

Summary: Financial Information Profile

Total actual expenditures for the University of Alaska during FY07 were \$700.0 million, an increase of 31.1 percent between FY03 and FY07 (Table 4.05). University generated revenue sources continue to account for a significant share of University of Alaska expenditures. State appropriation expenditures for the university increased by 13.8 percent, to \$282.5 million between FY06 and FY07 (Table 4.04). Some highlights from this section follow:

The FY08 authorized state appropriated budget for the University of Alaska is \$292.6 million (Table 4.01). State appropriated revenue increased from 42 percent of total revenue (excluding UA Intra-Agency Receipts) in FY06 to 43 percent in FY07 (Table 4.06). The total FY08 authorized budget for the University of Alaska is \$798.8 million (Table 4.03).

As a result of the tightening federal funding environment, federal receipt revenue moderated in FY07. Revenue from federal receipts increased from \$99.3 million in FY03 to \$119.1 million in FY07, a 19.9 percent increase over the five-year period (Table 4.06).

Instruction and research constituted the two largest portions of education and general expenditures for the University of Alaska during FY07, comprising 54.7 percent of FY07 education and general expenditures (Table 4.07). Academic support, student services, public service, and student aid accounted for 24.3 percent of education and general expenditures (Table 4.07).

Student tuition and fees revenue (gross) increased \$31.7 million between FY03 and FY07, an increase of 53.1 percent (Table 4.06). Student tuition and fees is the second largest source of unrestricted revenue for the University, with state appropriations being the first. During FY03, student tuition and fees revenue accounted for 43.3 percent of instruction expenditures while in FY07 student tuition fees revenue accounted for 49.9 percent of instruction expenditures (Table 4.10).

From FY07 to FY08, the University of Alaska's tuition rate increased approximately \$8 per lower undergraduate credit hour, \$9 per upper undergraduate credit hour, and \$19 per graduate credit hour, and by \$20 for the nonresident surcharge applicable to each tuition rate (Table 4.11a).

See <http://www.alaska.edu/swbudget/pm/details.xml> for more information on UA's University Generated Revenue performance-based budgeting performance measure.

**Table 4.01 Authorized State Appropriation Budget by Campus
FY04 - FY08**

	FY04	FY05	FY06	FY07	FY08	% Change FY04-08	% Change FY07-08
	(in Thousands of Dollars)						
Anchorage	65,327	70,795	75,510	86,052	89,542	37.1	4.1
Kenai	3,980	4,662	5,227	6,154	6,810	71.1	10.7
Kodiak	1,978	2,062	2,224	2,450	2,508	26.8	2.3
Mat-Su	3,128	3,277	3,498	3,809	3,989	27.5	4.7
PWSCC	1,939	2,085	2,256	2,651	2,831	46.0	6.8
Fairbanks CRCD	85,309	92,964	100,114	113,912	116,607	36.7	2.4
Bristol Bay	872	882	938	1,016	1,050	20.4	3.3
Chukchi	617	626	688	736	808	31.0	9.9
Cooperative Ext.	3,222	3,123	3,338	3,606	3,656	13.5	1.4
Interior-Aleutians	1,142	1,197	1,315	1,356	1,518	33.0	12.0
Kuskokwim	2,175	2,147	2,370	2,616	2,782	27.9	6.3
Northwest	1,482	1,347	1,440	1,500	1,525	2.9	1.7
Rural College	3,799	3,738	4,090	4,477	4,429	16.6	-1.1
Tanana Valley	3,335	3,326	3,900	4,631	4,925	47.7	6.4
Juneau	14,671	16,196	17,270	19,220	19,709	34.3	2.5
Ketchikan	1,889	1,979	2,036	2,400	2,542	34.6	5.9
Sitka	2,090	2,163	2,292	2,640	2,667	27.6	1.0
UA Anchorage	76,352	82,879	88,715	101,117	105,680	38.4	4.5
UA Fairbanks	101,953	109,350	118,193	133,849	137,300	34.7	2.6
UA Southeast	18,650	20,338	21,598	24,259	24,918	33.6	2.7
Statewide	18,629	18,567	19,683	23,307	24,673	32.4	5.9
UA System	215,584	231,135	248,189	282,532	292,571	35.7	3.6

Note: The authorized budget is the amount of funds approved for receipt and expenditure by the Alaska State Legislature, net of any vetoes by the Governor. Supplemental appropriations and revised programs approved subsequent to the legislative session are generally not included.

The FY04 budget includes \$6,945.0 of General Funds for salary increases, but does not include License Plate revenue of \$2.1. The FY05 budget includes \$8,800.0 of General Funds for extraordinary TRS/PERS costs, but does not include TVEP funding of \$631.3, additional Workforce Development funding of \$189.2, License Plate revenue of \$2.2, and the re-appropriation to UAA of \$65.0. The FY06 budget includes \$6,888.2 of General Funds for extraordinary retirement program increases, but does not include one-time funding for Utility Increases of \$2,355.6, License Plate revenue of \$2.5, and the FFA Director position funding \$75.0. The FY07 budget includes \$7,882.0 of General Funds for extraordinary retirement program increases, but does not include one-time funding for Utility Increases of \$2,640.0, ETS Chargeback of \$4.0 or License Plate revenue of \$2.0. The FY08 budget does not include one-time funding for Utility Increases of \$2,640.0 and License Plate revenue of \$1.0.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA Statewide Planning and Budget.

**Table 4.02 Total Authorized Budget by Campus
FY04 - FY08**

	FY04	FY05	FY06	FY07	FY08	% Change FY04-08	% Change FY07-08
(in Thousands of Dollars)							
Anchorage	170,177	192,835	201,210	219,195	227,426	33.6	3.8
Kenai	7,720	8,884	9,627	11,420	12,537	62.4	9.8
Kodiak	3,352	3,489	3,691	4,064	4,089	22.0	0.6
Mat-Su	7,482	7,895	8,207	8,566	8,561	14.4	-0.1
PWSCC	5,313	5,570	5,815	6,563	6,826	28.5	4.0
Fairbanks CRCD	299,484	312,018	331,656	356,439	367,362	22.7	3.1
Bristol Bay	2,314	2,690	3,010	3,179	3,332	44.0	4.8
Chukchi	1,562	1,652	1,751	1,774	1,936	23.9	9.1
Cooperative Ext.	6,661	6,712	7,417	8,228	8,533	28.1	3.7
Interior-Aleutians	2,990	3,117	3,654	3,919	4,396	47.0	12.2
Kuskokwim	4,443	5,103	5,740	5,780	6,180	39.1	6.9
Northwest	2,493	2,619	2,737	2,511	2,535	1.7	0.9
Rural College	6,864	7,781	10,923	12,116	12,230	78.2	0.9
Tanana Valley	7,266	7,488	7,715	10,333	10,949	50.7	6.0
Juneau	29,429	33,234	35,804	38,520	39,622	34.6	2.9
Ketchikan	4,466	3,989	4,177	4,613	4,801	7.5	4.1
Sitka	6,608	6,816	7,040	7,526	7,613	15.2	1.1
UA Anchorage	194,044	218,672	228,550	249,807	259,439	33.7	3.9
UA Fairbanks	334,077	349,180	374,603	404,279	417,452	25.0	3.3
UA Southeast	40,503	44,038	47,021	50,660	52,036	28.5	2.7
Statewide	50,956	51,225	56,204	61,674	64,628	26.8	4.8
Systemwide Components	29,992	2,108	7,847	7,687	5,237	-82.5	-31.9
UA System	649,572	665,223	714,225	774,107	798,791	23.0	3.2

Note: The authorized budget is the amount of funds approved for receipt and expenditure by the Alaska State Legislature, net of any vetoes by the Governor. Supplemental appropriations and revised programs approved subsequent to the legislative session are generally not included.

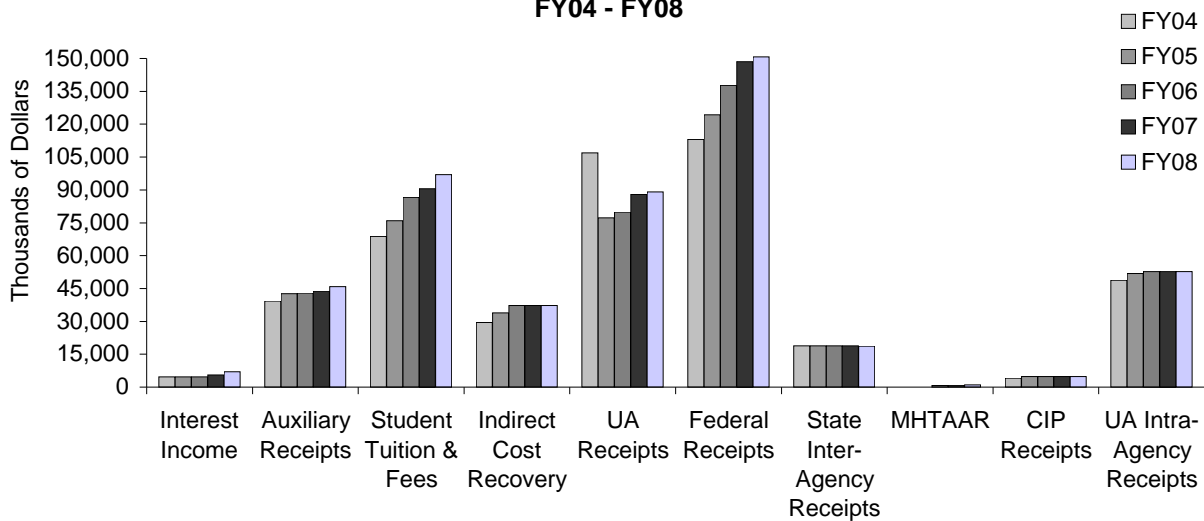
The FY04 budget includes \$6,945.0 of General Funds for salary increases, but does not include License Plate revenue of \$2.1. The FY05 budget includes \$8,800.0 of General Funds for extraordinary TRS/PERS costs, but does not include TVEP funding of \$631.3, additional Workforce Development funding of \$189.2, License Plate revenue of \$2.2, and the re-appropriation to UAA of \$65.0. The FY06 budget includes \$6,888.2 of General Funds for extraordinary retirement program increases, but does not include one-time funding for Utility Increases of \$2,355.6, License Plate revenue of \$2.5, and the FFA Director position funding \$75.0. The FY07 budget includes \$7,882.0 of General Funds for extraordinary retirement program increases, but does not include one-time funding for Utility Increases of \$2,640.0, ETS Chargeback of \$4.0 or License Plate revenue of \$2.0. The FY08 budget does not include one-time funding for Utility Increases of \$2,640.0 and License Plate revenue of \$1.0.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA Statewide Planning and Budget.

**Table 4.03 Authorized Budget by Fund Source
FY04 - FY08**

	FY04	FY05	FY06	FY07	FY08	% of Total FY08	% Change FY04-08
(in Thousands of Dollars)							
State Appropriations	215,584	231,135	248,189	282,532	292,571	36.7	35.7
Receipt Authority							
Interest Income	4,668	4,668	4,668	5,600	6,960	0.9	49.1
Auxiliary Receipts	39,294	42,676	42,917	43,747	45,855	5.8	16.7
Student Tuition & Fees	68,789	75,898	86,616	90,517	97,002	12.2	41.0
Indirect Cost Recovery	29,494	33,832	37,183	37,183	37,287	4.7	26.4
UA Receipts	106,963	77,216	79,938	87,897	89,117	11.2	-16.7
Federal Receipts	113,056	124,362	137,798	148,500	150,800	18.9	33.4
State Inter-Agency Receipts	18,800	18,800	18,800	18,800	18,650	2.3	-0.8
MHTAAR	50	50	680	825	1,085	0.1	2070.0
CIP Receipts	4,050	4,762	4,762	4,762	4,882	0.6	20.5
UA Intra-Agency Receipts	48,824	51,824	52,674	52,721	52,721	6.6	8.0
Total Receipt Authority	433,988	434,088	466,036	490,551	504,359	63.3	16.2
Total Budget	649,572	665,223	714,225	773,083	796,930	100.0	22.7

**Receipt Authority Budget by Fund Source
FY04 - FY08**



Note: The authorized budget is the amount of funds approved for receipt and expenditure by the Alaska State Legislature, net of any vetoes by the Governor. Supplemental appropriations and revised programs approved subsequent to the legislative session are generally not included. State Appropriations include General Funds (GF), GF/Match, GF Mental Health, Workforce Development funds, ACPE funds, and ASTF funds. MHTAAR has been removed from State Appropriations and is now reported under Receipt Authority. The FY04 budget includes \$6,945.0 of General Funds for salary increases, but does not include License Plate revenue of \$2.1. The FY05 budget includes \$8,800.0 of General Funds for extraordinary TRS/PERS costs, but does not include TVEP funding of \$631.3, additional Workforce Development funding of \$189.2, License Plate revenue of \$2.2, and the re-appropriation to UAA of \$65.0. The FY06 budget includes \$6,888.2 of General Funds for extraordinary retirement program increases, but does not include one-time funding for Utility Increases of \$2,355.6, License Plate revenue of \$2.5, and the FFA Director position funding \$75.0. The FY07 budget includes \$7,882.0 of General Funds for extraordinary retirement program increases, but does not include one-time funding for Utility Increases of \$2,640.0, ETS Chargeback of \$4.0 or License Plate revenue of \$2.0. The FY08 budget does not include one-time funding for Utility Increases of \$2,640.0 and License Plate revenue of \$1.0.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA Statewide Planning and Budget.

**Table 4.04 Actual State Appropriation Expenditures by Campus
FY03 - FY07**

	FY03	FY04	FY05	FY06	FY07	% Change FY03-07	% Change FY06-07
(in Thousands of Dollars)							
Anchorage	64,880	66,628	71,098	75,644	85,623	32.0	13.2
Kenai	4,046	4,044	4,862	5,524	6,568	62.3	18.9
Kodiak	1,958	1,978	2,085	2,274	2,560	30.8	12.6
Mat-Su	3,073	3,130	3,328	3,582	3,758	22.3	4.9
PWSCC	1,906	1,949	2,035	2,301	2,750	44.2	19.5
Fairbanks CRCD	85,311	87,198	92,948	99,340	114,323	34.0	15.1
Bristol Bay	843	841	886	939	1,057	25.4	12.5
Chukchi	611	607	628	702	725	18.6	3.3
Cooperative Ext.	3,061	3,015	3,170	3,396	3,599	17.6	6.0
Interior-Aleutians	1,097	1,434	1,202	1,281	1,386	26.3	8.2
Kuskokwim	2,022	2,077	2,146	2,400	2,779	37.4	15.8
Northwest	1,288	1,318	1,349	1,414	1,503	16.7	6.3
Rural College	3,676	3,376	4,039	4,378	4,565	24.2	4.3
Tanana Valley	3,454	3,651	3,452	4,155	4,891	41.6	17.7
Juneau	14,554	15,016	16,058	17,152	19,269	32.4	12.3
Ketchikan	1,838	1,915	2,109	2,191	2,496	35.8	13.9
Sitka	2,071	2,081	2,162	2,338	2,626	26.8	12.3
UA Anchorage	75,862	77,727	83,408	89,325	101,258	33.5	13.4
UA Fairbanks	101,362	103,518	109,820	118,005	134,827	33.0	14.3
UA Southeast	18,462	19,012	20,329	21,680	24,391	32.1	12.5
Statewide	15,312	15,327	17,577	19,179	22,056	44.0	15.0
UA System	210,999	215,584	231,134	248,189	282,532	33.9	13.8

Note: Table 4.04 provides the actual State appropriation expenditures by campus as reported to the State of Alaska Office of Management and Budget. Actual expenditures may exceed initial legislative authorizations due to supplemental appropriations or revised programs approved subsequent to the regular legislative session. State Appropriations include General Funds (GF), GF/Match, GF Mental Health, Workforce Development funds, ACPE funds, and ASTF funds. MHTAAR has been removed from State Appropriations and is now reported under Receipt Authority.

The FY04 actuals do not include License Plate revenue of \$2.1. The FY05 actuals do not include TVEP funding of \$631.3, additional Workforce Development funding of \$189.2, License Plate revenue of \$2.2, and the re-appropriation to UAA of \$65.0. The FY06 actuals do not include one-time funding for Utility Increases of \$2,355.6, License Plate revenue of \$2.5, and the FFA Director position funding of \$70.4 (\$75.0 less \$4.6 lapsed). The FY07 actuals do not include one-time funding for Utility Increases of \$2,640.0, ETS Chargeback of \$4.0 and License Plate revenue of \$2.0.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA Statewide Planning and Budget.

**Table 4.05 Total Actual Expenditures by Campus
FY03 - FY07**

	FY03	FY04	FY05	FY06	FY07	% Change FY03-07	% Change FY06-07
(in Thousands of Dollars)							
Anchorage	152,629	163,740	170,971	182,734	199,314	30.6	9.1
Kenai	6,633	7,120	8,466	9,855	11,387	71.7	15.5
Kodiak	3,219	3,199	3,091	3,147	3,441	6.9	9.3
Mat-Su	6,191	6,133	6,042	6,311	6,974	12.6	10.5
PWSCC	4,876	5,148	4,863	4,556	5,165	5.9	13.4
Fairbanks CRCD	258,904	271,346	284,366	299,823	328,120	26.7	9.4
Bristol Bay	2,049	2,633	2,808	2,809	3,013	47.0	7.3
Chukchi	1,583	1,779	1,480	1,501	1,687	6.6	12.4
Cooperative Ext.	5,987	5,956	6,853	7,113	7,582	26.6	6.6
Interior-Aleutians	2,541	3,106	3,112	3,273	3,722	46.5	13.7
Kuskokwim	4,206	5,044	5,456	5,303	6,031	43.4	13.7
Northwest	2,095	2,493	2,078	1,998	2,344	11.9	17.3
Rural College	6,294	7,856	9,939	10,029	10,896	73.1	8.6
Tanana Valley	6,721	6,912	7,011	8,440	10,579	57.4	25.3
Juneau	26,024	28,412	28,683	31,460	34,198	31.4	8.7
Ketchikan	3,036	3,241	3,879	3,978	3,914	28.9	-1.6
Sitka	5,930	5,501	5,361	5,670	5,614	-5.3	-1.0
UA Anchorage	173,548	185,338	193,433	206,603	226,280	30.4	9.5
UA Fairbanks	290,380	307,124	323,103	340,289	373,974	28.8	9.9
UA Southeast	34,990	37,154	37,923	41,109	43,726	25.0	6.4
Statewide	35,025	37,247	42,277	46,212	56,024	60.0	21.2
UA System	533,943	566,863	596,736	634,212	700,004	31.1	10.4

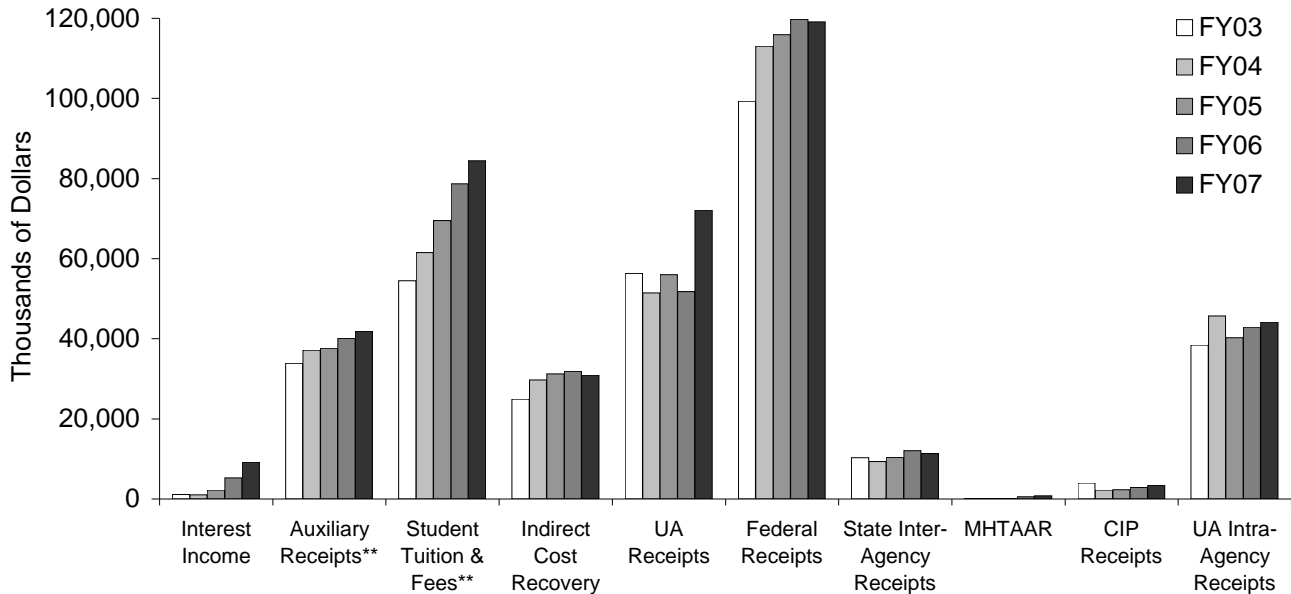
Note: Table 4.05 provides total actual expenditures by campus as reported to the State of Alaska Office of Management and Budget. Actual expenditures may exceed initial legislative authorizations due to supplemental appropriations or revised programs approved subsequent to the regular legislative session. Likewise, actual expenditures and revenues reported by UA Statewide Planning and Budget to the State vary from the University financial statements due to the differences in reporting procedures for intra-agency receipts, transfers and encumbrances. Commencing in FY03, in accordance with GASB 34, the University is required to report student tuition and fee revenue and auxiliary receipts net of allowances and discounts, with a corresponding offset in scholarships. For more information see: <http://www.alaska.edu/swbudget/publications/tuitiondescription/docs/tuitionallowance.pdf>

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA Statewide Planning and Budget.

**Table 4.06 Revenue Sources for Total Actual Expenditures
FY03 - FY07**

	FY03	FY04	FY05	FY06	FY07	% of Total* FY07	% Change FY03-07
(in Thousands of Dollars)							
State Appropriations	210,999	215,584	231,135	248,189	282,532	43.1	33.9
Receipt Authority							
Interest Income	1,144	1,027	2,264	5,291	9,154	1.4	700.2
Auxiliary Receipts**	33,877	37,172	37,629	40,121	41,832	6.4	23.5
Student Tuition & Fees**	54,493	61,495	69,484	78,734	84,462	12.9	55.0
<i>Student Tuition/Fees Gross</i>	<i>59,749</i>	<i>67,755</i>	<i>75,849</i>	<i>84,988</i>	<i>91,466</i>	<i>13.9</i>	<i>53.1</i>
Indirect Cost Recovery	24,923	29,724	31,217	31,857	30,937	4.7	24.1
UA Receipts	56,348	51,470	56,036	51,811	72,158	11.0	28.1
Federal Receipts	99,326	113,054	115,955	119,794	119,090	18.2	19.9
State Inter-Agency Receipts	10,305	9,358	10,406	12,070	11,355	1.7	10.2
MHTAAR	137	50	50	558	825	0.1	503.1
CIP Receipts	3,966	2,236	2,328	2,898	3,466	0.5	-12.6
UA Intra-Agency Receipts	38,426	45,693	40,232	42,890	44,192	6.7	15.0
Total Receipt Authority	322,945	351,279	365,601	386,023	417,472	56.9	29.3
Total	533,944	566,863	596,736	634,212	700,004	100.0	31.1

**Receipt Authority Revenue Sources
FY03 - FY07**



* % of Total does not include Intra-Agency Receipts.

** Commencing in FY03, in accordance with GASB 34, the University is required to report student tuition and fee revenue and auxiliary receipts net of allowances and discounts, with a corresponding offset in scholarships. For more information see: <http://www.alaska.edu/swbudget/publications/tuitiondescription/docs/tuitionallowance.pdf>

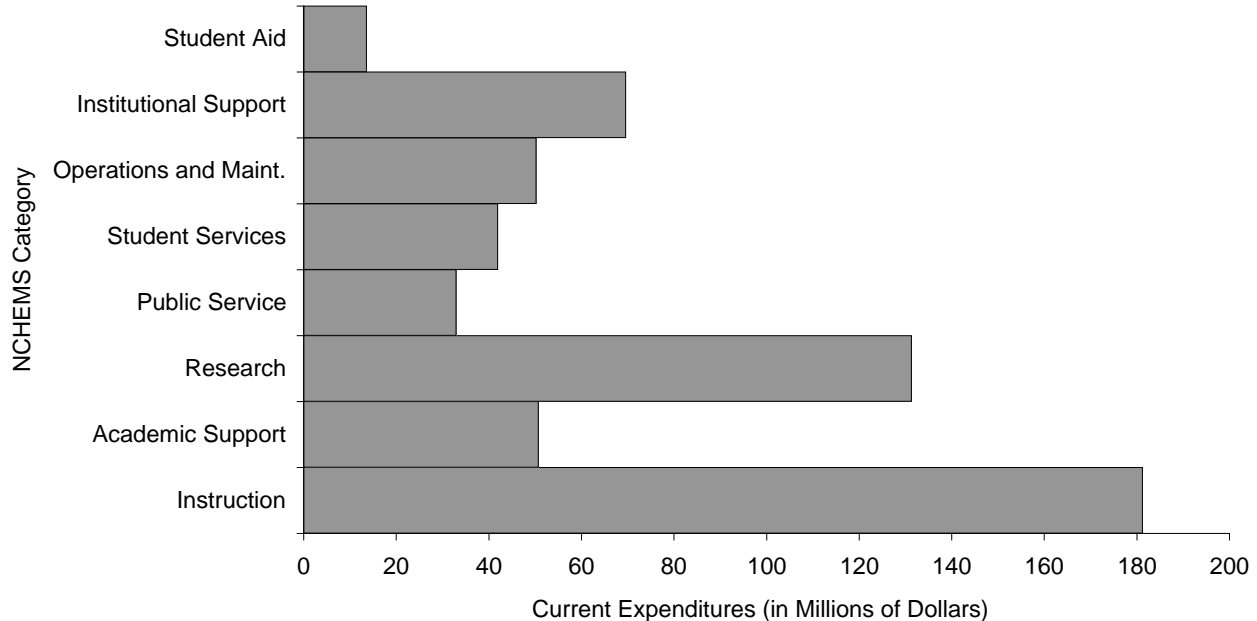
Note: Table 4.06 provides revenue sources for total actual expenditures by fiscal year as reported to the State of Alaska Office of Management and Budget. Actual expenditures may exceed initial legislative authorizations due to supplemental appropriations or revised programs approved subsequent to the regular legislative session. Likewise, actual expenditures and revenues reported by UA Statewide Planning and Budget to the State vary from the University financial statements due to the differences in reporting procedures for intra-agency receipts, transfers and encumbrances. State Appropriations include General Funds (GF), GF/Match, GF Mental Health, Workforce Development funds, ACPE funds, and ASTF funds. MHTAAR has been removed from State Appropriations and is now reported under Receipt Authority.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA Statewide Planning and Budget.

**Table 4.07 UA Current Fund Expenditures by NCHEMS Category
FY03 - FY07**

	FY03	FY04	FY05	FY06	FY07	% Change FY03-07	% Change FY06-07
(in Thousands of Dollars)							
Educational and General (Unrestricted and Restricted)							
Instruction	134,192	144,115	150,052	163,540	181,175	35.0	10.8
Academic Support	34,279	37,095	40,990	44,624	50,659	47.8	13.5
Research	107,615	112,013	118,933	126,282	131,283	22.0	4.0
Public Service	24,967	26,216	31,226	32,075	32,926	31.9	2.7
Student Services	31,323	33,002	36,033	38,512	41,890	33.7	8.8
Operations and Maint.	40,291	39,184	44,953	44,166	50,216	24.6	13.7
Institutional Support	53,529	50,290	63,388	61,778	69,562	30.0	12.6
Student Aid	10,441	13,052	12,822	13,383	13,566	29.9	1.4
Total	436,637	454,967	498,397	524,360	571,277	30.8	8.9
Auxiliary Enterprises	31,827	33,786	33,927	37,206	38,681	21.5	4.0
Total Current Fund Expenditure	468,464	488,753	532,324	561,566	609,958	30.2	8.6

**Current Fund Expenditures by NCHEMS
FY07**



Note: Total current fund expenditures may differ from the actual expenditures reported by UA Statewide Planning and Budget due to differences in reporting procedures for UA Intra-agency receipts, transfers, and encumbrances. Effective July 1, 2002, the University of Alaska adopted GASB 35, Basic Financial Statements—and Management’s Discussion and Analysis—for Public Colleges and Universities. One of the most significant changes in GASB 35 is the requirement to amortize capital asset costs over the useful lives of those assets. GASB 35 requires public colleges and universities to report all capital assets, including infrastructure assets, in the government-wide statement of net assets and, generally, report depreciation expenses in the statement of activities.

NCHEMS categories are nationally recognized academic budget categories defined by the National Center for Higher Education Management Systems.

Source: UA Fund Accounting, Financial Statements.

**Table 4.08 Total Expenditures by NCHEMS Category
FY03 - FY07**

	FY03	FY04	FY05	FY06	FY07	% Change FY03-07	% Change FY06-07
(in Thousands of Dollars)							
Instruction and Student Related							
Academic Support	24,660	26,679	31,553	36,205	39,926	61.9	10.3
Instruction	138,043	148,323	152,818	165,097	183,150	32.7	10.9
Intercollegiate Athl.	7,013	7,367	7,934	8,962	10,087	43.8	12.6
Library Services	15,725	16,472	14,648	15,121	16,046	2.0	6.1
Scholarships*	11,674	13,900	13,921	15,361	15,663	34.2	2.0
Student Services	24,665	26,533	28,533	30,199	32,712	32.6	8.3
Infrastructure							
Institutional Support	73,489	75,561	83,830	86,947	106,338	44.7	22.3
Debt Service	2,867	3,386	3,676	3,427	5,134	79.1	49.8
Physical Plant	55,683	59,256	61,269	62,737	71,922	29.2	14.6
Public Service							
Public Service	24,534	26,421	29,336	31,203	34,304	39.8	9.9
Research							
Research	121,586	125,514	131,292	138,212	142,408	17.1	3.0
Auxiliary Services							
Auxiliary Services	34,006	37,452	37,926	40,741	42,314	24.4	3.9
Total Expenditures	533,944	566,863	596,736	634,212	700,004	31.1	10.4

**Table 4.09 Percent of Restricted Expenditures to Total Expenditures by NCHEMS Category
FY03 - FY07**

	FY03	FY04	FY05	FY06	FY07	% Change FY03-07	% Change FY06-07
(in Thousands of Dollars)							
Instruction and Student Related							
Academic Support	7.2	9.8	10.1	12.0	12.8	5.6	6.0
Instruction	14.6	16.1	14.9	14.5	14.3	-0.3	-1.5
Intercollegiate Athl.	2.9	0.9	0.5	0.5	0.3	-2.5	-24.7
Library Services	5.2	7.7	-2.5	5.0	4.7	-0.5	-6.5
Scholarships*	86.7	89.0	89.7	85.2	85.8	-0.9	0.6
Student Services	17.7	13.9	15.6	13.6	11.6	-6.1	-14.6
Infrastructure							
Institutional Support	1.9	2.1	1.9	1.9	2.3	0.3	19.4
Debt Service	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Physical Plant	0.1	0.5	1.2	-0.1	0.7	0.5	-591.7
Public Service							
Public Service	65.7	70.0	70.2	69.5	64.6	-1.2	-7.1
Research							
Research	72.6	72.5	73.4	73.8	69.3	-3.4	-6.1
Auxiliary Services							
Auxiliary Services	99.8	99.8	99.8	99.8	99.8	0.0	0.0

* Commencing in FY03, in accordance with GASB 34, the University is required to report student tuition and fee revenue and auxiliary receipts net of allowances and discounts, with a corresponding offset in scholarships. For more information see: <http://www.alaska.edu/swbudget/publications/tuitiondescription/docs/tuitionallowance.pdf>

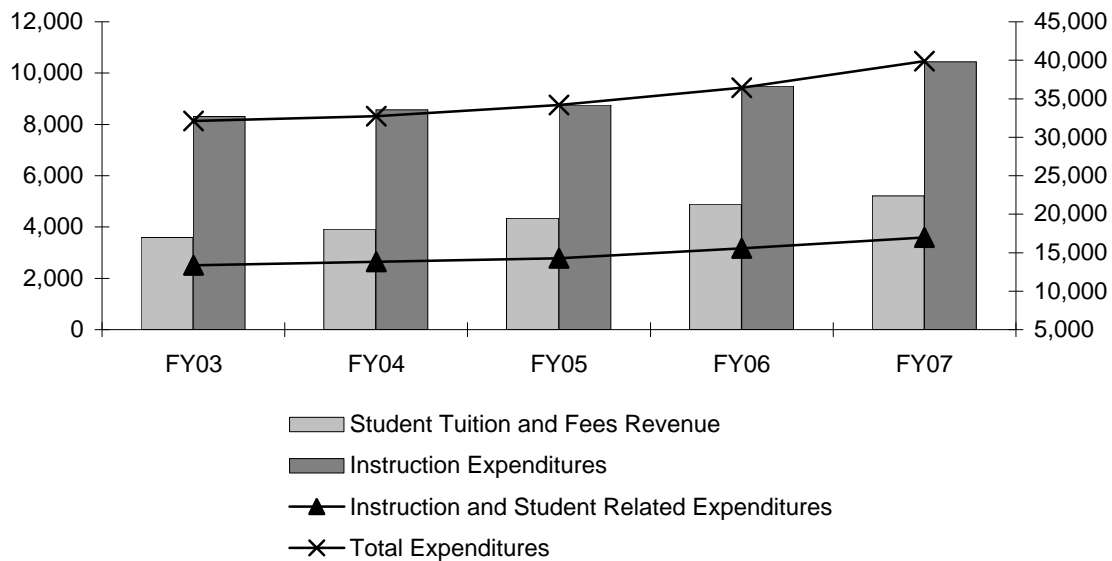
Note: State Appropriations include General Funds (GF), GF/Match, GF Mental Health, Workforce Development funds, ACPE funds, and ASTF funds. Commencing in FY03 State Inter-Agency Receipts are broken out of University Receipts and listed separately, and Intra-Agency Receipts became UA Intra-Agency Receipts.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA Statewide Planning and Budget.

**Table 4.10 UA Financial Ratio Analyses
FY03 - FY07**

	FY03	FY04	FY05	FY06	FY07
Student FTE (Fall Semester)	16,625	17,319	17,454	17,397	17,541
Revenue (in Thousands of Dollars)					
State Appropriations	210,999	215,584	231,135	248,189	282,532
Total Revenues	533,945	566,863	596,736	634,212	700,004
Student Tuition and Fees (Gross)*	59,749	67,755	75,849	84,988	91,466
Expenditures (in Thousands of Dollars)					
Instruction and Student Related	221,780	239,275	249,408	270,945	297,585
Infrastructure	132,039	138,202	148,775	153,111	183,394
Public Service	24,534	26,421	29,336	31,203	34,304
Research	121,586	125,514	131,292	138,212	142,408
Auxiliary Services	34,006	37,452	37,926	40,741	42,314
Total Expenditures	533,945	566,863	596,736	634,212	700,004
Instruction	138,043	148,323	152,818	165,097	183,150
Proportions (in Percentages)					
Student Tuition and Fees to Total Expenditures	11.2	12.0	12.7	13.4	13.1
Student Tuition and Fees to Instruction Expenditures	43.3	45.7	49.6	51.5	49.9
State Appropriations to Total Expenditures	39.5	38.0	38.7	39.1	40.4
State Appropriations to Instruction Expenditures	152.9	145.3	151.2	150.3	154.3
Revenue and Expenditure Dollars per Student FTE					
Student Tuition and Fees Revenue	3,594	3,912	4,346	4,885	5,214
Instruction Expenditures	8,303	8,564	8,756	9,490	10,441
Instruction and Student Related Expenditures	13,340	13,816	14,290	15,574	16,965
Total Expenditures	32,117	32,731	34,189	36,454	39,906

**Revenue and Expenditures per Student FTE
FY03 - FY07**



* Commencing in FY03, in accordance with GASB 34, the University is required to report student tuition and fee revenue and auxiliary receipts net of allowances and discounts, with a corresponding offset in scholarships. For more information see: <http://www.alaska.edu/swbudget/publications/tuitiondescription/docs/tuitionallowance.pdf>

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA Statewide Planning and Budget.

**Table 4.11a UA Tuition Rates Per Credit Hour
FY04 - FY09**

	FY04	FY05	FY06	FY07	FY08	% Change FY04-08	FY09
	(in Dollars)						
Resident							
Undergraduate							
Lower Division	90	99	109	120	128	42.2	134
Upper Division	102	112	123	135	144	41.2	151
Graduate	202	222	244	268	287	42.1	301
Non-Resident							
Surcharge	191	231	254	279	299	56.5	314
Undergraduate							
Lower Division	281	330	363	399	427	52.0	448
Upper Division	293	343	377	414	443	51.2	465
Graduate	393	453	498	547	586	49.1	615

**Table 4.11b Annualized Full-Time Student Tuition Rates
FY04 - FY09**

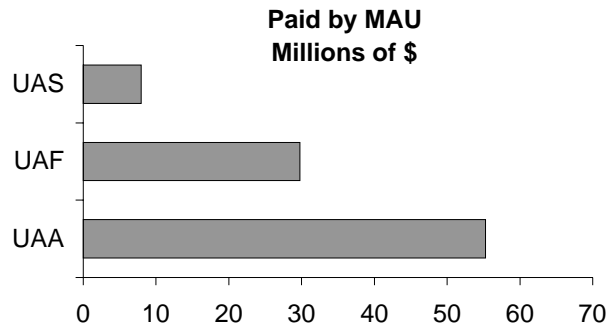
	FY04	FY05	FY06	FY07	FY08	% Change FY04-08	FY09
	(in Dollars)						
Resident							
Undergraduate	2,880	3,165	3,480	3,825	4,080	41.7	4,275
Graduate	4,848	5,328	5,856	6,432	6,888	42.1	7,224
Non-Resident							
Undergraduate	8,610	10,095	11,100	12,195	13,050	51.6	13,695
Graduate	9,432	10,872	11,952	13,128	14,064	49.1	14,760

Note: Community campuses may have different tuition rates than main campuses. For example, for FY08, the Board of Regents approved rates of \$110 and \$112 per credit hour for Prince William Sound Community College and Kodiak College respectively. The board also approved a nonresident surcharge of \$299 per credit hour for FY08, a 7 percent increase from FY07. Annualized undergraduate rates are calculated on the average of the lower and upper division rate for a 30 credit hour load. In FY08, one undergraduate credit hour is \$136 = $(\$128 + \$144)/2$ for residents and \$435 for non-residents. Annualized graduate rates are calculated for 24 credit hours. Students taking different credit hour loads would realize different rates of changes between FY04 and FY08.

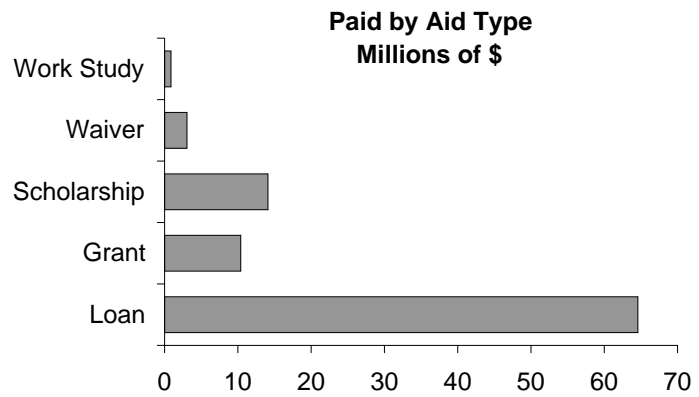
Source: University of Alaska Board of Regents. Compiled by UA Statewide Planning and Budget.

**Table 4.12 Financial Aid Paid to Students
Aid Year 2006-07**

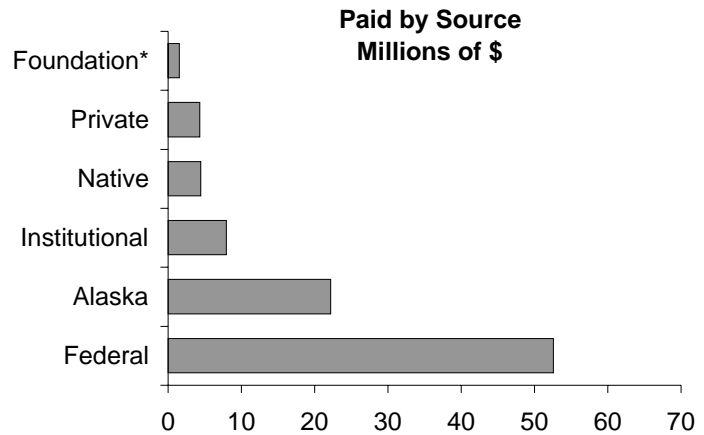
	Paid Amount (Thousands of Dollars)
MAU	
UAA	55,272.1
UAF	29,757.1
UAS	7,962.0
UA System	92,991.2



Aid Type	Paid Amount (Thousands of Dollars)
Loan	64,566.8
Grant	10,414.3
Scholarship	14,095.6
Waiver	3,050.3
Work Study	864.3
UA System	92,991.2



Aid Source	Paid Amount (Thousands of Dollars)
Federal	52,562.9
Alaska	22,166.5
Institutional	7,939.9
Native	4,454.0
Private	4,337.8
Foundation*	1,530.2
UA System	92,991.2



* Figures above only include UA Foundation aid reported in the Banner Financial Aid Module. Total financial aid reported by the UA Foundation is in Table 4.14.

Note: This table reports financial aid paid to students for the fall 2006, spring 2007, and summer 2007 semesters.

Source: Data Supplied by MAUs via UA Information Systems: Banner SI Closing Extract 2006-2007 and Banner Financial Aid Extract, Aid Year Extract 2006-07. Compiled by UA Statewide Planning and Budget.

**Table 4.13 Financial Aid Paid to Students
Aid Year 2002-03 to 2006-07**

	AY 2002-03	AY 2003-04	AY 2004-05	AY 2005-06	AY 2006-07	% Change AY 2002-03 to 2006-07
(in Thousands of Dollars)						
MAU						
UA Anchorage	32,845.9	36,557.7	43,665.6	50,807.7	55,272.1	68.3
UA Fairbanks	22,987.2	26,585.9	28,663.2	29,700.2	29,757.1	29.5
UA Southeast	5,719.7	5,949.2	6,188.8	7,418.8	7,962.0	39.2
UA System	61,552.7	69,092.7	78,517.6	87,926.8	92,991.2	51.1
Aid Type						
Loan	38,866.1	44,971.8	53,015.0	61,379.9	64,566.8	66.1
Grant	9,102.5	9,707.7	9,946.9	10,084.8	10,414.3	14.4
Scholarship	10,981.6	11,540.5	12,627.7	13,137.0	14,095.6	28.4
Waiver	1,811.4	1,924.1	2,104.6	2,574.6	3,050.3	68.4
Work Study	791.1	948.6	823.4	750.4	864.3	9.3
UA System	61,552.7	69,092.7	78,517.6	87,926.8	92,991.2	51.1
Aid Source						
Federal	35,869.8	41,319.1	47,683.8	49,741.7	52,562.9	46.5
Alaska	12,615.4	13,817.7	15,161.4	21,398.5	22,166.5	75.7
Institutional	6,153.9	6,724.1	6,884.0	7,396.9	7,939.9	29.0
Native	3,431.6	3,322.9	4,011.5	4,303.3	4,454.0	29.8
Private	2,432.2	2,856.3	3,642.0	3,687.3	4,337.8	78.3
Foundation*	1,049.8	1,052.6	1,134.9	1,399.0	1,530.2	45.8
UA System	61,552.7	69,092.7	78,517.6	87,926.8	92,991.2	51.1

**Table 4.14 UA Foundation: Reported Student Aid
FY03 - FY07**

	FY03	FY04	FY05	FY06	FY07	% Change FY03-FY07
(in Thousands of Dollars)						
MAU						
UA Anchorage	546.9	528.8	654.3	771.0	684.9	25.2
UA Fairbanks	912.1	905.1	928.6	1,049.7	1,315.3	44.2
UA Southeast	177.9	157.9	195.5	204.2	211.3	18.8
UA Statewide				2.5	11.5	
UA System	1,636.9	1,591.8	1,778.4	2,027.4	2,223.1	35.8

* Figures above only include UA Foundation aid reported in the Banner Financial Aid Module. Total financial aid reported by the UA Foundation is reported in Table 4.14.

Note: This table reports financial aid paid to students for the fall 2006, spring 2007, and summer 2007 semesters.

Source: Data Supplied by MAUs via UA Information Systems: Banner SI Closing Extract 2006-2007 and Banner Financial Aid Extract, Aid Year Extract 2006-07. Compiled by UA Statewide Planning and Budget. UA Foundation Reported Student Aid provided by UA Foundation.

**Table 4.15 Financial Aid Paid to Students: Headcount by Class Standing, MAU, and Aid Type
Aid Year 2006-07**

		Class Standing							NDS	Non-Credit	Total	as % of Enrollment
		Freshman		Sophomore	Junior	Senior	Graduate					
		1st Time	Cont.									
UA Anchorage												
Grant	Pell	440	598	493	371	512		2		2,416	8.3	
	Other	128	215	230	201	292		1		1,067	3.7	
Loan	AK Supplemental	439	386	443	358	475	60	3		2,164	7.4	
	Stafford	735	855	862	761	1,040	261	3		4,517	15.5	
	Other	49	35	48	25	37	6			200	0.7	
Scholarship	UA Scholars	239	118	203	154	120		2		836	2.9	
	UA Foundation	48	25	59	40	100	11			283	1	
	Other	364	214	246	178	223	44	62	1	1,332	4.6	
Other		198	150	225	202	294	135	9		1,213	4.2	
Total		1,419	1,359	1,400	1,118	1,477	388	78	1	7,240	24.9	
UA Fairbanks												
Grant	Pell	222	254	232	209	306				1,223	8.4	
	Other	92	88	101	121	163	3	6		574	4	
Loan	AK Supplemental	202	199	220	213	233	67			1,134	7.8	
	Stafford	290	356	323	327	426	253	2		1,977	13.6	
	Other	30	18	24	19	19	15			125	0.9	
Scholarship	UA Scholars	152	50	115	89	87				493	3.4	
	UA Foundation	52	24	71	92	130	44	7		420	2.9	
	Other	263	135	192	150	181	51	56		1,028	7.1	
Other		98	56	90	90	107	34	4		479	3.3	
Total		654	566	652	572	719	345	75		3,583	24.7	
UA Southeast												
Grant	Pell	53	80	70	48	55				306	4.9	
	Other	4	16	18	11	16		10		75	1.2	
Loan	AK Supplemental	40	43	48	26	25	18			200	3.2	
	Stafford	73	103	114	78	94	124			586	9.4	
	Other	13	19	23	7	8	28			98	1.6	
Scholarship	UA Scholars	14	5	8	14	6				47	0.8	
	UA Foundation	15	9	17	20	24	10	4		99	1.6	
	Other	61	48	50	39	46	22	85	46	397	6.4	
Other		26	31	50	36	46	25	16		230	3.7	
Total		144	174	186	128	154	156	112	46	1,100	17.6	
UA System												
Grant	Pell	713	931	791	627	873		2		3,937	8.3	
	Other	224	319	348	333	471	3	17		1,715	3.6	
Loan	AK Supplemental	678	626	709	596	732	145	3		3,489	7.3	
	Stafford	1,092	1,313	1,294	1,164	1,559	637	5		7,064	14.8	
	Other	92	72	95	51	64	49			423	0.9	
Scholarship	UA Scholars	404	173	321	257	212		2		1,369	2.9	
	UA Foundation	114	58	147	152	254	65	11		801	1.7	
	Other	680	394	475	364	444	115	203	47	2,722	5.7	
Other		322	237	365	328	447	194	29		1,922	4	
Total		2,201	2,089	2,212	1,810	2,333	883	264	47	11,839	24.9	

Note: This table reports financial aid paid to students for the fall 2006, spring 2007, and summer 2007 semesters. Some students may hold multiple class standings during the course of an aid year. For the purpose of this report students are counted in the first class standing held during the aid year.

Source: Data Supplied by MAUs via UA Information Systems: Banner SI Closing Extract 2006-07 and Banner Financial Aid Extract, Aid Year 2006-07. Compiled by UA Statewide Planning and Budget.

**Table 4.16 Financial Aid Paid to Students: Average Amount by Class Standing Program, MAU, and Aid Type
Aid Year 2006-07**

		Average \$							Total	
		Freshman		Sopho- more	Junior	Senior	Graduate	NDS	Non- Credit	
		1st Time	Cont.							
UA Anchorage										
Grant	Pell	2,239	2,035	2,290	2,403	2,332		1,185		2,243
	Other	683	657	753	978	1,133		250		871
Loan	AK Supplemental	6,259	5,889	6,289	6,201	6,006	3,975	4,123		6,068
	Stafford	3,261	4,138	4,929	6,246	6,845	12,102	2,639		5,584
	Other	5,707	5,818	7,080	6,190	6,649	7,896			6,356
Scholarship	UA Scholars	2,491	2,319	2,445	2,464	2,246		1,375		2,413
	UA Foundation	2,038	1,776	1,530	1,819	1,650	1,477			1,719
	Other	3,656	3,393	3,435	3,447	3,590	3,658	1,699	915	3,441
Other		1,486	1,487	2,058	1,465	1,217	4,174	1,640		1,824
Total		6,212	6,358	7,551	8,567	9,029	10,787	1,868	915	7,634
UA Fairbanks										
Grant	Pell	2,260	2,040	2,233	2,377	2,525				2,295
	Other	622	637	726	807	1,031	1,104	1,183		806
Loan	AK Supplemental	5,815	6,014	6,308	5,974	5,435	4,212			5,803
	Stafford	3,294	4,061	4,490	6,421	6,596	12,267	6,512		6,008
	Other	5,269	5,858	7,896	7,333	7,079	11,823			7,233
Scholarship	UA Scholars	2,533	2,530	2,451	2,688	2,466				2,530
	UA Foundation	1,677	1,239	1,796	2,027	1,950	3,727	422		2,027
	Other	3,219	3,350	3,537	3,461	4,435	3,782	1,044		3,454
Other		3,366	2,661	2,757	2,766	2,668	6,235	510		3,080
Total		6,874	7,208	7,600	9,265	9,329	11,986	1,115		8,305
UA Southeast										
Grant	Pell	2,403	1,966	2,371	2,432	2,337				2,274
	Other	900	1,035	1,359	2,003	1,384		1,061		1,326
Loan	AK Supplemental	5,708	5,481	6,158	5,020	6,102	3,544			5,532
	Stafford	3,464	4,282	4,868	6,722	7,339	11,660			6,670
	Other	5,810	5,415	5,132	5,711	10,716	5,134			5,775
Scholarship	UA Scholars	2,259	2,475	2,750	2,554	2,521				2,487
	Other	1,100	1,278	2,176	2,020	2,438	2,525	769		1,942
	Other	3,262	2,393	3,464	3,814	3,814	5,285	1,183	469	2,644
Other		1,143	854	1,413	806	849	1,020	395		986
Total		6,698	6,429	7,859	8,496	8,877	11,669	1,077	469	7,238
UA System										
Grant	Pell	2,264	2,033	2,292	2,401	2,400		1,185		2,266
	Other	662	671	779	949	1,106	1,104	1,057		870
Loan	AK Supplemental	6,122	5,920	6,304	6,079	5,836	4,031	4,123		5,967
	Stafford	3,301	4,132	4,833	6,338	6,811	12,100	4,188		5,805
	Other	5,579	5,722	6,815	6,550	7,285	7,520			6,481
Scholarship	UA Scholars	2,505	2,384	2,493	2,547	2,354		1,375		2,470
	UA Foundation	1,768	1,476	1,733	1,971	1,878	3,162	548		1,910
	Other	3,495	3,282	3,573	3,521	4,006	4,088	1,302	479	3,374
Other		2,031	1,681	2,142	1,749	1,526	4,129	797		2,037
Total		6,486	6,624	7,680	8,820	9,177	11,484	1,325	479	7,855

Note: This table reports financial aid paid to students for the fall 2006, spring 2007, and summer 2007 semesters. Some students may hold multiple class standings during the course of an aid year. For the purpose of this report students are counted in the first class standing held during the aid year.

Source: Data Supplied by MAUs via UA Information Systems: Banner SI Closing Extract 2006-07 and Banner Financial Aid Extract, Aid Year 2006-07. Compiled by UA Statewide Planning and Budget.