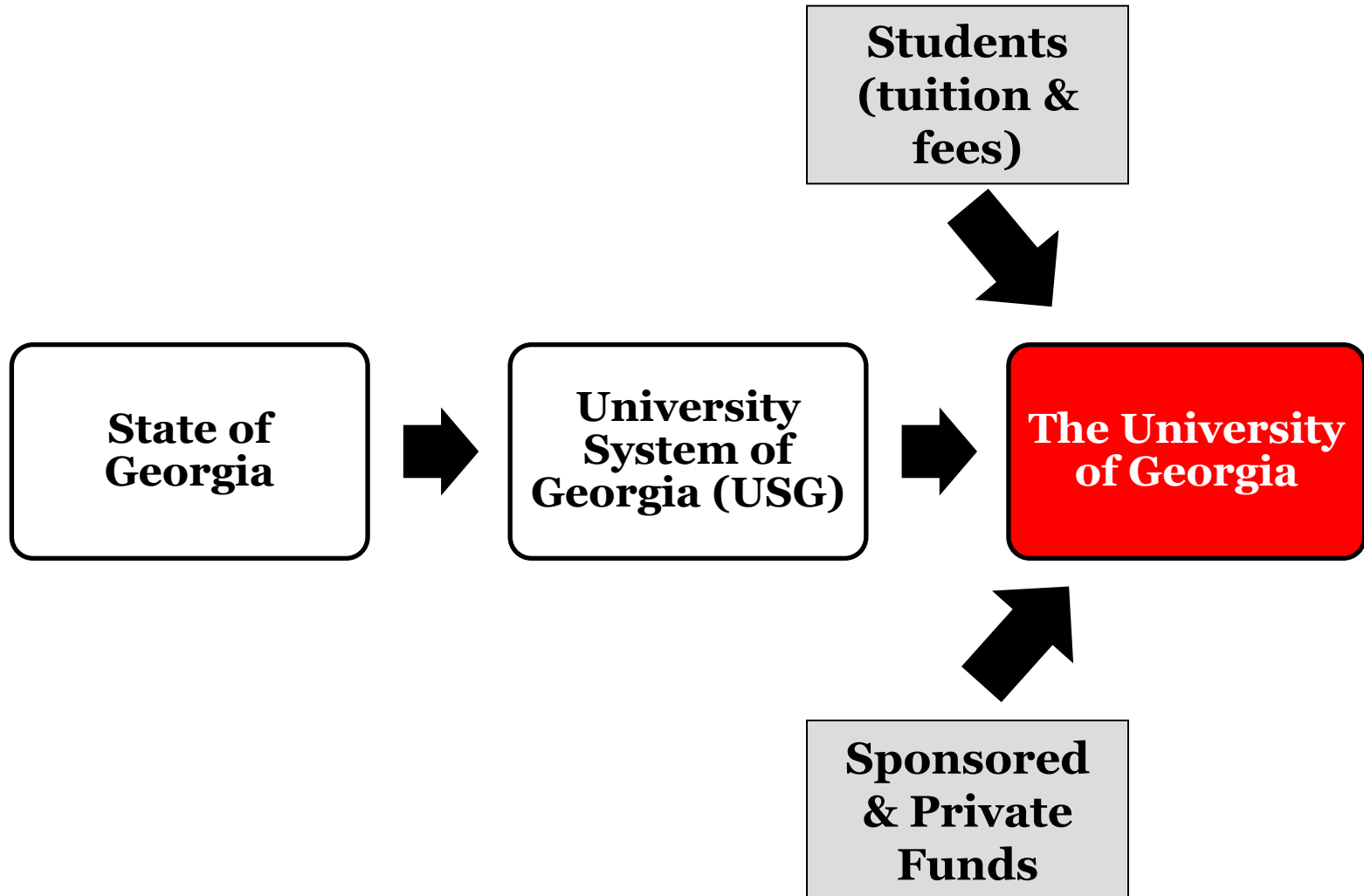


Budgeting at the University of Georgia

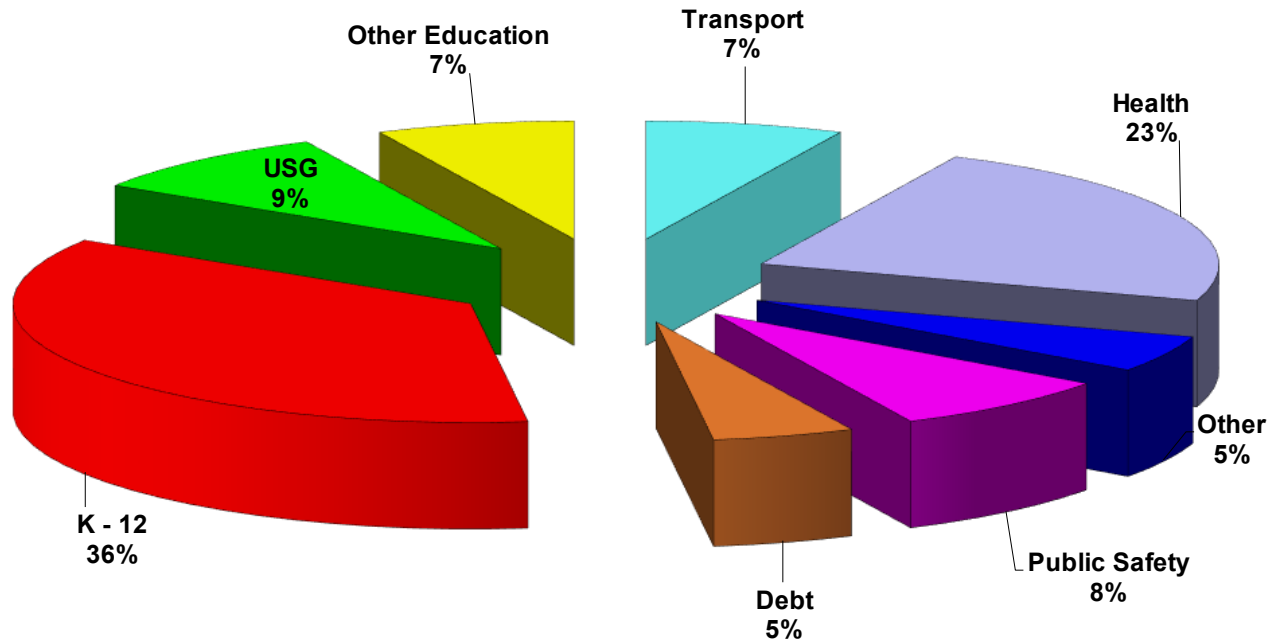


Where Does the Money Come From?



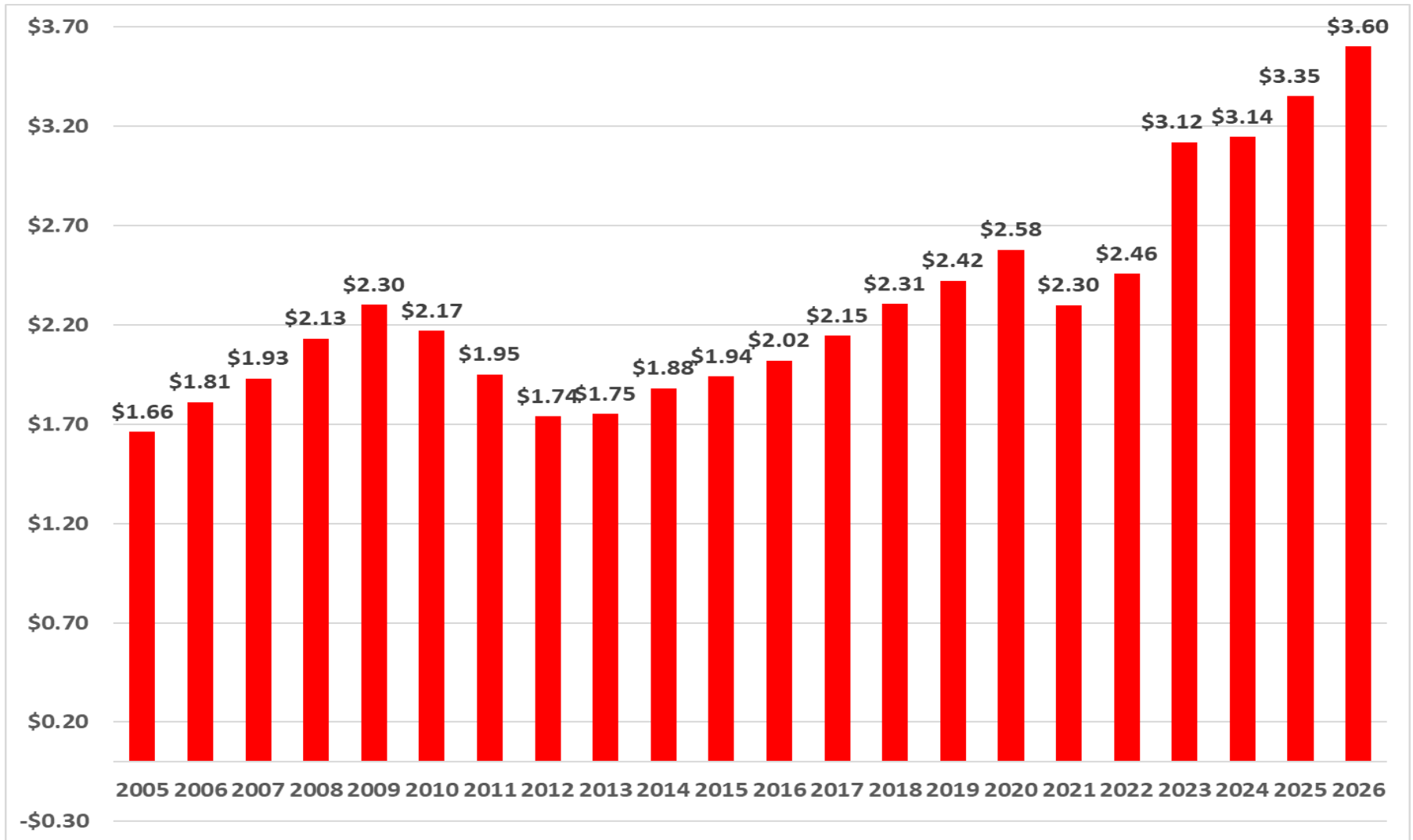
FY 2026 State Budget (by Policy Area)

As Percent of Total State Fund Budget - \$36 Billion

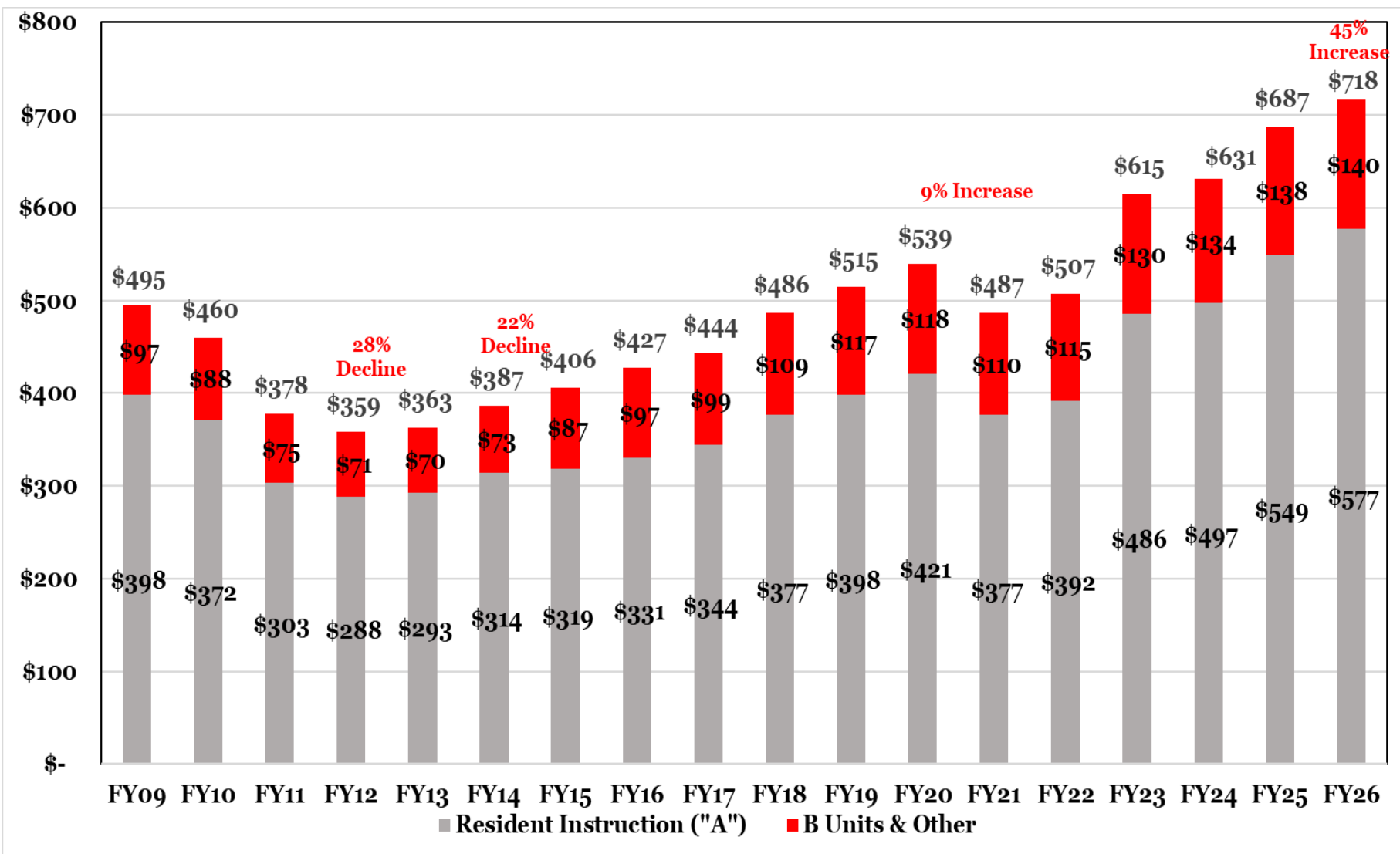


University System of Georgia - State Funds

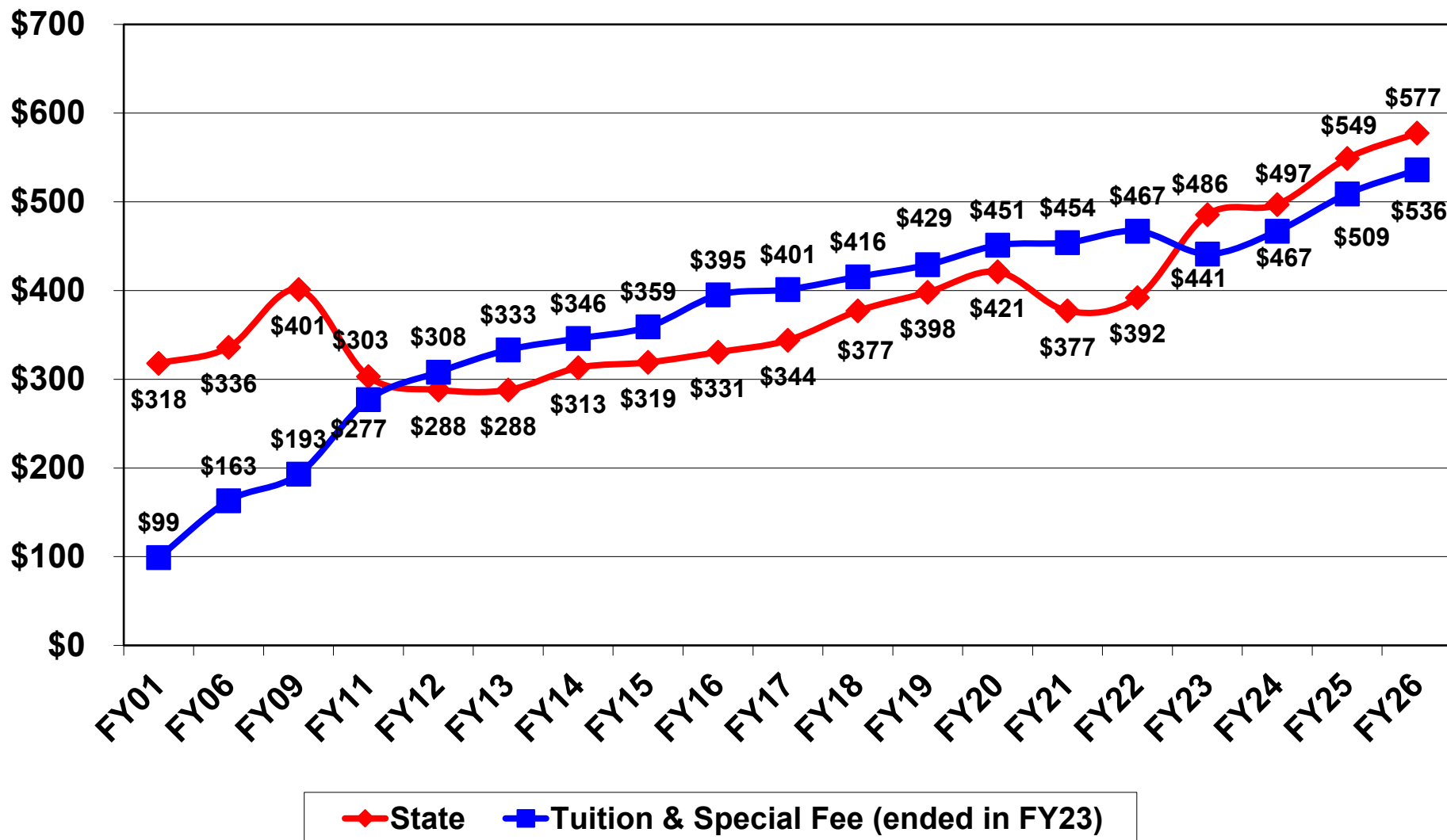
(Total University System Funding in Billions)



UGA State Funding Trend (in millions)

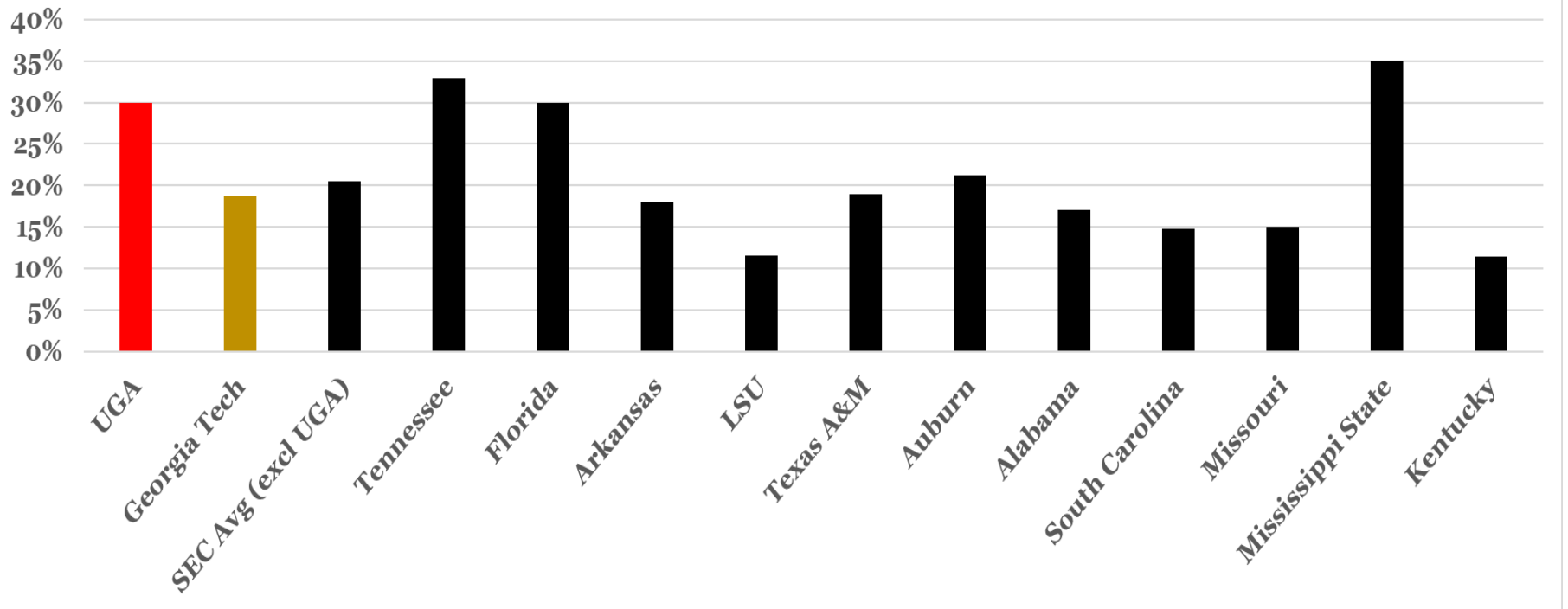


UGA General Fund Sources (in millions)

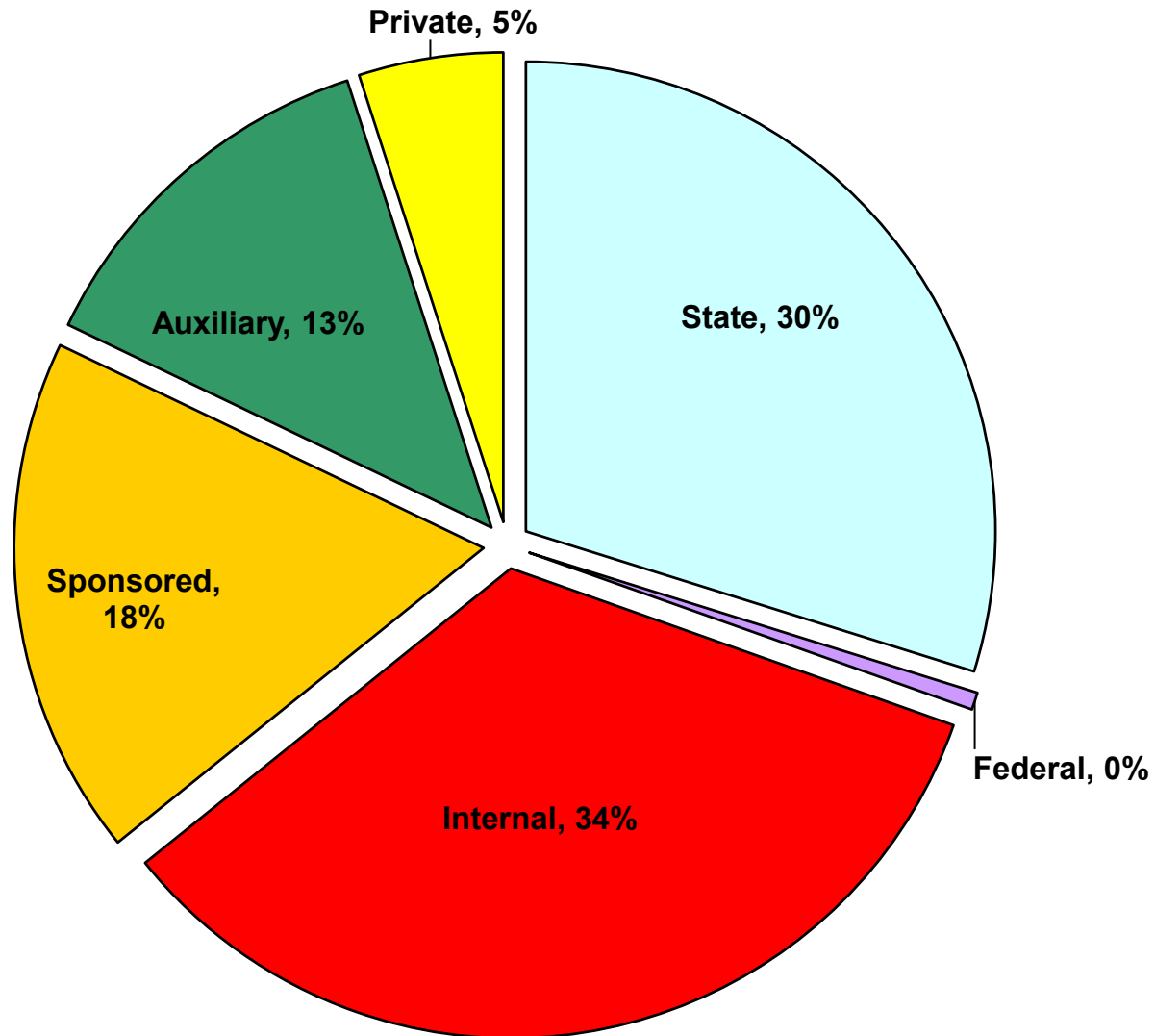


State Funding Comparison

State Funding % of Operating Budget



UGA – FY 2026 Revenue Sources



Sources of Funds

Education & General (E&G) or Resident Instruction (RI) Funds:

- State Appropriations, Tuition and Fees

Departmental Sales & Service (DSS) Funds:

- Revenue directly related to a service provided to other UGA units or external clients

Indirect Cost Recovery (IDC) Funds:

- Funds allocated to UGA representing a percentage of direct costs charged to federal, state, and other grants and contracts for administrative expenses

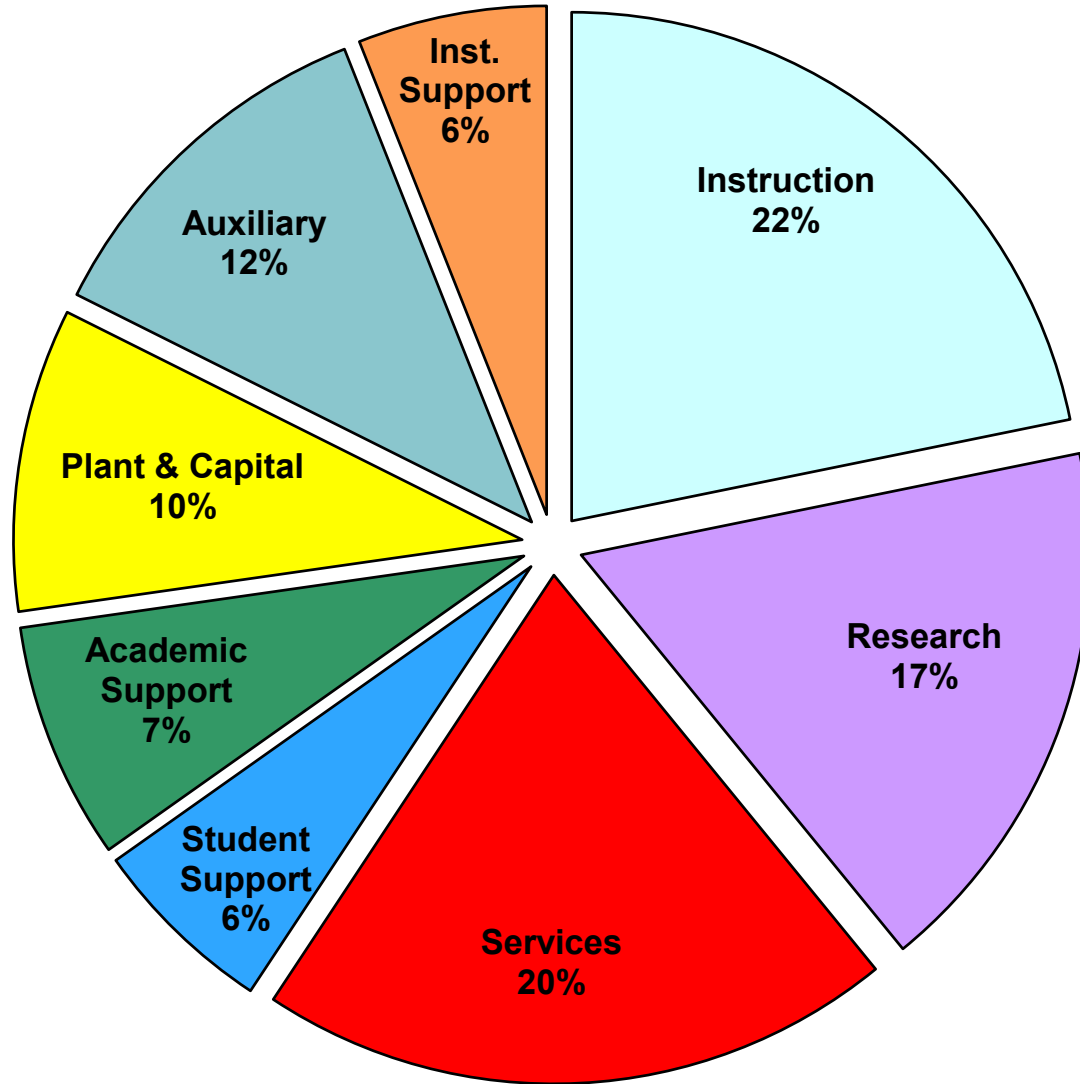
Restricted & Sponsored Funds:

- To include sponsored and non-sponsored, UGA foundation, UGA research foundation and endowments

Auxiliary Funds:

- Revenue directly related to business operations provided to students, faculty, and staff

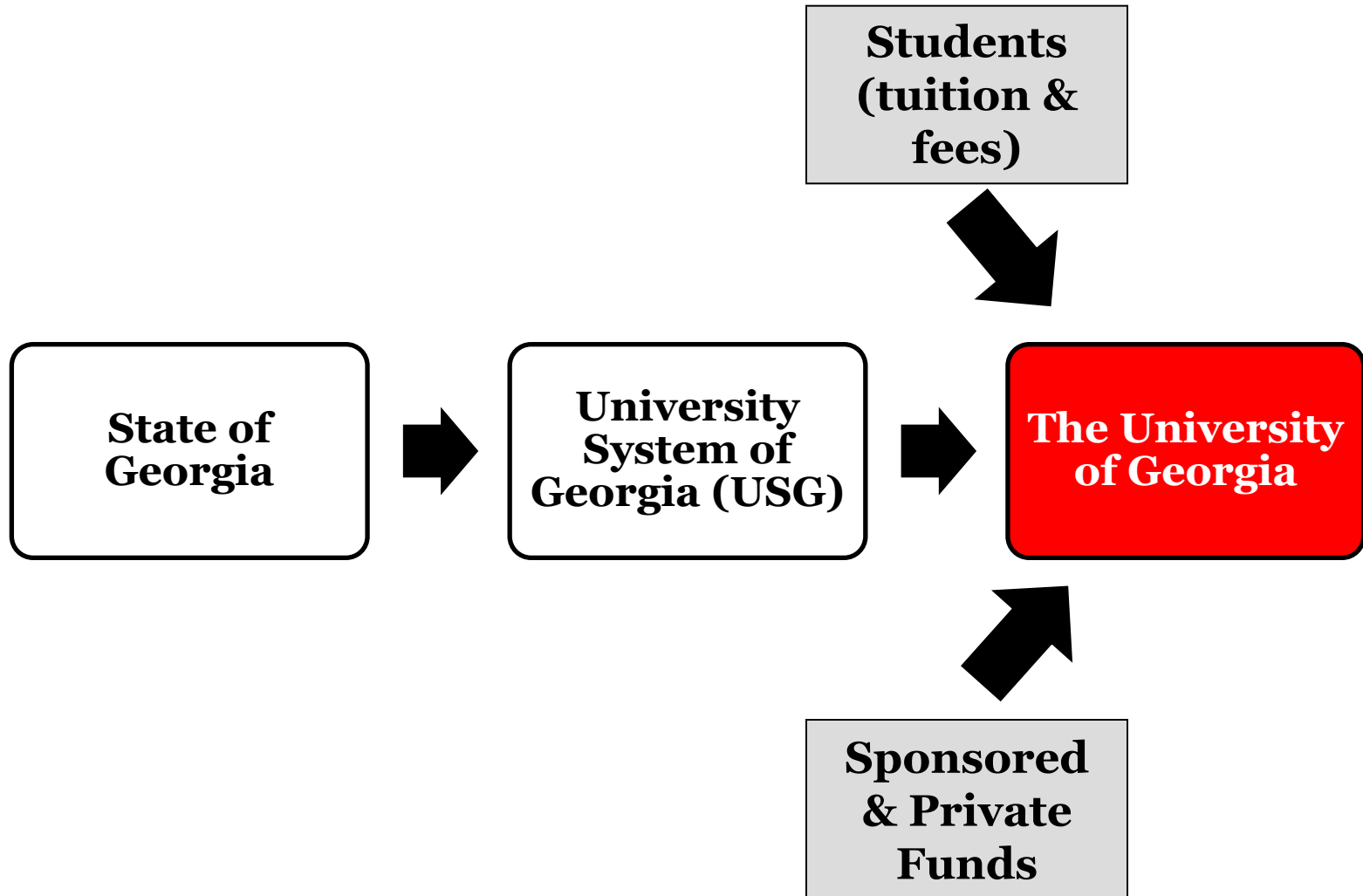
UGA – FY 2026 Budgeted Expense



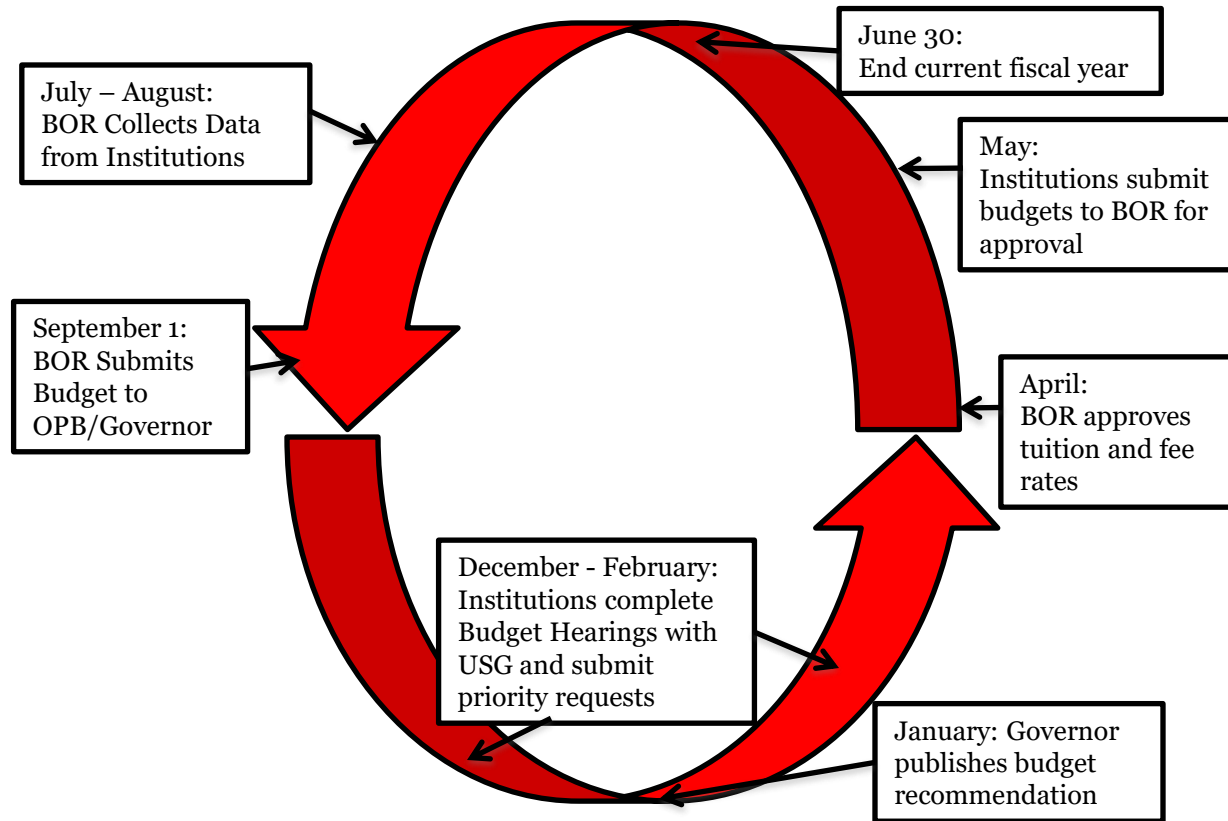
The Budget Process - “How we get our money.”



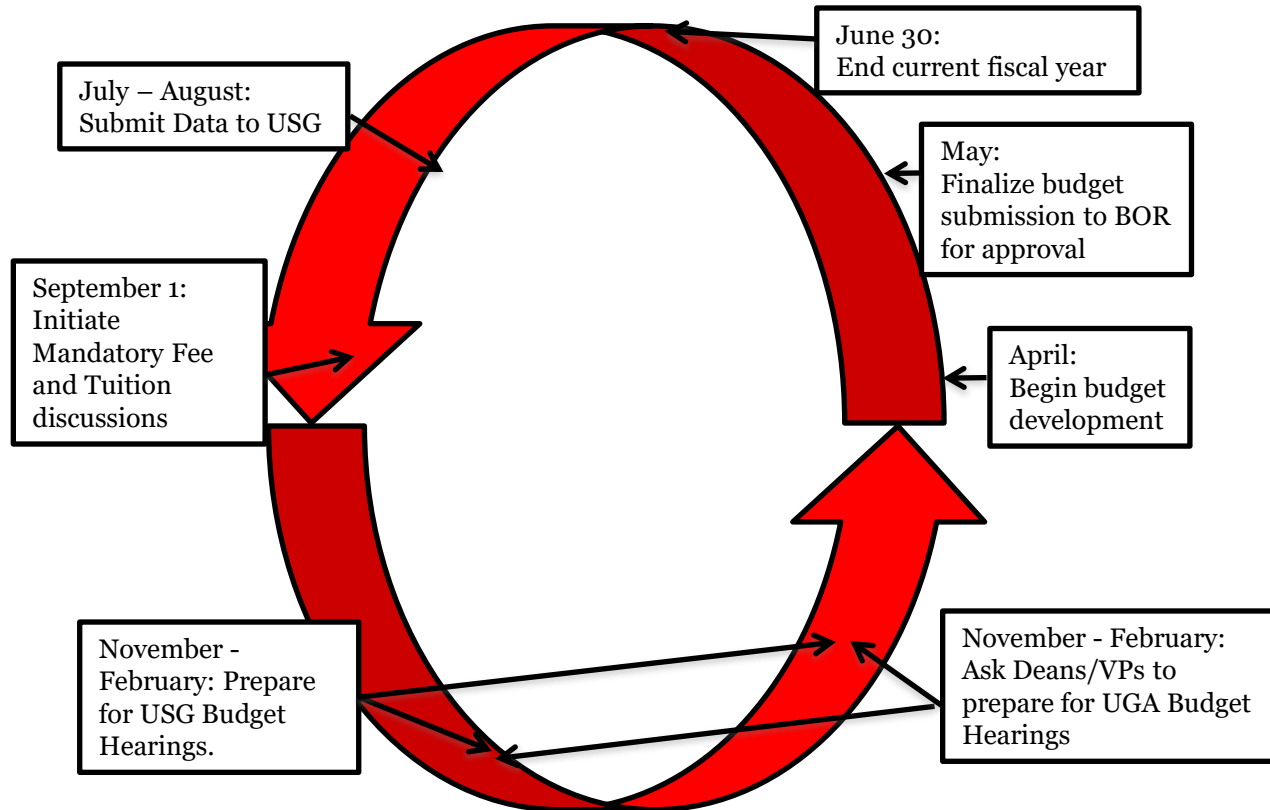
Where Does the Money Come From?



Annual Budget Cycle – Board of Regents and State Perspective



Annual Budget Cycle – UGA Perspective



Where Does the Money Go?





**What is my Responsibility
when it comes to the budget?**

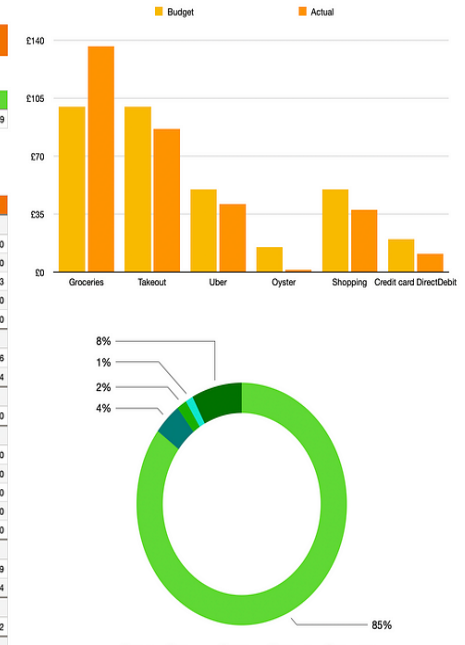


Fiscal Responsibilities?

- **Establish Priorities:**
 - Unit's Strategic goals
- **Understand your Funds:**
 - Allowable uses of funds
 - Timing
 - How to maximize
- **Budget:**
 - Have a plan

Budget (1st January - 29th January 2021)					
Money In			Money Left Over		
Salary (after tax, NI, student loan & pension)	£3,000		Income minus expenses	£769	
Medium	£0				
Total income	£3,000				

Money out	Budget	Actual	Category	Difference
▼ Housing				
Rent	£1,100	£1,100	Housing	£0
Council Tax	£100	£100	Housing	£0
Energy	£22	£35	Housing	-£33
Water	£20	£20	Housing	£0
Internet	£15	£15	Housing	£0
▼ Food				
Groceries	£100	£136	Food	-£36
Takeout	£100	£96	Food	£14
▼ Savings				
Monthly savings	£900	£900	Savings	£300
▼ Subscriptions				
Medium	£5	£5	Subscriptions	£0
Giffgaff	£10	£0	Subscriptions	£10
Netflix	£9	£9	Subscriptions	£0
Amazon	£8	£8	Subscriptions	£0
Spotify	£5	£5	Subscriptions	£0
▼ Travel				
Uber	£50	£41	Travel	£9
Oyster	£15	£2	Travel	£14
▼ Shopping				
Shopping	£50	£38	Shopping	£12
▼ Possible Profit				



The Budget

➤ Personnel

- Administrator, Faculty, Staff, Graduate Student, Student Worker

➤ Benefits...maybe

- Benefits for salaries on State, Cost Share and IDC funds are paid centrally by UGA.
- Benefits for salaries on DSS, Sponsored and Auxiliary are paid by the fund (must budget benefits)

➤ Travel

➤ Operating

➤ Equipment

Ways to Maximize Budget – Increase Credit Hours

Earnings per credit hour

Undergraduate

Tenure/Tenure-Track 275

FT Instructor/Lecturer/Clinical 200

Graduate Teaching Assistants 175

PT faculty/Other 150

Graduate/Professional 300

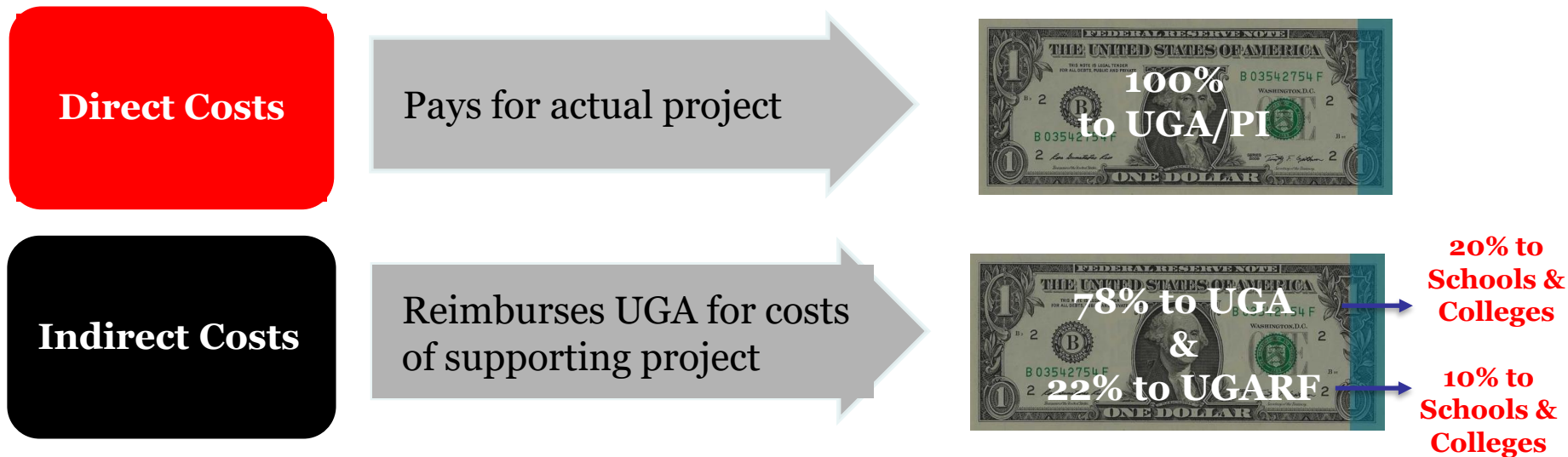
Additional earnings per summer credit hour

Undergraduate 25

- ✓ Based on course prefix
- ✓ 3-year rolling average
- ✓ Maximum \$300

Ways to Maximize Budget – Increase Indirect Cost Return

The University expects the full recovery of facilities and administrative costs be included in all proposals submitted to prospective sponsors.



Note: How funds are distributed at the school/college level vary

Ways to Maximize Budget – Travel Support

- **Travel Support for faculty, graduate students, and postdoctoral researchers**
 - Presentation of research or scholarship at an academic conference
 - One award per faculty per fiscal year
 - Matching support required for faculty and postdoctoral

Faculty: Provost International Travel through OGE

Post Docs: VP for Research Postdoctoral Scholar Travel

Graduate: Graduate Research Travel funds

Resources Available to You

➤ Your School/College/Unit CBO

- Budgeting
- Human Resources (Hiring, Recruitment, Salary Administration)
- Purchasing

➤ OIR Data Reports

- oir.uga.edu

➤ UGA Professional Education Program (PEP)

- hr.uga.edu/pep



Questions?

