

**Strategic Budget Reduction Exercise**

2025-26 Budget Process

Leadership Decisions

The timing of when these reductions will be implemented in units may differ based on department needs, planning requirements, and other factors. If any employees are directly affected, it is essential to coordinate closely with Human Resources to ensure a thoughtful and supportive transition, including adhering to policy and collective bargaining agreements.

Units will have some flexibility to adjust planned reduction actions based on changing circumstances but will still be expected to meet the total reduction amount. Budget and Institutional Analysis (BIA) should be notified if there is a significant change in the action(s) planned to meet the reduction amount. BIA will provide Assistant Deans and Chief Operating Officers with more information on this process.

Central campus will reduce unit base budget allocations as noted below and detailed in Attachment 1 of the 2025-26 Budget Status and Allocation Letter. If ongoing reductions cannot be completed within the year that the budget allocation is reduced, units are expected to use local carryforward to bridge the reduction amount in the short-term.

Colleges and Schools: 40% of the unit's overall strategic reduction amount in 2025-26; 60% of the unit's overall strategic reduction amount in 2026-27.

All other units: 50% of the unit's overall strategic reduction amount in 2025-26; 50% of the unit's overall strategic reduction amount in 2026-27.

Unit	Unit Priority	Brief Description	Est. Savings Amount from Unit	Details/Impact Statement from Unit	Final Savings Decision COFI	Final Savings Decision SSF	Final Savings Decision Admin Recharge	Final Savings Decision Total	Leadership Decision
Intercollegiate Athletics	1	Eliminate equestrian program	\$1,170	Expenses for equestrian continue to increased rapidly and are far greater than other sports on a per student-athlete basis. Reduction in # of student-athletes may lead to additional related savings (i.e. reduction in support staff FTE). Revenue impact would be approximately \$150k annual between donations and NCAA distributions making the net savings of \$1,020,000. There would be minimal impact to university's core mission, but there is likely to be a negative impact to student experience for 40 individuals and negative publicity in the short-term.	\$1,050			\$1,050	This action is approved contingent on an external review to confirm this approach and/or recommend other sports-related actions. All reductions in sport offerings will be reviewed for Title IX compliance. ICA is required to achieve a total reduction of \$1.05M regardless of whether this action is implemented and/or other actions are taken. ICA should move forward on proposed non-sport specific actions while the external review is underway.
Intercollegiate Athletics	2	Reduce equestrian program to single discipline	\$350	Reducing to a single discipline means we would have fewer student-athletes and fewer horses. Costs related to equipment, board, veterinary, chiropractic, travel, etc. would be reduced. Also, we would eliminate 1 FTE coaching position. Note: cannot take both Action 1 and Action 2.				\$0	See decision above.
Intercollegiate Athletics	3	Eliminate men's track and field program	\$320	There would be minimal impact to university's core mission, but there would be a negative impact to the student experience for approximately 50 students and this action is likely to create negative publicity in the short-term. All reductions in sport offerings would be reviewed through the Title IX lens. Savings in fund 14600 would allow us to shift appropriate expenses from 13U00 to 14600.				\$0	See decision above.
Intercollegiate Athletics	4	Reduce sport program scholarship budget	\$250	This figure represents a modified scholarship reduction plan based on our move to the Mountain West. Savings would not be fully realized until FY29 as existing scholarship commitments will be honored. Impact to student experience and university mission would be minimal however it will significantly limit our ability to be competitive in select sports. Note that potential savings would change if Action 1 and/or Action 3 are implemented.				\$0	See decision above.
Intercollegiate Athletics	5	Convert select student facing support staff positions from 12-month career positions to 10 month partial career positions.	\$100	Given the number of teams participating in team activities in the summer months (June and July specifically) compared to our number of athletic trainers, there is an opportunity to convert approximately 8 of the 14 athletic trainers to partial career positions. The impact to our student-athletes would likely be minimal. The change may lead to challenges with staff retention which may make the overall impact to operations low to moderate.				\$0	See decision above.
Intercollegiate Athletics	6	Re-organization within athletic department support units	\$275	Leadership has identified select areas where duplication of duties exists at a level that cannot be justified given the current financial climate. An FTE reduction would result in little if any impact on student experience and the university's mission. Note that these reductions may not be able to permanent given the ever evolving nature of college athletics and upcoming move to the Mountain West Conference.				\$0	See decision above.
Intercollegiate Athletics	7	Reduce contract length and/or FTE % for select assistant coach positions	\$75	A reduction in contract length and benefits eligibility for select positions would have a low to moderate impact to the student experience for 30-50 students (less access to coaching at select times of year) and would not impact the university's core mission. A reduction in expenses in fund 14600 would allow us to shift expense from 13U00 to 14600.				\$0	See decision above.
<b>Total Savings</b>			<b>\$2,540</b>		<b>\$1,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,050</b>	