



BUDGET OVERVIEW

September 17, 2025

AGENDA

- Budget Terms
- Sources of Revenue
- Appropriation Act
- Higher Education Funding
- UAfS Budget

UAfS BUDGET OVERVIEW



- E&G (Education and General)
- Auxiliary
- RSA (Revenue Stabilization Act)
 - Productivity Model
 - Resource Stabilization Act Funding FY26
- EETF (Educational Excellence Trust Fund)
- SSCH (Student Semester Credit Hour)
- Work tags

BUDGET TERMS



- State Revenues (RSA and EETF)
- Institutional Revenues
 - Tuition and Fees
 - Other E&G Income
 - Investment
 - Sales and Services
 - Gifts
 - Auxiliary Enterprises

- Restricted Funds
 - Federal Grants
 - Other Grants and Contracts
 - Endowments/Gifts

SOURCES OF REVENUE



Appropriation Act: Permission to Spend

- No Appropriation: cannot spend
- Limited to spending the lesser of appropriation or available funding
- UAFS needs state funding & generation of our own funding to operate
- There is a one-year limit on appropriations
- Act 46, FY26 UAFS Appropriations Act

APPROPRIATION ACT (ACT 46)



- **E & G Revenue**

- Revenues from State
- Tuition, Mandatory Fees and Course Fees
- Non-Credit Course Fees
- Interest earned
- Grant Administration

- **E & G Expenses**

- Salary & Fringe Benefits
- Scholarships
- Supplies & Travel
- Maintenance
- Utilities

E & G BUDGET



- **Auxiliary Revenue**

- Athletics
- Housing
- Student Fees
- Food Service
- Vending
- Bookstore Sales
- Parking

- **Auxiliary Expenses**

- Salary & Fringe Benefits
- Scholarships
- Supply & Travel
- Maintenance
- Utilities

AUXILIARY BUDGET



- **Grant Revenue**

- Can only fund specifically what is called for and agreed to by the Grant
 - TRIO Programs
 - Other Federal Grants
 - Various State Grants
- Grant Amount

- **Grant Expenses**

- Salary & Fringe Benefits
- Travel
- Supply & Equipment

RESTRICTED BUDGET



Revenue	FY 24 (A)	FY25 (A)	FY26 (B)	% of Budget
State Revenue (RSA & EETF)	26,635,265.37	26,262,156.60	25,905,409.00	30.73%
E&G Tuition and Fees	45,190,035.71	45,166,209.54	43,543,409.00	51.65%
Other E&G Revenue	3,632,801.20	3,159,843.51	3,174,000.00	3.76%
Auxiliary Revenue	11,437,225.90	11,898,211.91	11,687,501.00	13.89%
TOTAL	86,895,328.18	86,486,421.56	84,310,319.00	100.00%

FY24 AND FY25 ACTUAL REVENUES AND FY26 REVENUE PROJECTIONS



Expenses	FY 24 (A)	FY25 (A)	FY26 (B)	% of Budget
E&G Salary and Fringe	35,681,259.85	36,466,959.06	39,606,184.00	46.98%
Auxiliary Salary and Fringe	2,202,733.68	2,278,721.41	2,312,107.00	2.74%
Scholarships and Waivers	22,940,930.65	20,496,147.97	16,702,847.00	19.81%
Supplies and Services	14,340,401.97	16,203,738.03	15,720,904.00	18.65%
Travel	1,392,579.08	1,410,500.19	1,211,005.00	1.44%
Utilities	3,460,377.05	3,357,065.05	3,623,905.00	4.30%
Transfers	5,104,257.00	4,023,631.20	5,133,367.00	6.09%
TOTAL	85,122,539.28	84,236,762.91	83,618,566.00	100.00%

FY24 AND FY25 ACTUAL EXPENSES AND FY26 EXPENSE PROJECTIONS



- FY26 Budget
- Budget Suggestions
 - Link

FY26 BUDGET SUBMISSION



- **FY27 Budget Council**
 - Met Sept 4 to start working on FY27 Budget
 - Includes Faculty, Staff, Students
 - Developed various subcommittees
 - Fee Focused
 - Student Recreation – Meighan Pendergrass
 - Campus Center – Wesley Hooks
 - Library – Jordan Ruud
 - Academic Success – Blake Johnson
 - Athletic – Curtis Janz
 - CHEHS Program – Dean Cantu
 - CBI Program – Latisha Settlage
 - Other Subcommittees
 - Sebastian Commons – Stephanie London
 - Health Program Premiums – Mandy Keyes
 - Revenue Production – Blake Rickman
 - Updates to Budget Council on October 22

FY27 BUDGET COUNCIL



- **FY27 Budget Council Continued**
 - **Other planned subcommittees**
 - **Fee related**
 - Registration
 - Student Activity
 - Technology
 - Infrastructure
 - Facilities
 - Institutional Technology
 - Tuition Review
 - **Other non-fee related**
 - Academics – Class size, Faculty Loads, Release time, etc.
 - Grants – Efficient use of indirect costs, Grant availability
 - Athletics – Revenue production, Expense reduction
 - Facilities – Space Utilization, Facility Conditions
 - Early Retirement
 - IT Software – Review all software used on campus
 - IT Hardware – Hardware purchasing
 - Contracts – Review ALL contracts
 - **Recommendations Welcomed**

FY27 BUDGET COUNCIL



- Arkansas Division of Higher Education (ADHE)
 - Institutional Finance
 - Annual Operational Budgets
 - Higher Education Fact Books
 - Institutional Appropriation Acts
 - Administrator's Compensation Survey
 - Tuition and Mandatory Fees
 - Higher Education Comprehensive Report
 - Act 46, FY26 UAFS Appropriations Act
 - ▶ Resource Stabilization Act Funding FY26
- UA System
 - UA System Financial Documents
 - UA System Open Checkbook

- UAFS
 - Budget Suggestions
 - VCFA
 - UAFS Budget

BUDGET AND FINANCIAL RESOURCES



QUESTIONS?

