

The University of Tennessee at Chattanooga

FY 2008 Budget Summary

Unrestricted Current Funds Revenues, Expenditures and Transfers

	FY 2006 ACTUAL	FY 2007 PROBABLE	FY 2008 PROPOSED	CHANGE Probable to Proposed	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 41,671,907	\$ 42,892,603	\$ 44,844,519	\$ 1,951,916	4.6%
State Appropriations	41,310,100	43,766,000	46,231,500	2,465,500	5.6%
Grants & Contracts	825,241	715,188	453,856	(261,332)	-36.5%
Sales & Services	3,136,368	3,495,080	3,477,257	(17,823)	-0.5%
Other Sources	1,104,865	892,730	883,000	(9,730)	-1.1%
Total Revenues	\$ 88,048,481	\$ 91,761,601	\$ 95,890,132	\$ 4,128,531	4.5%
Expenditures and Transfers					
Instruction	\$ 37,888,136	\$ 41,021,848	\$ 44,423,712	\$ 3,401,864	8.3%
Research	2,936,428	2,572,166	1,533,008	(1,039,158)	-40.4%
Public Service	2,002,546	2,305,519	2,151,245	(154,274)	-6.7%
Academic Support	7,563,696	8,162,876	6,083,717	(2,079,159)	-25.5%
Student Services	11,913,779	12,415,350	12,468,636	53,286	0.4%
Institutional Support	6,007,870	7,144,689	7,529,362	384,673	5.4%
Operation & Maintenance of Plant	10,333,017	10,936,448	12,101,700	1,165,252	10.7%
Scholarships & Fellowships	4,947,348	7,106,507	7,486,725	380,218	5.4%
Sub-total Expenditures	\$ 83,592,821	\$ 91,665,403	\$ 93,778,105	\$ 2,112,702	2.3%
Mandatory Transfers (In)/Out	509,601	550,007	630,007	80,000	14.5%
Non-Mandatory Transfers (In)/Out	2,906,701	(469,577)	1,415,440	1,885,017	-401.4%
Total Expenditures and Transfers	\$ 87,009,123	\$ 91,745,833	\$ 95,823,552	\$ 4,077,719	4.4%
Fund Balance Addition/(Reduction)	\$ 1,039,358	\$ 15,768	\$ 66,580	\$ 50,812	
AUXILIARIES					
Revenues	\$ 6,637,737	\$ 7,303,858	\$ 7,509,989	\$ 206,131	2.8%
Expenditures and Transfers					
Expenditures	\$ 4,373,181	\$ 4,211,684	\$ 4,215,411	\$ 3,727	0.1%
Mandatory Transfers	1,363,520	2,479,105	2,429,105	(50,000)	-2.0%
Non-Mandatory Transfers	1,135,245	553,781	885,539	331,758	59.9%
Total Expenditures and Transfers	\$ 6,871,946	\$ 7,244,570	\$ 7,530,055	\$ 285,485	3.9%
Fund Balance Addition/(Reduction)	\$ (234,209)	\$ 59,288	\$ (20,066)	\$ (79,354)	
TOTALS					
Revenues	\$ 94,686,218	\$ 99,065,459	\$ 103,400,121	\$ 4,334,662	4.4%
Expenditures and Transfers					
Expenditures	\$ 87,966,002	\$ 95,877,087	\$ 97,993,516	\$ 2,116,429	2.2%
Mandatory Transfers	1,873,120	3,029,112	3,059,112	30,000	1.0%
Non-Mandatory Transfers	4,041,946	84,204	2,300,979	2,216,775	2632.6%
Total Expenditures and Transfers	\$ 93,881,069	\$ 98,990,403	\$ 103,353,607	\$ 4,363,204	4.4%
Fund Balance Addition/(Reduction)	\$ 805,149	\$ 75,056	\$ 46,514	\$ (28,542)	

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FY 2008 Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2006 ACTUAL	FY 2007 PROBABLE	FY 2008 PROPOSED	CHANGE	
				Probable to Proposed Amount	%
HOUSING					
Revenues	\$ 4,013,266	\$ 4,271,224	\$ 4,446,200	\$ 174,976	4.1%
Expenditures and Transfers					
Expenditures	\$ 2,639,427	\$ 2,273,407	\$ 2,242,332	\$ (31,075)	-1.4%
Mandatory Transfers	1,076,507	1,705,000	1,655,000	(50,000)	-2.9%
Non-Mandatory Transfers	701,454	263,255	598,660	335,405	127.4%
Total Expenditures and Transfers	\$ 4,417,388	\$ 4,241,662	\$ 4,495,992	\$ 254,330	6.0%
Fund Balance Addition/(Reduction)	\$ (404,122)	\$ 29,562	\$ (49,792)	\$ (79,354)	
FOOD SERVICE					
Revenues	\$ 183,472	\$ 180,402	\$ 180,411	\$ 9	0.0%
Expenditures and Transfers					
Expenditures	\$ 76,062	\$ 60,217	\$ 60,226	\$ 9	0.0%
Mandatory Transfers					
Non-Mandatory Transfers		114,650	114,650	-	-
Total Expenditures and Transfers	\$ 76,062	\$ 174,867	\$ 174,876	\$ 9	0.0%
Fund Balance Addition/(Reduction)	\$ 107,410	\$ 5,535	\$ 5,535	\$ -	
BOOKSTORES					
Revenues	\$ 144,323	\$ 335,891	\$ 335,900	\$ 9	0.0%
Expenditures and Transfers					
Expenditures	\$ 37,609	\$ 89,636	\$ 89,645	\$ 9	0.0%
Mandatory Transfers	52,965	109,418	109,418	-	-
Non-Mandatory Transfers		126,302	126,302	-	-
Total Expenditures and Transfers	\$ 90,574	\$ 325,356	\$ 325,365	\$ 9	0.0%
Fund Balance Addition/(Reduction)	\$ 53,749	\$ 10,535	\$ 10,535	\$ -	
PARKING					
Revenues	\$ 1,115,934	\$ 1,243,948	\$ 1,244,631	\$ 683	0.1%
Expenditures and Transfers					
Expenditures	\$ 845,927	\$ 824,839	\$ 825,522	\$ 683	0.1%
Mandatory Transfers	28,504	359,622	359,622	-	-
Non-Mandatory Transfers	241,503	45,927	45,927	-	-
Total Expenditures and Transfers	\$ 1,115,934	\$ 1,230,388	\$ 1,231,071	\$ 683	0.1%
Fund Balance Addition/(Reduction)	\$ -	\$ 13,560	\$ 13,560	\$ -	
ATHLETICS					
Revenues	\$ 511,589	\$ 511,589	\$ 511,589	\$ -	-
Expenditures and Transfers					
Expenditures	\$ 511,589	\$ 511,589	\$ 511,589	\$ -	-
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 511,589	\$ 511,589	\$ 511,589	\$ -	-
Fund Balance Addition/(Reduction)	\$ -	\$ -	\$ -	\$ -	
OTHER					
Revenues	\$ 669,153	\$ 760,804	\$ 791,258	\$ 30,454	4.0%
Expenditures and Transfers					
Expenditures	\$ 262,567	\$ 451,996	\$ 486,097	\$ 34,101	7.5%
Mandatory Transfers	205,544	305,065	305,065	-	-
Non-Mandatory Transfers	192,288	3,647		(3,647)	-100.0%
Total Expenditures and Transfers	\$ 660,399	\$ 760,708	\$ 791,162	\$ 30,454	4.0%
Fund Balance Addition/(Reduction)	\$ 8,754	\$ 96	\$ 96	\$ -	
TOTAL					
Revenues	\$ 6,637,737	\$ 7,303,858	\$ 7,509,989	\$ 206,131	2.8%
Expenditures and Transfers					
Expenditures	\$ 4,373,181	\$ 4,211,684	\$ 4,215,411	\$ 3,727	0.1%
Mandatory Transfers	1,363,520	2,479,105	2,429,105	(50,000)	-2.0%
Non-Mandatory Transfers	1,135,245	553,781	885,539	331,758	59.9%
Total Expenditures and Transfers	\$ 6,871,946	\$ 7,244,570	\$ 7,530,055	\$ 285,485	3.9%
Fund Balance Addition/(Reduction)	\$ (234,209)	\$ 59,288	\$ (20,066)	\$ (79,354)	

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FY 2008 Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2006 ACTUAL		FY 2007 PROBABLE		FY 2008 PROPOSED		CHANGE Probable to Proposed Amount	%
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted		
EDUCATIONAL AND GENERAL								
Revenues								
Tuition & Fees	\$ 41,671,907	\$ 41,671,907	\$ 42,892,603	\$ 42,892,603	\$ 44,844,519	\$ 44,844,519	\$ 1,951,916	4.6%
Slate Appropriations	41,310,100	1,001,788	43,766,000	44,683,300	46,231,500	47,479,500	2,796,200	6.3%
Grants & Contracts	825,241	23,664,713	715,188	26,280,726	453,856	26,415,202	134,476	0.5%
Sales & Services	3,136,368	-	3,495,080	3,495,080	3,477,257	3,477,257	(17,823)	-0.5%
Other Sources	1,104,865	7,199,310	892,730	7,784,910	883,000	7,912,997	128,087	1.6%
Total Revenues	\$ 88,048,481	\$ 31,865,810	\$ 119,914,291	\$ 125,136,619	\$ 95,890,132	\$ 130,129,475	\$ 4,992,856	4.0%
Expenditures and Transfers								
Institution	\$ 37,888,136	\$ 5,501,998	\$ 43,390,134	\$ 45,764,561	\$ 44,423,712	\$ 49,366,425	\$ 3,601,864	7.9%
Research	2,936,428	4,765,452	2,572,166	3,692,413	1,533,008	6,225,421	(39,156)	-0.6%
Public Service	2,002,546	3,791,298	2,305,519	6,231,977	2,151,245	4,682,413	(1,054,274)	-16.9%
Academic Support	7,563,696	1,862,361	9,426,057	9,689,966	6,083,717	7,710,807	(1,979,159)	-20.4%
Student Services	11,913,779	1,118,289	13,032,068	934,138	12,488,636	13,402,774	53,286	0.4%
Institutional Support	6,007,870	124,612	6,132,482	7,294,731	7,529,362	7,653,404	358,673	4.9%
Operation & Maintenance of Plant	10,333,017	129,543	10,462,560	50,000	12,101,700	12,151,700	1,655,252	10.6%
Scholarships & Fellowships	4,947,348	16,779,554	7,106,507	27,242,993	7,486,725	27,798,911	555,918	2.0%
Sub-total Expenditures	\$ 83,592,821	\$ 34,073,107	\$ 117,665,928	\$ 126,824,743	\$ 93,778,105	\$ 129,487,145	\$ 2,662,402	2.1%
Mandatory Transfers (In)/Out	509,601	-	509,007	350,007	630,007	630,007	80,000	14.5%
Non-Mandatory Transfers (In)/Out	2,906,701	-	2,906,701	(469,577)	1,415,440	1,415,440	1,885,017	-401.4%
Total Expenditures and Transfers	\$ 87,009,123	\$ 34,073,107	\$ 121,082,230	\$ 126,905,173	\$ 95,823,552	\$ 131,532,592	\$ 4,627,419	3.6%
Revenues Less Expend. & Transfers	\$ 1,039,358	\$ (2,207,296)	\$ (1,167,938)	\$ (1,768,554)	\$ 66,580	\$ (1,469,687)	\$ 365,437	
AUXILIARIES								
Revenues	\$ 6,637,737	-	\$ 6,637,737	\$ 7,303,858	\$ 7,509,989	\$ 7,509,989	\$ 206,131	2.8%
Expenditures and Transfers	\$ 4,373,181	-	\$ 4,373,181	\$ 4,211,684	\$ 4,215,411	\$ 4,215,411	\$ 3,727	0.1%
Expenditures	1,363,520	-	1,363,520	2,479,105	2,429,105	2,429,105	(50,000)	-2.0%
Mandatory Transfers	1,135,245	-	1,135,245	553,781	885,539	885,539	331,758	59.9%
Non-Mandatory Transfers	6,871,946	-	6,871,946	7,244,570	7,530,055	7,530,055	285,485	3.9%
Revenues Less Expend. & Transfers	\$ (234,209)	\$ -	\$ (234,209)	\$ 59,288	\$ (20,066)	\$ (20,066)	\$ (79,354)	
TOTALS								
Revenues	\$ 94,686,218	\$ 31,865,810	\$ 126,552,028	\$ 132,440,477	\$ 103,400,121	\$ 137,639,464	\$ 5,198,987	3.9%
Expenditures and Transfers	\$ 87,966,002	\$ 34,073,107	\$ 122,039,109	\$ 131,036,427	\$ 97,983,516	\$ 133,702,556	\$ 2,666,129	2.0%
Expenditures	1,873,120	-	1,873,120	3,029,112	3,059,112	3,059,112	30,000	1.0%
Mandatory Transfers	4,041,946	-	4,041,946	84,204	2,300,979	2,300,979	2,216,775	2632.6%
Non-Mandatory Transfers	93,881,069	\$ 34,073,107	\$ 127,954,176	\$ 134,149,743	\$ 103,353,607	\$ 139,062,647	\$ 4,912,904	3.7%
Revenues Less Expend. & Transfers	\$ 805,149	\$ (2,207,296)	\$ (1,402,147)	\$ (1,709,266)	\$ 46,514	\$ (1,469,687)	\$ 286,083	

The University of Tennessee at Chattanooga

Five-Year Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 PROBABLE	FY 2008 PROPOSED	FIVE-YEAR CHANGE Amount	FIVE-YEAR CHANGE %
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 34,939,539	\$ 37,781,539	\$ 41,671,907	\$ 42,892,603	\$ 44,844,519	\$ 9,904,980	28.3%
State Appropriations	38,469,000	40,608,600	41,310,100	43,766,000	46,231,500	7,762,500	20.2%
Grants & Contracts	835,885	909,150	825,241	715,188	453,856	(382,029)	-45.7%
Sales & Services	3,471,195	3,588,564	3,136,368	3,495,080	3,477,257	6,062	0.2%
Other Sources	1,105,262	1,224,856	1,104,865	892,730	883,000	(222,262)	-20.1%
Total Revenues	<u>\$ 78,820,881</u>	<u>\$ 84,112,709</u>	<u>\$ 88,048,481</u>	<u>\$ 91,761,601</u>	<u>\$ 95,890,132</u>	<u>\$ 17,069,251</u>	<u>21.7%</u>
Expenditures and Transfers							
Instruction	\$ 31,989,614	\$ 35,586,018	\$ 37,888,136	\$ 41,021,848	\$ 44,423,712	\$ 12,434,099	38.9%
Research	2,484,083	3,077,793	2,936,428	2,572,166	1,533,008	(951,075)	-38.3%
Public Service	2,126,529	2,087,151	2,002,546	2,305,519	2,151,245	24,716	1.2%
Academic Support	6,667,972	6,759,974	7,563,696	8,162,876	6,083,717	(584,255)	-8.8%
Student Services	10,449,384	11,189,277	11,913,779	12,415,350	12,468,636	2,019,252	19.3%
Institutional Support	5,702,095	6,126,431	6,007,870	7,144,689	7,529,362	1,827,267	32.0%
Operation & Maintenance of Plant	9,322,695	10,240,142	10,333,017	10,936,448	12,101,700	2,779,005	29.8%
Scholarships & Fellowships	5,064,735	4,707,432	4,947,348	7,106,507	7,486,725	2,421,990	47.8%
Sub-total Expenditures	<u>\$ 73,807,106</u>	<u>\$ 79,774,218</u>	<u>\$ 83,592,821</u>	<u>\$ 91,665,403</u>	<u>\$ 93,778,105</u>	<u>\$ 19,970,999</u>	<u>27.1%</u>
Mandatory Transfers (In)/Out	525,117	498,982	509,601	550,007	630,007	104,890	20.0%
Non-Mandatory Transfers (In)/Out	4,188,465	3,137,092	2,906,701	(469,577)	1,415,440	(2,773,025)	-66.2%
Total Expenditures and Transfers	<u>\$ 78,520,688</u>	<u>\$ 83,410,293</u>	<u>\$ 87,009,123</u>	<u>\$ 91,745,833</u>	<u>\$ 95,823,552</u>	<u>\$ 17,302,864</u>	<u>22.0%</u>
Fund Balance Addition/(Reduction)	\$ 300,193	\$ 702,416	\$ 1,039,358	\$ 15,768	\$ (233,613)		
AUXILIARIES							
Revenues							
Expenditures and Transfers	\$ 6,204,077	\$ 6,307,751	\$ 6,637,737	\$ 7,303,858	\$ 7,509,989	\$ 1,305,912	21.0%
Expenditures	\$ 3,937,160	\$ 4,242,743	\$ 4,373,181	\$ 4,211,684	\$ 4,215,411	\$ 278,251	7.1%
Mandatory Transfers	2,068,936	2,017,685	1,363,520	2,479,105	2,429,105	360,169	17.4%
Non-Mandatory Transfers	188,116	(510,037)	1,135,245	553,781	885,539	697,423	370.7%
Total Expenditures and Transfers	<u>\$ 6,194,212</u>	<u>\$ 5,750,391</u>	<u>\$ 6,871,946</u>	<u>\$ 7,244,570</u>	<u>\$ 7,530,055</u>	<u>\$ 1,335,843</u>	<u>21.6%</u>
Fund Balance Addition/(Reduction)	\$ 9,864	\$ 557,360	\$ (234,209)	\$ 59,288	\$ (20,066)	\$ (29,930)	
TOTALS							
Revenues							
Expenditures and Transfers	\$ 85,024,957	\$ 90,420,459	\$ 94,686,218	\$ 99,065,459	\$ 103,400,121	\$ 18,375,164	21.6%
Expenditures	\$ 77,744,266	\$ 84,016,961	\$ 87,966,002	\$ 95,877,087	\$ 97,993,516	\$ 20,249,250	26.0%
Mandatory Transfers	2,594,053	2,516,667	1,873,120	3,029,112	3,059,112	465,059	17.9%
Non-Mandatory Transfers	4,376,581	2,627,055	4,041,946	84,204	2,300,979	(2,075,502)	-47.4%
Total Expenditures and Transfers	<u>\$ 84,714,901</u>	<u>\$ 89,160,683</u>	<u>\$ 93,881,069</u>	<u>\$ 98,990,403</u>	<u>\$ 103,353,607</u>	<u>\$ 18,638,706</u>	<u>22.0%</u>
Fund Balance Addition/(Reduction)	\$ 310,057	\$ 1,259,776	\$ 805,149	\$ 75,056	\$ 46,514	\$ (263,543)	

The University of Tennessee at Chattanooga

Five-Year Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 PROBABLE	FY 2008 PROPOSED	FIVE-YEAR CHANGE Amount	FIVE-YEAR CHANGE %
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 34,939,539	\$ 37,781,539	\$ 41,671,907	\$ 42,892,603	\$ 44,844,519	\$ 9,904,980	28.3%
State Appropriations	39,544,157	41,621,400	42,311,888	44,683,300	47,479,500	7,935,343	20.1%
Grants & Contracts	17,082,752	24,495,735	24,489,953	26,415,202	26,415,202	9,332,450	54.6%
Sales & Services	3,471,195	3,588,564	3,136,368	3,495,080	3,477,257	6,062	0.2%
Other Sources	9,907,668	10,276,373	8,304,175	7,784,910	7,912,997	(1,984,671)	-20.1%
Total Revenues	\$ 104,945,311	\$ 117,763,610	\$ 119,914,291	\$ 125,136,619	\$ 130,129,475	\$ 25,184,164	24.0%
Expenditures and Transfers							
Instruction	\$ 36,963,502	\$ 40,328,731	\$ 43,390,134	\$ 45,764,561	\$ 49,366,425	\$ 12,402,923	33.6%
Research	7,276,041	9,956,194	7,701,880	6,264,579	6,225,421	(1,050,620)	-14.4%
Public Service	8,278,968	6,793,024	5,793,844	6,231,977	5,177,703	(3,101,265)	-37.5%
Academic Support	9,269,146	8,542,927	9,426,057	9,689,966	7,710,807	(1,558,339)	-16.8%
Student Services	11,394,257	12,244,617	13,032,068	13,349,488	13,402,774	2,008,517	17.6%
Institutional Support	5,906,568	6,212,885	6,132,482	7,294,731	7,653,404	1,746,836	29.6%
Operation & Maintenance of Plant	9,940,786	10,643,315	10,462,560	10,986,448	12,151,700	2,210,914	22.2%
Scholarships & Fellowships	15,142,801	20,158,306	21,726,902	27,242,993	27,798,911	12,656,110	83.6%
Sub-total Expenditures	\$ 104,172,068	\$ 114,879,998	\$ 117,665,928	\$ 126,824,743	\$ 129,487,145	\$ 25,315,077	24.3%
Mandatory Transfers (In)/Out	525,117	498,982	509,601	550,007	630,007	104,890	20.0%
Non-Mandatory Transfers (In)/Out	4,188,465	3,137,092	2,906,701	(469,577)	1,415,440	(2,773,025)	-66.2%
Total Expenditures and Transfers	\$ 108,885,651	\$ 118,516,073	\$ 121,082,230	\$ 126,905,173	\$ 131,532,592	\$ 22,646,941	20.8%
Revenues Less Expend. & Transfers							
	\$ (3,940,340)	\$ (752,462)	\$ (1,167,938)	\$ (1,768,554)	\$ (1,403,117)	\$ 2,537,223	
AUXILIARIES							
Revenues							
Expenditures and Transfers	\$ 6,204,077	\$ 6,307,751	\$ 6,637,737	\$ 7,303,858	\$ 7,509,989	\$ 1,305,912	21.0%
Expenditures	\$ 3,937,160	\$ 4,242,743	\$ 4,373,181	\$ 4,211,684	\$ 4,215,411	\$ 278,251	7.1%
Mandatory Transfers	2,068,936	2,017,685	1,363,520	2,479,105	2,429,105	360,169	17.4%
Non-Mandatory Transfers	188,116	(510,037)	1,135,245	553,781	885,539	697,423	370.7%
Total Expenditures and Transfers	\$ 6,194,212	\$ 5,750,391	\$ 6,871,946	\$ 7,244,570	\$ 7,530,055	\$ 1,335,843	21.6%
Revenues Less Expend. & Transfers							
	\$ 9,864	\$ 557,360	\$ (234,209)	\$ 59,288	\$ (20,066)	\$ (29,930)	
TOTALS							
Revenues							
Expenditures and Transfers	\$ 111,149,388	\$ 124,071,361	\$ 126,552,028	\$ 132,440,477	\$ 137,639,464	\$ 26,490,076	23.8%
Expenditures	\$ 108,109,229	\$ 119,122,741	\$ 122,039,109	\$ 131,036,427	\$ 133,702,556	\$ 25,593,327	23.7%
Mandatory Transfers	2,594,053	2,516,667	1,873,120	3,029,112	3,059,112	465,059	17.9%
Non-Mandatory Transfers	4,376,581	2,627,055	4,041,946	84,204	2,300,979	(2,075,602)	-47.4%
Total Expenditures and Transfers	\$ 115,079,864	\$ 124,266,463	\$ 127,954,176	\$ 134,149,743	\$ 139,062,647	\$ 23,982,784	20.8%
Revenues Less Expend. & Transfers							
	\$ (3,930,476)	\$ (195,102)	\$ (1,402,147)	\$ (1,709,266)	\$ (1,423,183)	\$ 2,507,293	

The University of Tennessee at Chattanooga

FY 2008 Natural Classifications Summary

Unrestricted Current Funds Expenditures

	FY 2006 ACTUAL	FY 2007 PROBABLE	FY 2008 PROPOSED	CHANGE Probable to Proposed	
				Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 26,375,542	\$ 27,453,735	\$ 28,529,333	\$ 1,075,598	3.9%
Non-Academic	19,583,708	21,173,325	20,706,687	(466,638)	-2.2%
Students	931,302	764,081	720,090	(43,991)	-5.8%
Total Salaries	<u>\$ 46,890,552</u>	<u>\$ 49,391,141</u>	<u>\$ 49,956,110</u>	<u>\$ 564,969</u>	1.1%
Benefits	15,458,057	17,472,727	17,762,987	290,260	1.7%
Total Salaries and Benefits	<u>\$ 62,348,609</u>	<u>\$ 66,863,868</u>	<u>\$ 67,719,097</u>	<u>\$ 855,229</u>	1.3%
Operating	19,985,084	23,313,487	24,401,920	1,088,433	4.7%
Equipment and Capital Outlay	1,259,129	1,488,048	1,657,088	169,040	11.4%
Total Expenditures	<u>\$ 83,592,821</u>	<u>\$ 91,665,403</u>	<u>\$ 93,778,105</u>	<u>\$ 2,112,702</u>	2.3%
AUXILIARIES					
Salaries and Benefits					
Salaries					
Academic	\$ 17,417				
Non-Academic	1,058,690	\$ 1,053,572	\$ 1,088,274	\$ 34,702	3.3%
Students	252,166	342,890	310,615	(32,275)	-9.4%
Total Salaries	<u>\$ 1,328,273</u>	<u>\$ 1,396,462</u>	<u>\$ 1,398,889</u>	<u>\$ 2,427</u>	0.2%
Benefits	319,533	312,577	312,577	-	-
Total Salaries and Benefits	<u>\$ 1,647,805</u>	<u>\$ 1,709,039</u>	<u>\$ 1,711,466</u>	<u>\$ 2,427</u>	0.1%
Operating	2,725,375	2,497,645	2,498,945	1,300	0.1%
Equipment and Capital Outlay	-	5,000	5,000	-	-
Total Expenditures	<u>\$ 4,373,181</u>	<u>\$ 4,211,684</u>	<u>\$ 4,215,411</u>	<u>\$ 3,727</u>	0.1%
TOTALS					
Salaries and Benefits					
Salaries					
Academic	\$ 26,392,958	\$ 27,453,735	\$ 28,529,333	\$ 1,075,598	3.9%
Non-Academic	20,642,398	22,226,897	21,794,961	(431,936)	-1.9%
Students	1,183,469	1,106,971	1,030,705	(76,266)	-6.9%
Total Salaries	<u>\$ 48,218,824</u>	<u>\$ 50,787,603</u>	<u>\$ 51,354,999</u>	<u>\$ 567,396</u>	1.1%
Benefits	15,777,590	17,785,304	18,075,564	290,260	1.6%
Total Salaries and Benefits	<u>\$ 63,996,414</u>	<u>\$ 68,572,907</u>	<u>\$ 69,430,563</u>	<u>\$ 857,656</u>	1.3%
Operating	22,710,460	25,811,132	26,900,865	1,089,733	4.2%
Equipment and Capital Outlay	1,259,129	1,493,048	1,662,088	169,040	11.3%
Total Expenditures	<u>\$ 87,966,002</u>	<u>\$ 95,877,087</u>	<u>\$ 97,993,516</u>	<u>\$ 2,116,429</u>	2.2%

The University of Tennessee at Chattanooga
Summary of Athletics Revenues, Expenditures and Transfers
 E&G and Auxiliary Funds for Men's and Women's Athletics

	FY 2006 ACTUAL		FY 2007 PROBABLE		FY 2008 PROPOSED		CHANGE	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Amount	%
ATHLETICS								
Revenues								
General Funds	\$ 3,643,850	\$ 915,058	\$ 3,204,238	\$ 728,801	\$ 3,346,374	\$ 728,801	\$ 142,136	4.4%
Student Fees	648,124	10,000	648,124	14,000	648,124	14,000	-	-
Athletic Fees	1,617,620	511,589	1,877,000	511,589	1,877,000	511,589	-	-
Ticket Sales	671,229	260,401	793,750	313,500	793,750	313,500	-	-
NCAA Conference, Tournaments	248,050	\$ 8,039,833	250,000	\$ 8,112,201	250,000	\$ 8,254,337	-	-
Game Guarantees								
Gifts	428,970	\$ 915,058	500,000	\$ 728,801	500,000	\$ 728,801	-	-
Licensing Fees	10,000	10,000	14,000	14,000	14,000	14,000	-	-
Sports Camps	511,589	511,589	511,589	511,589	511,589	511,589	-	-
Other*	260,401	260,401	313,500	313,500	313,500	313,500	-	-
Total Revenues	\$ 8,039,833	\$ 9,954,891	\$ 8,112,201	\$ 8,841,002	\$ 8,254,337	\$ 8,963,138	\$ 142,136	1.6%
Expenditures and Transfers								
Salaries	\$ 2,494,418	\$ 92,352	\$ 2,537,436	\$ 172,331	\$ 2,570,644	\$ 172,331	\$ 33,208	1.2%
Employee Benefits	750,559	30,778	761,231	40,974	771,193	40,974	9,962	1.2%
Total Salaries and Benefits	\$ 3,244,977	\$ 123,130	\$ 3,298,667	\$ 213,305	\$ 3,341,837	\$ 213,305	\$ 43,170	1.2%
Travel	557,071	134,654	512,135	230,766	512,135	230,766	-	-
Student Aid	2,571,750	375,090	3,006,120	212,567	3,155,086	212,567	148,966	4.6%
Equipment		5,695						
Other Operating	1,531,003	237,968	1,110,279	110,684	1,060,279	110,684	(50,000)	-4.1%
Sub-total Expenditures	\$ 7,904,801	\$ 876,537	\$ 7,927,201	\$ 767,322	\$ 8,069,337	\$ 767,322	\$ 142,136	1.6%
Debt Service Transfers	135,032	135,032	185,000	185,000	185,000	185,000	-	-
Other Transfers								
Total Expenditures and Transfers	\$ 8,039,833	\$ 8,916,370	\$ 8,112,201	\$ 8,879,523	\$ 8,254,337	\$ 9,021,659	\$ 142,136	1.6%
Revenues Less Expenditures	\$ -	\$ 38,521	\$ -	\$ (38,521)	\$ -	\$ (38,521)	\$ -	-

* Other includes program sales, concessions, parking, broadcasting, television, radio, internet, endowments, investments, royalties, advertisements, sponsorships, and miscellaneous other.

The University of Tennessee at Chattanooga
Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
TOTAL - JUNE 30, 2005	<u>\$ 4,137,798</u>	<u>\$ 1,473,218</u>	<u>\$ 5,611,016</u>
FY 2005-06 ACTUAL			
Revenue	\$ 88,048,481	\$ 6,637,737	\$ 94,686,218
Less:			
Expenditures	\$ 83,592,821	\$ 4,373,181	\$ 87,966,002
Mandatory Transfers (In)/Out	509,601	1,363,520	1,873,120
Non-Mandatory Transfers (In)/Out	2,906,701	1,135,245	4,041,946
Total Expenditures & Transfers	<u>\$ 87,009,123</u>	<u>\$ 6,871,946</u>	<u>\$ 93,881,069</u>
Net Change	<u>\$ 1,039,358</u>	<u>\$ (234,209)</u>	<u>\$ 805,149</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 1,562,821	\$ 932,489	\$ 2,495,310
Working Capital-Inventories	123,530	6,555	130,085
Revolving Funds	425,713		425,713
Encumbrances	30,295		30,295
Unexpended Gifts	20,437		20,437
Reappropriations			
Unallocated	3,014,360	299,965	3,314,326
TOTAL - JUNE 30, 2006	<u>\$ 5,177,156</u>	<u>\$ 1,239,009</u>	<u>\$ 6,416,165</u>
Percent Unallocated of Expend. & Transfers	3.46%	4.37%	3.53%
FY 2006-07 PROBABLE BUDGET			
Revenue	\$ 91,761,601	\$ 7,303,858	\$ 99,065,459
Less:			
Expenditures	\$ 91,665,403	\$ 4,211,684	\$ 95,877,087
Mandatory Transfers (In)/Out	550,007	2,479,105	3,029,112
Non-Mandatory Transfers(In)/Out	(469,577)	553,781	84,204
Total Expenditures & Transfers	<u>\$ 91,745,833</u>	<u>\$ 7,244,570</u>	<u>\$ 98,990,403</u>
Net Change	<u>\$ 15,768</u>	<u>\$ 59,288</u>	<u>\$ 75,056</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 1,562,821	\$ 932,489	\$ 2,495,310
Working Capital-Inventories	123,530	6,555	130,085
Revolving Funds	425,713		425,713
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	3,080,860	359,253	3,440,113
ESTIMATED TOTAL - APRIL 30, 2007	<u>\$ 5,192,924</u>	<u>\$ 1,298,297</u>	<u>\$ 6,491,221</u>
Percent Unallocated of Expend. & Transfers	3.36%	4.96%	3.48%
FY 2007-08 PROPOSED BUDGET			
Revenue	\$ 95,890,132	\$ 7,509,989	\$ 103,400,121
Less:			
Expenditures	\$ 93,778,105	\$ 4,215,411	\$ 97,993,516
Mandatory Transfers (In)/Out	630,007	2,429,105	3,059,112
Non-Mandatory Transfers(In)/Out	1,415,440	885,539	2,300,979
Total Expenditures & Transfers	<u>\$ 95,823,552</u>	<u>\$ 7,530,055</u>	<u>\$ 103,353,607</u>
Net Change	<u>\$ 66,580</u>	<u>\$ (20,066)</u>	<u>\$ 46,514</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 1,562,821	\$ 932,489	\$ 2,495,310
Working Capital-Inventories	123,530	6,555	130,085
Revolving Funds	425,713		425,713
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	3,147,440	339,187	3,486,627
ESTIMATED TOTAL - JULY 1, 2007	<u>\$ 5,259,504</u>	<u>\$ 1,278,231</u>	<u>\$ 6,537,735</u>
Percent Unallocated of Expend. & Transfers	3.28%	4.50%	3.37%

The University of Tennessee at Chattanooga

FY 2007-08 Revenues

Unrestricted Funds (In Millions)	
E & G	\$ 95.9
Auxiliaries	<u>7.5</u>
Unrestricted Total	\$ <u>103.4</u>
Restricted Funds	
E & G	\$ 34.2
Auxiliaries	<u>0.0</u>
Restricted Total	\$ <u>34.2</u>
TOTAL FUNDS	\$ <u>137.6</u>

Fall 2006 Headcount Enrollment

Undergraduate	7,544
Graduate	<u>1,379</u>
TOTAL	<u>8,923</u>
*First-Time Freshmen	1,782

FTE Positions

(Unrestricted & Restricted)

July 2007

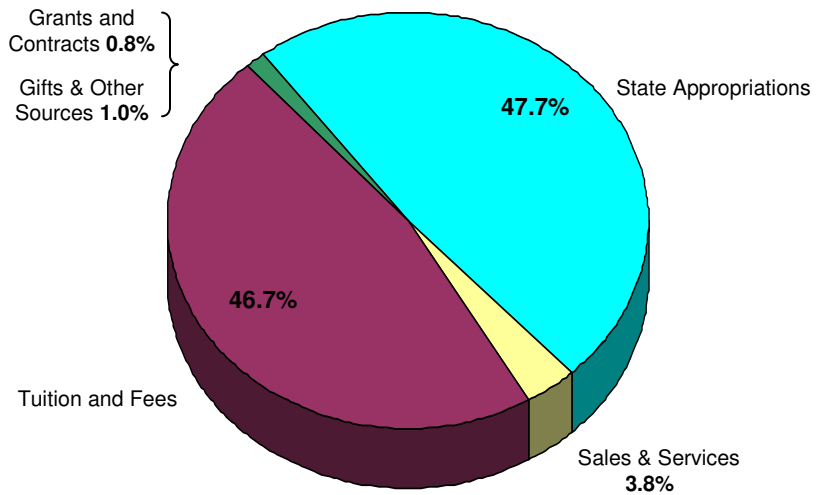
Faculty	445
Administrative	105
Professional	199
Cler/Tech/Maint	<u>451</u>
TOTAL	<u>1,200</u>

FY 2007-08 PROPOSED BUDGET

Educational & General Only

Total Unrestricted Current Funds

Revenues



Expenditures

