

FINANCE

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Summary: Financial Information

Total actual expenditures for the University of Alaska during FY22 were \$885.9 million which was an increase of 6.1 percent from FY21, and an increase of 8.0 percent from FY18. Of that \$885.9 million, a total of \$279.5 million was spent by the UA Anchorage system which is a 5.2 percent decrease from FY21. The UA Fairbanks spent \$504.6 million which is an increase of 10.9 percent from FY21. The UA Southeast spent \$49.3 million which is an increase of 2.8 percent from FY21. The UA System Office spent \$48.3 million which is a decrease of 17.3 percent from FY21. The UA Enterprise Entities spent \$4.1 million which is a decrease of 46.7 percent from FY21 (Table 4.05).

The FY23 authorized state appropriated budget for the University of Alaska is \$318.7 million (Table 4.01), an increase of 16.9 percent from FY22. The FY22 portion of total revenue from state appropriation (excluding UA intra-agency receipts) for was 35.2 percent which amounted to \$272.6 million (Table 4.06)

Instruction, research, and institutional support make up the largest portion of the total expenditures by National Center for Higher Education Management Systems (NCHEMS) category. These 3 categories account for \$533.5 million which is 60.2 percent of the \$885.9 million spent in FY22. Research makes up the largest portion of that with \$204.4 million which is an increase of 15.4 percent from FY21. Instruction accounts for \$164.2 million and is down 5.7 percent from FY21. Institutional expenditures are \$165.9 million and decreased by 2.1 percent from FY21 (Table 4.07).

Revenue from student tuition and fees decreased by 7.0 percent from \$117.7 million in FY21 to \$109.4 million in FY22. The total decrease in student tuition and fees from FY18 to FY22 is 18.8 percent. In FY22 student tuition and fees made up 14.1 percent of the UA system revenue (Table 4.06)

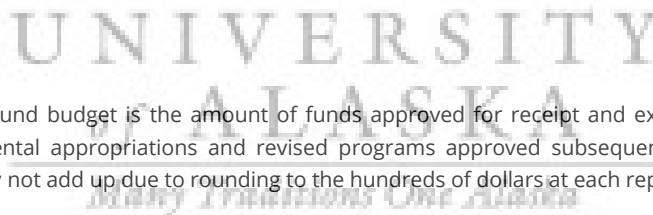
UA System wide unrestricted general fund revenue by academic organization for FY22 is down 1.6 percent to \$272.6 million. Unrestricted general fund revenue at UA Anchorage increased 0.4 percent, UA Fairbanks increased 0.4 percent, UA Southeast had no change, UA System Office decreased 35.4 percent (Table 4.04).

From AY20 to AY24, University of Alaska tuition rates increased at Fairbanks Campus and Rural College approximately \$66 per lower division undergraduate credit hour, UAF upper division undergraduate increase by \$20 per credit hour, UAF graduate level increased \$26 per credit hour, and all three universities increased non-resident lower division by \$11 with Fairbanks campus increasing this tuition rate by \$66 per credit (Table 4.10).

Many Traditions One Alaska

Table 4.01 Authorized Unrestricted General Fund Budget by Academic Organization FY19 - FY23

	FY19	FY20	FY21	FY22	FY23	% Change FY19-23	% Change FY22-23
	(in Thousands of \$)						
Anchorage/SBDC	104,044.2	93,554.7	84,259.7	84,728.3	93,621.7	-10.0	10.5
Kenai	6,289.1	6,289.1	6,289.1	6,289.1	6,414.9	2.0	2.0
Kodiak	2,303.3	2,303.3	2,303.3	2,303.3	2,349.4	2.0	2.0
Mat-Su	4,568.7	4,568.7	4,568.7	4,568.7	4,658.7	2.0	2.0
PWSC	2,666.7	2,666.7	2,666.7	2,666.7	2,719.0	2.0	2.0
Troth Yeddha'	148,034.0	132,969.4	120,518.4	120,838.3	152,652.1	3.1	26.3
UAF CTC	4,635.8	4,635.8	4,635.8	4,884.3	4,932.3	6.4	1.0
CRCO							
Bristol Bay	1,100.3	1,100.3	1,100.3	1,100.3	1,122.0	2.0	2.0
Chukchi	607.8	607.8	607.8	607.8	620.1	2.0	2.0
Interior Alaska	1,294.5	1,294.5	1,294.5	1,294.5	1,320.4	2.0	2.0
Kuskokwim	2,324.6	2,324.6	2,324.6	2,324.6	2,369.9	1.9	1.9
Northwest	1,161.7	1,161.7	1,161.7	1,161.7	1,184.9	2.0	2.0
CRCO	4,786.3	4,786.3	4,786.3	4,786.3	4,830.1	0.9	0.9
Juneau	20,796.9	21,209.1	21,738.4	21,896.4	17,845.8	-14.2	-18.5
Ketchikan	2,110.9	1,959.6	1,687.9	1,602.9	2,274.4	7.7	41.9
Sitka	2,526.8	2,265.9	2,008.3	1,935.3	3,876.9	53.4	100.3
Systemwide Services	10,361.6	10,815.7	7,561.7	5,974.7	9,250.5	-10.7	54.8
Office of Information Technology	7,420.3	7,520.3	7,520.3	3,770.3	6,698.0	-9.7	77.7
University of Alaska Foundation							
Education Trust of Alaska							
UA Anchorage	119,872.0	109,382.5	100,087.5	100,556.1	109,763.7	-8.4	9.2
UA Fairbanks	163,945.0	148,880.4	136,429.4	136,997.8	169,031.8	3.1	23.4
UA Southeast	25,434.6	25,434.6	25,434.6	25,434.6	23,997.1	-5.7	-5.7
UA System Office	17,781.9	18,336.0	15,082.0	9,745.0	15,948.5	-10.3	63.7
UA Enterprise Entities							
Systemwide Component							
UA System	327,033.5	302,033.5	277,033.5	272,733.5	318,741.1	-2.5	16.9



Note: The authorized unrestricted general fund 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. AO totals and university totals may not add up due to rounding to the hundreds of dollars at each reporting level.

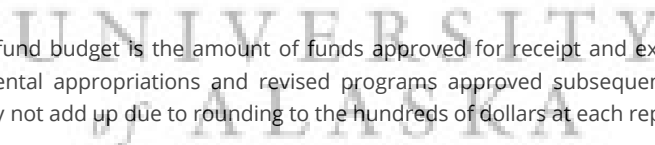
The following are excluded: FY20-22 intra-agency agreements between main and community campuses, and UA System Office and Southeast.

The following changes are reflected in the above structure: FY19 the University of Alaska Foundation and the Education Trust of Alaska were transferred from UA System Office into a separate unit, Enterprise Entities; FY21 Fairbanks Organized Research (FOR) no longer exists as a separate allocation (programs were transferred to Fairbanks Campus); FY22 the University of Alaska Foundation was removed from the State of Alaska budget reporting process.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA System Office of Strategy, Planning and Budget.

Table 4.02 Total Authorized Budget by Academic Organization

	FY19	FY20	FY21	FY22	FY23	% Change FY19-23	% Change FY22-23
	<i>(in Thousands of \$)</i>						
Anchorage/SBDC	269,676.5	259,610.3	250,390.3	242,626.7	250,297.0	-7.2	3.2
Kenai	16,301.6	16,207.7	16,298.1	16,204.4	16,402.0	0.6	1.2
Kodiak	5,600.0	5,564.1	5,546.1	5,558.7	5,563.3	-0.7	0.1
Mat-Su	13,315.4	13,381.2	13,192.5	13,347.6	13,490.8	1.3	1.1
PWSC	6,277.1	6,252.4	6,252.4	6,252.4	6,298.4	0.3	0.7
Troth Yeddha'	411,000.0	391,008.9	378,347.7	360,389.0	445,031.0	8.3	23.5
UAF CTC	13,205.4	13,305.0	13,406.0	12,408.9	12,437.6	-5.8	0.2
CRCO							
Bristol Bay	4,052.6	4,052.6	4,052.6	3,967.6	3,927.9	-3.1	-1.0
Chukchi	2,185.4	2,185.4	2,185.4	2,185.4	2,177.7	-0.4	-0.4
Interior Alaska	5,259.0	5,239.0	5,234.0	5,201.2	4,674.4	-11.1	-10.1
Kuskokwim	6,042.8	5,969.1	6,016.6	6,223.2	5,544.5	-8.2	-10.9
Northwest	4,930.7	5,030.4	5,017.9	4,922.0	4,689.6	-4.9	-4.7
CRCO	9,211.2	9,211.2	9,211.2	9,211.2	8,380.0	-9.0	-9.0
Juneau	43,982.5	44,390.9	44,885.5	45,062.6	41,068.8	-6.6	-8.9
Ketchikan	5,401.1	5,240.3	5,089.6	4,922.0	5,627.3	4.2	14.3
Sitka	7,563.5	7,299.0	7,041.4	6,965.0	9,028.4	19.4	29.6
Systemwide Services	34,302.2	38,556.3	36,427.7	29,552.8	32,987.1	-3.8	11.6
Office of Information Technology	17,065.1	17,165.1	15,115.1	15,251.9	18,179.6	6.5	19.2
University of Alaska Foundation	3,987.7	4,263.9	4,785.5				
Education Trust of Alaska	1,625.4	2,749.2	2,998.4	4,239.8	5,648.8	247.5	33.2
UA Anchorage	311,170.6	301,015.7	291,679.4	283,989.8	292,051.5	-6.1	2.8
UA Fairbanks	455,887.1	436,001.6	423,471.4	404,508.5	486,862.7	6.8	20.4
UA Southeast	56,947.1	56,930.2	57,016.5	56,949.6	55,724.5	-2.1	-2.2
UA System Office	51,367.3	55,721.4	51,542.8	44,804.7	51,166.7	-0.4	14.2
UA Enterprise Entities	5,613.1	7,013.1	7,783.9	4,239.8	5,648.8	0.6	33.2
Systemwide Component	7,562.6	1.0	779.9	1.1	1.0	-100.0	-9.1
UA System	888,547.8	856,683.0	832,273.9	794,493.5	891,455.2	0.3	12.2



Note: The authorized unrestricted general fund 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. AO totals and university totals may not add up due to rounding to the hundreds of dollars at each reporting level.

The following are excluded: FY20-22 intra-agency agreements between main and community campuses, and UA System Office and Southeast; FY22 appropriation from the language section of the operating bill which would increase university receipt authority by \$10.0 million if the actual receipts expended exceed current budget authority.

The following changes are reflected in the above structure: FY19 the University of Alaska Foundation and the Education Trust of Alaska were transferred from UA System Office into a separate unit, Enterprise Entities; FY21 Fairbanks Organized Research (FOR) no longer exists as a separate allocation (programs were transferred to Fairbanks Campus); FY22 the University of Alaska Foundation was removed from the State of Alaska budget reporting process.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA System Office of Strategy, Planning and Budget.

Table 4.03 Authorized Budget by Fund Source

	FY19	FY20	FY21	FY22	FY23	% of Total* FY23	% Change FY19-23
	(in Thousands of \$)						
Unrestricted General Funds (UGF)	327,033.5	302,033.5	277,033.5	272,733.5	318,741.1	38.2	-2.5
Designated General Funds (DGF)							
Technical Vocational Ed. Program	4,926.4	5,619.3	6,225.2	5,213.2	6,167.3	0.7	25.2
License Plate Revenue	1.0	1.0	1.0	1.0	1.0		
University Receipts							
Interest Income	3,575.7	5,105.7	2,605.7	2,605.7	2,405.6	0.3	-32.7
Auxiliary Receipts	44,910.6	41,728.1	41,420.0	36,643.8	35,977.2	4.3	-19.9
Student Tuition & Fees	147,356.4	148,084.1	147,755.9	142,902.1	137,039.2	16.4	-7.0
Indirect Cost Recovery	34,487.4	34,461.4	34,442.3	35,475.5	40,582.5	4.9	17.7
UA Receipts	95,873.8	96,824.6	99,979.9	86,576.7	88,199.3	10.6	-8.0
Subtotal Designated General Funds	331,131.2	331,824.1	332,430.0	309,418.0	310,372.1	37.2	-6.3
Federal Receipts (Fed)	143,852.7	140,225.9	140,225.9	137,225.9	187,225.9	22.5	30.2
Federal Covid Receipts (Fed)							
State Inter-Agency Receipts (Other)	16,201.1	14,616.0	14,616.0	11,116.0	11,116.0	1.3	-31.4
MHTAAR (Other)	1,677.6	1,681.5	1,666.5	1,698.1	1,698.1	0.2	1.2
CIP Receipts (Other)	10,530.7	8,181.0	8,181.0	4,181.0	4,181.0	0.5	-60.3
Subtotal DGF, Fed and Other	503,393.3	496,528.5	497,119.4	463,639.0	514,593.1	61.8	2.2
Subtotal Budget	830,426.8	798,562.0	774,152.9	736,372.5	833,334.2		0.4
UA Intra-Agency Receipts	58,121.0	58,121.0	58,121.0	58,121.0	58,121.0		
Total Budget	888,547.8	856,683.0	832,273.9	794,493.5	891,455.2		0.3

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



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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. Unrestricted General Funds (UGF) includes: General Fund, General Fund Match, and General Fund Mental Health Trust.

The following are excluded: FY22 appropriation from the language section of the operating bill which would increase university receipt authority by \$10.0 million if the actual receipts expended exceed current budget authority.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA System Office of Strategy, Planning and Budget.

Table 4.04 Actual Unrestricted General Fund Revenue by Academic Organization FY18 - FY22

	FY18	FY19	FY20	FY21	FY22	% Change FY18-22	% Change FY21-22
(in Thousands of \$)							
Anchorage/SBDC	99,404.9	103,688.3	93,166.1	84,154.7	84,582.0	-14.9	0.5
Kenai	6,462.1	6,309.0	6,289.1	6,289.1	6,289.1	-2.7	
Kodiak	2,365.8	2,420.0	2,303.3	2,303.3	2,303.3	-2.6	
Mat-Su	4,714.2	4,652.1	4,568.7	4,568.7	4,568.7	-3.1	
PWSC	2,761.6	2,693.1	2,666.7	2,666.7	2,666.7	-3.4	
Troth Yeddha'	142,458.5	147,063.6	132,868.7	120,028.8	120,737.7	-15.2	0.6
UAF CTC	4,876.3	4,818.1	4,699.2	5,192.9	5,000.2	2.5	-3.7
CRCO							
Bristol Bay	1,256.6	1,250.0	1,182.7	1,165.1	1,204.8	-4.1	3.4
Chukchi	848.8	782.4	675.6	633.0	655.6	-22.8	3.6
Interior Alaska	1,435.5	1,425.9	1,342.7	1,367.0	1,381.8	-3.7	1.1
Kuskokwim	2,669.9	2,584.6	3,034.5	2,620.4	2,510.7	-6.0	-4.2
Northwest	1,292.0	1,344.6	1,241.8	1,228.7	1,190.7	-7.8	-3.1
CRCO	4,095.8	4,462.3	3,734.5	4,261.0	4,331.6	5.8	1.7
Juneau	19,458.7	20,769.5	21,296.5	21,711.4	21,896.4	12.5	0.9
Ketchikan	2,167.0	2,110.9	1,887.8	1,687.9	1,602.9	-26.0	-5.0
Sitka	2,606.4	2,526.8	2,250.3	2,035.3	1,935.3	-25.7	-4.9
Systemwide Services	10,337.0	8,934.9	13,470.1	7,101.9	5,974.7	-42.2	-15.9
Office of Information Technology	7,780.3	9,120.3	5,286.9	7,980.1	3,765.1	-51.6	-52.8
University of Alaska Foundation							
Education Trust of Alaska							
UA Anchorage	115,708.6	119,762.5	108,993.9	99,982.5	100,409.8	-13.2	0.4
UA Fairbanks	158,933.4	163,731.5	148,779.7	136,496.9	137,013.1	-13.8	0.4
UA Southeast	24,232.1	25,407.2	25,434.6	25,434.6	25,434.6	5.0	
UA System Office	18,117.3	18,055.2	18,757.0	15,082.0	9,739.8	-46.2	-35.4
UA Enterprise Entities							
Systemwide Component							
UA System	316,991.4	326,956.4	301,965.2	276,996.0	272,597.3	-14.0	-1.6



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Note: The actual Unrestricted General Funds (UGF) revenue by AO as reported to the State of Alaska Office of Management and Budget. Actual revenue may exceed initial legislative authorizations due to supplemental appropriations or revised programs approved subsequent to the regular legislative session. AO totals and university totals may not add up due to rounding to the hundreds of dollars at each reporting level.

The following are excluded: effect of FY20-22 intra-agency agreements between main and community campuses, and UA System Office and Southeast.

The following changes are reflected in the above structure: FY18 Systemwide Education and Outreach (SEO) no longer exists as a separate allocation (programs were transferred to the University of Alaska Fairbanks in FY16 & FY17); FY19 the University of Alaska Foundation and the Education Trust of Alaska were transferred from Statewide Services into a separate unit, Enterprise Entities; FY21 Fairbanks Organized Research (FOR) no longer exists as a separate allocation (programs were transferred to Fairbanks Campus).

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA System Office of Strategy, Planning and Budget.

Table 4.05 Total Actual Expenditures by Academic Organization FY18 - FY22

	FY18	FY19	FY20	FY21	FY22	% Change FY18-22	% Change FY21-22
	(in Thousands of \$)						
Anchorage/SBDC	262,934.9	260,364.6	241,038.4	234,534.4	250,209.4	-4.8	6.7
Kenai	13,838.0	13,620.8	12,050.3	12,687.9	11,946.2	-13.7	-5.8
Kodiak	4,284.7	4,192.4	3,792.0	3,860.2	3,125.6	-27.1	-19.0
Mat-Su	10,070.8	9,309.2	9,218.7	8,597.9	9,061.2	-10.0	5.4
PWSC	5,276.6	5,244.9	4,994.4	6,031.0	5,109.3	-3.2	-15.3
Troth Yeddha'	389,238.1	401,764.9	396,698.0	423,430.2	472,055.2	21.3	11.5
UAF CTC	10,899.1	11,306.9	11,468.0	10,541.6	11,000.9	0.9	4.4
CRCD							
Bristol Bay	3,640.8	3,059.0	3,159.4	2,945.7	2,351.1	-35.4	-20.2
Chukchi	1,030.3	956.9	830.3	956.2	1,301.4	26.3	36.1
Interior Alaska	3,884.6	3,751.9	3,517.8	3,695.4	3,237.5	-16.7	-12.4
Kuskokwim	5,000.1	4,571.1	4,678.0	4,511.5	5,023.3	0.5	11.3
Northwest	1,868.8	2,126.5	2,003.4	2,220.6	2,117.6	13.3	-4.6
CRCD	6,645.8	7,414.8	5,129.5	6,770.2	7,543.9	13.5	11.4
Juneau	37,676.7	33,051.3	39,297.7	38,464.0	40,188.1	6.7	4.5
Ketchikan	4,842.2	4,431.5	4,224.9	4,338.4	4,015.4	-17.1	-7.4
Sitka	6,343.4	6,212.3	4,878.1	5,226.2	5,160.4	-18.6	-1.3
Systemwide Services	37,393.3	26,294.1	41,006.8	44,355.8	33,598.2	-10.1	-24.3
Office of Information Technology	15,469.0	14,262.3	13,600.6	14,113.3	14,749.8	-4.6	4.5
Systemwide Ed/Outreach							
University of Alaska Foundation		3,791.5	4,313.5	4,655.6			-100.0
Education Trust of Alaska		2,225.5	2,551.2	3,026.8	4,097.6		35.4
UA Anchorage	296,405.0	292,731.9	271,093.8	265,711.4	279,451.7	-5.7	5.2
UA Fairbanks	422,207.6	434,952.0	427,484.5	455,071.4	504,630.9	19.5	10.9
UA Southeast	48,862.3	43,695.1	48,400.7	48,028.6	49,363.9	1.0	2.8
UA System Office	52,862.3	40,556.4	54,607.4	58,469.1	48,348.0	-8.5	-17.3
UA Enterprise Entities		6,017.0	6,864.7	7,682.4	4,097.6		-46.7
Systemwide Component	0.8	0.5	0.3	0.2		-100.0	-100.0
UA System	820,338.0	817,952.9	808,451.4	834,963.1	885,892.1	8.0	6.1

Note: The actual expenditures by AO 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 System Office of Strategy, 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. AO totals and university totals may not add up due to rounding to the hundreds of dollars at each reporting level.

The following are excluded: effect of FY20-22 intra-agency agreements between main and community campuses, and UA System Office and Southeast.

The following changes are reflected in the above structure: FY18 Systemwide Education and Outreach (SEO) no longer exists as a separate allocation (programs were transferred to the University of Alaska Fairbanks in FY16 & FY17); FY19 the University of Alaska Foundation and the Education Trust of Alaska were transferred from Statewide Services into a separate unit, Enterprise Entities; FY21 Fairbanks Organized Research (FOR) no longer exists as a separate allocation (programs were transferred to Fairbanks Campus).

FY20 has been restated to reflect late accounting adjustments. The adjustments affect student tuition/fees and auxiliary receipts revenues, and scholarships and auxiliary services expenditures.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA System Office of Strategy, Planning and Budget.

Table 4.06 Revenue Sources for Total Actual Expenditures FY18 - FY22

	FY18	FY19	FY20	FY21	FY22	% of Total* FY22	% Change FY18-22
	<i>(in Thousands of \$)</i>						
Unrestricted General Funds (UGF)	316,991.4	326,956.4	301,965.2	276,996.0	272,597.3	35.2	-14.0
Designated General Funds (DGF)							
Technical Vocational Ed. Program	5,386.6	4,926.4	5,619.3	5,757.4	6,095.0	0.8	13.2
License Plate Revenue	0.8	0.5	0.3	0.2			
University Receipts							
Interest Income	4,198.7	5,736.2	5,253.7	2,819.9	1,826.1	0.2	-56.5
Auxiliary Receipts	39,422.5	38,571.2	29,898.8	21,765.5	26,729.8	3.5	-32.2
Student Tuition & Fees	134,696.4	131,480.8	123,457.3	117,699.4	109,392.5	14.1	-18.8
Indirect Cost Recovery	34,275.0	33,093.3	35,861.1	41,089.4	45,202.6	5.8	31.9
UA Receipts	86,884.5	71,328.6	80,736.8	66,106.2	96,682.9	12.5	11.3
Subtotal Designated General Funds	304,864.6	285,136.9	280,827.1	255,238.0	285,928.9	36.9	-6.2
Federal Receipts (Fed)	118,426.1	122,653.2	130,889.7	141,318.2	166,504.2	21.5	40.6
Federal Covid Receipts (Fed)				25,080.3	31,596.2	4.1	
State Inter-Agency Receipts (Other)	8,904.7	9,796.2	8,665.7	28,888.6	13,991.1	1.8	57.1
MHTAAR (Other)	1,707.2	1,507.6	1,634.9	1,612.3	1,563.4	0.2	-8.4
CIP Receipts (Other)	2,963.0	3,200.8	2,176.0	1,762.8	1,678.0	0.2	-43.4
Subtotal DGF, Fed and Other	436,865.6	422,294.7	424,193.4	453,900.2	501,261.8	64.8	14.7
Subtotal Budget	753,857.0	749,251.1	726,158.6	730,896.2	773,859.1		2.7
UA Intra-Agency Receipts	66,481.0	68,701.8	82,292.9	104,066.9	112,033.0	14.5	68.5
Total Budget	820,338.0	817,952.9	808,451.4	834,963.1	885,892.1		8.0

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



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Note: 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 System Office of Strategy, 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. Unrestricted General Funds (UGF) includes: General Fund, General Fund Match, and General Fund Mental Health Trust.

FY20 was restated in 2021 to reflect late accounting adjustments. The adjustments affect student tuition/fees and auxiliary receipts revenues, and scholarships and auxiliary services expenditures.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA System Office of Strategy, Planning and Budget.

Table 4.07 Total Expenditures by NCHEMS Category

	FY18	FY19	FY20	FY21	FY22	% Change FY18-22	% Change FY21-22
Instruction and Student Related							
Academic Support	44,446.0	45,798.0	43,431.2	42,044.9	42,629.5	-4.1	1.4
Instruction	198,189.6	195,712.6	178,206.9	174,002.0	164,155.6	-17.2	-5.7
Intercollegiate Athletics	12,672.3	12,760.4	11,824.5	8,189.6	10,359.5	-18.3	26.5
Library Services	15,084.6	14,783.7	14,692.2	13,691.8	13,379.2	-11.3	-2.3
Scholarships	26,117.3	26,405.2	27,355.9	28,253.6	42,148.3	61.4	49.2
Student Services	36,553.1	37,099.7	37,373.2	34,027.3	35,654.5	-2.5	4.8
Institutional Support	130,047.9	122,536.5	138,321.0	169,498.5	165,930.4	27.6	-2.1
Physical Plant	120,869.3	121,528.5	122,923.3	115,641.5	125,973.0	4.2	8.9
Public Service	44,847.1	43,826.3	43,138.5	49,972.8	53,268.2	18.8	6.6
Research	150,720.4	157,980.9	160,500.3	177,081.7	204,440.5	35.6	15.4
Auxiliary Services	40,790.5	39,521.2	30,684.4	22,559.4	27,953.4	-31.5	23.9
Unallocated Authority							
Total Expenditures	820,338.0	817,952.9	808,451.4	834,963.1	885,892.1	8.0	6.1

Table 4.08 Unrestricted Expenditures by NCHEMS Category

	FY18	FY19	FY20	FY21	FY22	% Change FY18-22	% Change FY21-22
<i>(in Thousands of \$)</i>							
Instruction and Student Related							
Academic Support	41,517.0	42,616.5	39,906.1	37,799.0	38,480.8	-7.3	1.8
Instruction	181,795.1	179,547.2	164,700.1	160,925.8	151,027.0	-16.9	-6.2
Intercollegiate Athletics	12,635.0	12,663.6	11,767.1	8,169.2	10,340.9	-18.2	26.6
Library Services	14,320.1	14,074.2	14,046.6	12,961.0	12,537.3	-12.4	-3.3
Scholarships	-4,471.5	-3,752.0	-3,949.6	-1,315.2	1,735.1	-138.8	-231.9
Student Services	34,332.0	33,766.2	32,937.8	31,241.5	31,765.6	-7.5	1.7
Institutional Support	129,573.0	121,633.8	134,551.8	133,237.4	148,481.1	14.6	11.4
Physical Plant	120,554.9	119,920.1	122,600.5	114,632.6	125,374.4	4.0	9.4
Public Service	16,716.6	17,955.3	16,926.4	17,933.7	18,913.3	13.1	5.5
Research	56,339.2	57,696.5	54,994.0	51,021.9	55,936.1	-0.7	9.6
Auxiliary Services	5.8	2.4	34.7	1.9	359.0	>1,000%	>1,000%
Unallocated Authority							
Total Expenditures	603,317.2	596,124.0	588,515.3	566,608.9	594,950.7	-1.4	5.0



Transfers between tuition and fee revenue (unrestricted) and student aid or miscellaneous expense (restricted) cause unrestricted expenditures in the Scholarship NCHEMS category to show as a negative number when reported separately.

FY20 was restated in 2021 to reflect late accounting adjustments. The adjustments affect student tuition/fees and auxiliary receipts revenues, and scholarships and auxiliary services expenditures.

FY21 accounting activity to receive and transfer covid relief funds is reflected as a temporary increase to the Institutional Support category.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA System Office of Strategy, Planning and Budget.

Table 4.09 UA Financial Ratios FY18 - FY22

	FY18	FY19	FY20	FY21	FY22
Student FTE (Fall Semester)	16,350	15,455	14,047	12,723	11,547
Student FTE (Annual)	17,555	16,721	15,051	13,739	12,440
Revenue (in Thousands of \$)					
Unrestricted General Funds (UGF)	316,991	326,956	301,965	276,996	272,597
Total Revenues	820,338	817,953	808,451	834,963	885,892
Student Tuition and Fees (Net)	134,696	131,481	123,457	117,699	109,393
Expenditures (in Thousands of \$)					
Instruction and Student Related	333,063	332,560	312,884	300,209	308,327
Institutional Support	130,048	122,537	138,321	169,499	165,930
Physical Plant	120,869	121,528	122,923	115,642	125,973
Public Service	44,847	43,826	43,139	49,973	53,268
Research	150,720	157,981	160,500	177,082	204,441
Auxiliary Services	40,790	39,521	30,684	22,559	27,953
Unallocated Authority					
Total Expenditures	820,338	817,953	808,451	834,963	885,892
Instruction Expenditures	198,190	195,713	178,207	174,002	164,156
Proportions					
Net Student Tuition and Fees to Total Expenditures	16.4%	16.1%	15.3%	14.1%	12.3%
Net Student Tuition and Fees to Instruction Expenditures	68.0%	67.2%	69.3%	67.6%	66.6%
Unrestricted General Funds to Total Expenditures	38.6%	40.0%	37.4%	33.2%	30.8%
Unrestricted General Funds to Instruction Expenditures	159.9%	167.1%	169.4%	159.2%	166.1%
Revenue and Expenditure Dollars per Fall Semester Student FTE (in \$)					
Net Student Tuition and Fees Revenue	8,238	8,507	8,789	9,251	9,474
Instruction Expenditures	12,122	12,663	12,686	13,676	14,216
Instruction and Student Related Expenditures	20,371	21,518	22,274	23,595	26,702
Total Expenditures	50,174	52,925	57,553	65,625	76,721
Revenue and Expenditure Dollars per Annual Student FTE (in \$)					
Net Student Tuition and Fees Revenue	7,673	7,863	8,203	8,567	8,794
Instruction Expenditures	11,290	11,704	11,840	12,665	13,196
Instruction and Student Related Expenditures	18,973	19,888	20,788	21,851	24,785
Total Expenditures	46,730	48,917	53,714	60,773	



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Note: Student tuition and fees covered 66.6 percent of the cost of direct instruction and 12.3 percent of the total expenditures in FY22.

FY20 was restated in 2021 to reflect late accounting adjustments. The adjustments affect student tuition/fees and auxiliary receipts revenues, and scholarships and auxiliary services expenditures.

FY21 accounting activity to receive and transfer covid relief funds is reflected as a temporary increase to the Institutional Support category.

Source: UA Approved Operating and Capital Budgets (Yellowbooks). Compiled by UA System Office of Strategy, Planning and Budget.

Table 4.10 UA Tuition Rates Per Credit Hour AY20 - AY24

	AY20	AY21	AY22	AY23	AY24	% Change AY20-24
Resident						
Undergraduate						
Lower Division						
UAA & UAS	223	234	234	234	234	4.9%
UAF						
Community Campuses	223	234	234	234	234	4.9%
Fairbanks Campus & Rural College	223	234	234	260	289	29.6%
Upper Division						
UAA & UAS	269	282	282	282	282	4.8%
UAF	269	282	289	289	289	7.4%
Graduate						
UAA & UAS	513	513	513	513	513	
UAF	513	513	539	539	539	5.1%
Non-Resident						
Surcharge-Undergrad./Graduate	566	566	566	566	566	
Undergraduate						
Lower Division						
UAA & UAS	789	800	800	800	800	1.4%
UAF						
Community Campuses	789	800	800	800	800	1.4%
Fairbanks Campus & Rural College	789	800	800	826	855	8.4%
Upper Division						
UAA & UAS	835	848	848	848	848	1.6%
UAF	835	848	855	855	855	2.4%
Graduate						
UAA & UAS	1,079	1,079	1,079	1,079	1,079	
UAF	1,079	1,079	1,105	1,105	1,105	2.4%

Note: Effective AY20, Prince William Sound and Kodiak College have moved to the same lower division tuition rate as all other UA campuses. Effective AY22, the MAUs established differentiated tuition.

Table 4.11 Annualized Full-Time Student Tuition Rates AY20 - AY24

	AY20	AY21	AY22	AY23	AY24	% Change AY20-24
Resident						
Undergraduate						
UAA & UAS	7,380	7,740	7,740	7,740	7,740	4.9%
UAF						
Community Campuses	6,690	7,020	7,020	7,020	7,020	4.9%
Fairbanks Campus & Rural College	7,380	7,740	7,845	8,235	8,670	17.5%
Graduate						
UAA & UAS	12,312	12,312	12,312	12,312	12,312	
UAF	12,312	12,312	12,936	12,936	12,936	5.1%
Non-Resident						
Undergraduate						
UAA & UAS	24,360	24,720	24,720	24,720	24,720	1.5%
UAF						
Community Campuses	23,670	24,000	24,000	24,000	24,000	1.4%
Fairbanks Campus & Rural College	24,360	24,720	24,825	25,215	25,650	5.3%
Graduate						
UAA & UAS	25,896	25,896	25,896	25,896	25,896	
UAF	25,896	25,896	26,520	26,520	26,520	2.4%

Note: Annualized undergraduate rates are calculated based on a 30 credit hour load. For 4 year institutions use the average of the lower and upper division rate. For example in AY24, one undergraduate credit hour at UAA is \$258 = $(\$234 + \$282)/2$ for residents and \$824 for non-resident undergraduates. Annualized graduate rates are calculated for 24 credit hours. Students taking different course loads would realize different rates of changes.

Source: University of Alaska Board of Regents. Compiled by UA System Office of Strategy, Planning and Budget.