

Section 1. Revenue & Expenditure Trends

Six-year trend and one-year changes in revenue by source, fund and campus including significant trends.

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MAJOR REVENUE CATEGORIES

The major revenue categories for UAF are 1) state general funds, 2) federal receipts, 3) UA receipts, 4) tuition and fees, and 5) indirect cost recovery (ICR). The chart describes the six-year change in each of the revenue categories and the section below provides further analysis on each revenue stream.

Figure 1.1 Major Revenue Categories with 6 Year % Change, FY19-FY24

STATE GENERAL FUNDS

Historically, UAF's total revenues have relied more on state general fund appropriations than on any other source. Over years of reductions, the percentage of state general fund as part of UAF's total budget has gradually declined. In FY19, general fund made up 39% of total UAF revenue; in FY24, it made up roughly 29%

State of Alaska Economic Development Funds

Key economic development projects for Mariculture, Critical Minerals and Heavy Oils Research and Development funded in a prior state budget (FY23) were extended through FY26 to continue excellent research progress.

Other State Funded Capital Research

The State of Alaska funded capital research projects in support of Alaska's needs are typically one-time in nature and funded over a period of five years (unless extensions are granted). In FY24, state capital research projects include CFOS ocean acidification, ACUASI drones, and food security under the Institute of Agriculture, Natural Resources and Extension (IANRE). These types of projects are expended as restricted funds.

UAF SELECTED NON-GENERAL FUND REVENUE SOURCES

The most significant non-general fund receipts consist of federal receipts, UA receipts, tuition and fees, ICR, and auxiliary receipts. These sources are discussed in more detail below.

Figure 1.2 Selected Non-General Fund Revenue Sources by Fiscal Year

FEDERAL RECEIPTS

Federal revenue accounted for 26% or \$

Figure 1.7 ICR Revenue for Support Functions 40% for Research Support

¹The "Other" category included Procurement & Contract Services before it was moved from UAF to the UA System Office in FY20. After FY20, it includes several units that receive small amounts of ICR for support functions.

UA INTRA-AGENCY TRANSFERS

UA Intra-Agency transfers include all internal charges for services provided by central or service departments to other university departments. This includes services such as physical plant work orders, computer repairs, and certain administrative functions such as risk management and labor relations. The majority of total UA Intra-Agency transfer activity (79%) is recorded on recharge funds.

AUXILIARY RECEIPTS

Refer to Section 3 for discussion about auxiliary receipt revenue.

Six-year trend and one-year changes in revenue by allocation.

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FY24 BUDGET STRUCTURE

For organizational and managerial purposes, the university's budget is grouped into Results Delivery Units (RDU) with related components (allocations). For UAF and the community campuses, there are eight allocations:

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- o Bristol Bay Campus (Allocation)
- o Chukchi Campus (Allocation)
- o Interior Alaska Campus (Allocation)
- o Kuskokwim Campus (Allocation)
- o Northwest Campus (Allocation)
- o College of Rural and Community Development (Allocation)

