



THE UNIVERSITY  
OF ARIZONA

# GENERAL OPERATING BUDGET FISCAL YEAR 2026

General Operating Funds  
Tucson, Arizona



November 2025

The University of Arizona is pleased to present the Fiscal Year 2026 General Operating Budget. This overview of the nearly \$1.4 billion in allocated funds is a reflection of the steadfast dedication of the entire university community, who came together to re-envision operations, restore financial balance and align university resources with our three strategic imperatives. Thanks to the contributions of thousands of faculty and staff, the university has built a stronger, more sustainable foundation.

The university has implemented robust operational efficiencies, including a significant reduction in administrative costs. We implemented strategic reforms in enrollment management and financial aid to increase revenue and modernized our athletics operations to align with the evolving national landscape. Through careful financial management, we gained additional relief through debt refinancing and by more targeted capital expenditures.

This budget represents more than just a financial exercise; grounded in [Delivering on Our Promise](#) strategic imperatives, it is a framework for growth, transparency, and accountability.

As the university moves forward, we are committed to building on this progress and focusing on enrolling students who will thrive at the university by providing them with the support they need to graduate prepared for the workforce.

Together, we are building a better and stronger university for all of Arizona, and this budget is the blueprint for getting us there.

Sincerely,

John Arnold  
Chief Financial Officer



*John Arnold, CFO*

**Fiscal Year 2026 General Operating Funds Budget**

<b>Contents</b>		<b>Colleges</b>	
Introduction Letter	2	ARCH - College of Architecture Planning & Landscape Architecture	25
Sources and Uses Summary	4	BUSN - Eller College of Management	26
Allocation Summary	5	EDUC - College of Education	27
Insitutionally Held Funds Summary	7	ENGR - College of Engineering	28
<b>University Administration &amp; Support</b>		GRDC - Graduate College	29
AADV - Academic Affairs and Provost	8	HMNT - College of Humanities	30
CDIV - University Compliance	9	HNRS - W.A. Franke Honors College	31
HRDV - Human Resources	10	ISCL - College of Information Science	32
OGCD - General Counsel	11	LAWC - James E Rogers College of Law	33
OPSD - Office of Public Safety Div	12	LBRY - Libraries	34
PREO - Office of the President	13	MDPX - College of Medicine - Phoenix	35
SRBU - Business Affairs & CFO	14	MDTC - College of Medicine - Tucson	36
SRCH - Research & Partnerships	15	NURS - College of Nursing	37
UAHS - Arizona Health Sciences Center and Divisions	16	OPSC - James C Wyant College of Optical Sciences	38
<b>Facilities</b>		PHRM - R Ken Coit College of Pharmacy	39
FCLT - Facilities and Operations	17	PBHL - College of Public Health	40
<b>University Information &amp; Technology</b>		SBSC - College of Social & Behavioral Sciences	41
UITS - University Information & Technology	18	SCNC - College of Science	42
<b>Community Outreach</b>		VTMD - College of Veterinary Medicine	43
AZPM - Arizona Public Media	19	ALVSCE - Agriculture, Life, & Veterinary Sciences & Cooperative Extension	44
COEN - Community Engagement	20	UART - Arizona Arts (College of Fine Arts + Arts Presenting & Engagement)	45
PRDV - Government and Community Relations	21	<b>Auxiliaries</b>	
SVCM - Marketing & Communications	22	AGCC - UArizona Global Campus College	46
UAFN - Alumni & Development Division	23	CREC - Campus Recreation	47
<b>Student Engagement</b>		ICAD - Intercollegiate Athletics	48
Student Engagement	24	OTDT - Campus Store	49
		PRKG - Parking and Transportation	50
		RSLF - Housing & Residential Life	51
		SLHW - Campus Health and Wellness	52
		STUN - Student Unions	53



## 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 such as gift, scholarships, sponsored projects).



### Sources and Uses Explained

**State Appropriations** - State support for general operations.

**State Appropriation - Special Line Items (SLI)** - State 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.

**Fees (Net)** - College fees and the Student Engagement Fee are both allocated sources beginning in FY26. The College Fee amounts are reduced by 14% which is set aside for need-based financial aid.

**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.

**Other Revenue** - Leases, contracts, affiliation agreements, and other miscellaneous revenues.

**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.

**Unrestricted vs General Operating** - In FY26, the university restructured the fund hierarchy in its budget and planning system to enhance transparency. The previous two-category structure (Unrestricted and Restricted) has been replaced with three categories: General Operating, Other Designated, and Restricted. The new Other Designated category streamlines operations by consolidating funding sources with unique spending requirements that were previously divided between Unrestricted and Restricted funds. This budget book focuses on institutionally allocated and locally generated sources in the General Operating funds category.

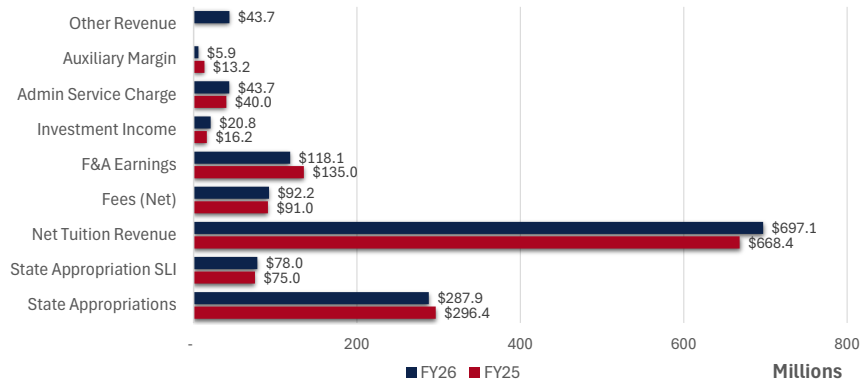


### Sources and Uses Summary

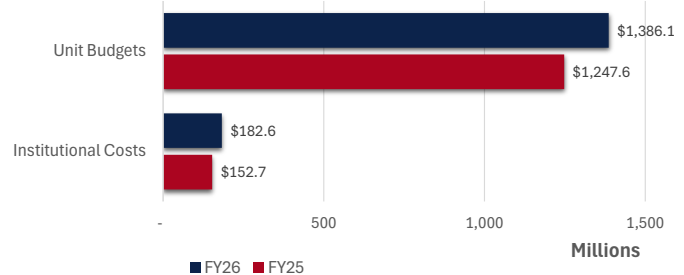
\$ In Millions

	FY25 Revised <sup>1</sup>	FY26
<b>Allocated Revenues</b>		
State Appropriations	\$ 296.4	\$ 287.9
State Appropriation Special Line Items	75.0	\$ 78.0
Net Tuition Revenue	668.4	\$ 697.1
<i>Gross Tuition (Base)</i>	1,054.7	1,021.9
<i>Institutional Financial Aid</i>	(386.3)	(324.8)
Fees (Net)	91.0	\$ 92.2
F&A Cost Recovery	135.0	\$ 118.1
Investment Income	16.2	\$ 20.8
Admin Service Charge	40.0	\$ 43.7
Auxiliary Margin Contribution	13.2	\$ 5.9
Other Revenue	-	43.7
<b>Total Allocated Revenues</b>	<b>1,335.2</b>	<b>\$ 1,387.4</b>
<b>Expense Authority</b>		
Institutional Costs	152.7	\$ 182.6
Unit Budgets	1,247.6	1,203.5
<b>Total Expense Authority</b>	<b>1,400.3</b>	<b>\$ 1,386.1</b>
<b>Net Allocations</b>	<b>-\$65.1</b>	<b>\$ 1.3</b>

### Allocated Revenues



### Expense Authority



<sup>1</sup> FY25 restated to reflect the mid-year conversion of the Student Engagement Fee from a Local to an Allocated Source

# Allocation Summary

[Return to TOC](#)

## By Unit in Thousands

### Sources

<b>Unit Revenue Allocations</b>	1,381,496.9
---------------------------------	-------------

### Uses

<b>Institutionally Held</b>	182,578.6
-----------------------------	-----------

#### University Administration & Support

AADV - Academic Affairs and Provost	12,528.3
CDIV - University Compliance	2,347.2
HRDV - Human Resources	24,993.3
OGCD - General Counsel	5,717.7
OPSD - Office of Public Safety Div	16,746.3
PREO - Office of the President	2,920.0
SRBU - Business Affairs & CFO	26,983.1
SRCH - Research & Partnerships	30,548.1
UAHS - Arizona Health Sciences Center and Divisions	30,777.7

#### Facilities

FCLT - Facilities and Operations	103,589.4
----------------------------------	-----------

#### University Information & Technology

UITS - University Information & Technology	98,178.3
--	----------

#### Community Outreach

AZPM - Arizona Public Media	441.0
COEN - Community Engagement	2,104.1
PRDV - Government and Community Relations	2,619.5
SVCM - Marketing & Communications	11,370.6
UAFN - Alumni & Development Division	11,714.5

#### Student Engagement

Student Engagement	62,360.7
--------------------	----------

#### Colleges

ARCH - College of Architecture Planning & Landscape Architecture	10,096.3
BUSN - Eller College of Management	60,663.9
EDUC - College of Education	22,226.2
ENGR - College of Engineering	48,411.5
GRDC - Graduate College	6,230.9
HMNT - College of Humanities	31,935.8
HNRS - W.A. Franke Honors College	781.4

## Allocation Summary

[Return to TOC](#)

### By Unit in Thousands

#### Colleges, continued

ISCL - College of Information Science	23,804.2
LAWC - James E Rogers College of Law	17,574.2
LBRY - Libraries	32,984.9
MDPX - College of Medicine - Phoenix	32,019.7
MDTC - College of Medicine - Tucson	50,288.3
NURS - College of Nursing	22,430.4
OPSC - James C Wyant College of Optical Sciences	9,891.6
PBHL - College of Public Health	22,143.1
PHRM - R Ken Coit College of Pharmacy	7,629.6
SBSC - College of Social & Behavioral Sciences	65,073.6
SCNC - College of Science	131,166.2
VTMD - College of Veterinary Medicine	25,495.9
ALVSCE - Agriculture, Life, & Veterinary Sciences & Cooperative Extension	75,349.0
UART - Arizona Arts (College of Fine Arts + Arts Presenting & Engagement)	24,640.7

#### Auxiliaries

CREC - Campus Recreation	9,827.0
ICAD - Intercollegiate Athletics	12,815.7
SLHW - Campus Health and Wellness	9,968.1
STUN - Student Unions	4,158.0

#### Total Uses

1,386,124.6

#### Net

(4,627.7)

#### Auxiliaries - Net Contribution

AGCC - UArizona Global Campus College	4,000.0
CREC - Campus Recreation	-
ICAD - Intercollegiate Athletics	29.9
OTDT - Campus Store	266.8
PRKG - Parking and Transportation	119.3
RSLF - Housing & Residential Life	(239.6)
SLHW - Campus Health and Wellness	-
STUN - Student Unions	1,703.4

#### Total Contributions

5,879.8

#### TOTAL

1,252.1

# Institutionally Held Funds

[Return to TOC](#)

## By Unit in Thousands

### **BUGN - Business Affairs General - Institutionally Held**

#### **Facilities Related**

Debt Payment	54,471.3
Capital Infrastructure & Research Infrastructure Funding	26,250.3
Renovation & Renewal	5,177.6
Other Facilities Related	11,136.2

#### **Program Budget**

Provost Investment Fund (PIF) (To AAGN)	18,022.7
Development fund (To RSIN)	16,001.2
University Insurance	7,750.0
Other Program Budget	29,660.3
Debt, Lease, and Other Savings	(7,500.0)

**Total BUGN - Business Affairs General - Institutionally Held** **160,969.6**

### **AAGN - Academic Affairs General - Institutionally Held**

#### **Online Marketing**

Arizona Online Program Development	1,631.0
Arizona Online Marketing	9,748.9

#### **Program Budget**

Disability Resource Ctr-Inst	2,972.4
Grad College and Fellowship Support	5,682.0
Other Academic Program	1,574.7

**Total AAGN - Academic Affairs General - Institutionally Held** **21,609.0**

**Total Institutionally Held** **182,578.6**

**Administration & Support**

The Office of the Provost (PVST) supports the academic mission of the University by ensuring the quality of academic programs, providing support activities that enhance teaching and learning, making services available that enable faculty and student involvement in education, research, and creative expression, and supporting research excellence with a focus on the land-grant mission. The Provost and Chief Academic Officer oversees all colleges and academic programs; faculty affairs; student affairs; libraries; Arizona International; Online Initiative assessment, teaching and learning; enrollment management; and student support services.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	236,850
Inter-Unit Allocations / Transfers	(3,779,766)
Institutional Allocations	12,528,300
<b>Total</b>	<b>8,985,384</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>7,709,800</b>	4,968,700	(231,300)	81,100	<b>12,528,300</b>	<b>-2%</b>
F.A.R.		5,000				
Student Engagement Fee (to Allocated)		4,963,700				
3% Reduction			(231,300)			
Salary & Wage Increases <sup>2</sup>				81,100		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	3,268,107	3,115,825	3,769,295	
Benefits	988,368	981,155	1,185,308	
Other Operating Expense	878,502	381,524	490,988	
Travel	92,237	40,468	55,988	
Student Support	52,750	19,375	47,890	
Indirect Expenditures	14,999	4,604	-	
Debt Service	-	-	-	
Capital	-	6,025	-	
Transfers - Expenditures <sup>3</sup>	8,196,151	7,163,673	1,782,392	
<b>Total</b>	<b>13,491,113</b>	<b>11,712,648</b>	<b>7,331,861</b>	<b>8,985,384</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Administration & Support**

The Compliance Division provides strategic leadership and centralized oversight to support the university's adherence to applicable laws, regulations, policies, and ethical standards. We build and manage institution-wide compliance programs in high-risk areas including the Clery Act, Youth Protection, and Drug-Free Schools and Communities Act. The division leads federal and state civil rights compliance efforts, oversees compliance training and Ethics Hotline reporting, and promotes a culture of integrity and accountability.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	-
Inter-Unit Allocations / Transfers	-
Institutional Allocations	2,347,200
<b>Total</b>	<b>2,347,200</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>2,386,800</b>	-	(71,600)	32,000	<b>2,347,200</b>	<b>-2%</b>
3% Reduction			(71,600)			
Salary & Wage Increases <sup>2</sup>				32,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	1,035,491	1,529,602	1,474,301	
Benefits	330,322	489,472	471,776	
Other Operating Expense	86,504	115,563	101,503	
Travel	5,652	6,447	11,068	
Student Support	-	-	-	
Indirect Expenditures	-	-	-	
Debt Service	-	-	-	
Capital	-	-	-	
Transfers - Expenditures <sup>3</sup>	-	-	-	
<b>Total</b>	<b>1,457,968</b>	<b>2,141,084</b>	<b>2,058,648</b>	<b>2,347,200</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

Name change; (DEIT) University Comp Div; Org moved from (VCOS) VP Govt & Cmty Relations to (BUAF) Business Affairs

**Administration & Support**

The Division of Human Resources serves as a strategic partner for University of Arizona employees, colleges, and divisions, supporting over 3,000 supervisors, 16,000 active employees, 15,000 Designated Campus Colleagues, and 70,000 annual applicants. We provide comprehensive support in talent acquisition, compensation, benefits and wellness, learning and development, change management, and team culture. Our goal is to attract, develop, motivate, and retain the best people for the university's continued success.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	1,317,630
Inter-Unit Allocations / Transfers	-
Institutional Allocations	24,993,300
<b>Total</b>	<b>26,310,930</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>25,272,500</b>	40,000	(758,200)	439,000	<b>24,993,300</b>	<b>-1%</b>
Insurance Premium Processing		40,000				
3% Reduction			(758,200)			
Salary & Wage Increases <sup>2</sup>				439,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	6,981,470	9,212,932	16,588,937	
Benefits	2,201,475	2,916,231	5,287,607	
Other Operating Expense	753,373	879,067	1,298,268	
Travel	48,668	48,977	43,120	
Student Support	-	-	-	
Indirect Expenditures	371	20	-	
Debt Service	-	-	-	
Capital	-	-	-	
Transfers - Expenditures <sup>3</sup>	-	-	-	
<b>Total</b>	<b>9,985,356</b>	<b>13,057,227</b>	<b>23,217,931</b>	<b>26,310,930</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Administration & Support**

The Office of General Counsel serves as the University's in-house legal counsel, addressing complex and specialized issues affecting higher education institutions. We provide professional, timely, and knowledgeable legal advice and representation to help the University advance its vision and achieve its goals. Our attorneys draw upon diverse expertise and perspectives to find solutions and support institutional success.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	-
Inter-Unit Allocations / Transfers	-
Institutional Allocations	5,717,700
<b>Total</b>	<b>5,717,700</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>5,842,000</b>	-	(175,300)	51,000	<b>5,717,700</b>	<b>-2%</b>
3% Reduction			(175,300)			
Salary & Wage Increases <sup>2</sup>				51,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	2,851,514	2,607,869	2,556,887	
Benefits	909,633	834,518	818,203	
Other Operating Expense	165,934	317,791	1,958,062	
Travel	31,047	51,335	42,017	
Student Support	-	-	-	
Indirect Expenditures	-	-	-	
Debt Service	-	-	-	
Capital	-	-	-	
Transfers - Expenditures <sup>3</sup>	-	-	-	
<b>Total</b>	<b>3,958,127</b>	<b>3,811,513</b>	<b>5,375,169</b>	<b>5,717,700</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Administration & Support**

The Office of Public Safety maintains a safe and inclusive environment for all community members to facilitate healthy learning, research, and work experiences. Our comprehensive approach encompasses education, awareness, and enforcement through the University of Arizona Police Department, Threat Assessment & Management Team, and Emergency Management. We promote safety, facilitate learning, empower through education, and maintain transparency while fostering community trust and support.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	-
Inter-Unit Allocations / Transfers	-
Institutional Allocations	16,746,300
<b>Total</b>	<b>16,746,300</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>15,684,400</b>	-	(470,500)	1,532,400	<b>16,746,300</b>	<b>7%</b>
3% Reduction			(470,500)			
Salary & Wage Increases <sup>2</sup>				234,900		
A-Team / EMS / Real Time Ualert				1,297,500		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	8,144,437	9,176,719	10,037,884	
Benefits	2,552,061	2,896,975	3,140,858	
Other Operating Expense	1,566,299	2,687,842	3,256,094	
Travel	67,459	87,066	74,897	
Student Support	-	-	-	
Indirect Expenditures	23,555	36,130	-	
Debt Service	-	-	-	
Capital	21,679	36,534	126,072	
Transfers - Expenditures <sup>3</sup>	-	-	-	
<b>Total</b>	<b>12,375,491</b>	<b>14,921,265</b>	<b>16,635,806</b>	

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Administration & Support**

The Office of the President provides strategic leadership centered on the University’s land-grant mission and three strategic imperatives: success for every student, research that shapes the future, and engagement with communities to create opportunity. Under the 23rd president’s leadership, the office emphasizes access to world-class education, research with real-world impact, and service to Arizona and its people. We convene people and ideas to support student potential, explore solutions to global challenges, and uplift communities statewide and beyond.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	250,000
Inter-Unit Allocations / Transfers	-
Institutional Allocations	2,920,000
<b>Total</b>	<b>3,170,000</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>3,107,200</b>	(126,000)	(93,200)	32,000	<b>2,920,000</b>	<b>-2%</b>
Technical Changes		(126,000)				
3% Reduction			(93,200)			
Salary & Wage Increases <sup>2</sup>				32,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	2,024,932	2,210,380	1,926,482	
Benefits	885,389	941,858	899,108	
Other Operating Expense	777,872	880,400	488,804	
Travel	48,812	24,537	12,844	
Student Support	-	-	-	
Indirect Expenditures	342	207	-	
Debt Service	-	-	-	
Capital	32,939	-	-	
Transfers - Expenditures <sup>3</sup>	151,637	241,233	-	
<b>Total</b>	<b>3,921,923</b>	<b>4,298,614</b>	<b>3,327,237</b>	<b>3,170,000</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

Presidential Events (9939) and Central Privacy Office (9532) moved to Business Affairs

**Administration & Support**

Business Affairs supports the University's mission through strategic financial and operational services that promote institutional effectiveness and stewardship. We focus on innovation, service excellence, and strong workplace culture to deliver efficient, reliable solutions that enable long-term success and sustainability. Our division partners across campus to ensure high-quality, responsive support that meets evolving university needs while maintaining fiscal responsibility.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	105,536,716
Inter-Unit Allocations / Transfers	874,736
Institutional Allocations	26,983,100
<b>Total</b>	<b>133,394,552</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>24,761,700</b>	2,776,400	(985,300)	430,300	<b>26,983,100</b>	<b>-2%</b>
Reorg - Presidential Events		2,755,400	-	-		
Reorg - Privacy Office		11,000	-	-		
Insurance Premium Processing		10,000	-	-		
3% Reduction		-	(735,300)	-		
Additional Reduction		-	(250,000)	-		
Salary & Wage Increases <sup>2</sup>		-	-	430,300		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	36,355,309	43,610,164	41,529,070	
Benefits	9,555,495	11,971,694	10,884,726	
Other Operating Expense	47,502,438	61,276,918	53,489,996	
Travel	147,246	142,681	155,257	
Student Support	-	4,000	-	
Indirect Expenditures	6,789,869	7,718,053	-	
Debt Service	-	-	-	
Capital	566,003	1,362,405	1,652,630	
Transfers - Expenditures <sup>3</sup>	14,246,802	16,595,062	23,263,997	
<b>Total</b>	<b>115,163,163</b>	<b>142,680,977</b>	<b>130,975,676</b>	<b>133,394,552</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

Dissolution of Business Affairs Shared Services as services and personnel moved as part of larger campus-wide centralization efforts. Presidential Events (9939) and Central Privacy Office (9532) moved from President's Office.

**Administration & Support**

The Office of Research & Partnerships supports and promotes research that strengthens communities, drives innovation, grows the economy, and prepares a competitive workforce. We cultivate partnerships across industry, government, federal and state agencies, nonprofits, academic institutions, and community organizations to expand research capacity. Our world-class faculty and diverse research opportunities span the creative arts, humanities, social sciences, health sciences, and applied sciences, providing students hands-on experience in knowledge creation.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	10,531,350
Inter-Unit Allocations / Transfers	5,213,548
Institutional Allocations	30,548,100
<b>Total</b>	<b>46,292,998</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>35,984,600</b>	-	(6,079,500)	643,000	<b>30,548,100</b>	<b>-15%</b>
3% Reduction			(1,079,500)			
Additional Reduction			(5,000,000)			
Salary & Wage Increases <sup>2</sup>				643,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	31,245,983	33,295,370	31,084,139	
Benefits	9,826,138	10,455,370	9,781,737	
Other Operating Expense	9,946,369	9,338,324	6,893,593	
Travel	658,350	571,528	518,316	
Student Support	125,417	113,073	189,550	
Indirect Expenditures	551,576	569,572	-	
Debt Service	-	-	-	
Capital	1,192,383	685,446	307,959	
Transfers - Expenditures <sup>3</sup>	8,032,664	3,617,713	387,000	
<b>Total</b>	<b>61,578,879</b>	<b>58,646,398</b>	<b>49,162,294</b>	<b>46,292,998</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

The following orgs moved from UA Health Sciences Centers to the newly created division Research Center Institutes Health (RCIH): (6824) Ctr for Adv Molec & Immun Ther, (0721) Cancer Center Division, (6822) Comp Ctr for Pain & Addiction, (6820) Innovation in Brain Science, (0723) Asthma/Airway Disease Rsch Ctr; Name Change (2496) CAIO Institute, (2015) CAI Office; New Org (6826) Sleep and Circadian Sciences, (6825) Ctr Biomedlfn Bioestat

**Administration & Support**

Arizona Health Sciences Centers and Divisions support health care education, research, patient care, and service for Arizona communities. Located on campuses in Tucson, Phoenix, and Gilbert, we are one of the top-ranked academic medical centers in the southwestern United States, comprising five health professions colleges and 16 specialized centers. As the statewide leader in biomedical research and health care education, our work focuses on next-generation education, precision health care for all, improving health and wellbeing, creating defenses against disease, and new frontiers for better health.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	6,870,679
Inter-Unit Allocations / Transfers	11,040,634
Institutional Allocations	30,777,700
<b>Total</b>	<b>48,689,013</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>35,170,700</b>	2,092,600	(6,744,800)	259,200	<b>30,777,700</b>	<b>-18%</b>
Technical Adjustment - UCAT		2,092,600				
3% Reduction			(744,800)			
Additional Reduction			(6,000,000)			
Salary & Wage Increases <sup>2</sup>				259,200		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	25,393,223	27,145,618	23,848,605	
Benefits	8,030,621	8,694,019	7,639,234	
Other Operating Expense	7,489,766	6,283,376	4,963,696	
Travel	356,927	280,095	231,608	
Student Support	106,087	132,439	68,651	
Indirect Expenditures	674,391	337,851	-	
Debt Service	-	-	-	
Capital	1,386,720	545,245	248,270	
Transfers - Expenditures <sup>3</sup>	35,932,042	30,267,562	5,390,603	
<b>Total</b>	<b>79,369,776</b>	<b>73,686,206</b>	<b>42,390,666</b>	<b>48,689,013</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Facilities**

University Facility Services comprises Facilities Management and Planning Design & Construction, providing comprehensive campus infrastructure support. Our team includes experts in architecture, engineering, construction, renovation, building maintenance, energy management, custodial services, and grounds maintenance. We efficiently provide maintenance and operational services while delivering projects on time and within budget, ensuring our facilities are safe, accessible, and comfortable for the entire University community.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	2,513,106
Inter-Unit Allocations / Transfers	494,742
Institutional Allocations	103,589,400
<b>Total</b>	<b>106,597,248</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>102,912,300</b>	676,700	(3,087,400)	3,087,800	<b>103,589,400</b>	<b>0%</b>
Operations & Management		45,000				
Student Engagement Fee (to Allocated)		631,700				
3% Reduction			(3,087,400)			
Salary & Wage Increases <sup>2</sup>				1,087,800		
Utilities				2,000,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	27,567,871	29,074,959	27,620,246	
Benefits	8,677,003	9,221,895	8,768,752	
Other Operating Expense	68,300,962	70,840,921	60,986,297	
Travel	79,827	96,691	106,632	
Student Support	-	-	-	
Indirect Expenditures	229,657	253,791	-	
Debt Service	-	-	-	
Capital	866,214	904,670	333,828	
Transfers - Expenditures <sup>3</sup>	5,040,176	8,589,758	6,475,964	
<b>Total</b>	<b>110,761,710</b>	<b>118,982,685</b>	<b>104,291,719</b>	<b>106,597,248</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

Office of Sustainability (7920) and Planning & Operations Phoenix (9200) moved under Facilities and Operations in FY25.

**University Information & Technology**

University Information Technology Services delivers enterprise-scale technologies and services integral to the University's core administrative functions and operational efficiency. We oversee Student and Institutional technologies, Network and Cloud Infrastructure, Digital Experience Technologies, Desktop and Classroom Support, and the Information Security Office. Through strategic partnerships with academic, research, and administrative units, we optimize the University's IT portfolio to support institutional goals and maximize technology investments.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	7,507,916
Inter-Unit Allocations / Transfers	-
Institutional Allocations	98,178,300
<b>Total</b>	<b>105,686,216</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>91,834,600</b>	11,365,000	(6,755,000)	1,733,700	<b>98,178,300</b>	<b>-5%</b>
Student Engagement Fee (to Allocated)		11,239,000				
Technical Adjustment - One-Time NEI		126,000				
3% Reduction			(2,755,000)			
Additional Reduction			(4,000,000)			
Salary & Wage Increases <sup>2</sup>				1,283,700		
GIS				450,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	26,821,080	29,370,816	50,955,043	
Benefits	8,361,100	9,168,037	16,071,441	
Other Operating Expense	40,293,296	38,551,982	30,025,735	
Travel	277,375	186,819	207,982	
Student Support	-	-	-	
Indirect Expenditures	361,949	291,173	-	
Debt Service	-	-	-	
Capital	1,245,458	71,348	2,049,529	
Transfers - Expenditures <sup>3</sup>	5,327,224	16,047,331	-	
<b>Total</b>	<b>82,687,483</b>	<b>93,687,506</b>	<b>99,309,731</b>	<b>105,686,216</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

Moved (9940) Univ Analytics and Inst Rsch to (AADV) Academic Affairs Division

**Community Outreach**

Arizona Public Media engages and enriches Arizona communities through trusted educational, cultural, and news programming that promotes lifelong learning and civic dialogue. As the University of Arizona's designated public broadcaster, we advance the land-grant mandate by translating university research into accessible media and hosting expert-driven public affairs programming. We operate three television services, four radio services, and growing digital offerings while providing hands-on training for University of Arizona students in journalism, production, and digital media.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	1,058,921
Inter-Unit Allocations / Transfers	-
Institutional Allocations	441,000
<b>Total</b>	<b>1,499,921</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>452,600</b>	-	(13,600)	2,000	<b>441,000</b>	<b>-3%</b>
3% Reduction			(13,600)			
Salary & Wage Increases <sup>2</sup>				2,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	1,076,596	702,949	799,923	
Benefits	334,975	219,068	254,138	
Other Operating Expense	62,655	275,459	67,907	
Travel	402	128	-	
Student Support	-	-	-	
Indirect Expenditures	118,807	125,062	-	
Debt Service	-	-	-	
Capital	-	-	-	
Transfers - Expenditures <sup>3</sup>	960	2,500,000	1,112,300	
<b>Total</b>	<b>1,594,395</b>	<b>3,822,666</b>	<b>2,234,268</b>	<b>1,499,921</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Community Outreach**

Campus Community Connection (CCC) is dedicated to building a vibrant, welcoming University community where students, faculty, staff, and our broader community feel deeply connected, empowered, and supported. We drive this mission by providing opportunities for meaningful interactions, creating welcoming spaces, and developing intentional programs that promote retention & graduation, well-being, and a shared sense of belonging. We support internal campus community groups, external community councils, and programming that fosters an environment where all communities are connected, valued, and able to thrive.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	97,742
Inter-Unit Allocations / Transfers	100,000
Institutional Allocations	2,104,100
<b>Total</b>	<b>2,301,842</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>2,568,800</b>	(404,600)	(77,100)	17,000	<b>2,104,100</b>	<b>-2%</b>
Reorg - Division Eliminated		(404,600)	-	-		
3% Reduction		-	(77,100)	-		
Salary & Wage Increases <sup>2</sup>		-	-	17,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	1,228,815	1,586,442	1,568,849	
Benefits	387,231	517,438	496,719	
Other Operating Expense	170,083	164,802	273,382	
Travel	50,579	46,270	319,391	
Student Support	360	15,500	500	
Indirect Expenditures	8,465	2,918	-	
Debt Service	-	-	-	
Capital	-	-	7,342	
Transfers - Expenditures <sup>3</sup>	-	1,000	-	
<b>Total</b>	<b>1,845,533</b>	<b>2,334,370</b>	<b>2,666,183</b>	<b>2,301,842</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Community Outreach**

Government and Community Relations works with the Office of the President, with students, faculty and staff, as well as with businesses and nonprofits statewide, to develop strategies and policies that promote the university's interest across the state of Arizona and at every level of government.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	-
Inter-Unit Allocations / Transfers	468,600
Institutional Allocations	2,619,500
<b>Total</b>	<b>3,088,100</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>2,674,700</b>	-	(80,200)	25,000	<b>2,619,500</b>	<b>-2%</b>
3% Reduction			(80,200)			
Salary & Wage Increases <sup>2</sup>				25,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	1,309,241	1,355,201	982,763	
Benefits	415,060	431,670	314,484	
Other Operating Expense	410,120	418,932	522,007	
Travel	67,651	50,584	32,544	
Student Support	-	-	-	
Indirect Expenditures	-	-	-	
Debt Service	-	-	-	
Capital	-	-	-	
Transfers - Expenditures <sup>3</sup>	-	1,500	-	
<b>Total</b>	<b>2,202,071</b>	<b>2,257,886</b>	<b>1,851,799</b>	<b>3,088,100</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Community Outreach**

Marketing & Communications establishes institutional marketing and communications strategy in collaboration with executive leaders and campus partners to advance university priorities. We provide comprehensive support including internal, external, and crisis communications, leadership support, reputation management, and media relations. Our division stewards the University of Arizona brand through creative strategy, digital marketing, advertising campaigns, and trademark protection while managing 300+ licensees and coordinating sponsorship activities.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	1,472,194
Inter-Unit Allocations / Transfers	747,522
Institutional Allocations	11,370,600
<b>Total</b>	<b>13,590,316</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>11,615,000</b>	-	(348,400)	104,000	<b>11,370,600</b>	<b>-2%</b>
3% Reduction			(348,400)			
Salary & Wage Increases <sup>2</sup>				104,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	5,369,906	5,614,518	5,106,485	
Benefits	1,671,691	1,755,899	1,604,291	
Other Operating Expense	7,358,680	5,303,833	4,312,251	
Travel	135,649	68,193	28,182	
Student Support	-	-	-	
Indirect Expenditures	143,964	138,940	-	
Debt Service	-	-	-	
Capital	57,258	-	-	
Transfers - Expenditures <sup>3</sup>	214,000	175,427	-	
<b>Total</b>	<b>14,951,148</b>	<b>13,056,811</b>	<b>11,051,209</b>	<b>13,590,316</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Community Outreach**

The University of Arizona Foundation is a private nonprofit corporation dedicated to advancing the University by building relationships, securing philanthropic support, and stewarding assets. We receive revenue from alumni and donor contributions, investment income, and fees while managing the University's Philanthropy and Alumni Engagement Program. Our college-based engagement and development officers work across both the Arizona Health Sciences and main University campuses to strengthen connections and support.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	450,000
Inter-Unit Allocations / Transfers	3,100,000
Institutional Allocations	11,714,500
<b>Total</b>	<b>15,264,500</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>11,959,300</b>	-	(358,800)	114,000	<b>11,714,500</b>	<b>-2%</b>
3% Reduction			(358,800)			
Salary & Wage Increases <sup>2</sup>				114,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	6,237,718	5,213,619	4,990,065	
Benefits	1,969,380	1,653,186	1,589,593	
Other Operating Expense	7,648,119	9,282,765	6,460,810	
Travel	54,472	36,942	33,927	
Student Support	-	-	-	
Indirect Expenditures	1,666	49,296	-	
Debt Service	-	-	-	
Capital	-	-	-	
Transfers - Expenditures <sup>3</sup>	485,988	5,000	-	
<b>Total</b>	<b>16,397,343</b>	<b>16,240,809</b>	<b>13,074,396</b>	<b>15,264,500</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

## Student Engagement

[Return to TOC](#)

### Student Engagement

Student Engagement encompasses a comprehensive network of divisions supporting student success, wellbeing, and development throughout the university experience. This collaborative group provides integrated services spanning academic support, health and wellness, residential life, diversity initiatives, disability accommodations, enrollment management, international education, and community engagement. Our collective mission centers on creating accessible, inclusive environments that empower all students to thrive academically, personally, and professionally while fostering lifelong connections to the University of Arizona.

#### Components of Revenue

Revenue Type	Budget
	FY26
Local Revenue	122,689,112
Inter-Unit Allocations / Transfers	7,769,561
Institutional Allocations	62,360,700
<b>Total</b>	<b>192,819,373</b>

#### Institutional Allocations Adjustment Plan

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>61,513,600</b>	529,600	(1,845,400)	2,162,900	<b>62,360,700</b>	<b>1%</b>
Student Engagement Fee (to Allocated)		509,600	-	-		
Technical Adjustment - One-Time NEI		500,000	-	-		
Technical Change		(480,000)	-	-		
3% Reduction		-	(1,845,400)	-		
Salary & Wage Increases <sup>2</sup>		-	-	962,900		
Student Affairs Support		-	-	1,200,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

#### General Operating Expenditure Summary

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	70,516,299	79,314,031	73,490,169	
Benefits	20,816,700	23,440,155	21,611,867	
Other Operating Expense	47,100,465	50,394,910	46,522,400	
Travel	2,078,390	2,174,008	1,698,740	
Student Support	1,608,342	2,271,456	1,981,744	
Indirect Expenditures	10,117,349	10,615,415	-	
Debt Service	-	-	-	
Capital	252,674	432,203	988,515	
Transfers - Expenditures <sup>3</sup>	27,820,631	24,990,589	30,851,926	
<b>Total</b>	<b>180,310,849</b>	<b>193,632,766</b>	<b>177,145,361</b>	<b>192,819,373</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

#### Organizational Changes

None

**Colleges**

The College of Architecture, Planning and Landscape Architecture is the University's hub for interdisciplinary design, planning, and development of the built environment. Through accredited programs in architecture, landscape architecture, and planning, plus innovative degrees in sustainable built environments and real estate development, CAPLA blends innovation, equity, and hands-on learning. Our faculty and students collaborate with over 280 community partners on impactful projects addressing housing needs and urgent climate and urban challenges, preparing workforce-ready leaders for a more resilient and just future.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	597,900
Inter-Unit Allocations / Transfers	(56,393)
Institutional Allocations	10,096,300
<b>Total</b>	<b>10,637,807</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>10,211,900</b>	-	(306,400)	190,800	<b>10,096,300</b>	<b>-1%</b>
3% Reduction			(306,400)			
Salary & Wage Increases <sup>2</sup>				190,800		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	7,289,656	7,907,577	7,133,903	
Benefits	2,374,692	2,564,455	2,316,384	
Other Operating Expense	580,189	537,935	802,357	
Travel	171,078	142,099	114,825	
Student Support	7,000	5,604	5,000	
Indirect Expenditures	6,297	9,569	-	
Debt Service	-	-	-	
Capital	11,193	-	70,534	
Transfers - Expenditures <sup>3</sup>	360,449	532,769	2,050,800	
<b>Total</b>	<b>10,800,555</b>	<b>11,700,008</b>	<b>12,493,803</b>	<b>10,637,807</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

The Eller College of Management shapes the world through pioneering research, innovative coursework, data-driven decision-making, and excellence in entrepreneurship and social responsibility. We are a vibrant learning community that maximizes student interaction with strong emphasis on teamwork and close-knit community building. The college offers eleven majors, seven minors, eleven specialty master's programs, four MBA programs, and six doctoral programs. Our values of integrity, community, excellence, innovation, and tenacity prepare future business leaders for the 21st-century global marketplace.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	5,737,753
Inter-Unit Allocations / Transfers	2,000,000
Institutional Allocations	60,663,900
<b>Total</b>	<b>68,401,653</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup> Percentages
	FY25 Allocation				FY26	
<b>Total</b>	<b>61,221,800</b>	-	(1,836,700)	1,278,800	<b>60,663,900</b>	<b>-1%</b>
3% Reduction			(1,836,700)			
Salary & Wage Increases <sup>2</sup>				982,800		
Program Growth				296,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	43,576,591	45,744,064	43,418,285	
Benefits	14,679,819	15,359,966	14,766,837	
Other Operating Expense	4,515,293	5,056,992	4,564,439	
Travel	964,890	985,170	822,196	
Student Support	98,711	173,399	198,760	
Indirect Expenditures	188,238	181,519	-	
Debt Service	-	-	-	
Capital	12,052	40,934	55,786	
Transfers - Expenditures <sup>3</sup>	8,892,507	6,942,712	-	
<b>Total</b>	<b>72,928,100</b>	<b>74,484,757</b>	<b>63,826,303</b>	<b>68,401,653</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

The College of Education expands educational access and opportunity by preparing teachers and educational support professionals from early childhood through higher education. We emphasize evidence-based, community- and student-centered approaches to pedagogy and applied research that inform best practices in teaching, learning, and educational policy. Our degree programs create pathways for educators equipped to serve all communities and fill critical workforce shortages in areas including teaching, special education, administration, counseling, mental health, educational psychology, sports and recreation leadership, and educational leadership.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	456,259
Inter-Unit Allocations / Transfers	-
Institutional Allocations	22,226,200
<b>Total</b>	<b>22,682,459</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>22,436,300</b>	-	(673,100)	463,000	<b>22,226,200</b>	<b>-1%</b>
3% Reduction			(673,100)			
Salary & Wage Increases <sup>2</sup>				463,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	16,962,955	17,713,416	15,783,384	
Benefits	5,578,101	5,881,929	5,274,859	
Other Operating Expense	1,091,362	1,127,069	1,457,295	
Travel	302,149	269,601	283,396	
Student Support	57,907	18,998	129,502	
Indirect Expenditures	32,078	57,598	-	
Debt Service	-	-	-	
Capital	-	-	10,817	
Transfers - Expenditures <sup>3</sup>	20,637	59,834	-	
<b>Total</b>	<b>24,045,187</b>	<b>25,128,445</b>	<b>22,939,251</b>	<b>22,682,459</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

## Colleges

The College of Engineering is deeply committed to the land-grant mission, student success, and research excellence in support of regional, state, and national needs. We are strategically positioned to address Arizona's critical workforce needs while leading in space and defense, fusion energy, AI and healthcare, and mining and mineral resources. We provide pedagogically-informed experiential learning and recruit outstanding faculty and staff committed to our three strategic imperatives: student success, research excellence, and community engagement.

## Components of Revenue

Revenue Type	Budget
	FY26
Local Revenue	4,268,614
Inter-Unit Allocations / Transfers	5,710,908
Institutional Allocations	48,411,500
<b>Total</b>	<b>58,391,022</b>

## Institutional Allocations Adjustment Plan

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>48,697,400</b>	132,300	(1,460,900)	1,042,700	<b>48,411,500</b>	<b>-1%</b>
Technical Adjustment - Annual Xfrs		132,300				
3% Reduction			(1,460,900)			
Salary & Wage Increases <sup>2</sup>				1,042,700		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

## General Operating Expenditure Summary

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	34,568,267	37,946,143	38,018,803	
Benefits	11,468,382	12,419,558	12,618,556	
Other Operating Expense	4,923,853	5,040,120	4,150,788	
Travel	609,314	705,054	664,490	
Student Support	88,959	197,937	64,844	
Indirect Expenditures	113,920	157,330	-	
Debt Service	-	-	-	
Capital	2,791,112	3,233,036	978,211	
Transfers - Expenditures <sup>3</sup>	9,411,628	10,881,748	-	
<b>Total</b>	<b>63,975,435</b>	<b>70,580,925</b>	<b>56,495,692</b>	<b>58,391,022</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

## Organizational Changes

New Org (2312) Cyber Intelligence Operations; Name changes (2802) Sch Mining Engr Mineral Res, (2310) ENGR Business Center-South, (2309) Sch of Mining & Mineral Res, (2311) ENGR Business Center-North

## Colleges

The Graduate College provides central support and leadership to serve, oversee, and advance all aspects of graduate education at the University of Arizona. Our threefold mission encompasses service to people, processes, and programs; oversight of policies and performance; and promotion and advancement of graduate education. We focus on expanding access to graduate education, providing foundational support across the graduate student lifecycle, and graduating career-ready students.

## Components of Revenue

Revenue Type	Budget
	FY26
Local Revenue	1,601,651
Inter-Unit Allocations / Transfers	257,400
Institutional Allocations	6,230,900
<b>Total</b>	<b>8,089,951</b>

## Institutional Allocations Adjustment Plan

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>6,272,100</b>	-	(188,200)	147,000	<b>6,230,900</b>	<b>-1%</b>
3% Reduction			(188,200)			
Salary & Wage Increases <sup>2</sup>				147,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

## General Operating Expenditure Summary

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	4,535,353	5,307,560	4,863,977	
Benefits	1,734,968	2,013,306	1,968,953	
Other Operating Expense	670,542	480,123	373,542	
Travel	48,943	56,310	26,812	
Student Support	868,669	1,024,605	991,953	
Indirect Expenditures	164,742	171,494	-	
Debt Service	-	-	-	
Capital	-	-	-	
Transfers - Expenditures <sup>3</sup>	206,934	92,508	-	
<b>Total</b>	<b>8,230,152</b>	<b>9,145,907</b>	<b>8,225,238</b>	<b>8,089,951</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

## Organizational Changes

None

**Colleges**

The College of Humanities elevates lives, careers, and communities through fearless, innovative inquiry into language, literature, belief, and culture. As a leader in applied humanities, we create transdisciplinary knowledge to solve challenges at local, planetary, and beyond levels. Our mission inspires bold humanistic inquiry, promotes empathy and critical thinking, and prepares learners for enduring and emerging global needs. We champion communication, multilingualism, creativity, and intercultural competence as essential for 21st-century success.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	1,930,160
Inter-Unit Allocations / Transfers	103,203
Institutional Allocations	31,935,800
<b>Total</b>	<b>33,969,163</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>32,114,400</b>	-	(963,400)	784,800	<b>31,935,800</b>	<b>-1%</b>
3% Reduction			(963,400)			
Salary & Wage Increases <sup>2</sup>				784,800		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	23,192,058	25,573,067	24,365,858	
Benefits	8,278,719	9,110,268	9,061,626	
Other Operating Expense	1,350,874	1,572,786	1,013,112	
Travel	360,039	433,498	320,765	
Student Support	149,178	138,316	56,183	
Indirect Expenditures	289,616	289,073	-	
Debt Service	-	-	-	
Capital	-	21,080	-	
Transfers - Expenditures <sup>3</sup>	4,006,015	1,940,688	-	
<b>Total</b>	<b>37,626,498</b>	<b>39,078,776</b>	<b>34,817,544</b>	<b>33,969,163</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

The W.A. Franke Honors College offers 4,000+ ambitious students enhanced learning experiences, interdisciplinary studies, and professional opportunities across all university colleges. We promote undergraduate research and creative inquiry while building community through our Honors Village, intimate classes, innovative degree pathways, and peer mentoring. Our mission is embodied in our core values: We Seek, We Connect, We Create, We Evolve, and We Celebrate. We support students' holistic wellbeing and growth while inspiring them to become their best selves through our land-grant mission partnerships.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	4,138,000
Inter-Unit Allocations / Transfers	854,000
Institutional Allocations	781,400
<b>Total</b>	<b>5,773,400</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>698,400</b>	-	(21,000)	104,000	<b>781,400</b>	<b>12%</b>
3% Reduction			(21,000)			
Salary & Wage Increases <sup>2</sup>				104,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	2,631,100	2,813,486	2,913,423	
Benefits	813,462	882,011	898,939	
Other Operating Expense	1,311,116	1,194,443	834,555	
Travel	45,462	61,273	67,124	
Student Support	139,574	216,287	181,158	
Indirect Expenditures	2,025	481	-	
Debt Service	-	-	-	
Capital	-	13,978	7,268	
Transfers - Expenditures <sup>3</sup>	1,040,429	1,062,612	-	
<b>Total</b>	<b>5,983,168</b>	<b>6,244,572</b>	<b>4,902,466</b>	<b>5,773,400</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

The College of Information Science advances the university's mission through innovative, interdisciplinary education and research connecting people, data, and technology. We offer degrees and certificates in data science, artificial intelligence, applied computing, library and information science, cybersecurity, game design, and immersive technologies. Our faculty drive cross-cutting research addressing real-world challenges from virtual reality to information security, supporting Arizona's leadership in knowledge creation and societal impact.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	1,892,065
Inter-Unit Allocations / Transfers	(2,018,841)
Institutional Allocations	23,804,200
<b>Total</b>	<b>23,677,424</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>22,399,100</b>	-	(672,000)	2,077,100	<b>23,804,200</b>	<b>6%</b>
3% Reduction			(672,000)			
Salary & Wage Increases <sup>2</sup>				477,100		
Program Growth				1,600,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	12,055,954	15,801,708	16,829,900	
Benefits	3,782,584	5,035,607	5,410,016	
Other Operating Expense	1,594,825	2,819,608	1,813,185	
Travel	169,203	142,702	151,816	
Student Support	8,264	6,562	546,979	
Indirect Expenditures	13,230	10,501	-	
Debt Service	-	-	-	
Capital	242,869	345,872	137,975	
Transfers - Expenditures <sup>3</sup>	1,889,390	482,272	-	
<b>Total</b>	<b>19,756,318</b>	<b>24,644,831</b>	<b>24,889,870</b>	<b>23,677,424</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

Name Change (0481) Information Science, New Move and Name Change (2910) Applied Science

**Colleges**

The James E. Rogers College of Law prepares practice-ready lawyers and leaders through rigorous legal education, innovative programs, and experiential training. Our faculty are dedicated educators and scholars whose research advances understanding of law and policy locally, nationally, and globally. We serve the public by advancing justice, expanding access to legal services, and preparing graduates for leadership roles in law, government, business, and public service.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	4,349,590
Inter-Unit Allocations / Transfers	408,880
Institutional Allocations	17,574,200
<b>Total</b>	<b>22,332,670</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>17,726,200</b>	-	(531,800)	379,800	<b>17,574,200</b>	<b>-1%</b>
3% Reduction			(531,800)			
Salary & Wage Increases <sup>2</sup>				379,800		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	16,470,348	16,779,069	15,610,043	
Benefits	5,090,252	5,188,651	4,822,454	
Other Operating Expense	2,095,081	1,815,333	1,541,878	
Travel	280,369	234,854	205,370	
Student Support	34,495	10,335	7,140	
Indirect Expenditures	54,843	55,041	-	
Debt Service	-	-	-	
Capital	44,270	-	-	
Transfers - Expenditures <sup>3</sup>	581,811	546,015	-	
<b>Total</b>	<b>24,651,469</b>	<b>24,629,299</b>	<b>22,186,885</b>	<b>22,332,670</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

University Libraries are essential contributors to student success, learning, and faculty research across all University of Arizona colleges. Our services are guided by five strategic priorities: student success and learning, research lifecycle support, information access, community engagement, and organizational excellence. We provide a comprehensive portfolio of forward-thinking library services fully aligned with the University's strategic imperatives and land-grant mission.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	2,023,865
Inter-Unit Allocations / Transfers	50,000
Institutional Allocations	32,984,900
<b>Total</b>	<b>35,058,765</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>24,523,100</b>	8,906,200	(735,700)	291,300	<b>32,984,900</b>	<b>-2%</b>
Student Engagement Fee (to Allocated)		8,906,200				
3% Reduction			(735,700)			
Salary & Wage Increases <sup>2</sup>				291,300		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	11,478,614	13,213,847	11,249,562	
Benefits	3,454,612	3,989,193	3,355,556	
Other Operating Expense	18,826,650	18,348,324	18,305,336	
Travel	163,070	187,661	141,213	
Student Support	3,750	5,000	-	
Indirect Expenditures	194,069	222,267	-	
Debt Service	-	-	-	
Capital	898,932	671,149	182,728	
Transfers - Expenditures <sup>3</sup>	2,648,149	1,084,212	891,196	
<b>Total</b>	<b>37,667,846</b>	<b>37,721,652</b>	<b>34,125,591</b>	<b>35,058,765</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Health Sciences**

The University of Arizona College of Medicine – Phoenix inspires and trains exemplary physicians, scientists and leaders to optimize health and health care in Arizona and beyond. We are uniquely positioned to accelerate the biomedical and economic engines in Phoenix and the State by leveraging our vital relationships with key clinical and community partners.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	103,494,261
Inter-Unit Allocations / Transfers	12,444,187
Institutional Allocations	32,019,700
<b>Total</b>	<b>147,958,148</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>32,978,000</b>	-	(989,300)	31,000	<b>32,019,700</b>	<b>-3%</b>
3% Reduction			(989,300)			
Salary & Wage Increases <sup>2</sup>				31,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	29,552,229	30,698,143	32,730,556	
Benefits	8,954,112	9,212,535	10,011,188	
Other Operating Expense	43,170,253	45,965,352	62,240,618	
Travel	317,468	371,114	311,968	
Student Support	181,657	373,771	539,082	
Indirect Expenditures	3,195,423	4,361,209	-	
Debt Service	-	-	-	
Capital	1,396,559	1,432,394	3,204,700	
Transfers - Expenditures <sup>3</sup>	128,612,047	145,012,793	5,345,221	
<b>Total</b>	<b>215,379,750</b>	<b>237,427,312</b>	<b>114,383,334</b>	<b>147,958,148</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

New Org (0690) COM Phx Otolaryngology; Name Change (0663) COM Phx Ugrd Medical Education; Moved to MDPX Org (6823) AEGIS Consortium

**Health Sciences**

The College of Medicine – Tucson (COM-T) advances health and wellness locally and beyond, in the pursuit of excellence, through innovation across our tripartite mission: education, research, and patient care. COM-T recruits national leaders, retains outstanding faculty and educates future physicians, scientists, and health professionals to become successful compassionate leaders. All are dedicated to improving human health and healthcare delivery in Arizona and beyond, while also leading the region and the nation in scientific discovery, innovation and translational research for precision medicine. Research means hope and brings tomorrow’s cures today.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	44,187,350
Inter-Unit Allocations / Transfers	4,444,379
Institutional Allocations	50,288,300
<b>Total</b>	<b>98,920,029</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>51,130,500</b>	-	(1,533,900)	691,700	<b>50,288,300</b>	<b>-2%</b>
3% Reduction			(1,533,900)			
Salary & Wage Increases <sup>2</sup>				691,700		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	39,177,095	42,469,668	37,244,680	
Benefits	12,630,301	13,652,263	12,003,601	
Other Operating Expense	19,789,243	20,646,812	32,185,574	
Travel	365,114	424,353	394,851	
Student Support	194,126	177,390	259,169	
Indirect Expenditures	1,437,686	1,449,673	-	
Debt Service	-	-	-	
Capital	573,832	1,148,731	1,397,348	
Transfers - Expenditures <sup>3</sup>	18,388,704	23,257,734	338,518	
<b>Total</b>	<b>92,556,101</b>	<b>103,226,624</b>	<b>83,823,742</b>	<b>98,920,029</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

Name Change (0720) Pathology & Lab Medicine; New Org (0806) Dermatology; Deactivation (0797) COM General-Public Service, (0854) Adv Rsch Inst Biomed Imaging, (6808) AHSC Minority Recruitment, (6809) AHS Continuing Medical Educ, (6817) AHS-Phx Campus Administration

**Health Sciences**

The College of Nursing is a nationally recognized leader in nursing education, research, and clinical excellence. We train exceptional nurses, scientists, and healthcare leaders who drive innovation and improve lives across Arizona and beyond. Our mission focuses on education, clinical care, research, and community service, achieved through strategic partnerships with healthcare systems, community organizations, and industry leaders to advance nursing practice and healthcare outcomes.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	2,860,000
Inter-Unit Allocations / Transfers	-
Institutional Allocations	22,430,400
<b>Total</b>	<b>25,290,400</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>22,735,200</b>	-	(682,100)	377,300	<b>22,430,400</b>	<b>-1%</b>
3% Reduction			(682,100)			
Salary & Wage Increases <sup>2</sup>				377,300		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	16,007,596	16,825,436	17,544,323	
Benefits	4,935,378	5,115,325	5,314,851	
Other Operating Expense	1,346,660	1,563,990	1,817,266	
Travel	70,620	80,492	88,428	
Student Support	-	149,100	40,286	
Indirect Expenditures	9,061	4,016	-	
Debt Service	-	-	-	
Capital	103,533	70,193	89,396	
Transfers - Expenditures <sup>3</sup>	2,497,710	1,822,370	-	
<b>Total</b>	<b>24,970,558</b>	<b>25,630,921</b>	<b>24,894,550</b>	<b>25,290,400</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

New Org Center for Health & Technology (3304)

**Colleges**

The Wyant College of Optical Sciences is a premier educational and research institution in optics and photonics worldwide. We educate outstanding students with broad foundations in optics while providing practical experience and competitive technical skills. Our research spans optical engineering to fundamental optical physics, from photonics to image science, with cutting-edge applications in real systems. Our graduates become leaders in academia, government, and business globally.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	1,782,855
Inter-Unit Allocations / Transfers	146,708
Institutional Allocations	9,891,600
<b>Total</b>	<b>11,821,163</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>9,930,900</b>	-	(297,900)	258,600	<b>9,891,600</b>	<b>0%</b>
3% Reduction			(297,900)			
Salary & Wage Increases <sup>2</sup>				258,600		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	6,516,936	6,883,462	7,804,021	
Benefits	2,265,480	2,337,957	2,661,733	
Other Operating Expense	888,823	614,789	600,319	
Travel	104,235	123,008	129,836	
Student Support	11,177	6,380	4,155	
Indirect Expenditures	10,760	14,057	-	
Debt Service	-	-	-	
Capital	187,492	896,190	62,765	
Transfers - Expenditures <sup>3</sup>	1,717,826	1,780,818	-	
<b>Total</b>	<b>11,702,729</b>	<b>12,656,662</b>	<b>11,262,829</b>	<b>11,821,163</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Health Sciences**

As Arizona's first health sciences college, the R. Ken Coit College of Pharmacy advances science and improves healthcare throughout the state and nationwide. Our world-renowned faculty are pioneering leaders who have propelled the college to national recognition as a top-tier institution. We foster a culture of innovation, offering flexible and versatile education that equips students with the knowledge, skills, and leadership qualities needed to thrive in pharmaceutical sciences and healthcare.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	7,213,375
Inter-Unit Allocations / Transfers	1,504,277
Institutional Allocations	7,629,600
<b>Total</b>	<b>16,347,252</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>7,731,700</b>	-	(232,000)	129,900	<b>7,629,600</b>	<b>-1%</b>
3% Reduction			(232,000)			
Salary & Wage Increases <sup>2</sup>				129,900		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	9,905,827	10,153,614	9,216,679	
Benefits	3,171,352	3,220,556	3,034,705	
Other Operating Expense	2,138,575	2,240,062	1,399,368	
Travel	148,905	205,440	84,991	
Student Support	121,708	96,897	126,741	
Indirect Expenditures	62,850	34,588	-	
Debt Service	-	-	-	
Capital	466,362	116,012	121,433	
Transfers - Expenditures <sup>3</sup>	6,270,141	2,803,004	635,440	
<b>Total</b>	<b>22,285,720</b>	<b>18,870,171</b>	<b>14,619,357</b>	<b>16,347,252</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Health Sciences**

The Mel and Enid Zuckerman College of Public Health promotes health and wellness for individuals and communities in the Southwest and globally, with emphasis on achieving health equity. We combine science, compassion, and community engagement to prevent diseases and create a healthier future through excellence in education, research, and service. Our graduates possess the unique combination of knowledge and skills needed to confront emerging health challenges and improve wellbeing at individual and community levels.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	2,811,297
Inter-Unit Allocations / Transfers	2,173,598
Institutional Allocations	22,143,100
<b>Total</b>	<b>27,127,995</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>17,430,700</b>	4,182,200	(522,900)	1,053,100	<b>22,143,100</b>	<b>3%</b>
COHS budget to PBHL		4,182,200				
3% Reduction			(522,900)			
Salary & Wage Increases <sup>2</sup>				403,100		
Faculty Hiring				650,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	9,766,884	10,993,802	9,998,548	
Benefits	3,266,762	3,710,692	3,480,380	
Other Operating Expense	736,577	1,044,799	658,191	
Travel	184,619	242,212	99,402	
Student Support	58,005	74,201	32,215	
Indirect Expenditures	29,315	28,762	-	
Debt Service	-	-	-	
Capital	107,639	124,796	16,600	
Transfers - Expenditures <sup>3</sup>	3,230,703	2,895,838	-	
<b>Total</b>	<b>17,380,504</b>	<b>19,115,103</b>	<b>14,285,336</b>	<b>27,127,995</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

New Org (4216) School of Hlth Prof & Glob Med; Name Change (4216) School of Health Professions

**Colleges**

We investigate ideas, transform social conditions, and amplify unheard stories through innovative research and education. Our work prepares students, engages in meaningful research, and collaborates with community partners to address everyday challenges and build solidarity across the world. We develop thoughtful problem-solving skills and are rooted in the unique sense of place in our Borderlands region.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	3,066,747
Inter-Unit Allocations / Transfers	-
Institutional Allocations	65,073,600
<b>Total</b>	<b>68,140,347</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>65,219,900</b>	-	(1,956,600)	1,810,300	<b>65,073,600</b>	<b>0%</b>
3% Reduction			(1,956,600)			
Salary & Wage Increases <sup>2</sup>				1,560,300		
Writing Program				250,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	50,383,996	50,936,601	47,868,582	
Benefits	17,424,986	17,652,430	17,006,392	
Other Operating Expense	2,263,401	2,052,070	2,047,107	
Travel	540,174	722,735	565,924	
Student Support	113,661	154,050	124,445	
Indirect Expenditures	69,440	101,813	-	
Debt Service	8	-	-	
Capital	34,661	83,731	35,976	
Transfers - Expenditures <sup>3</sup>	8,125,824	6,445,654	195,000	
<b>Total</b>	<b>78,956,150</b>	<b>78,149,082</b>	<b>67,843,427</b>	<b>68,140,347</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

The College of Science is on the cutting edge of research discovery, helping create the next generation of scientists. We believe every student has the potential to change the world and make expert faculty knowledge accessible to students from all backgrounds. As the University's largest college, we comprise award-winning departments, majors, and research units spanning diverse scientific disciplines. Our academic advisors work closely with students to support unique educational needs and help forge individualized paths to success.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	13,625,456
Inter-Unit Allocations / Transfers	2,051,077
Institutional Allocations	131,166,200
<b>Total</b>	<b>146,842,733</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>132,169,800</b>	(106,700)	(3,965,100)	3,068,200	<b>131,166,200</b>	<b>-1%</b>
Technical Adjustment - One-Time NEI		(106,700)				
3% Reduction			(3,965,100)			
Salary & Wage Increases <sup>2</sup>				2,724,200		
Math Program				344,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	87,777,035	98,745,733	93,452,742	
Benefits	30,236,432	33,346,537	32,581,106	
Other Operating Expense	10,967,529	11,074,926	9,231,383	
Travel	798,800	926,364	885,287	
Student Support	306,682	477,714	308,007	
Indirect Expenditures	704,327	963,660	-	
Debt Service	-	-	-	
Capital	1,826,635	3,007,067	1,050,404	
Transfers - Expenditures <sup>3</sup>	23,997,497	25,750,426	20,000	
<b>Total</b>	<b>156,614,937</b>	<b>174,292,427</b>	<b>137,528,928</b>	<b>146,842,733</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

The College of Veterinary Medicine leads innovation and excellence in veterinary education with a focus on advancing animal and human health. Our student-centered program develops career-ready veterinarians who live healthy, meaningful lives while serving their communities and the animals they treat. We prepare graduates to excel in diverse veterinary careers while contributing to the advancement of veterinary medicine and public health.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	1,365,840
Inter-Unit Allocations / Transfers	656,070
Institutional Allocations	25,495,900
<b>Total</b>	<b>27,517,810</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>24,386,800</b>	(800,000)	(731,600)	2,640,700	<b>25,495,900</b>	<b>8%</b>
Technical Adjustment - One-Time NEI		(800,000)				
3% Reduction			(731,600)			
Salary & Wage Increases <sup>2</sup>				328,900		
Accreditation				2,311,800		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	13,256,919	15,145,249	13,607,675	
Benefits	4,127,520	4,777,648	4,287,704	
Other Operating Expense	5,723,598	6,241,297	5,290,896	
Travel	116,904	151,582	149,455	
Student Support	22,000	89,530	91,710	
Indirect Expenditures	155,742	167,914	-	
Debt Service	-	-	-	
Capital	750,572	264,857	259,212	
Transfers - Expenditures <sup>3</sup>	70,000	35,829	433,891	
<b>Total</b>	<b>24,223,255</b>	<b>26,873,906</b>	<b>24,120,543</b>	<b>27,517,810</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

The University of Arizona's Division of Agriculture, Life and Veterinary Sciences, and Cooperative Extension is a multi-faceted organization that includes the College of Agriculture, Life and Environmental Sciences, the statewide Cooperative Extension, and the Arizona Experiment Station. Together, these entities educate students, serve communities, and conduct vital research. The division's work has a transformative impact on families, environments, and economies across Arizona and around the globe. This complex enterprise leverages a network of scientists and educators to develop new knowledge and technologies that benefit society.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	9,202,618
Inter-Unit Allocations / Transfers	16,299,519
Institutional Allocations	75,349,000
<b>Total</b>	<b>100,851,137</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>78,991,000</b>	(2,639,700)	(2,369,700)	1,367,400	<b>75,349,000</b>	<b>-1%</b>
Technical Adjustment - One-Time NEI		(2,639,700)				
3% Reduction			(2,369,700)			
Salary & Wage Increases <sup>2</sup>				1,367,400		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	54,710,324	62,091,621	57,537,479	
Benefits	18,036,869	20,318,352	18,589,185	
Other Operating Expense	13,209,332	13,605,117	16,933,809	
Travel	1,040,400	957,569	774,376	
Student Support	201,795	81,782	72,719	
Indirect Expenditures	780,645	796,618	-	
Debt Service	-	-	-	
Capital	5,298,965	1,447,943	1,827,290	
Transfers - Expenditures <sup>3</sup>	15,273,291	12,454,330	7,588,000	
<b>Total</b>	<b>108,551,620</b>	<b>111,753,333</b>	<b>103,322,860</b>	<b>100,851,137</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

None

**Colleges**

Arizona Arts serves as the gateway to the arts in Southern Arizona, bringing together four degree-granting schools and three presenting units under one umbrella. Established in 2019, we unite the Schools of Art, Dance, Music, and Theatre, Film and Television with Arizona Arts Live, the Center for Creative Photography, and the University of Arizona Museum of Art. We provide meaningful arts experiences for all students and advance the university's land-grant mission through education, research, outreach, and creative activity rooted in Sonoran Desert culture.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	14,728,550
Inter-Unit Allocations / Transfers	-
Institutional Allocations	24,640,700
<b>Total</b>	<b>39,369,250</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical Changes	Budget Reductions	New Investments	Budget	Reduction <sup>1</sup>
	FY25 Allocation				FY26	Percentages
<b>Total</b>	<b>24,829,300</b>	-	(744,900)	556,300	<b>24,640,700</b>	<b>-1%</b>
3% Reduction			(744,900)			
Salary & Wage Increases <sup>2</sup>				556,300		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	17,875,851	19,818,461	18,734,341	
Benefits	5,936,148	6,500,451	6,220,410	
Other Operating Expense	8,731,059	7,083,905	5,635,578	
Travel	335,952	457,264	237,886	
Student Support	3,980	20,498	16,816	
Indirect Expenditures	244,135	243,047	-	
Debt Service	-	-	-	
Capital	181,991	140,456	159,859	
Transfers - Expenditures <sup>3</sup>	870,688	1,041,648	-	
<b>Total</b>	<b>34,179,805</b>	<b>35,305,729</b>	<b>31,004,889</b>	<b>39,369,250</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Organizational Changes**

Name Change (7301) from UA Presents to Arizona Arts Live

**Auxiliaries**

University of Arizona Global Campus (UAGC) is purpose-built for the land-grant mission to serve working adults through workforce-oriented programs designed for skill acquisition, reskilling, and career advancement. Its block plan model with five-week undergraduate and six-week graduate courses allows learners to focus on one subject at a time in an asynchronous format designed for the busy lives of today's workforce. Every UAGC course is a collaboration of teaching faculty who bring academic depth, practicing professionals who bring lived workforce experience, and modern learners seeking applied, stackable pathways to success.

**Components of Revenue**

Revenue Type	Budget
	FY26
Tuition and Fees	309,700,000
<i>less Scholarship Allowance</i>	<i>(151,200,000)</i>
Net Tuition and Fees	158,500,000
Grants & Contract - Research	65,600,000
Other Revenues	16,200,000
<b>Total</b>	<b>240,300,000</b>

**Unrestricted Expenditure Summary**

Expenditures by Budget Group	Budget
	FY26
Salaries and Wages	111,800,000
Benefits	33,000,000
Other Operating Expense	80,900,000
Depreciation/Ammortization1	16,300,000
<b>Total</b>	<b>242,000,000</b>

<b>Change in Net Position</b>	<b>(1,700,000)</b>
-------------------------------	--------------------

**Change in Balance Sheet**

Current Assets	Budget
	FY26
Change in Unrestricted Cash	4,000,000
Change in Restricted Cash	100,000
Change in Accounts Receivable	700,000
Change in Prepaid Expenses & Other Assets	-
<b>Change in Current Assets</b>	<b>4,800,000</b>
<b>Change in Non-Current Assets</b>	<b>(7,400,000)</b>
<b>Total Change in Assets</b>	<b>(2,600,000)</b>
<b>Change in Liabilities</b>	<b>(900,000)</b>
<b>Change in Net Position</b>	<b>(1,700,000)</b>

**Auxiliaries**

Campus Recreation provides a range of opportunities for balanced and healthy lifestyles to the University of Arizona community through comprehensive and quality programs, collaborations, and facilities.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	2,472,000
Inter-Unit Allocations / Transfers	549,263
Institutional Allocations	9,827,000
<b>Total</b>	<b>12,848,263</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	-	9,827,000	-	-	<b>9,827,000</b>	
Student Engagement Fee (to Allocated)		9,827,000				

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	4,181,955	4,748,388	4,624,831	
Benefits	735,702	822,112	798,264	
Other Operating Expense	2,102,294	2,463,479	1,410,789	
Travel	89,985	133,815	157,780	
Student Support	2,000	2,000	2,000	
Indirect Expenditures	379,144	408,174	-	
Debt Service	-	-	-	
Capital	270,862	58,390	750,612	
Transfers - Expenditures <sup>3</sup>	7,294,763	3,379,485	3,159,887	
<b>Total</b>	<b>15,056,705</b>	<b>12,015,844</b>	<b>10,904,163</b>	<b>12,848,263</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Auxiliary Margin Summary**

Activity Type	Actual			Budget Plan	%
	FY23	FY24	FY25	FY26	FY25/FY26
Auxiliary Revenue	2,273,665	2,292,645	2,515,193	2,472,000	-1.7%
Auxiliary Expenditures	1,763,666	1,962,273	1,751,085	2,472,000	41.2%
<b>Net Margin</b>	<b>509,999</b>	<b>330,372</b>	<b>764,108</b>	<b>-</b>	<b>-100.0%</b>

**Organizational Changes**

None

**Athletics**

We develop and graduate leaders while winning championships and galvanizing community support for the University of Arizona. Through competitive excellence, academic achievement, and personal development, Athletics enhances school pride, builds lifelong connections, and elevates the university's national profile. Our student-athletes serve as institutional ambassadors, demonstrating integrity, resilience, and teamwork—values that align with the university's mission to inspire and educate future leaders.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	102,700,000
Inter-Unit Allocations / Transfers	-
Institutional Allocations	12,815,700
<b>Total</b>	<b>115,515,700</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>1,745,300</b>	11,122,800	(52,400)	-	<b>12,815,700</b>	<b>-3%</b>
Technical Adjustments		8,007,100				
Student Engagement Fee (to Allocated)		3,115,700				
3% Reduction			(52,400)			

(1) Reduction percentage excludes Technical Change

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	39,669,078	39,515,904	39,517,473	
Benefits	12,237,757	12,244,839	12,339,956	
Other Operating Expense	30,937,427	34,934,552	37,544,627	
Travel	11,352,072	12,797,456	10,847,663	
Student Support	7,081,022	8,236,384	8,069,563	
Indirect Expenditures	5,569,411	5,547,525	13,202	
Debt Service	-	-	-	
Capital	662,562	788,292	2,774,485	
Transfers - Expenditures <sup>3</sup>	16,711,841	18,654,362	622,500	
<b>Total</b>	<b>124,221,170</b>	<b>132,719,314</b>	<b>111,729,467</b>	<b>115,515,700</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Auxiliary Margin Summary**

Activity Type	Actual			Budget Plan	%
	FY23	FY24	FY25	FY26	FY25/FY26
Revenue	121,177,511	87,717,350	102,201,703	102,700,000	0.5%
Expenditures	120,013,418	128,510,563	111,729,467	102,670,128	-8.1%
<b>Net Margin</b>	<b>1,164,093</b>	<b>(40,793,213)</b>	<b>(9,527,764)</b>	<b>29,872</b>	<b>-100.3%</b>

**Organizational Changes**

None

**Auxiliaries**

As an integral part of the division of Business Affairs, we are a university-owned and operated community center. We provide all academic and extracurricular needs for every Wildcat. Purchases made at any Campus Store location support the University of Arizona and Tucson communities through scholarships, funding for student clubs and organizations, learning and literacy programs, student employment, athletics, alumni, and other university programs and initiatives.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	33,588,181
Inter-Unit Allocations / Transfers	-
Institutional Allocations	-
<b>Total</b>	<b>33,588,181</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	-	-	-	-	-	

(1) Reduction percentage excludes Technical Change

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	3,937,997	3,765,784	3,630,464	
Benefits	863,928	816,505	663,412	
Other Operating Expense	19,323,335	26,865,202	24,207,499	
Travel	39,480	52,800	35,456	
Student Support	-	-	-	
Indirect Expenditures	1,831,841	2,294,346	-	
Debt Service	-	-	-	
Capital	3,643	30,635	55,422	
Transfers - Expenditures <sup>3</sup>	2,386,897	5,414,305	4,924,686	
<b>Total</b>	<b>28,387,122</b>	<b>39,239,576</b>	<b>33,516,938</b>	<b>33,588,181</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Auxiliary Margin Summary**

Activity Type	Actual			Budget Plan	%
	FY23	FY24	FY25	FY26	FY25/FY26
Auxiliary Revenue	25,690,211	33,975,582	31,995,946	33,588,181	5.0%
Auxiliary Expenditures	28,387,122	39,239,576	33,516,938	33,321,340	-0.6%
<b>Net Margin</b>	<b>(2,696,911)</b>	<b>(5,263,995)</b>	<b>(1,520,992)</b>	<b>266,841</b>	<b>-117.5%</b>

**Organizational Changes**

None

**Auxiliaries**

*Parking and Transportation Services (PTS) is a unit of Business Affairs at the University of Arizona. We are committed to delivering creative, equitable, and high-quality transportation solutions for faculty, staff, students, and visitors. Our mission is to support campus access through leadership, innovation, and stewardship—while promoting transportation alternatives and sustainability.*

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	21,799,775
Inter-Unit Allocations / Transfers	-
Institutional Allocations	-
<b>Total</b>	<b>21,799,775</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	-	-	-	-	-	-

(1) Reduction percentage excludes Technical Change

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	4,297,175	4,320,273	4,289,501	
Benefits	1,192,035	1,166,798	1,058,205	
Other Operating Expense	3,823,905	3,930,502	3,415,429	
Travel	5,788	16,363	9,381	
Student Support	-	4,000	-	
Indirect Expenditures	2,271,657	2,322,799	-	
Debt Service	-	-	-	
Capital	248,437	873,880	991,506	
Transfers - Expenditures <sup>3</sup>	8,594,732	7,243,803	9,198,409	
<b>Total</b>	<b>20,433,728</b>	<b>19,878,419</b>	<b>18,962,431</b>	<b>21,799,775</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Auxiliary Margin Summary**

Activity Type	Actual			Budget Plan	%
	FY23	FY24	FY25	FY26	FY25/FY26
Auxiliary Revenue	21,059,246	21,510,229	20,203,684	21,799,775	7.9%
Auxiliary Expenditures	20,102,594	19,878,419	18,962,431	21,680,457	14.3%
<b>Net Margin</b>	<b>956,652</b>	<b>1,631,810</b>	<b>1,241,254</b>	<b>119,318</b>	<b>-90.4%</b>

**Organizational Changes**

None

**Auxiliaries**

Housing & Residential Life provides on-campus housing for approximately 8,000 students in 23 residence halls and one graduate apartment complex, La Aldea. Our facilities range from historic to modern accommodations, with specialized communities for students sharing similar identities or academic interests. More than 70% of incoming first-year students choose to live on campus to support their university transition. Live-in Community Directors and Resident Assistants create environments for students to build community, study, and develop lasting friendships in convenient campus locations.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	66,811,118
Inter-Unit Allocations / Transfers	-
Institutional Allocations	-
<b>Total</b>	<b>66,811,118</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	-	-	-	-	-	

(1) Reduction percentage excludes Technical Change

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	11,669,539	13,056,972	12,342,705	
Benefits	3,298,274	3,618,674	3,380,244	
Other Operating Expense	20,515,886	21,557,159	16,999,113	
Travel	82,697	81,332	69,521	
Student Support	931,341	1,043,877	1,021,239	
Indirect Expenditures	6,605,453	7,013,516	-	
Debt Service	-	-	-	
Capital	47,209	48,277	628,485	
Transfers - Expenditures <sup>3</sup>	24,221,187	21,174,147	30,759,426	
<b>Total</b>	<b>67,371,585</b>	<b>67,593,954</b>	<b>65,200,733</b>	<b>66,811,118</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Auxiliary Margin Summary**

Activity Type	Actual			Budget Plan	%
	FY23	FY24	FY25	FY26	FY25/FY26
Auxiliary Revenue	67,012,360	70,734,300	73,678,152	66,811,118	-9.3%
Auxiliary Expenditures	67,311,150	67,542,081	65,154,271	67,050,727	2.9%
<b>Net Margin</b>	<b>(298,789)</b>	<b>3,192,219</b>	<b>8,523,880</b>	<b>(239,609)</b>	<b>-102.8%</b>

**Organizational Changes**

None

**Auxiliaries**

Campus Recreation provides a range of opportunities for balanced and healthy lifestyles to the University of Arizona community through comprehensive and quality programs, collaborations, and facilities.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	5,365,110
Inter-Unit Allocations / Transfers	17,727
Institutional Allocations	9,968,100
<b>Total</b>	<b>15,350,937</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	<b>590,900</b>	9,380,900	(17,700)	14,000	<b>9,968,100</b>	<b>-1%</b>
Student Engagement Fee (to Allocated)		8,880,900				
Technical Adjustment		500,000				
3% Reduction			(17,700)			
Salary & Wage Increases <sup>2</sup>				14,000		

(1) Reduction percentage excludes Technical Change

(2) Includes budgetary support for Salary Increase Program, Minimum Wage, Faculty Increases, and Increases in Graduate Assistants Stipends and Tuition Remission

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	9,500,443	10,432,489	9,080,249	
Benefits	3,023,870	3,309,694	2,856,964	
Other Operating Expense	2,649,399	2,468,541	1,984,835	
Travel	12,327	25,619	21,721	
Student Support	-	-	-	
Indirect Expenditures	930,537	992,276	-	
Debt Service	-	-	-	
Capital	-	15,447	21,982	
Transfers - Expenditures <sup>3</sup>	1,266,234	918,810	495,053	
<b>Total</b>	<b>17,382,810</b>	<b>18,162,876</b>	<b>14,460,803</b>	<b>15,350,937</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Auxiliary Margin Summary**

Activity Type	Actual			Budget Plan	%
	FY23	FY24	FY25	FY26	FY25/FY26
Auxiliary Revenue	5,947,076	6,364,772	5,429,289	5,365,110	-1.2%
Auxiliary Expenditures	7,352,738	6,198,967	5,578,053	5,365,110	-3.8%
<b>Net Margin</b>	<b>(1,405,661)</b>	<b>165,806</b>	<b>(148,765)</b>	<b>-</b>	<b>-100.0%</b>

**Organizational Changes**

None

**Auxiliaries**

The Student Unions serves as the vibrant heart of campus, providing dining options, relaxation spaces, and engagement activities for our diverse community. We offer opportunities to join clubs, participate in cultural events, and connect with friends in a welcoming environment that balances educational, recreational, cultural, and social needs. As the campus living room away from home, we are dedicated to enhancing the university experience for all students through comprehensive services and programming.

**Components of Revenue**

Revenue Type	Budget
	FY26
Local Revenue	47,549,260
Inter-Unit Allocations / Transfers	-
Institutional Allocations	4,158,000
<b>Total</b>	<b>51,707,260</b>

**Institutional Allocations Adjustment Plan**

Adjustment Type	Approved	Technical	Budget	New	Budget	Reduction <sup>1</sup>
	FY25 Allocation	Changes	Reductions	Investments	FY26	Percentages
<b>Total</b>	-	4,158,000	-	-	<b>4,158,000</b>	
Student Engagement Fee (to Allocated)		4,158,000				

(1) Reduction percentage excludes Technical Change

**General Operating Expenditure Summary**

Expenditures by Budget Group	Actual			Expenditure Authority
	FY23	FY24	FY25	FY26 Budget
Salaries and Wages	14,702,313	17,930,620	15,830,055	
Benefits	3,315,296	4,327,377	3,645,622	
Other Operating Expense	22,828,184	26,121,694	22,722,855	
Travel	13,973	7,607	18,125	
Student Support	-	-	-	
Indirect Expenditures	2,585,414	3,021,446	-	
Debt Service	-	-	-	
Capital	588,558	651,227	488,470	
Transfers - Expenditures <sup>3</sup>	5,568,897	8,214,551	9,646,074	
<b>Total</b>	<b>49,602,635</b>	<b>60,274,522</b>	<b>52,351,202</b>	<b>51,707,260</b>

(3) Transfers - Expenditures excludes all internal transfers — In FY25, inter-unit transfers were booked as contra-revenue causing a decline from FY24 to FY25 for some colleges/division

**Auxiliary Margin Summary**

Activity Type	Actual			Budget Plan	%
	FY23	FY24	FY25	FY26	FY25/FY26
Auxiliary Revenue	39,664,323	53,199,793	57,837,413	47,549,260	-17.8%
Auxiliary Expenditures	44,260,559	52,294,157	51,459,417	45,845,821	-10.9%
<b>Net Margin</b>	<b>(4,596,236)</b>	<b>905,636</b>	<b>6,377,997</b>	<b>1,703,439</b>	<b>-73.3%</b>

**Organizational Changes**

None