Operating Expense	23,617,537	30,937,427	34,934,552	31,397,100	
Travel	10,162,050	11,352,072	12,797,456	11,370,100	
Student Support	4,569,008	7,081,022	8,236,384	7,852,600	
Indirect Expenditures	5,292,664	5,569,411	5,547,525	7,185,700	
Debt Service	-	-	-	-	
Capital	3,129,988	662,562	788,292	2,600,400	
Transfers - Expenditures ⁽²⁾	18,935,785	16,711,841	18,654,362	16,814,600	
Total	107,069,904	124,221,170	132,719,314	128,834,500	96,777,100

(2) Transfers - Expenditures excludes all internal transfers.