

University Budget Advisory Committee

Monday, March 30th, 2026

1:30 – 3:30 pm



UCCS

Opening

Christina Jimenez

UBAC Chair

**Professor & Director of
Graduate Studies**

Department of History



Agenda

1:30 – 1:40: Welcome
Christina Jimenez, UBAC Chair

1:40-1:45: Chancellor Updates
Jennifer Sobanet, Chancellor

1:45 – 1:50: Proceeding Through the Slides
Jeff Greene, Vice Chancellor of Administration & Finance (Interim)

1:50 - 2:00: Setting the Framework with Q&A

2:00 - 2:45: SLT Foundational Base Reduction and Four Options with Q&A

2:45 – 3:15: Evaluating Employee Base Salary Reductions with Q&A

3:15 – 3:25: Next Steps

3:25 – 3:30: Closing
Christina Jimenez, UBAC Chair



Chancellor's Update

Jennifer Sobanet



VCAF Update

Jeff Greene



Proceeding through the slides

How UBAC Should Read the Deck

- Understand the FY27 financial situation
- Understand the SLT foundational base reductions identified through the collaborative, iterative process
 - This serves as the foundational base reduction for all four options being presented to UBAC
- Understand how the components of the SLT foundational base reduction impact university services and programs
- Understand the four options created by ULT to achieve (or comes close to) the \$11.7M FY27 expense reduction target
- Understand the employee base salary reduction methodology
- Evaluate tradeoffs
- Prepare to return on April 8 ready to discuss and provide recommendations

What does this mean:

This deck is designed to move from understanding to evaluation to recommendation. UBAC's role is to review the information, evaluate the options and prepare to make recommendations on April 8.

FY27 Estimated Mandatory Expense Increases

FY27 ESTIMATED MANDATORY EXPENSE INCREASES	
FACULTY PROMOTIONS	\$471,398
CLASSIFIED MERIT	\$264,219
HLD/BENEFITS	\$3,509,533
INSURANCE	\$155,234
FINANCIAL AID	\$428,656
LIBRARY MATERIALS	\$92,312
UTILITIES	\$152,626
ICCA	\$446,748
INTEGRATE FY21-22 MERIT INCREASE	\$525,000
DEBT SERVICE	\$1,917,444
PROFORMAS	\$960,355
TOTAL INCREASE IN EXPENSES	\$8,923,525

Setting the Framework

FY27 Estimated Financial Position

Metric	Amount
Projected Revenue	\$193,585,039
Total Expenses (Including Mandatory Expenses)	\$202,067,925
Structural Budget Deficit	\$8,482,886

Setting the Framework

Total Recommended Expense Reduction and Glide Path

Component	Amount
Structural Deficit	\$8,482,886
Glide Path (Base Reduction)	\$3,300,000
Total Required Alignment	\$11,782,886

On-going Expenses Funded with Temporary Funds

ONGOING EXPENSES FUNDED FROM UCCS RESERVES REQUIRING BASE BUDGET						
AREA	EXPENSE	FY27	FY28	FY29	FY30	FY31
EMSA	VARIOUS POSITIONS & SOFTWARE	793,329	541,150	0	0	0
EMSA	FINANCIAL AID	3,900,000	0	0	0	0
VCAF	POLICE/ BASE DEFICITS	920,319	0	150,000	100,000	0
CPS	LECTURER/OVERLOADS	110,000	0	0	0	0
AA	AA & RESEARCH	539,026	9,510	0	0	0
VCUA	COMMENCEMENT,DOWNTOWN	87,431	10,000	10,000	10,000	10,000
JBEL	CU HEALTH RAD TECH AGREEMENT	0	50,000	50,000	50,000	0
CYBER	PRE-AWARD STUDENT RECRUITMENT SUPPORT	0	0	220,000	0	0
COE	AFROTC PROGRAM	209,603	0	0	0	0
	TOTAL	6,559,708	610,660	430,000	160,000	10,000

EXPENSES FUNDED WITH SYSTEM OFFICE INITIATIVE FUNDING REQUIRING BASE BUDGET						
AREA	EXPENSE	FY27	FY28	FY29	FY30	FY31
VCUA	PUBLIC PRIVATE PARTNERSHIPS	0	235,177	0	0	0
VCSICS	INVEST & STRENGTHEN STRATEGIC INIT & INCL	88,374	0	0	0	0
EMSA	ACADEMIC ADVISORS, RECRUITERS, ETC.	375,000	737,244	659,716	0	0
VCAF	CAMPUS SAFETY & MENTAL HEALTH SUPPORT	0	0	581,803	0	0
AA	FACULTY AFFAIRS & FRC	0	297,860	0	456,512	0
	TOTAL	463,374	1,270,281	1,241,519	456,512	0

Note: Working group evaluating ENT Center business plan which will likely require E&G funding.

Setting the Framework

Glide Path Context

Item	Amount	Description
Student Institutional Aid	\$3,900,000	Currently reserve-funded
Transition to Base	\$3,300,000	Begin to base fund Student Institutional Aid in FY27



DISCUSSION Q&A



Setting the SLT Foundational Base Reduction and Four Options

Purpose of This Section

- Provide the SLT-identified \$8.7M in foundational base reduction for FY27
- Demonstrate how those reductions are distributed across colleges and divisions and their impacts
- Explain the Four Options built by the ULT

What does this mean:

This section provides a clear and transparent view of the \$8.7M foundational base expense reductions for FY27 that was created through the SLT collaborative, iterative process described in the Feb 18 UBAC meeting. It then demonstrates the distribution of those reductions across the colleges and divisions and the impact to the university. Then this section shows the Four Options created by the ULT that reach (or almost reach) the FY27 reduction target of \$11.7M.

Setting the SLT Foundational Base Reduction

“The SLT \$8.7M Foundational Base Reduction”

- SLT identified \$8.7M in base reductions for FY27 through its collaborative, iterative process
- This is the foundational base of reductions for the Four Options that are being provided to UBAC on March 30 for feedback
- Demonstrate how the foundational base reductions are distributed across colleges and divisions and the anticipated university impact
- The components used in setting the SLT Foundational Base Reduction are unallocated base, position vacancies, operating, other expenses, and filled "at will" positions.

SLT Foundational Base Reduction

\$8.7M Base Reductions by Component

Component	Amount	Percent of Total
Unallocated Base	\$1,758,069	20.4%
Position Vacancies	\$3,603,007	42.1%
Operating	\$714,440	8.2%
Other	\$1,001,717	11.6%
At Will Filled Positions	\$1,593,227	17.6%
Total	\$8,670,460	100.0%

SLT Foundational Base Reduction

Base Reduction Component by Division and College (Dollar Amounts)

College/Division	Unallocated	Vacancies	Operating	At will filled positions	Other	Total
VCAF	\$480,511	\$1,382,546	\$186,063	\$334,899	\$0	\$2,384,018
LAS	\$420,000	\$937,281	\$176,000	\$88,695	\$360,000	\$1,981,976
COB	\$0	\$350,423	\$0	\$415,733	\$75,000	\$841,156
JBEL	\$332,353	\$70,616	\$94,411	\$78,728	\$200,556	\$776,664
KFL	\$0	\$250,114	\$99,886	\$0	\$150,000	\$500,000
COE	\$174,955	\$180,753	\$18,408	\$0	\$0	\$374,116
EAS	\$87,314	\$70,000	\$0	\$0	\$216,161	\$373,475
EMSA	\$39,600	\$80,090	\$8,220	\$222,172	\$0	\$350,082
UA	\$0	\$0	\$0	\$305,000	\$0	\$305,000
AA	\$162,370	\$80,000	\$40,000	\$0	\$0	\$282,370
VCSICS	\$0	\$104,494	\$29,000	\$73,000	\$0	\$206,494
CPS	\$55,700	\$96,690	\$39,300	\$0	\$0	\$191,690
CO	\$5,266	\$0	\$23,152	\$75,000	\$0	\$103,418

SLT Foundational Base Reduction

Base Reductions as Percentage of E&G Budget

College/Division	E&G Budget	Reduction	Percent
UA	\$1,367,223	\$305,000	22.3%
VCAF	\$16,280,000	\$2,384,018	14.6%
CO	\$727,640	\$103,418	14.2%
KFL	\$4,221,336	\$500,000	11.8%
COB	\$9,696,093	\$841,156	8.7%
JBEL	\$8,889,562	\$776,664	8.7%
VCSICS	\$2,402,561	\$206,494	8.6%
LAS	\$26,870,893	\$1,981,976	7.4%
COE	\$5,836,688	\$374,116	6.4%
AA	\$5,232,876	\$282,370	5.4%
CPS	\$3,988,708	\$191,690	4.8%
EAS	\$8,576,690	\$373,475	4.4%
EMSA	\$12,575,000	\$350,082	2.8%

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

Instructional & Academic Impacts Across Colleges

Course Access & Instructional Capacity (All Colleges)

- Cancellation of course sections across colleges to meet reduction targets
- Increased waitlists and reduced availability of required and high-demand courses
- Limited ability to add sections in response to student demand
- Reduced flexibility to adjust course offerings based on enrollment needs
- Reduced instructional capacity due to position reductions, including faculty and instructional support
- Increased teaching loads for remaining faculty
- Constraints in course sequencing and availability of prerequisite courses required for progression
- Reduced availability of electives and specialized coursework
- Reduced ability to respond to changes in enrollment, program needs, and course demand

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

College-Specific Impacts

LAS (College of Letters, Arts & Sciences)

- Reduced availability of general education and gateway courses serving all majors
- Increased waitlists in high-enrollment disciplines (Biology, Chemistry, Math, Psychology, English)
- Bottlenecks in prerequisite and sequencing courses, affecting progression across multiple colleges
- Reduced capacity in high-demand and lab-based STEM courses, particularly in pre-health and STEM pathways
- Limited ability to meet student demand in foundational courses required for timely degree completion
- Reduced upper-division electives, limiting flexibility for majors, minors, and interdisciplinary study
- Impacts extend beyond LAS, creating system-wide constraints on course access and student progression

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

College-Specific Impacts

COB (College of Business)

- Cancellation of course sections to address instructional deficits
- Increased waitlists and reduced availability of courses needed for progression
- Potential delays in student progression and time to degree
- Risk of students seeking alternative institutions to complete programs
- Elimination of faculty and staff positions, reducing instructional capacity
- Increased reliance on remaining faculty and staff
- Reduced capacity to support recruitment, marketing, and student engagement activities
- Increased dependence on central campus resources for student support
- Potential increase in student dissatisfaction

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

College-Specific Impacts

EAS (College of Engineering & Applied Science)

- Reduced faculty capacity in high-demand engineering programs
- Constraints in lab-based and technical courses that require specialized space and equipment
- Limited ability to offer sufficient sections in courses with strong enrollment demand
- Increased teaching loads for remaining faculty
- Reduced faculty capacity to support research activity and externally funded work
- Constraints in course sequencing within structured engineering pathways
- Reduced flexibility to respond to enrollment growth in key programs
- Potential risk to accreditation and program quality due to capacity and resource constraints

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

College-Specific Impacts

JBEL (Johnson Beth-El College of Nursing & Health Sciences)

- Reduced clinical and simulation capacity, limiting hands-on training opportunities
- Constraints on enrollment in high-demand healthcare programs despite strong student demand
- Bottlenecks in clinical placements and required coursework for progression
- Reduced capacity to support licensure preparation and timely program completion
- Impacts to workforce pipeline in nursing and health professions
- Limited ability to expand or sustain programs aligned with regional and state workforce needs

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

College-Specific Impacts

CPS (College of Public Service)

- Reduced course offerings in Social Work and applied learning programs
- Constraints in identified growth areas and workforce-aligned disciplines
- Reduced capacity for internships, practica, and community-based learning experiences
- Decreased student engagement opportunities tied to academic programs
- Reduced support for community partnerships that support recruitment and retention

COE (College of Education)

- Larger class sizes, Reductions in research and grant activity
- Reduced program growth
- Challenges reviewing PhD program dissertations
- Decreased student engagement opportunities tied to academic programs

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

KFL (Kraemer Family Library)

- Reduction in staffing impacting library operations and services
- Reduced access to library services and support for students and faculty
- Reduced hours and/or availability of library services
- Reduced capacity to support research, instruction, and student learning needs
- Reduced ability to provide course support, research assistance, and academic resources
- Increased strain on remaining staff and services

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

(AA) Academic Affairs

- Reduction in tutoring support through Excel Centers
- Reduction in GPS (Gateway Program Seminar) course offerings and coordination
- Reduced capacity to support student success programming and academic initiatives
- Reduced support for Honors, Compass, and co-curricular academic programs
- Reduced capacity for assessment, program review, and academic planning activities
- Reduced support for faculty development and instructional support initiatives
- Reduced ability to provide centralized academic support services across colleges

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

Direct Operational Impacts

(VCAF) Administration and Finance

Facilities

- Reduced custodial coverage in classrooms, common areas, grounds snow removal and student spaces
- Lower frequency of cleaning in high-traffic areas (student centers, study spaces, restrooms)
- Increased deferred maintenance with limited ability to address structural and mechanical issues
- Focus shifts to emergency and critical repairs only, with routine issues delayed
- Greater risk of visible deterioration in campus conditions and learning environments

OIT (Information Technology)

- Reduced IT systems support and slower resolution of user issues
- Delays in system upgrades, maintenance, and technology enhancements
- Increased risk to instructional, research, and administrative systems

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

Direct Operational Impacts (VCAF) Cont'd

Human Resources

- Slower hiring, onboarding, and recruitment processes
- Reduced capacity to support employee relations and workforce needs
- Increased strain during a period of organizational change

Institutional Research (IDEA)

- Reduced capacity for custom and ad hoc reporting requests across campus
- Prioritization of resources toward required reporting and compliance obligations
- Longer turnaround times for non-mandated data requests and analysis
- Reduced ability to support detailed, unit-level analysis for planning and decision-making

Finance

- Prioritization of regulatory compliance and required financial reporting responsibilities
- Preservation of core internal controls
- Reduced capacity for strategic support, analytical reviews and financial insights
- Longer turnaround times and less proactive financial guidance to colleges and divisions

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

Direct Operational Impacts

EMSA (Enrollment Management & Student Affairs)

- Reduced capacity to support online enrollment and growth initiatives
- Financial aid staffing below recommended levels, with potential for extended response times
- Reduction in student employment support, impacting service delivery and student engagement
- Reduced staffing leading to slower response times for student services
- Reduced capacity to support student onboarding and enrollment processes
- Impacts to both student enrollment and retention

(VCUA) Advancement

- Reduced staffing impacting advancement operations
- Reduced donor and alumni engagement capacity
- Reduced support for events and advancement programming
- Reduced support to colleges and divisions

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

Direct Operational Impacts

(VCSICS) Strategic Initiatives

- Elimination of two positions, including a media production role and a planned communications role
- Reduction of media team from four positions to two over the past year
- Reduced capacity to support:
 - Professional media production for colleges and divisions
 - RMAC filming requirements
 - Livestreaming of university events, including commencement
- Increased reliance on external contractors to meet production needs (estimated \$8K–\$20K per engagement; ~\$30K in prior year)
- Reduced capacity for institutional storytelling, including:
 - Faculty research and teaching highlights
 - Student achievements and community partnerships
 - Media outreach, marketing content, and digital storytelling

SLT Foundational Base Reduction

Impacts Based on SLT Foundational Base Reductions

Direct Operational Impacts

(CO) Chancellor's Office

- Elimination of unallocated base and reduction in operations funding
- Reduced availability of funds to support:
 - Student travel to competitions/conferences
 - Campus events and student activities
 - Innovative faculty programs
 - Long-standing campus traditions and events
 - Staff engagement and recognition activities
- Reduced capacity to provide temporary and discretionary support across campus
- Potential impact to student, staff, and faculty morale due to reduced support for programs and activities



DISCUSSION Q&A



Four Options to Reach FY27 Reduction Target

Purpose of This Section

- Show the full set of options in a consistent format
- Compare how the same components are used differently
- Help UBAC evaluate the tradeoffs across options
- Prepare UBAC to return on April 8 ready to provide recommendations

What does this mean:

This section presents the options in a way that allows for direct comparison of components and total reduction.

Setting the Four Options

How the Four Options Were Developed

- SLT developed the initial \$8.7M foundational base reduction through multiple collaborative iterations
- ULT discussed multiple options to achieve the \$11.7M reduction target, based on the SLT foundational base reduction of \$8.7M
- ULT created four options that we will discuss today

What does this mean:

All four options are built from a single, consistent foundational base reduction of \$8.7M. The four options differ in how much each component is used to reach the total \$11.7M expense reduction. The components are unallocated base, position vacancies, operating, other expenses, "At will filled positions", and employee salary reductions.

Four Options – Each Built on the SLT Foundational Base Reduction

Component	SLT Foundational Base Reduction	(Option 1) <i>SLT + 1.92% Salary Reduction</i>	(Option 2) <i>SLT + 0.96% Salary Reduction, Add'l \$1M Vacancies, 7.5% Unallocated</i>	(Option 3) <i>SLT + 1.92% Salary Reduction, 5% Unallocated, Add'l \$900K Vacancies</i>	(Option 4) <i>SLT + 3.84% Salary Reduction</i>
Unallocated Base	\$1,758,069	\$1,758,069	\$2,668,116	\$2,364,767	\$1,758,069
Position Vacancies	\$3,603,007	\$3,603,007	\$4,603,007	\$4,503,007	\$3,603,007
Operating Savings	\$714,440	\$714,440	\$714,440	\$714,440	\$714,440
Other Expenses	\$1,001,717	\$1,001,717	\$1,001,717	\$1,001,717	\$1,001,717
At Will Filled Positions	\$1,593,227	\$1,593,227	\$1,593,227	\$1,593,227	\$1,593,227
Salary Reduction		\$1,661,306	\$830,653	\$1,661,306	\$3,322,612
Total	\$8,670,460	\$10,331,766	\$11,411,160	\$11,838,464	\$11,993,071

Setting the Four Options

Option 1

Component	Amount
SLT Foundational Base Reduction	\$8,670,459.74
Salary Reduction (1.92%)	\$1,661,305.87
Total Reduction	\$10,331,765.61

Setting the Four Options

Option 2

Component	Amount
SLT Foundational Base Reduction	\$8,670,459.74
Salary Reduction (0.96%)	\$830,652.93
Additional Unallocated Base (7.5%)	\$771,721.13
Additional Vacancies	\$1,000,000.00
Total Reduction	\$11,411,159.52

Setting the Four Options

Option 3

Component	Amount
SLT Foundational Base Reduction	\$8,670,459.74
Salary Reduction (1.92%)	\$1,661,305.87
Additional Unallocated Base (5.0%)	\$514,480.75
Additional Vacancies	\$900,000.00
Total Reduction	\$11,838,463.51

Setting the Four Options

Option 4

Component	Amount
SLT Foundational Base Reduction	\$8,670,459.74
Salary Reduction (3.84%)	\$3,322,611.73
Total Reduction	\$11,993,071.47

Setting the Four Options

Each Option Total Compared to the FY27 Reduction Target

Option	Total Reduction	Difference from Target of \$11,782,886
Option 1	\$10,331,765.61	-\$1,451,120.39
Option 2	\$11,411,159.52	-\$371,726.48
Option 3	\$11,838,463.51	+\$55,577.51
Option 4	\$11,993,071.47	+\$210,185.47



DISCUSSION Q&A



Evaluating Employee Salary Reduction

Purpose of This Section

- Explain how the employee base salary reduction was modeled
- Show how the percentages were applied across salary ranges
- Demonstrate the impact of the recommended model and an alternative model
- Support UBAC discussion on this approach and options

What does this mean:

This section is intended to make the salary reduction methodology clear, tangible, and comparable so UBAC can evaluate how the impact is distributed across salary ranges.

Evaluating Employee Salary Reduction

Why a Base Salary Reduction Was Modeled

- The \$8.7M SLT foundational base reduction does not fully address the total expense reduction target
- Additional recurring savings are required
- A week-based equivalent was used to estimate salary-based savings
- That was then translated into a progressive percentage model by employee salary band

What does this mean:

The base salary reduction is one of the remaining tools available this year to address the gap.

Evaluating Employee Salary Reduction

Converting Weeks to Percentages

Scenario	Work Year Basis	Equivalent %	Estimated Savings
1/2 Week	52 weeks	0.96%	\$830,652.93
1 Week	52 weeks	1.92%	\$1,661,305.87
2 Weeks	52 weeks	3.84%	\$3,322,611.73

Evaluating Employee Salary Reduction

(Option A) 1.92% Salary Reduction Model

Salary Range	(1.92%) Salary Reduction	Average Annual Per Employee Impact	(%) Employees	Total Savings by Range
<\$60,000	0.00%	\$0	26%	\$0
\$60,001 – \$100,000	2.00%	\$1,513.04	55%	\$1,040,000
\$100,001 – \$130,000	2.40%	\$2,686.11	10%	\$268,000
\$130,001 – \$160,000	3.00%	\$4,298.38	5%	\$161,000
>\$160,001	3.80%	\$7,709.56	4%	\$192,305
Total				\$1,661,305

Evaluating Employee Salary Reduction

How the Model Works

- Protects lower salaries
Employees below \$60K are not impacted, recognizing limited financial flexibility.
- Uses a gradual pressure gradient
Reductions increase with salary level, reflecting ability to absorb impact.
- Reflects our workforce distribution
The \$60K–\$100K range is the largest group (~55%), so it contributes more. This is due to size, not a higher rate.
- Higher earners contribute more proportionally
Larger percentage reductions at higher salary levels
- As the budget stabilizes, these ongoing base salary reductions will be re-instated before any merit increases

Evaluating Employee Salary Reduction

Why a Flat Percentage Was Not Used

- A flat percentage reduction results in a greater financial impact on lower-paid employees relative to their income
- A progressive structure was used instead
- Lower salary bands are impacted less, while higher salary bands absorb a larger share of the reduction

What does this mean:

The model was intentionally structured to be progressive rather than flat, so that impact is distributed differently across salary ranges.

Evaluating Employee Salary Reduction

(Option B) 1.92% Salary Reduction Model

Salary Range	(1.92%) Salary Reduction	Average Annual Per Employee Impact	(%) Employees	Total Savings by Range
< \$60,000	0.50%	\$208	26%	\$61,984
\$60,001– \$100,000	1.72%	\$1,301	55%	\$894,400
\$100,001– \$130,000	2.72%	\$3,044	10%	\$304,173
\$130,001– \$160,000	3.40%	\$4,871	5%	\$182,650
> \$160,001	4.31%	\$8,737	4%	\$218,098
Total			100%	\$1,661,305

Evaluating Employee Salary Reduction

Option A vs. Option B Salary Reduction Method

Salary Range	Option A 1.92%	Option A Savings	Option B 1.92%	Option B Savings	\$ Change
< \$60,000	0.00%	\$0	0.50%	\$61,984	61,984
\$60K–\$100K	2.00%	\$1,040,000	1.72%	\$894,400	-\$145,600
\$100K– \$130K	2.40%	\$268,000	2.72%	\$304,173	\$36,173
\$130K– \$160K	3.00%	\$161,000	3.40%	\$182,650	\$21,650
> \$160K	3.80%	\$192,305	4.31%	\$218,098	\$25,793
TOTAL		\$1,661,305		\$1,661,305	

Evaluating Employee Base Salary Reduction

What UBAC Needs to Decide

Should the reduction apply to all employees or begin above a defined threshold?

- **Option A Model:**

No reduction applied below \$60K; reduction begins above that level

- **Option B Model:**

Reduction applied across all salary levels



DISCUSSION Q&A



Next Steps

UBAC Role and Next Steps

UBAC Representatives are requested to:

- Review and evaluate the four budget reduction options
- Provide a recommendation on the preferred option
 - If you see an alternative, please provide the additional option to meet the FY27 Reduction Target, using the components presented
- Provide a recommendation on preferred salary reduction approach

Engagement and Input

- Engage with your constituents to gather input and perspectives
- Bring your recommendations on the items listed above to the April 8 UBAC Meeting

Questions and Clarifications

Questions may be submitted through: UBAC meetings, UBAC channel, UBAC Chair, and Budget Office



CLOSING REMARKS



Appendix

Terms & Definitions

Term	Definition
Base Funded / Base Funding	Expenses supported with recurring funds rather than one-time or temporary funds.
Base Reduction	A permanent expense reduction to ongoing budget authority or recurring expenses.
Budget Gap	The difference between projected revenues and expenses each year.
Glide Path	A phased transition of ongoing expenses from one-time funding to base funding.
One-Time Funds	Non-recurring funds used for temporary purposes; not sustainable for ongoing expenses.
Ongoing Expenses	Costs that continue year after year (e.g., salaries, benefits, contracts).
Recurring Revenue	Revenue expected to continue annually (e.g., tuition, state support).
Structural Deficit	An ongoing imbalance where recurring expenses exceed recurring revenues.
Target Alignment	How closely an option meets the required total reduction.

Terms & Definitions

Term	Definition
Auxiliary Funds	These funds are separate from the general operating budget and are intended to be self-sustaining, covering their own operating costs through revenue generation (housing, dining, parking).
Encumbrances	Funds committed for planned expenditures but not yet spent.
Fund Balance	Accumulated surplus or deficit within a fund.
General Fund (Fund 10/11)	Primary operating fund supporting instruction and core operations.
ICCA (Inter Campus Cost Allocation)	CU System charges for shared services that are allocated to campuses.
Net Position	Difference between assets and liabilities; used in financial reporting.
Obligated Reserves	Funds committed to planned or required future uses.
Restricted Funds	Funds limited to specific purposes by external or legal constraints.
Unobligated Reserves	Funds available for discretionary or emergency use.
Unrestricted Funds	Funds available for general institutional use.

Terms & Definitions

Term	Definition
1-Week / 2-Week / ½-Week Reduction	Salary reduction equivalents modeled as percentages of annual salary.
At will filled position Actions	"At-will" refers to all employees who are not in tenure or tenure-track positions. IRC faculty are "at-will" employees unless they are subject to a specific contract.
Balanced Approach	Approach distributing reductions across multiple categories.
Operating Savings	Reductions in non-personnel expenses (supplies, services, travel, contracts).
Other Expenses	Additional reductions outside primary categories.
Salary Reduction	Reduction in employee compensation used to generate recurring savings.
Unallocated Base	Continuing base not assigned to specific position.
Vacancy Savings	Savings generated from unfilled or delayed hires.

Terms & Definitions

Term	Definition
Budget Reset	Realignment of ongoing revenues and expenses after eliminating reliance on temporary funds.
Closing the Gap	Eliminating the structural imbalance between revenue growth and expense growth.
Campus Health (Financial Health)	Investment in compensation, deferred maintenance, IT, and strategic priorities.
Spending Authority	Expense budget authority allocated to colleges/divisions; revenue is centrally collected.
Earned Revenue	Revenue generated through operations (tuition, fees, auxiliaries).
Administrative Overhead	Institutional costs supporting operations (sometimes called “campus tax”).

Terms & Definitions

Term	Definition
Student Credit Hours (SCH)	Credit hours tied to a student's declared program.
Credit Hours Taught	Instruction delivered by departments.
Declared Major Revenue Model	Tuition attributed based on student academic program.
Enrollment Growth Rate	Projected change in student enrollment used for revenue forecasting.

Terms & Definitions

Term	Definition
Unit Impact	Service and delivery impact given distribution of reductions across colleges and divisions.
Vacancy Reliance	Degree to which savings depend on eliminating unfilled positions.
Employee Impact	Effect of reductions on faculty and staff compensation.
SLT Foundational Base Reduction	The full set of identified recurring reductions developed by the SLT in their collaborative, iterative process described at the Feb 18 UBAC meeting
Option Alignment	Degree to which an option meets both financial and strategic objectives.

