

# 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	%
<b>EDUCATIONAL AND GENERAL</b>					
<b>Revenues</b>					
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%
<b>Total Revenues</b>	<b>\$ 88,048,481</b>	<b>\$ 91,761,601</b>	<b>\$ 95,890,132</b>	<b>\$ 4,128,531</b>	<b>4.5%</b>
<b>Expenditures and Transfers</b>					
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%
<b>Total Expenditures and Transfers</b>	<b>\$ 87,009,123</b>	<b>\$ 91,745,833</b>	<b>\$ 95,823,552</b>	<b>\$ 4,077,719</b>	<b>4.4%</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 1,039,358</b>	<b>\$ 15,768</b>	<b>\$ 66,580</b>	<b>\$ 50,812</b>	
<b>AUXILIARIES</b>					
<b>Revenues</b>	\$ 6,637,737	\$ 7,303,858	\$ 7,509,989	\$ 206,131	2.8%
<b>Expenditures and Transfers</b>					
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%
<b>Total Expenditures and Transfers</b>	<b>\$ 6,871,946</b>	<b>\$ 7,244,570</b>	<b>\$ 7,530,055</b>	<b>\$ 285,485</b>	<b>3.9%</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ (234,209)</b>	<b>\$ 59,288</b>	<b>\$ (20,066)</b>	<b>\$ (79,354)</b>	
<b>TOTALS</b>					
<b>Revenues</b>	\$ 94,686,218	\$ 99,065,459	\$ 103,400,121	\$ 4,334,662	4.4%
<b>Expenditures and Transfers</b>					
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%
<b>Total Expenditures and Transfers</b>	<b>\$ 93,881,069</b>	<b>\$ 98,990,403</b>	<b>\$ 103,353,607</b>	<b>\$ 4,363,204</b>	<b>4.4%</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 805,149</b>	<b>\$ 75,056</b>	<b>\$ 46,514</b>	<b>\$ (28,542)</b>	

# The University of Tennessee at Chattanooga

## 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	%
<b>HOUSING</b>					
<b>Revenues</b>	\$ 4,013,266	\$ 4,271,224	\$ 4,446,200	\$ 174,976	4.1%
<b>Expenditures and Transfers</b>					
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	<u>\$ 4,417,388</u>	<u>\$ 4,241,662</u>	<u>\$ 4,495,992</u>	<u>\$ 254,330</u>	6.0%
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ (404,122)</u>	<u>\$ 29,562</u>	<u>\$ (49,792)</u>	<u>\$ (79,354)</u>	
<b>FOOD SERVICE</b>					
<b>Revenues</b>	\$ 183,472	\$ 180,402	\$ 180,411	\$ 9	0.0%
<b>Expenditures and Transfers</b>					
Expenditures	\$ 76,062	\$ 60,217	\$ 60,226	\$ 9	0.0%
Mandatory Transfers					
Non-Mandatory Transfers		114,650	114,650	-	-
Total Expenditures and Transfers	<u>\$ 76,062</u>	<u>\$ 174,867</u>	<u>\$ 174,876</u>	<u>\$ 9</u>	0.0%
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ 107,410</u>	<u>\$ 5,535</u>	<u>\$ 5,535</u>	<u>\$ -</u>	
<b>BOOKSTORES</b>					
<b>Revenues</b>	\$ 144,323	\$ 335,891	\$ 335,900	\$ 9	0.0%
<b>Expenditures and Transfers</b>					
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	<u>\$ 90,574</u>	<u>\$ 325,356</u>	<u>\$ 325,365</u>	<u>\$ 9</u>	0.0%
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ 53,749</u>	<u>\$ 10,535</u>	<u>\$ 10,535</u>	<u>\$ -</u>	
<b>PARKING</b>					
<b>Revenues</b>	\$ 1,115,934	\$ 1,243,948	\$ 1,244,631	\$ 683	0.1%
<b>Expenditures and Transfers</b>					
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	<u>\$ 1,115,934</u>	<u>\$ 1,230,388</u>	<u>\$ 1,231,071</u>	<u>\$ 683</u>	0.1%
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ -</u>	<u>\$ 13,560</u>	<u>\$ 13,560</u>	<u>\$ -</u>	
<b>ATHLETICS</b>					
<b>Revenues</b>	\$ 511,589	\$ 511,589	\$ 511,589	\$ -	-
<b>Expenditures and Transfers</b>					
Expenditures	\$ 511,589	\$ 511,589	\$ 511,589	\$ -	-
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	<u>\$ 511,589</u>	<u>\$ 511,589</u>	<u>\$ 511,589</u>	<u>\$ -</u>	-
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>OTHER</b>					
<b>Revenues</b>	\$ 669,153	\$ 760,804	\$ 791,258	\$ 30,454	4.0%
<b>Expenditures and Transfers</b>					
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	<u>\$ 660,399</u>	<u>\$ 760,708</u>	<u>\$ 791,162</u>	<u>\$ 30,454</u>	4.0%
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ 8,754</u>	<u>\$ 96</u>	<u>\$ 96</u>	<u>\$ -</u>	
<b>TOTAL</b>					
<b>Revenues</b>	\$ 6,637,737	\$ 7,303,858	\$ 7,509,989	\$ 206,131	2.8%
<b>Expenditures and Transfers</b>					
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	<u>\$ 6,871,946</u>	<u>\$ 7,244,570</u>	<u>\$ 7,530,055</u>	<u>\$ 285,485</u>	3.9%
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ (234,209)</u>	<u>\$ 59,288</u>	<u>\$ (20,066)</u>	<u>\$ (79,354)</u>	

# The University of Tennessee at Chattanooga

## 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		
<b>EDUCATIONAL AND GENERAL</b>								
<b>Revenues</b>								
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%
<b>Expenditures and Transfers</b>								
Institution	\$ 37,888,136	\$ 5,501,998	\$ 43,390,134	\$ 45,764,561	\$ 44,423,712	\$ 49,942,713	\$ 4,942,713	7.9%
Research	2,936,428	4,765,452	2,572,166	3,692,413	1,533,008	4,682,413	6,225,421	-0.6%
Public Service	2,002,546	3,791,298	2,305,519	3,926,458	2,151,245	3,026,458	(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	12,415,350	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	10,966,448	12,101,700	12,151,700	1,165,252	10.6%
Scholarships & Fellowships	4,947,348	16,779,554	21,726,902	27,242,993	7,486,725	20,312,186	(27,786,911)	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	-	509,601	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%
<b>Revenues Less Expend. &amp; Transfers</b>	\$ 1,039,358	\$ (2,207,296)	\$ (1,167,938)	\$ (1,768,554)	\$ 66,580	\$ (1,469,687)	\$ 365,437	
<b>AUXILIARIES</b>								
<b>Revenues</b>	\$ 6,637,737	-	\$ 6,637,737	\$ 7,303,858	\$ 7,509,989	\$ 7,509,989	\$ 206,131	2.8%
<b>Expenditures and Transfers</b>	\$ 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%
<b>Revenues Less Expend. &amp; Transfers</b>	\$ (234,209)	\$ -	\$ (234,209)	\$ 59,288	\$ (20,066)	\$ (20,066)	\$ (79,354)	
<b>TOTALS</b>								
<b>Revenues</b>	\$ 94,686,218	\$ 31,865,810	\$ 126,552,028	\$ 132,440,477	\$ 103,400,121	\$ 137,639,464	\$ 5,198,987	3.9%
<b>Expenditures and Transfers</b>	\$ 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%
<b>Revenues Less Expend. &amp; Transfers</b>	\$ 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 %
<b>EDUCATIONAL AND GENERAL</b>							
<b>Revenues</b>							
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>
<b>Expenditures and Transfers</b>							
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>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 300,193</b>	<b>\$ 702,416</b>	<b>\$ 1,039,358</b>	<b>\$ 15,768</b>	<b>\$ (233,613)</b>		
<b>AUXILIARIES</b>							
<b>Revenues</b>							
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>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 9,864</b>	<b>\$ 557,360</b>	<b>\$ (234,209)</b>	<b>\$ 59,288</b>	<b>\$ (20,066)</b>	<b>\$ (29,930)</b>	
<b>TOTALS</b>							
<b>Revenues</b>	\$ 85,024,957	\$ 90,420,459	\$ 94,686,218	\$ 99,065,459	\$ 103,400,121	\$ 18,375,164	21.6%
<b>Expenditures and Transfers</b>	\$ 77,744,266	\$ 84,016,961	\$ 87,966,002	\$ 95,877,087	\$ 97,993,516	\$ 20,249,250	26.0%
Expenditures	2,594,053	2,516,667	1,873,120	3,029,112	3,059,112	465,059	17.9%
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>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 310,057</b>	<b>\$ 1,259,776</b>	<b>\$ 805,149</b>	<b>\$ 75,056</b>	<b>\$ 46,514</b>	<b>\$ (263,543)</b>	

# 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	%
<b>EDUCATIONAL AND GENERAL</b>							
<b>Revenues</b>							
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%
<b>Expenditures and Transfers</b>							
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%
<b>Revenues Less Expend. &amp; Transfers</b>							
	\$ (3,940,340)	\$ (752,462)	\$ (1,167,938)	\$ (1,768,554)	\$ (1,403,117)	\$ 2,537,223	
<b>AUXILIARIES</b>							
<b>Revenues</b>							
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%
<b>Revenues Less Expend. &amp; Transfers</b>							
	\$ 9,864	\$ 557,360	\$ (234,209)	\$ 59,288	\$ (20,066)	\$ (29,930)	
<b>TOTALS</b>							
<b>Revenues</b>							
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%
<b>Revenues Less Expend. &amp; Transfers</b>							
	\$ (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	%
<b>EDUCATIONAL AND GENERAL</b>					
<b>Salaries and Benefits</b>					
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%
<b>Operating</b>	19,985,084	23,313,487	24,401,920	1,088,433	4.7%
<b>Equipment and Capital Outlay</b>	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%
<b>AUXILIARIES</b>					
<b>Salaries and Benefits</b>					
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%
<b>Operating</b>	2,725,375	2,497,645	2,498,945	1,300	0.1%
<b>Equipment and Capital Outlay</b>	-	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%
<b>TOTALS</b>					
<b>Salaries and Benefits</b>					
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%
<b>Operating</b>	22,710,460	25,811,132	26,900,865	1,089,733	4.2%
<b>Equipment and Capital Outlay</b>	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	%
<b>ATHLETICS</b>								
<b>Revenues</b>								
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%
<b>Expenditures and Transfers</b>								
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%
<b>Revenues Less Expenditures</b>	\$ -	\$ 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**

	<b>E&amp;G</b>	<b>AUXILIARIES</b>	<b>TOTAL</b>
<b>TOTAL - JUNE 30, 2005</b>	<u>\$ 4,137,798</u>	<u>\$ 1,473,218</u>	<u>\$ 5,611,016</u>
<b>FY 2005-06 ACTUAL</b>			
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>
<b>Unrestricted Net Assets</b>			
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
<b>TOTAL - JUNE 30, 2006</b>	<u>\$ 5,177,156</u>	<u>\$ 1,239,009</u>	<u>\$ 6,416,165</u>
<b>Percent Unallocated of Expend. &amp; Transfers</b>	<i>3.46%</i>	<i>4.37%</i>	<i>3.53%</i>
<b>FY 2006-07 PROBABLE BUDGET</b>			
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>
<b>Unrestricted Net Assets</b>			
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
<b>ESTIMATED TOTAL - APRIL 30, 2007</b>	<u>\$ 5,192,924</u>	<u>\$ 1,298,297</u>	<u>\$ 6,491,221</u>
<b>Percent Unallocated of Expend. &amp; Transfers</b>	<i>3.36%</i>	<i>4.96%</i>	<i>3.48%</i>
<b>FY 2007-08 PROPOSED BUDGET</b>			
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>
<b>Unrestricted Net Assets</b>			
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
<b>ESTIMATED TOTAL - JULY 1, 2007</b>	<u>\$ 5,259,504</u>	<u>\$ 1,278,231</u>	<u>\$ 6,537,735</u>
<b>Percent Unallocated of Expend. &amp; Transfers</b>	<i>3.28%</i>	<i>4.50%</i>	<i>3.37%</i>



# The University of Tennessee at Chattanooga

## FY 2007-08 Revenues

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

## Fall 2006 Headcount Enrollment

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

## FTE Positions

(Unrestricted & Restricted)

### July 2007

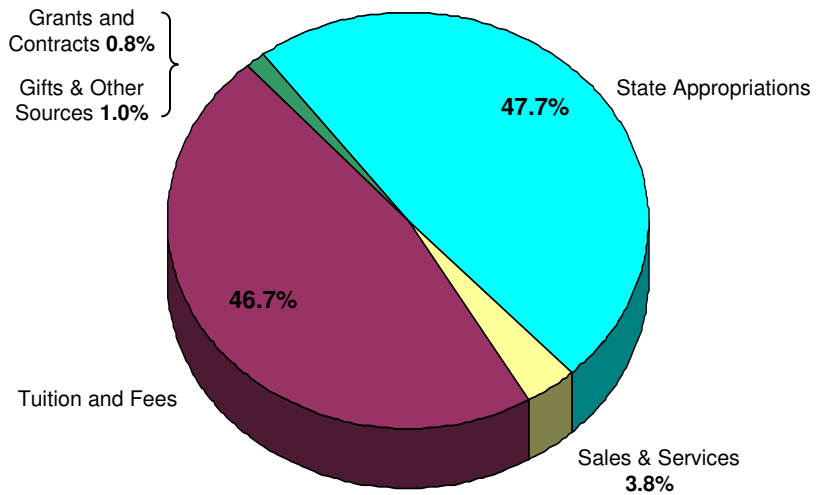
Faculty	445
Administrative	105
Professional	199
Cler/Tech/Maint	<u>451</u>
<b>TOTAL</b>	<b><u>1,200</u></b>

## FY 2007-08 PROPOSED BUDGET

### Educational & General Only

Total Unrestricted Current Funds

## Revenues



## Expenditures

