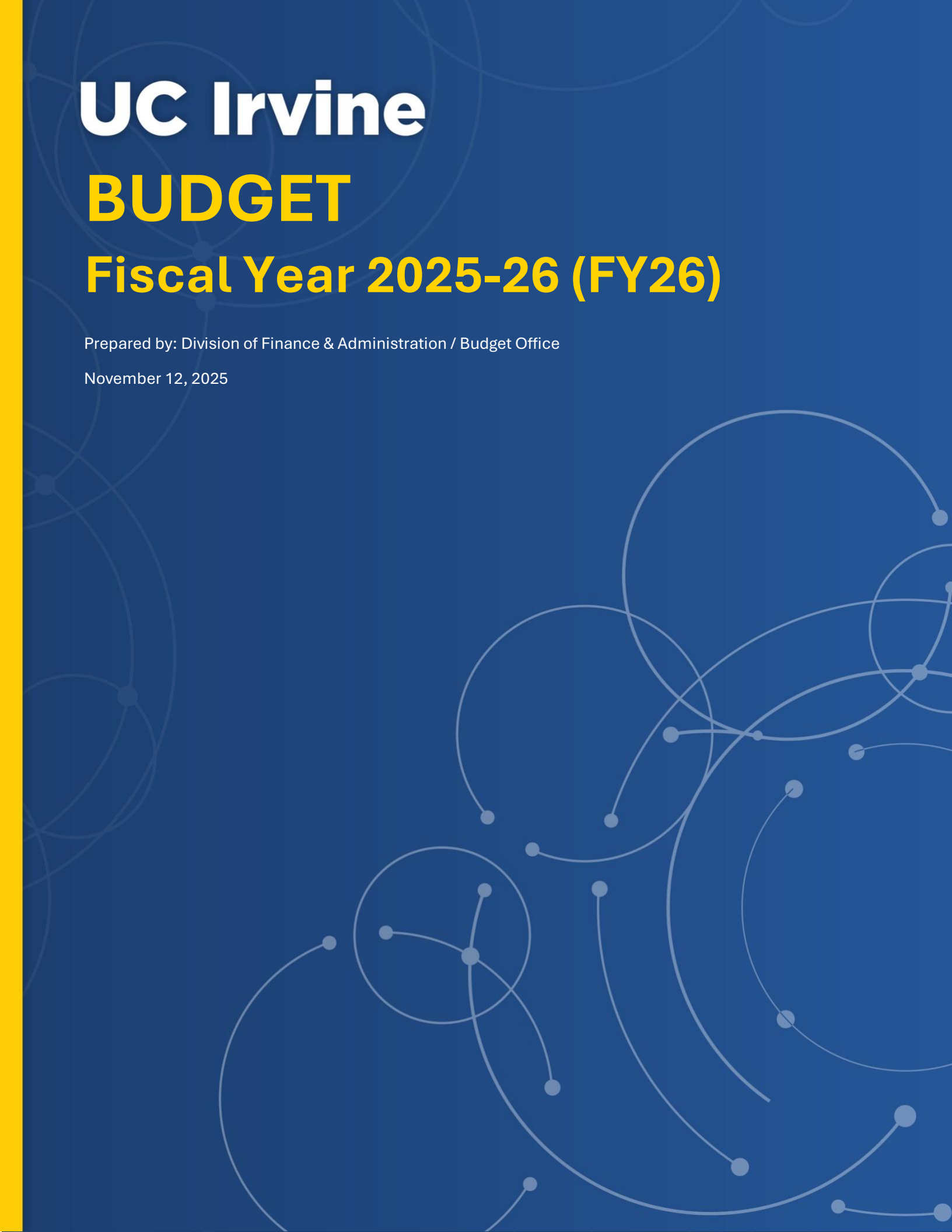


The background of the cover is a solid blue color. On the left side, there is a vertical yellow bar. Overlaid on the blue background are several thin, white, overlapping circles of various sizes. Some of these circles have small white dots at their centers or at points where they intersect. The text is positioned in the upper left area, to the right of the yellow bar.

UC Irvine

BUDGET

Fiscal Year 2025-26 (FY26)

Prepared by: Division of Finance & Administration / Budget Office

November 12, 2025

UC Irvine Budget Table of Contents

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Memo from the Provost

Excerpts from the 7/18/25 memo from Provost and Executive Vice Chancellor Hal Stern to Deans and Vice Chancellors/Vice Provosts.

I want to extend my deepest gratitude to everyone involved in the preparation and submission of budget plans for the 2025-26 budget cycle. The expanded use of all funds, multi-year planning, and implementation of the revised budget model for schools provided a data-rich picture of financial trends to help inform the initial approved budget plan for fiscal year 2025-26 (FY26). I hope the multi-year planning process was informative for you and your team, and that you will use the developing budget model and shared planning assumptions to help inform unit-level strategic, financial, and operational planning for future years.

The plan for FY26 shows a modest deficit due largely to State budget cut. FY27 and FY28 estimates indicate that under current assumptions regarding state funding, federal funding, salary plans, and unit spending the core budget is stable, but only because units are taking actions to align spending with projected available resources. If continued progress is not made toward unit and campus financial stability plan goals, the financial landscape that is shown here will not be possible to achieve.

State and Federal Funding

The final California State Budget offers an improved outlook for FY26. Instead of an 8% cut, the final budget reflects a 3% reduction in base resources to the University of California. With less of a cut from the state, the final 19900 base budgets reflect an increase in resources compared to the planning assumptions shared at the start of the budget cycle. Academic unit budgets have been adjusted to an average cut of 1.5% (from 3.5%) and support unit budgets adjusted to a 2.5% cut (from 5.0%). These numbers are reflected in the multi-year planning templates. While this is good news, it is important to keep in mind that the budget cut is exacerbated by unfunded cost increases, such as the approved UC salary plan increases for policy-covered faculty and staff at 3.2%. Tuition rate increases will cover some of the cost growth, but not all.

The federal funding landscape remains highly uncertain. We are identifying potential impacts so that we are ready to act as needed. We expect that reduced funding to federal agencies will result in fewer direct grant and contract resources and reduced indirect cost recovery (from both a decrease in volume of direct funding as well as a reduced indirect cost recovery rate). Current multi-year planning assumptions project a loss of indirect cost recovery of 20% in FY27 as our base case scenario, and worst-case scenarios assume as much as 50% (\$70M).

Budget Model

For schools, the budget plan for FY26 is based on a transition from the draft budget framework to the mission-based budget model. Changes to the new model were informed by consultation with the campus budget workgroup, Academic Senate, school leadership, and campus stakeholders via townhalls, presentations, and discussions over the past year.

For support units, the scope of the budget model development is being revised. Instead of creating an administrative burden with a deep dive analysis (and potentially creating confusion relative to efficiency workgroups and unit implementation of stability plans), the focus for the

next year is to define distribution logic for specific fund sources such as indirect cost recovery from auxiliaries, self-supporting programs, contracts and grants, and funds related to student services.

Financial Stability Plans

It is important to continue to implement unit-level financial stability plans and achieve cost control measures by carefully tracking progress throughout the year. If needed, adjustments should be made with the goal of achieving solvency within an appropriate timeframe. This means achieving a positive net balance before unit reserves drop below zero. To be considered fiscally healthy means maintaining annual surpluses and deficits within a reasonable level and reserves within recommended levels. Units projecting to run a deficit and low reserves will need to take actions to achieve a balanced budget. The Budget Office will schedule budget-to-actuals check-ins for mid-fall and winter. Be prepared to discuss your updated plans and progress toward savings and revenue goals at these meetings.

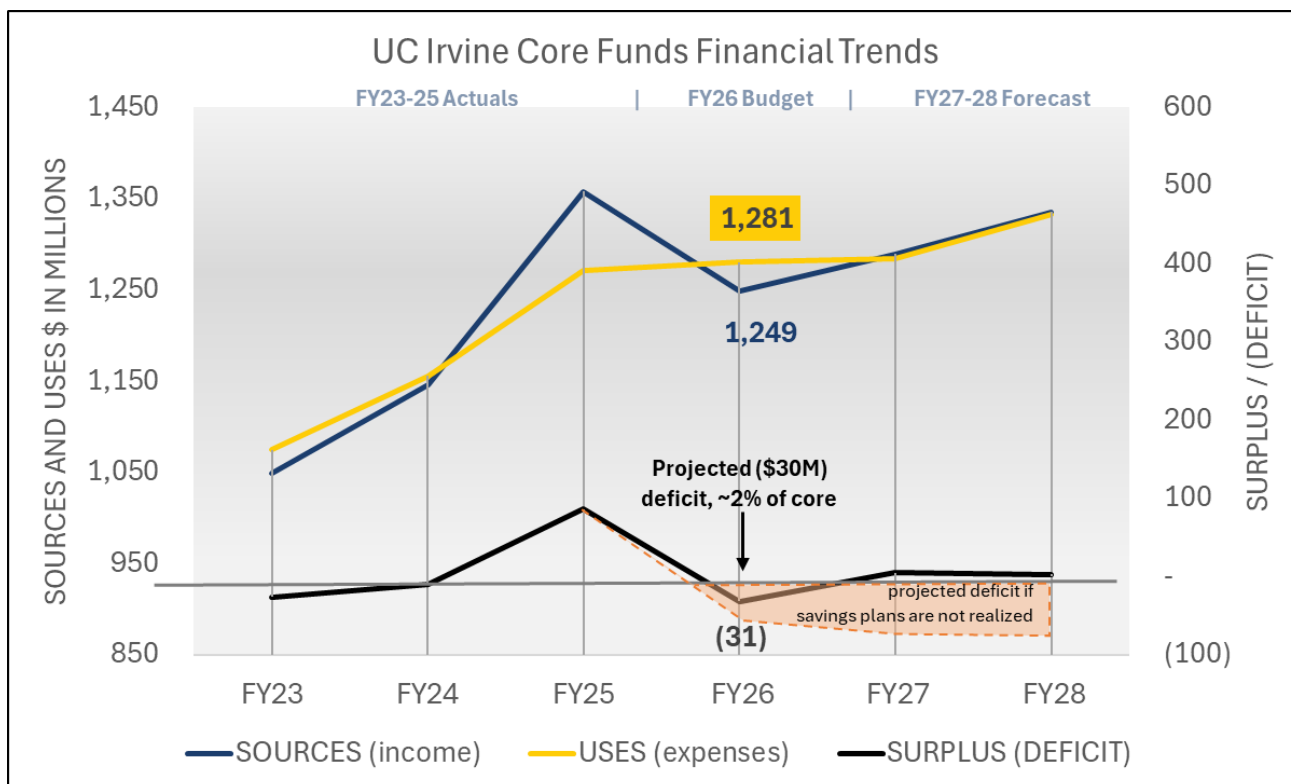
The campus continues financial stability plan efforts with efficiency work groups focused on functions with possible campus-wide impact. The efficiency groups identified are pre- and post-award administration, human resources and payroll. We will also be implementing changes related to information technology operations based upon the campus IT assessment conducted last winter. As efforts to close the structural budget gap continue to evolve, additional functional areas may be added for review.

The budget outlook has improved since the budget planning cycle was launched, but the campus still faces an underlying structural deficit and significant uncertainties related to federal and state funding. Units are encouraged and expected to carefully track fiscal health and progress toward goals and adjust as needed.

Thank you for your continued support and dedication.

Executive Summary

The UC Irvine operating budget for the 2025-26 fiscal year (FY25) is \$7.8 billion, of which about half is associated with UCI Health patient services, one third is associated with other non-core activities (i.e., auxiliary units like housing and parking, contracts and grants, self-supporting degrees, and health-related funds that support the campus), and the remaining are core funds. The core funds operating budget is \$1.25 billion. Core expenses are expected to exceed this amount, resulting in a small deficit budget for FY26 at (\$31M). The chart below depicts the core operating budget financial trends for sources (income) and uses (expenses) over the past few years, the budget for 2025-26, and projections based on the assumptions detailed in section 7.



Source: Campus Multi-Year Forecast

The deficit is predominately due to the state budget reduction and continued expense growth at a faster pace than revenue growth. The challenges for FY27 and beyond relate to the assumption that federal funding for contracts and grants and associated indirect cost recovery (ICR) will be significantly impacted. The assumption for the above scenario is that core ICR will be reduced by 20%.

UC Irvine is actively managing resources to achieve a stable budget environment with a multi-year financial stability plan, strategic use of reserves, and the implementation of the new budget model, planning structure, and increased transparency in financial planning. Plans for fully resolving the previously defined structural deficit have been defined and are being actively implemented. The orange area on the chart above shows the scale of the projected deficit if school and division savings efforts fall short of savings and revenue goals identified in respective unit stability plans.

1 Introduction

This document provides an overview of UC Irvine's operating budget for fiscal year 2025-26.

The annual budget process is an important opportunity to review strategies and priorities and to allocate resources to support the missions of teaching, research, and service. The budget and planning process involves reviewing fiscal health, identifying available revenues and growth opportunities, addressing challenges, and aligning resources to achieve strategic goals.

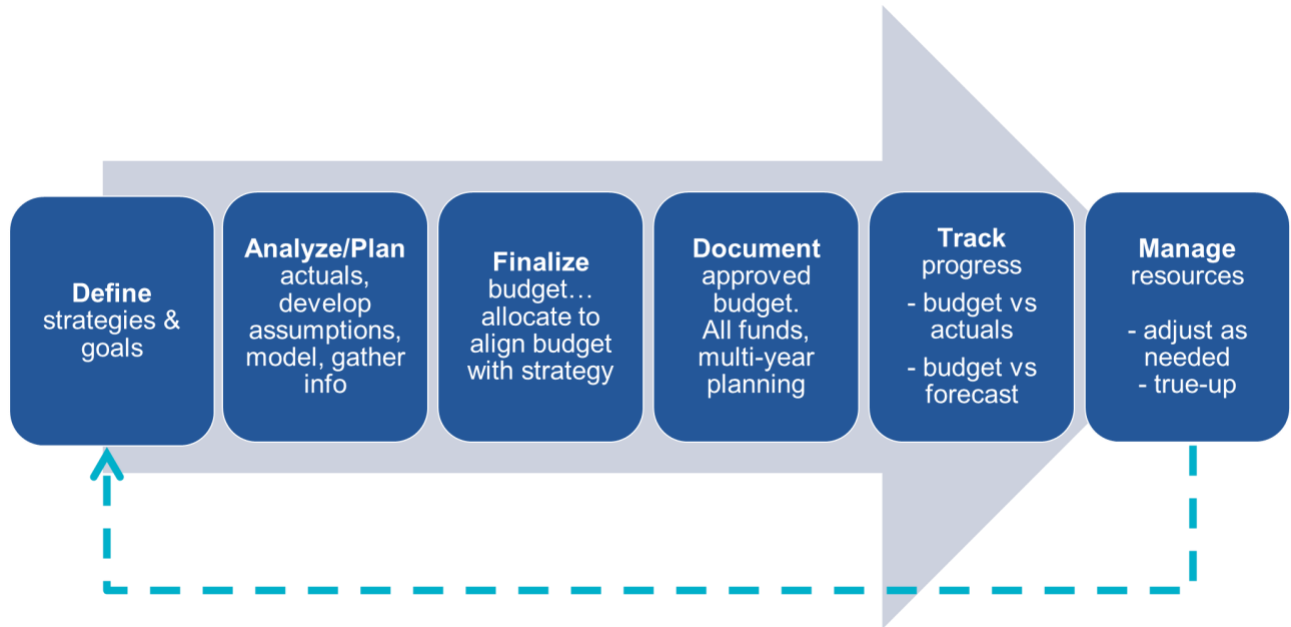
2 Budget Principles

The budget development process is informed by the following principles:

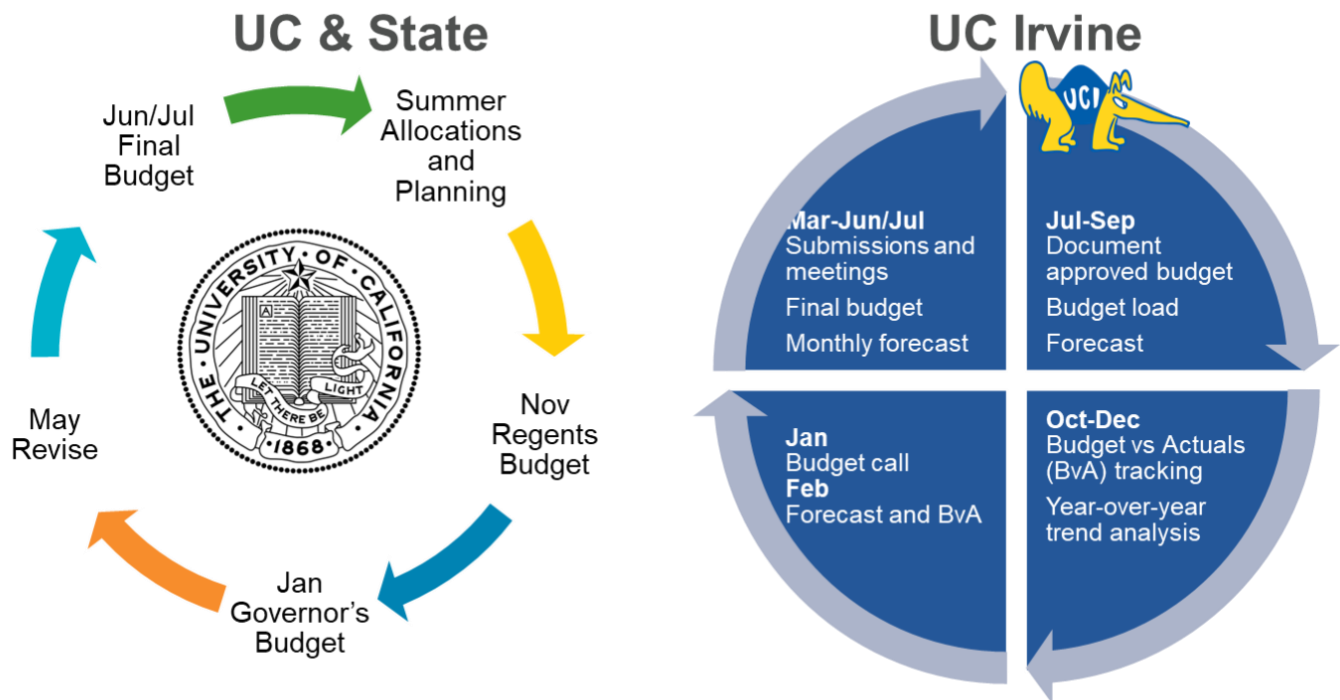
- **Prioritize Mission and Goals** – Allocate resources to support instruction, research, and public service in the context of UCI's strategic priorities and goals, including fostering academic excellence, student success, and advancing research.
- **Align Budget with Strategy** – Align budgeting and resource allocation efforts with campus strategic planning to achieve outcomes that maximize impact. Develop and maintain sustainable operating budgets that are informed by data-driven multi-year financial models.
- **Emphasize Transparency** – Establish a budgeting culture at UCI that is transparent and produces a clear picture of all campus sources and uses.
- **Implement a Clear Allocation Model** – Establish a budgeting and allocation methodology that is rational, fair, predictable, data-driven, and incentivizes financial responsibility, operational efficiencies, research productivity, and student success. The metrics used should be clear but not administratively burdensome to manage.
- **Value our Workforce** – Ensure faculty, staff, and student employees are supported appropriately to achieve UCI's highest priorities and recognize the key contributions of staff and support areas to our academic mission.
- **Support Infrastructure** – Develop multi-year capital and infrastructure investment plans that support UCI's long-term strategic plans, reduce operating costs by addressing deferred maintenance needs, and incorporate ongoing operations and maintenance costs, sustainability, and business transformation opportunities.

3 Annual Budget Process and Timeline

Annual Budget Process



Timeline

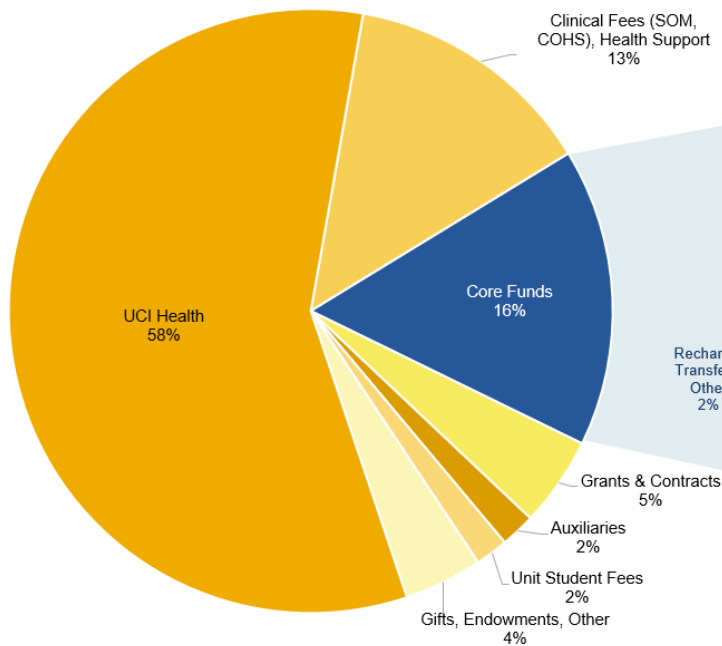


4 Budget Overview

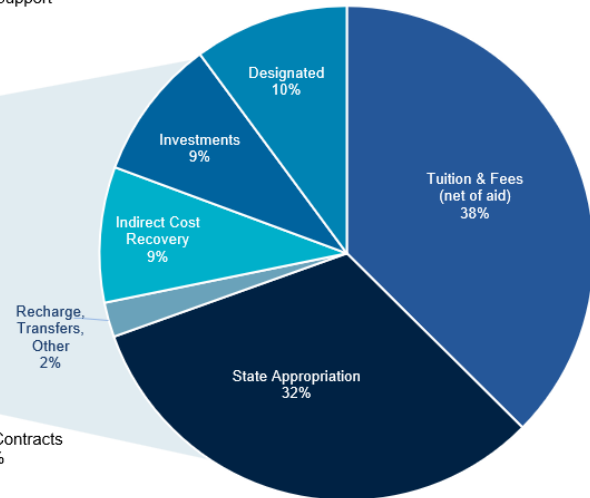
The total operating budget for UC Irvine is \$7.8 billion in fiscal year 2025-26.

4.1 Chart: Total Operating Budget - Sources (Income and Appropriations)

**UC Irvine Sources: All Funds Operating Budget
Fiscal Year 2025-26 (FY26) - \$7.8B**



**UC Irvine Sources: Core Funds Budget
Fiscal Year 2025-26 (FY26) - \$1.25B**



Of this, the **core funds operating budget for the general campus is \$1.25 billion**, which is the focus for the remainder of this document and is depicted by the blue pie chart above. The core funds and general campus budget representations shown below exclude UCI Health patient care activities but include the academic activities of the College of Health Sciences (Schools of Medicine, Nursing, Pharmacy & Pharmaceutical Sciences, and Population & Public Health). A more detailed version of the budget plan showing projected sources and projected uses for Core and Non-Core funds is outlined below in Table 4.2.

4.2 Table: FY26 All Funds Operating Budget for the General Campus

UC IRVINE ALL FUNDS BUDGET PLAN FOR FISCAL YEAR 2025-26 (FY26) (excludes Medical Center) Adjusted Budget Updated 10-24-25			Approved Budget Plan ⁶ FY26
CORE ¹			
CORE CAMPUS SUPPORT			
Sources	State/Tuition/Other		1,034,294,593
	⁴ Designated		84,141,095
	Indirect Cost Recovery		110,632,321
	⁵ Recharges and Transfers		20,114,914
	Total Sources		1,249,182,923
Uses	Salaries & Benefits	Salaries & Wages Academic	347,191,975
		Salaries & Wages Staff	253,017,452
		Salaries & Wages General Assistance	94,665,578
		Benefits	276,622,816
		Subtotal Salaries & Benefits	971,497,821
	<i>Effective benefit rate (calculation)</i>		39.81%
	Other Oper. Exp ²	Subtotal Other Operating Expenses	309,050,344
	Total Uses		1,280,548,165
	Net Core Surplus/(Deficit)		(31,365,242)
NON-CORE ³			
	Non-Core Sources		2,042,942,109
	Non-Core Uses		2,039,759,886
	Non-Core Net Surplus/(Deficit)		3,182,223
ALL FUNDS (CORE + NON-CORE)			
	Sources		3,292,125,032
	Uses		3,320,308,051
	Net All Funds Surplus/(Deficit)		(28,183,019)
	All Funds Net Surplus/(Deficit)		(28,183,019)
	All Funds Ending Balance		1,242,775,958

* Per UCI fund balance/reserve guidelines, recommended reserve ranges are 5-15% for support units, 10-20% for academic units, and 25-45% for campus balances.

¹ Core funds include: state appropriation, tuition, non-resident tuition, student services fee, professional degree supplemental tuition, summer session, lottery, indirect cost recovery, and other unrestricted sources like investments & ground lease.

² Other operating expenditures include: general expenses (e.g. services, fees, consultants), equipment, student financial aid, supplies, travel, subawards, and overhead.

³ Non-Core funds include: auxiliaries, student fees not included in core (e.g. self-supporting degree programs, course materials, campus-based fees), gifts and endowment income, grants and contracts,

⁴ Designated funds include student services fee, professional degree supplemental tuition, summer session, and targeted state allocations.

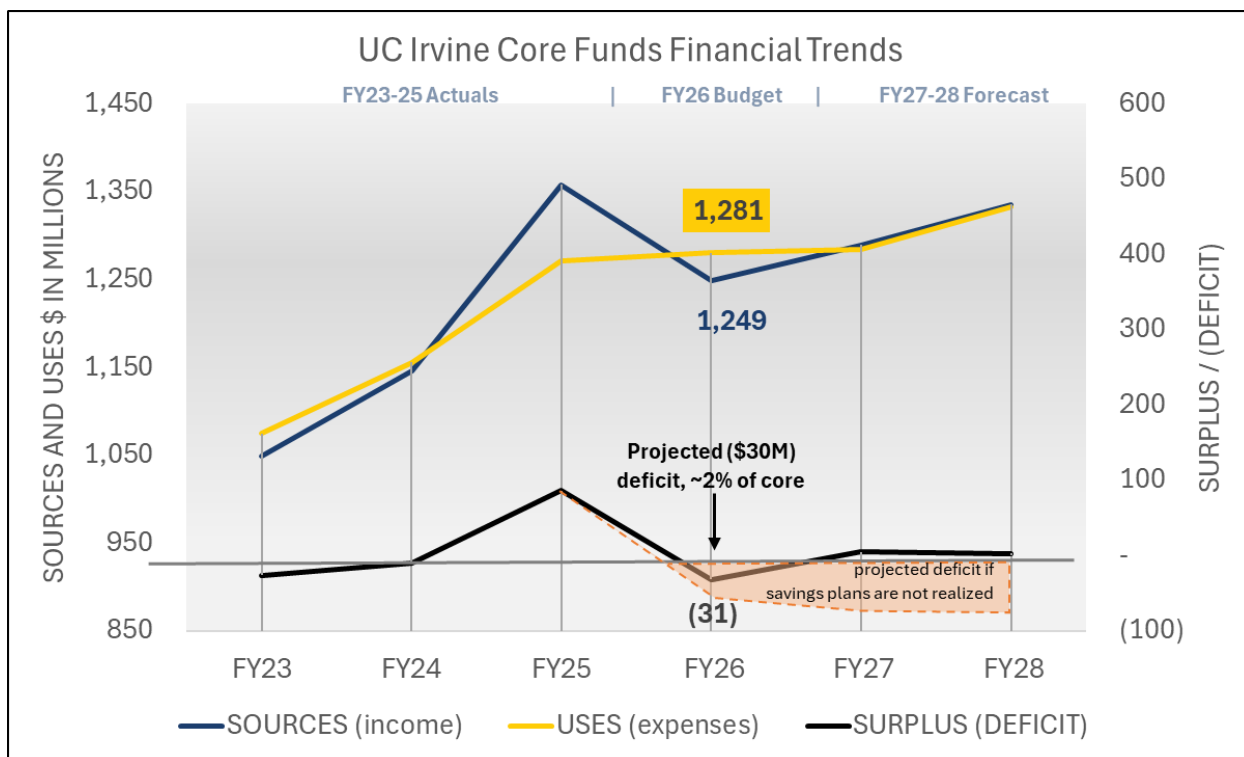
⁵ Recharges and Transfers increase beginning in FY26 due to increased G&A assessments from UCI Health, auxiliaries, and self-supporting degree programs.

⁶ Planning estimates for FY26 are based on campus forecast and unit projections informed by the best available information and assumptions as of spring/summer 2025.

5 Core Financial Forecast and Financial Stability Plan Update

In 2022, UC Irvine began work on a financial stability plan in response to a projected funding shortfall and a persistent trend of expenses growing faster than new revenues (sources). The current multi-year forecast below illustrates financial actuals for FY22-FY25, the approved budget for FY26, and forecasts for FY27-FY28. The same view is also shown in the executive summary and the Budget Office [Financial Stability Plan webpage](#). This depiction of projected resource and expenditure trends is based on information available in fall 2025.

5.1 Chart: UC Irvine Core Funds Financial Trends



Source: Campus Multi-Year Forecast

The representation above assumes that financial stability planning efforts defined by every campus unit are successfully implemented to enable continued progress to a sustainable core funds budget. Stability plans include cost savings, FTE reductions, shifting costs to allowable non-core resources, and increasing revenues to align spending with available resources. The orange area on the chart shows the scale of the projected deficit if schools and divisions are unsuccessful in achieving stability plan savings and revenue goals. Financial stability plan efforts and strategies will continue until the funding gap is resolved.

Assumptions included in the forecast related to sources:

- state funds are subject to a net cut of 6.2% in FY26, will increase by 2% in FY27 and by 4% in future years.
- tuition rates for incoming cohorts will increase in line with the consumer price index,

- non-resident supplemental tuition increased by 9.9% in FY26 to help offset some of the state cut; future year increases will match inflation.
- undergraduate enrollment will remain mostly flat,
- graduate enrollments to self-supporting professional degree programs will grow,
- doctoral enrollments are expected to decline overall, but may increase in some disciplines (e.g., related to stable or growing grant and contract funding),
- indirect cost recovery from grants and contracts will be heavily impacted by changes in federal funding due to anticipated reductions in agency budgets and in regulations related to the indirect cost recovery rate; the current assumption is a drop in core indirect cost recovery by 20% in FY27.
- general and administrative (G&A) assessment funds will increase in proportion with the expansion of the health enterprise and based on revised rate methodology applied to all auxiliary and self-supporting degree programs.

Expenditure assumptions include the following:

- salary and benefits cost increases become more modest in future years to better align with available resources,
- non-payroll cost increases range from 2-4%.

6 FY26 Budget Detail by Organization

Table 6.1 below is a more detailed version of the FY26 budget, depicting a breakdown by schools, support units, and central organizations¹. The budget detail represents the fully approved budget for anticipated core sources, which include campus allocations to units. It also shows projected non-core sources. For uses, the budget represents the consolidated expense forecasts submitted by units with their budget submissions and updated via an adjustment process that was allowed through the end of September. The final approved budget that will be used to track activity throughout the year is the adjusted budget documented here dated October 24, 2025.

A common occurrence when introducing a new all-funds, multi-year planning structure is that unit revenues tend to be underestimated, and expenses tend to be overestimated. It is expected that multi-year planning will become more sophisticated and will result in smaller variances from actuals as individual units become more proficient at budgeting and multi-year planning in years ahead.

¹ Central organizations are a part of the organizational hierarchy used to track activity such as undergraduate and graduate financial aid, student loans, capital projects, accounting entries to meet Governmental Accounting Standards Board (GASB) reporting requirements, campus-wide revenues, and campus-wide expense obligations like debt and insurance payments.

6.1 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit (excludes Medical Center)				
Adjusted Budget Updated 10-24-25	9009 - SCHOOL OF BIOLOGICAL SCIENCES	9010 - CLAIRE TREVOR SCH OF THE ARTS	9011 - SCHOOL OF HUMANITIES	9012 - DONALD BREN SCHOOL OF ICS
CORE CAMPUS SUPPORT				
Sources				
Subtotal Allocations	52,349,477	27,944,348	67,881,150	42,145,683
State/Tuition/Other	-	-	-	-
Designated	600,297	-	3,526	-
Indirect Cost Recovery	-	-	100,000	-
Recharges and Transfers	15,000	7,467	3,375	1,035
Subtotal Income, Transfers, Recharge	615,297	7,467	106,901	1,035
Total Sources	52,964,774	27,951,815	67,988,051	42,146,718
Uses (DRAFT)				
Salaries & Wages Academic	24,764,392	15,236,400	40,490,400	27,092,438
Salaries & Wages Staff	6,563,049	4,511,880	6,698,640	2,802,610
Salaries & Wages General Assistance	3,851,478	768,899	4,007,390	5,004,919
Benefits	11,925,700	7,057,930	16,628,600	10,543,300
Subtotal Salaries & Benefits	47,104,619	27,575,109	67,825,030	45,443,267
Effective Benefit rate (Calc)	33.9%	34.4%	32.5%	30.2%
Subtotal Other Oper. Exp	5,741,076	1,349,932	2,691,434	1,450,255
Total Uses	52,845,695	28,925,041	70,516,464	46,893,522
Net Surplus/(Deficit)	119,079	(973,226)	(2,528,413)	(4,746,804)
<i>Previous Year Carryforward</i>	<i>19,822,500</i>	<i>9,249,480</i>	<i>29,455,700</i>	<i>8,103,790</i>
Core Ending Balance	19,941,579	8,276,254	26,927,287	3,356,986
Reserves / Annual Uses	37.74%	28.61%	38.19%	7.16%
NON-CORE SUMMARY				
Non-Core Sources	48,363,902	3,325,967	4,627,668	34,625,710
Non-Core Uses	47,457,174	3,042,779	3,832,815	30,861,792
Non-Core Net Surplus/(Deficit)	906,728	283,188	794,853	3,763,918
<i>Non-Core Previous Year Carryforward</i>	<i>(227,970)</i>	<i>1,659,846</i>	<i>3,539,888</i>	<i>33,978,230</i>
Non-Core Ending Balance	678,758	1,943,034	4,334,741	37,742,148
ALL FUNDS (CORE + NON-CORE)				
All Funds Net Surplus/(Deficit)	1,025,807	(690,038)	(1,733,560)	(982,886)
All Funds Ending Balance	20,620,337	10,219,288	31,262,028	41,099,134

Source: FY26 Approved Core Funds Budget – Adjusted 10/24/25

6.2 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit				
Adjusted Budget Updated 10-24-25	9013 - PAUL MERAGE SCHOOL OF BUSINESS	9014 - SCHOOL OF PHYSICAL SCIENCES	9015 - SCHOOL OF SOCIAL SCIENCES	9016 - SCHOOL OF LAW
CORE CAMPUS SUPPORT				
Sources				
Subtotal Allocations	19,622,567	71,850,896	68,394,998	32,178,727
State/Tuition/Other	-	-	415	-
Designated	2,831,063	1,000,000	-	22,140,000
Indirect Cost Recovery	4,000	-	-	-
Recharges and Transfers	-	10,887	5,483	(20,715)
Subtotal Income, Transfers, Recharge	2,835,063	1,010,887	5,898	22,119,285
Total Sources	22,457,630	72,861,783	68,400,896	54,298,012
Uses (DRAFT)				
Salaries & Wages Academic	9,870,870	40,554,200	45,939,555	18,504,800
Salaries & Wages Staff	891,827	7,500,430	6,977,849	6,933,310
Salaries & Wages General Assistance	4,316,890	5,468,990	2,268,120	1,926,370
Benefits	4,940,070	16,967,000	17,538,000	8,920,840
Subtotal Salaries & Benefits	20,019,657	70,490,620	72,723,524	36,285,320
Effective Benefit rate (Calc)	32.8%	31.7%	31.8%	32.6%
Subtotal Other Oper. Exp	3,034,190	5,014,187	2,778,167	17,681,778
Total Uses	23,053,847	75,504,807	75,501,691	53,967,098
Net Surplus/(Deficit)	(596,217)	(2,643,024)	(7,100,795)	330,914
<i>Previous Year Carryforward</i>	<i>1,632,420</i>	<i>17,669,500</i>	<i>13,624,000</i>	<i>21,393,800</i>
Core Ending Balance	1,036,203	15,026,476	6,523,205	21,724,714
Reserves / Annual Uses	4.49%	19.90%	8.64%	40.26%
NON-CORE SUMMARY				
Non-Core Sources	56,137,398	66,599,791	6,951,589	7,769,556
Non-Core Uses	60,162,735	66,268,919	6,709,110	6,396,786
Non-Core Net Surplus/(Deficit)	(4,025,337)	330,872	242,479	1,372,770
<i>Non-Core Previous Year Carryforward</i>	<i>22,596,077</i>	<i>7,311,641</i>	<i>4,750,375</i>	<i>3,605,642</i>
Non-Core Ending Balance	18,570,740	7,642,513	4,992,854	4,978,412
ALL FUNDS (CORE + NON-CORE)				
All Funds Net Surplus/(Deficit)	(4,621,554)	(2,312,152)	(6,858,316)	1,703,684
All Funds Ending Balance	19,606,943	22,668,989	11,516,059	26,703,126

6.3 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit				
Adjusted Budget Updated 10-24-25	9018 - SCHOOL OF EDUCATION	9019 - HENRY SAMUELI SCHOOL OF ENGR	9020 - SCHOOL OF SOCIAL ECOLOGY	Subtotal Academic- Gen. Campus
CORE CAMPUS SUPPORT				
Sources				
Subtotal Allocations	17,173,766	70,644,467	31,703,192	501,889,271
State/Tuition/Other	-	-	-	415
Designated	-	-	441,274	27,016,160
Indirect Cost Recovery	-	-	-	104,000
Recharges and Transfers	275,022	4,156	-	301,710
Subtotal Income, Transfers, Recharge	275,022	4,156	441,274	27,422,285
Total Sources	17,448,788	70,648,623	32,144,466	529,311,556
Uses (DRAFT)				
Salaries & Wages Academic	9,419,720	34,194,100	15,673,800	281,740,675
Salaries & Wages Staff	2,933,408	7,476,360	5,068,780	58,358,143
Salaries & Wages General Assistance	1,343,188	6,585,810	1,772,450	37,314,504
Benefits	4,882,663	16,576,000	7,254,330	123,234,433
Subtotal Salaries & Benefits	18,578,979	64,832,270	29,769,360	500,647,755
Effective Benefit rate (Calc)	35.6%	34.3%	32.2%	32.7%
Subtotal Other Oper. Exp	975,509	7,754,240	3,849,206	52,319,974
Total Uses	19,554,488	72,586,510	33,618,566	552,967,729
Net Surplus/(Deficit)	(2,105,700)	(1,937,887)	(1,474,100)	(23,656,173)
<i>Previous Year Carryforward</i>	<i>3,359,375</i>	<i>29,006,300</i>	<i>13,282,200</i>	<i>166,599,065</i>
Core Ending Balance	1,253,675	27,068,413	11,808,100	142,942,892
Reserves / Annual Uses	6.41%	37.29%	35.12%	25.85%
NON-CORE SUMMARY				
Non-Core Sources	25,658,942	88,223,970	20,520,263	362,804,756
Non-Core Uses	24,790,883	84,957,120	20,258,933	354,739,046
Non-Core Net Surplus/(Deficit)	868,059	3,266,850	261,330	8,065,710
<i>Non-Core Previous Year Carryforward</i>	<i>6,269,952</i>	<i>28,905,560</i>	<i>8,692,434</i>	<i>121,081,675</i>
Non-Core Ending Balance	7,138,011	32,172,410	8,953,764	129,147,385
ALL FUNDS (CORE + NON-CORE)				
All Funds Net Surplus/(Deficit)	(1,237,641)	1,328,963	(1,212,770)	(15,590,463)
All Funds Ending Balance	8,391,686	59,240,823	20,761,864	272,090,277

6.4 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit				
Adjusted Budget Updated 10-24-25	9021- PHARMACY & PHARMACEUTICAL	9022- WEN SCH OF POP & PUBLIC HEALTH	9023- SCHOOL OF NURSING	9030 - SCHOOL OF MEDICINE
CORE CAMPUS SUPPORT				
Sources				
Subtotal Allocations	13,179,015	21,500,711	6,743,433	80,208,884
State/Tuition/Other	-	-	-	-
Designated	8,399,195	859,601	1,199,934	8,870,000
Indirect Cost Recovery	-	7,521	-	-
Recharges and Transfers	-	124,995	45,000	-
Subtotal Income, Transfers, Recharge	8,399,195	992,117	1,244,934	8,870,000
Total Sources	21,578,210	22,492,828	7,988,367	89,078,884
Uses (DRAFT)				
Salaries & Wages Academic	5,832,360	8,977,960	3,683,015	39,340,000
Salaries & Wages Staff	2,400,060	2,123,130	2,033,698	17,210,000
Salaries & Wages General Assistance	4,552,020	6,275,830	387,060	-
Benefits	4,603,670	5,597,110	2,504,380	19,100,000
Subtotal Salaries & Benefits	17,388,110	22,974,030	8,608,153	75,650,000
Effective Benefit rate (Calc)	36.0%	32.2%	41.0%	33.8%
Subtotal Other Oper. Exp	2,641,181	1,570,314	911,709	16,100,000
Total Uses	20,029,291	24,544,344	9,519,862	91,750,000
Net Surplus/(Deficit)	1,548,919	(2,051,516)	(1,531,495)	(2,671,116)
<i>Previous Year Carryforward</i>	<i>15,172,900</i>	<i>6,325,540</i>	<i>1,650,940</i>	<i>13,302,500</i>
Core Ending Balance	16,721,819	4,274,024	119,445	10,631,384
Reserves / Annual Uses	83.49%	17.41%	1.25%	11.59%
NON-CORE SUMMARY				
Non-Core Sources	11,434,940	27,584,479	11,051,944	1,245,010,000
Non-Core Uses	11,341,218	26,562,496	11,037,515	1,248,020,000
Non-Core Net Surplus/(Deficit)	93,722	1,021,983	14,429	(3,010,000)
<i>Non-Core Previous Year Carryforward</i>	<i>4,321,251</i>	<i>1,925,629</i>	<i>2,013,914</i>	<i>271,143,415</i>
Non-Core Ending Balance	4,414,973	2,947,612	2,028,343	268,133,415
ALL FUNDS (CORE + NON-CORE)				
All Funds Net Surplus/(Deficit)	1,642,641	(1,029,533)	(1,517,066)	(5,681,116)
All Funds Ending Balance	21,136,792	7,221,636	2,147,788	278,764,799

6.5 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit		
Adjusted Budget Updated 10-24-25	Subtotal Academic Health Sci	Total Academic Units
CORE CAMPUS SUPPORT		
Sources		
Subtotal Allocations	121,632,043	623,521,314
State/Tuition/Other	-	415
Designated	19,328,730	46,344,890
Indirect Cost Recovery	7,521	111,521
Recharges and Transfers	169,995	471,705
Subtotal Income, Transfers, Recharge	19,506,246	46,928,531
Total Sources	141,138,289	670,449,845
Uses (DRAFT)		
Salaries & Wages Academic	57,833,335	339,574,010
Salaries & Wages Staff	23,766,888	82,125,031
Salaries & Wages General Assistance	11,214,910	48,529,414
Benefits	31,805,160	155,039,593
Subtotal Salaries & Benefits	124,620,293	625,268,048
Effective Benefit rate (Calc)	34.3%	33.0%
Subtotal Other Oper. Exp	21,223,204	73,543,178
Total Uses	145,843,497	698,811,226
Net Surplus/(Deficit)	(4,705,208)	(28,361,381)
<i>Previous Year Carryforward</i>	<i>36,451,880</i>	<i>203,050,945</i>
Core Ending Balance	31,746,672	174,689,564
Reserves / Annual Uses	21.77%	25.00%
NON-CORE SUMMARY		
Non-Core Sources	1,295,081,363	1,657,886,119
Non-Core Uses	1,296,961,229	1,651,700,275
Non-Core Net Surplus/(Deficit)	(1,879,866)	6,185,844
<i>Non-Core Previous Year Carryforward</i>	<i>279,404,209</i>	<i>400,485,884</i>
Non-Core Ending Balance	277,524,343	406,671,728
ALL FUNDS (CORE + NON-CORE)		
All Funds Net Surplus/(Deficit)	(6,585,074)	(22,175,537)
All Funds Ending Balance	309,271,015	581,361,292

6.6 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit				
Adjusted Budget Updated 10-24-25	9007 - LIBRARIES	9008 - OFFICE OF RESEARCH	9026 - DIV OF CONTINUING EDUCATION	9027 - GRADUATE DIVISION
CORE CAMPUS SUPPORT				
Sources				
Subtotal Allocations	27,352,340	32,929,511	2,459,000	5,221,306
State/Tuition/Other	-	-	-	-
Designated	-	-	-	-
Indirect Cost Recovery	-	-	-	-
Recharges and Transfers	(1,269)	267,059	-	-
Subtotal Income, Transfers, Recharge	(1,269)	267,059	-	-
Total Sources	27,351,071	33,196,570	2,459,000	5,221,306
Uses (DRAFT)				
Salaries & Wages Academic	4,524,197	354,340	-	164,308
Salaries & Wages Staff	7,924,765	10,195,200	-	2,821,467
Salaries & Wages General Assistance	484,647	7,367,271	-	-
Benefits	5,183,790	7,859,222	-	1,350,470
Subtotal Salaries & Benefits	18,117,399	25,776,033	-	4,336,245
Effective Benefit rate (Calc)	40.1%	43.9%	0.0%	45.2%
Subtotal Other Oper. Exp	10,575,788	21,747,336	-	535,000
Total Uses	28,693,187	47,523,369	-	4,871,245
Net Surplus/(Deficit)	(1,342,116)	(14,326,799)	2,459,000	350,061
<i>Previous Year Carryforward</i>	<i>7,354,570</i>	<i>22,865,876</i>	<i>1,915</i>	<i>562,640</i>
Core Ending Balance	6,012,454	8,539,077	2,460,915	912,701
Reserves / Annual Uses	20.95%	17.97%	0.00%	18.74%
NON-CORE SUMMARY				
Non-Core Sources	661,001	80,273,273	19,025,461	2,564,870
Non-Core Uses	532,243	80,380,659	21,744,946	2,733,228
Non-Core Net Surplus/(Deficit)	128,758	(107,386)	(2,719,485)	(168,358)
<i>Non-Core Previous Year Carryforward</i>	<i>2,293,028</i>	<i>25,810,245</i>	<i>(14,266,373)</i>	<i>1,175,779</i>
Non-Core Ending Balance	2,421,786	25,702,859	(16,985,858)	1,007,421
ALL FUNDS (CORE + NON-CORE)				
All Funds Net Surplus/(Deficit)	(1,213,358)	(14,434,185)	(260,485)	181,703
All Funds Ending Balance	8,434,240	34,241,936	(14,524,943)	1,920,122

6.7 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit				
Adjusted Budget Updated 10-24-25	9028 - OFC VP FOR TEACHING & LEARNING	9041 - ACADEMIC AFFAIRS	9100 - VC HEALTH AFFAIRS	Subtotal Academic Support
CORE CAMPUS SUPPORT				
Sources				
Subtotal Allocations	2,173,084	56,908,246	6,699,960	133,743,447
State/Tuition/Other	717,500	-	-	717,500
Designated	21,856,356	1,082,237	-	22,938,593
Indirect Cost Recovery	-	-	-	-
Recharges and Transfers	2,552,409	473,039	-	3,291,238
Subtotal Income, Transfers, Recharge	25,126,265	1,555,276	-	26,947,331
Total Sources	27,299,349	58,463,522	6,699,960	160,690,778
Uses (DRAFT)				
Salaries & Wages Academic	928,431	1,177,766	250,000	7,399,042
Salaries & Wages Staff	7,574,270	23,358,039	1,250,000	53,123,741
Salaries & Wages General Assistance	9,957,704	5,894,777	1,730,000	25,434,399
Benefits	4,101,495	12,290,448	1,310,000	32,095,425
Subtotal Salaries & Benefits	22,561,900	42,721,030	4,540,000	118,052,607
Effective Benefit rate (Calc)	22.2%	40.4%	40.6%	37.3%
Subtotal Other Oper. Exp	6,521,511	16,073,108	2,235,000	57,687,743
Total Uses	29,083,411	58,794,138	6,775,000	175,740,350
Net Surplus/(Deficit)	(1,784,062)	(330,616)	(75,040)	(15,049,572)
<i>Previous Year Carryforward</i>	<i>2,823,793</i>	<i>13,038,257</i>	<i>3,535,790</i>	<i>50,182,841</i>
Core Ending Balance	1,039,731	12,707,641	3,460,750	35,133,269
Reserves / Annual Uses	3.57%	21.61%	51.08%	19.99%
NON-CORE SUMMARY				
Non-Core Sources	3,248,706	12,679,703	49,630,000	168,083,014
Non-Core Uses	3,482,386	13,829,551	50,860,000	173,563,013
Non-Core Net Surplus/(Deficit)	(233,680)	(1,149,848)	(1,230,000)	(5,479,999)
<i>Non-Core Previous Year Carryforward</i>	<i>702,488</i>	<i>3,364,499</i>	<i>(3,469,340)</i>	<i>15,610,326</i>
Non-Core Ending Balance	468,808	2,214,651	(4,699,340)	10,130,327
ALL FUNDS (CORE + NON-CORE)				
All Funds Net Surplus/(Deficit)	(2,017,742)	(1,480,464)	(1,305,040)	(20,529,571)
All Funds Ending Balance	1,508,539	14,922,292	(1,238,590)	45,263,596

6.8 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit				
Adjusted Budget Updated 10-24-25	9002 - DIV OF FINANCE ADMINISTRATION	9003 - CAMPUS ADMINISTRATION	9004 - UNIVERSITY ADVANCEMENT	9005 - STUDENT AFFAIRS
CORE CAMPUS SUPPORT				
Sources				
Subtotal Allocations	83,591,556	32,884,469	24,545,850	29,790,048
State/Tuition/Other	-	16,435	19,210	3,184,302
Designated	1,514,300	-	-	1,915,526
Indirect Cost Recovery	-	-	-	-
Recharges and Transfers	1,258,113	-	339,895	35,200
Subtotal Income, Transfers, Recharge	2,772,413	16,435	359,105	5,135,028
Total Sources	86,363,969	32,900,904	24,904,955	34,925,076
Uses (DRAFT)				
Salaries & Wages Academic	-	15,000	-	-
Salaries & Wages Staff	37,318,751	18,735,948	13,911,677	16,457,137
Salaries & Wages General Assistance	3,133,151	1,523,503	1,824,807	3,794,542
Benefits	17,284,027	7,774,522	6,603,030	8,003,175
Subtotal Salaries & Benefits	57,735,929	28,048,973	22,339,514	28,254,854
Effective Benefit rate (Calc)	42.7%	38.3%	42.0%	39.5%
Subtotal Other Oper. Exp	26,994,060	5,495,833	3,384,193	5,013,205
Total Uses	84,729,989	33,544,806	25,723,707	33,268,059
Net Surplus/(Deficit)	1,633,980	(643,902)	(818,752)	1,657,017
<i>Previous Year Carryforward</i>	<i>13,048,861</i>	<i>4,679,780</i>	<i>5,098,280</i>	<i>9,371,813</i>
Core Ending Balance	14,682,841	4,035,878	4,279,528	11,028,830
Reserves / Annual Uses	17.33%	12.03%	16.64%	33.15%
NON-CORE SUMMARY				
Non-Core Sources	99,214,921	39,940,191	10,344,404	200,696,787
Non-Core Uses	100,014,113	37,275,694	10,403,340	206,322,132
Non-Core Net Surplus/(Deficit)	(799,192)	2,664,497	(58,936)	(5,625,345)
<i>Non-Core Previous Year Carryforward</i>	<i>29,424,414</i>	<i>5,154,085</i>	<i>-</i>	<i>69,155,532</i>
Non-Core Ending Balance	28,625,222	7,818,582	(58,936)	63,530,187
ALL FUNDS (CORE + NON-CORE)				
All Funds Net Surplus/(Deficit)	834,788	2,020,595	(877,688)	(3,968,328)
All Funds Ending Balance	43,308,063	11,854,460	4,220,592	74,559,017

6.9 Table: FY26 by School / Division

UCI FY26 Budget Plan by Unit				
Adjusted Budget Updated 10-24-25	9017 - OFFICE OF INFO TECH AND DATA	9024 - INTERCOLLEGIATE ATHLETICS	Subtotal Institutional Support	Total Support Units
CORE CAMPUS SUPPORT				
Sources				
Subtotal Allocations	70,057,895	18,377,950	259,247,768	392,991,215
State/Tuition/Other	29,941	-	3,249,888	3,967,388
Designated	-	-	3,429,826	26,368,419
Indirect Cost Recovery	-	-	-	-
Recharges and Transfers	1,282,183	230,000	3,145,391	6,436,629
Subtotal Income, Transfers, Recharge	1,312,124	230,000	9,825,105	36,772,436
Total Sources	71,370,019	18,607,950	269,072,873	429,763,651
Uses (DRAFT)				
Salaries & Wages Academic	-	-	15,000	7,414,042
Salaries & Wages Staff	27,393,748	3,980,629	117,797,890	170,921,631
Salaries & Wages General Assistance	9,560,860	4,333,221	24,170,084	49,604,483
Benefits	15,667,492	3,510,989	58,843,235	90,938,660
Subtotal Salaries & Benefits	52,622,100	11,824,839	200,826,209	318,878,816
Effective Benefit rate (Calc)	42.4%	42.2%	41.4%	39.9%
Subtotal Other Oper. Exp	21,139,234	6,783,110	68,809,635	126,497,378
Total Uses	73,761,334	18,607,949	269,635,844	445,376,194
Net Surplus/(Deficit)	(2,391,315)	1	(562,971)	(15,612,543)
Previous Year Carryforward	4,095,390	3,724	36,297,848	86,480,689
Core Ending Balance	1,704,075	3,725	35,734,877	70,868,146
Reserves / Annual Uses	2.31%	0.02%	13.25%	15.91%
NON-CORE SUMMARY				
Non-Core Sources	25,383,486	17,422,555	393,002,344	561,085,358
Non-Core Uses	25,055,124	15,898,204	394,968,607	568,531,620
Non-Core Net Surplus/(Deficit)	328,362	1,524,351	(1,966,263)	(7,446,262)
Non-Core Previous Year Carryforward	613,038	(1,558,274)	102,788,795	118,399,121
Non-Core Ending Balance	941,400	(33,923)	100,822,532	110,952,859
ALL FUNDS (CORE + NON-CORE)				
All Funds Net Surplus/(Deficit)	(2,062,953)	1,524,352	(2,529,234)	(23,058,805)
All Funds Ending Balance	2,645,475	(30,198)	136,557,409	181,821,005

6.10 Table: FY26 Central Control Orgs* and Total Budget

UCI FY26 Budget Plan by Unit		
Adjusted Budget Updated 10-24-25	Total Control Orgs	Total UCI
CORE CAMPUS SUPPORT		
Sources		
Subtotal Allocations	(1,016,512,527)	2
State/Tuition/Other	1,030,326,791	1,034,294,594
Designated	11,427,786	84,141,095
Indirect Cost Recovery	110,520,800	110,632,321
Recharges and Transfers	13,206,580	20,114,914
Subtotal Income, Transfers, Recharge	1,165,481,957	1,249,182,924
Total Sources	148,969,430	1,249,182,926
Uses (DRAFT)		
Salaries & Wages Academic	203,923	347,191,975
Salaries & Wages Staff	(29,210)	253,017,452
Salaries & Wages General Assistance	(3,468,319)	94,665,578
Benefits	30,644,563	276,622,816
Subtotal Salaries & Benefits	27,350,957	971,497,821
Effective Benefit rate (Calc)	-930.4%	39.8%
Subtotal Other Oper. Exp	109,009,792	309,050,348
Total Uses	136,360,749	1,280,548,169
Net Surplus/(Deficit)	12,608,681	(31,365,243)
Previous Year Carryforward	510,653,493	800,185,127
Core Ending Balance	523,262,174	768,819,884
Reserves / Annual Uses	383.73%	60.04%
NON-CORE SUMMARY		
Non-Core Sources	(176,029,366)	2,042,942,111
Non-Core Uses	(180,472,008)	2,039,759,887
Non-Core Net Surplus/(Deficit)	4,442,642	3,182,224
Non-Core Previous Year Carryforward	(48,111,154)	470,773,851
Non-Core Ending Balance	(43,668,512)	473,956,075
ALL FUNDS (CORE + NON-CORE)		
All Funds Net Surplus/(Deficit)	17,051,323	(28,183,019)
All Funds Ending Balance	479,593,662	1,242,775,959

* Central Control Orgs include undergraduate financial aid and scholarships, graduate aid, financial services (student billing and loans), accounting (capital/plan accounts and non-operating accounting activity required by General Accounting Standards Board regulations), and campus-wide programs, revenues, debt service and insurance in the central control planning organization.

7 Conclusion

The financial roadmap for UC Irvine shows an improved outlook across central resources. This reflects the implementation of the budget model for schools and cessation of the practice of automatically funding salary increases, whether funds exist or not. With this new approach, units receive their respective share of core sources and manage within those resources. In making these updates, the central budget is now stabilized, meaning that reserves can be directed toward strategic needs and priorities, reversing the prior trend of rapidly depleting central reserves. At the school and division planning level, the revised funds flow highlights the economic reality that new resources continue to fall short of expenditure growth. With that dynamic, most operating units have structural deficits and are implementing cost savings measures including reducing faculty and staff FTE, shifting costs to allowable non-core funds, pursuing new revenue streams, and making difficult program and structural changes.

For units showing a planned operating deficit in the FY26 budget picture, this could represent several possibilities. One possibility is that the school/division has reserves and plans to spend into those reserves over the next year or two while stability plan goals are implemented. Some stability plan goals will take several years to fully implement and achieve. In some cases, those savings and revenue goals are not yet reflected in the current year financial plan.

For units showing a core funds net surplus, it does not mean that the financial challenges are fully resolved for that unit. Rather, it means that the unit *has a plan* for how to adjust their operating activities to align with available resources. There are significant cost control and fund optimization measures being implemented across the campus to achieve a stable budget. Examples of actions being implemented to achieve the improved financial performance that is shown in the financial projection through FY28 include reduced faculty and staff positions through attrition or layoffs, implementation of centralized or shared services, elimination or evolution of services that can no longer be maintained at the same level, leveraging allowable non-core resources, cutting back on operating costs, re-evaluating program priorities, and realizing efficiencies in instructional delivery while continuing to emphasize quality and support for student success.