

Revised Budget Document

FY 2017 – 2018

(Includes Supplemental Schedules)



**THE UNIVERSITY OF
TENNESSEE**

THE UNIVERSITY *of* TENNESSEE

Chattanooga

Knoxville

Knoxville
Space Institute

Martin

Health Science Center

Institute of Agriculture

Agricultural Experiment Station
Extension

College of Veterinary Medicine

Institute for Public Service

Institute for Public Service
Municipal Technical Advisory Service
County Technical Assistance Service

System Administration

FY2017-18 REVISED BUDGET

THE UNIVERSITY OF TENNESSEE

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Message from the CFO

The FY 2017-18 revised operating budget reflects operating plans and financial projections as of October 31, 2017. The University develops a revised budget each fiscal year to adjust to the following changes that occur during the year after the original budget is adopted in June:

1. The university's original budget is developed before the end of the previous fiscal year and uses ***budgeted*** net assets as its starting point. The revised budget uses ***actual*** net assets as its starting point. In most years, this change in net assets is offset by an increase to non-recurring expenditure budgets.
2. State appropriations are adjusted in September, requiring minor adjustments in most years.
3. Other adjustments may be needed if there are material changes to operating plans, organizational structure, revenue projections, or fixed costs.

Revised revenue budgets total \$2.370 billion, a 3.2% increase over the original budget. Revised expense budgets total \$2.405 billion, an 8.2% increase. These revisions include all current funds: unrestricted educational and general (E&G) funds, restricted E&G funds, and auxiliary funds. Most of the 8.2% increase are adjustments to projected grant and contract revenues which are recorded in restricted E&G funds.

Unrestricted E&G funds finance the university's core operations and are the primary focus of this budget proposal. Adjustments totaling \$13.2 million (0.9%) have been added to our unrestricted E&G revenue budgets

since July 1, 2017. Most of this increase comes from state appropriations provided to offset increased costs for employee retirement plan contributions. This kind of adjustment is normally included in the original June budget proposal, but the state was not ready to finalize these amounts until later this year.

Budgets for recurring unrestricted E&G expenditures and transfers increased by \$9.8 million (0.7%) due primarily to the state-funded increase in employee retirement plan contributions discussed above. Total recurring and non-recurring expenditures and transfers are up \$21.7 million (1.5%), reflecting carry-overs of unspent non-recurring funds from FY 2016-17. Campuses and institutes are using these one-time funds to upgrade technology in classrooms, fund energy efficiency projects, and address critical maintenance needs; prudent one-time investments that increase capacity and improve long-term effectiveness and efficiency.

Each campus and institute has implemented the salary plans described in the FY 2017-2018 Proposed Budget Document approved by the Board of Trustees last June.

Revenue and expenditure data for each operating unit is provided in this budget document. Also included is information on athletics and auxiliary budgets. A separate publication containing detailed supporting schedules is available in electronic format.

Respectfully,

David L. Miller

David L. Miller
Chief Financial Officer

FY2017-18 REVISED BUDGET

Overview

The University of Tennessee FY 2017-18 revised budget revenues total \$2.370 billion: \$1.429 billion in unrestricted educational and general (E&G) funds, \$684.1 million in restricted E&G funds and \$257.0 million in auxiliary funds. This is a 3.2% increase from the FY 2017-18 original budget.

A change of this magnitude is typical for the annual revised budget and reflects no material changes to plans or operations for FY 2017-18. The adjustments ensure that the university's revised expenditure and transfer budgets for FY 2017-18 remain within available resources.

Unrestricted E&G Revenues	
FY 2010-11	\$1.15B
FY 2011-12	\$1.08B
FY 2012-13	\$1.14B
FY 2013-14	\$1.20B
FY 2014-15	\$1.26B
FY 2015-16	\$1.33B
FY 2016-17	\$1.39B
FY 2017-18	\$1.43B

FY 2017-18 Quick Facts	
Enrollment (Fall 2017)	49,879
Capital Outlay	\$148.8M
Capital Maintenance	\$57.7M

Total Current Funds	
Revenues	\$2.37B
State Appropriations	\$591.9M
% of Revenues	25%
Tuition & Fees	\$692.5M
% of Revenues	29%
Positions	14,415

Unrestricted E&G Funds	
Revenues	\$1.43B
State Appropriations	\$573M
% of Revenues	40%
Tuition & Fees	\$692.5M
% of Revenues	49%
Positions	10,270

TOTAL REVENUE

(\$ millions)

Revenue Source	FY2018 Original	FY2018 Revised	Change	
Unrestricted E&G	\$ 1,416.1	\$ 1,429.3	\$ 13.2	0.9 %
Restricted E&G	623.2	684.1	60.9	9.8 %
Auxiliaries	257.0	257.0	0.0	0.0 %
Total	\$ 2,296.3	\$ 2,370.4	\$ 74.1	3.2%

Amounts may not add due to rounding.

Unrestricted education and general funds (unrestricted E&G) support the core operations of the university: instruction, research, public service, academic support, student services, institutional support, facilities operations and maintenance, and scholarships and fellowships. They are funded primarily through tuition and student fees, state appropriations, and other sources including grants and contracts, federal and local appropriations, sales and services, and investment income.

Restricted funds must be used in accordance with purposes established by an external party; primarily grants, contracts, gifts and endowments. These funds are the major revenue sources for research, scholarships, and fellowships.

Auxiliaries are self-supporting enterprises which furnish services to students, faculty, and staff such as housing, bookstores, food services and UTK athletics. They complement the core operations of each campus and are a vital component in student life and campus culture.

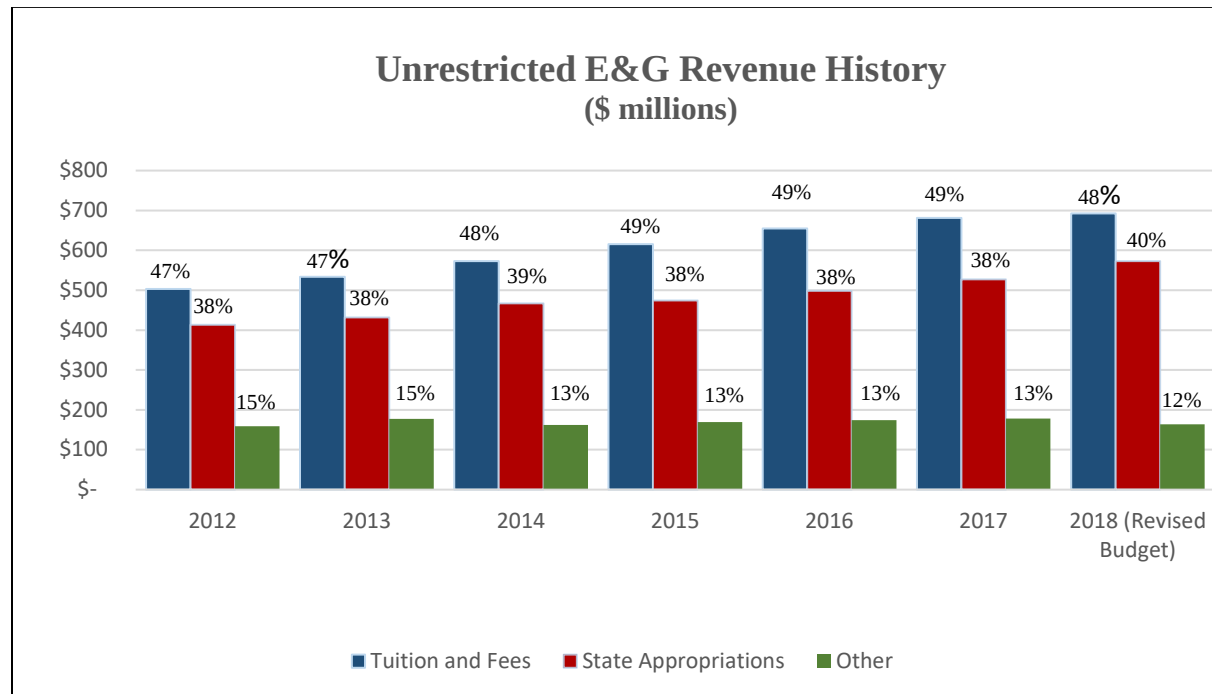
FY2017-18 REVISED BUDGET

Unrestricted E&G Revenues

Unrestricted E&G Revenue Summary

Revenue Source	FY 2018 Original	FY 2018 Revised	Change	
Tuition & Fees	\$ 690,740,078	\$ 692,507,872	\$ 1,767,794	0.3 %
State Appropriations	563,650,449	573,008,552	9,358,103	1.7 %
Other Revenues	161,720,927	163,749,691	208,764	1.3 %
Total E&G Revenues	\$ 1,416,111,454	\$ 1,429,266,115	\$ 13,154,661	0.9 %

FY 2017-18 revised budget unrestricted E&G revenues increased slightly from the original budget. State appropriation budgets increased 1.7%, primarily as a result of \$9.2 million added to fund increases state retirement plan contributions. These kinds of adjustments are normally reflected in the July 1 original budget, but the state provided its final numbers later than normal this year. Tuition and fee revenue budgets were adjusted upward 0.3% based on actual enrollments. Other revenues are up 1.3% and are discussed more fully below.



Trends in state appropriations and tuition and fees are critical to the core operations of the university. Their percentage share of total unrestricted E&G revenues has increased slightly over recent years from 85% in FY 2011-12 compared to 88% in FY 2017-18. In FY 2011-12, appropriations exceeded tuition and fees by nearly \$90.2 million. In FY 2017-18, tuition and fees are expected to exceed appropriations by \$119.5 million.

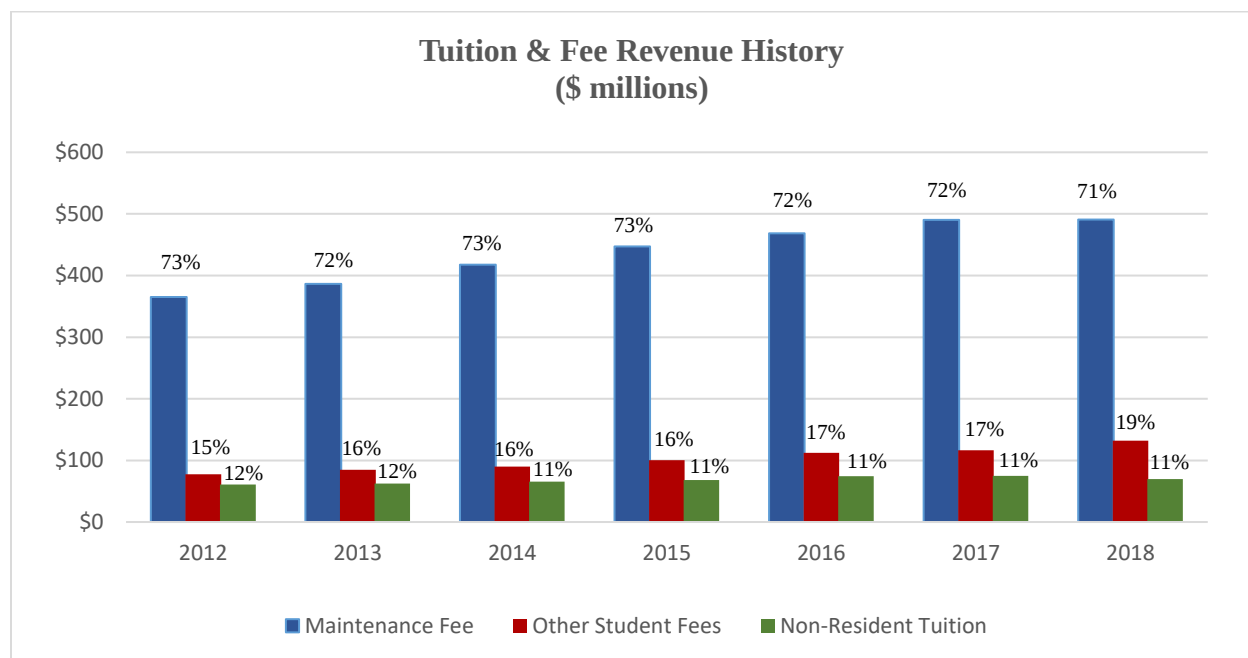
FY2017-18 REVISED BUDGET

Tuition and Fee Revenues

Fee Type	FY18 Original	FY18 Revised	Change	
Maintenance Fees	\$491,914,898	\$490,672,377	(\$1,242,521)	(0.3)%
Non-Resident Tuition	70,440,865	69,770,057	(670,808)	(1.0)%
Program and Service Fees	71,647,048	71,887,048	240,000	0.3%
Extension Enrollment Fees	8,350,239	7,759,964	(590,275)	(7.1)%
Other Student Fees	48,387,028	52,418,426	4,031,398	8.3%
Total Tuition and Fees	\$690,740,078	\$692,507,872	\$1,767,794	0.3%

Tuition and fee budgets increased only 0.3% from original budget, reflecting minor refinements to projected enrollments and revised expectations for various student fees, such as course and lab fees. The primary source of tuition and fee revenues are maintenance fees, commonly referred to as in-state tuition. The maintenance fee is paid by all students, including out-of-state students. Non-resident tuition is a differential paid only by out-of-state students, not the full amount paid by out-of-state students. The term “out-of-state tuition” typically refers to the maintenance fee plus non-resident tuition.

Programs and services fees are mandatory fees paid by all students and include fees for student activities, health services, debt service, capital improvements, student counseling, and other programs. Extension enrollment fees are for non-credit personal and professional development courses. Examples of other student fees include technology fees, facilities fees, library fees, differential tuition, lab fees, and course fees.



FY2017-18 REVISED BUDGET

Unrestricted State Appropriations

Adjustments	Recurring	Non-Recurring	Total
FY 2018 Original Budget	\$ 556,607,149	\$ 7,043,300	\$ 563,650,449
Fee Waiver Estimate Adjustment		(7,700)	(7,700)
Retirement Rate Adjustment	9,186,200		9,186,200
Claims Premium Adjustment	61,300		61,300
Property Premium Adjustment	133,000		133,000
HSC Mouse Genome Adjustment	(14,697)		(14,697)
FY 2018 Revised Budget	\$ 565,972,952	\$ 7,035,600	\$573,008,552

Unrestricted state appropriations increased \$9,358,103 from the original budget, \$9.2 million of which is an offset to increases state retirement plan contributions. These kinds of adjustments are normally reflected in the July 1 original budget, but the state provided its final numbers later than normal this year.

Other Unrestricted Revenues

Revenue Source	FY18 Original	FY18 Revised	Change	
Grants & Contracts	\$45,146,556	\$45,428,740	\$282,184	0.6%
Sales & Services	60,474,979	61,806,950	1,331,971	2.2%
Miscellaneous Sources	56,099,392	56,514,001	414,609	0.7%
Total Other Revenues	\$161,720,927	\$163,749,691	\$2,028,764	1.3%

There are minor changes in budgeted revenues from other sources adding up to \$2,028,764. Most of the increases are from operations that provide fee-based services to the public (this does not include auxiliary enterprises, which typically provide services to faculty, staff, and students). Examples include medical clinics, 4-H camps, theaters, child development centers, training programs, sales of agricultural products, and sports camps. The largest increase is \$1.3 million from Health Science Center dental clinics, the Flow Cytometry Lab, the Plough Center, and other labs.

Budgeted revenues from miscellaneous sources increased 0.7%. These include revenue sources such as interest earnings, conference revenues, federal appropriations (Smith-Lever, Hatch), local appropriations, UT-Battelle management fees, trademark licensing revenues, unrestricted gifts, and unrestricted endowment earnings.

Grant and contract revenue budgets are up 0.6%. These revenues are the portion of payments from grant and contract sponsors allocated to cover general facilities and administration costs incurred to support grant and contract programs.

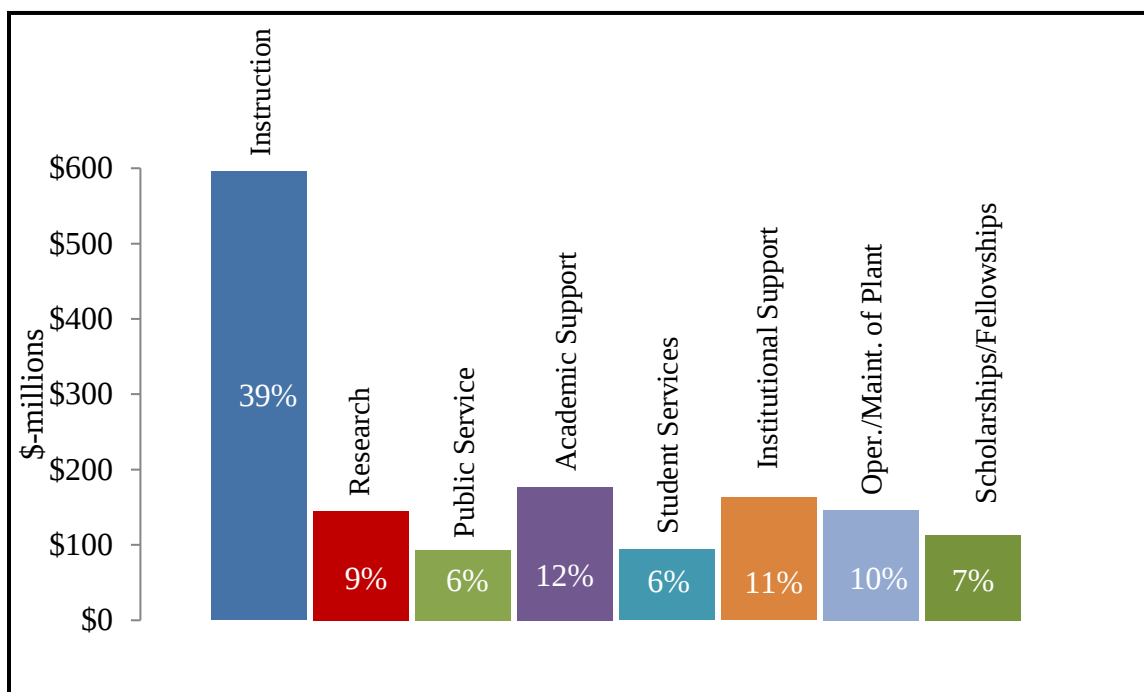
FY2017-18 REVISED BUDGET

Unrestricted E&G Expenditures by Function

Functional Category	FY 2018 Original	FY 2018 Revised	Change Amount	Change %
Instruction	\$584,776,597	\$596,348,464	\$11,571,867	2.0%
Research	72,730,155	145,146,326	72,416,171	99.6%
Public Service	83,722,834	93,181,837	9,459,003	11.3%
Academic Support	157,124,196	176,582,696	19,458,500	12.4%
Student Services	90,903,694	93,627,531	2,723,837	3.0%
Institutional Support	154,815,793	162,994,826	8,179,033	5.3%
Operation/Maint. of Plant	145,928,665	146,456,217	527,552	0.4%
Scholarships and Fellowships	116,587,470	113,015,129	(3,572,341)	(3.1)%
Total E&G Expenditures	\$1,406,589,404	\$1,527,353,026	\$120,763,622	8.6%

Budgeted expenditures increased \$120.7 million. These are primarily non-recurring funds and do not reflect changes in recurring plans and operations. Most of the increase is offset by budgeted transfers from non-recurring renewal and replacement fund balances. The large increase in research is typical since a good portion of these funds come from non-recurring facilities and administration recoveries generated in previous years by research grants and contracts. Budgets for public service, academic support, and institutional support also have significant increases for non-recurring expenditures.

These increases were allocated through campus and institute budgeting procedures to non-recurring projects and programs such as facility maintenance, equipment replacements, faculty start-up packages, bridge funding for research operations, lab upgrades, faculty incentives, campus improvements, energy conservation projects, and information technology infrastructure. Unused non-recurring funds will be carried forward to FY 2018-19 for use on similar non-recurring projects and improvements in the future.



FY2017-18 REVISED BUDGET

Recurring Unrestricted E&G Expenditures

The relatively large amount of non-recurring funds in mid-year revised expense budgets can distort comparisons to July 1 original expense budgets. The following tables avoid this problem by showing only recurring budgets. These are funds allocated to recurring operations and exclude non-recurring budgets allocated to one-time projects.

The table below shows changes in functional area budgets, including reallocations among functional areas. Overall, there is a minor 0.8% increase of \$10.7 million in total unrestricted E&G expenditures. Most of this is for the state-funded cost increase in the employer share of retirement contributions that has been discussed in previous sections.

The other material change is a large transfer of recurring funds budgeted in instruction to the research functional area. UT Knoxville shifted \$33.0 million in recurring salaries from instruction to research to more accurately reflect faculty research efforts. The changes are in accordance with generally accepted accounting practices for higher education.

Recurring Unrestricted E&G Expenditures by Function

Functional Area	FY 2018 Original	FY 2018 Revised	Change	
Instruction	\$578,359,537	\$552,395,355	(\$25,964,182)	(4.5)%
Research	72,730,705	104,938,494	32,207,789	44.3%
Public Service	79,858,734	80,500,208	641,474	0.8%
Academic Support	157,118,996	156,922,768	(196,228)	(0.1)%
Student Services	90,903,694	91,439,748	536,054	0.6%
Institutional Support	154,812,657	156,714,738	1,902,081	1.2%
Operation/Maint. of Plant	149,007,143	149,804,474	797,331	0.5%
Scholarships and Fellowships	115,701,970	116,466,332	764,362	0.7%
Total E&G Expenditures	\$1,398,493,436	\$1,409,182,117	\$10,688,681	0.8%
Transfers	7,741,919	6,822,082	(919,837)	(11.9)%
Expenditures & Transfers	\$1,406,235,355	\$1,416,004,199	\$9,768,844	0.7%

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Recurring Unrestricted E&G Expenditures (continued)

This table shows recurring expenditure budgets by natural classifications. None of these adjustments reflect material changes in strategy, operations, or financial conditions other than the \$9.2 million increase in budgets for staff benefits. Most of this is for the state-funded cost increase in the employer share of retirement contributions that has been discussed in previous sections.

Recurring Unrestricted E&G Expenditures by Natural Classification

Natural Classification	FY 2018 Original	FY 2018 Revised	Change	
Academic Salaries	\$354,219,595	\$356,114,706	\$1,895,111	0.5%
Non-Academic Salaries	349,236,090	350,786,695	\$1,550,605	0.4%
Student Employees	8,535,207	8,532,187	(\$3,020)	(0.0)%
Total Salaries	\$711,990,892	\$715,433,588	\$3,442,696	0.5%
Staff Benefits	238,272,228	247,493,989	9,221,761	3.9%
Total Salaries & Benefits	\$950,263,120	\$962,927,577	\$12,664,457	1.3%
Operating & Equipment	448,230,316	446,254,540	(1,975,776)	(0.4)%
Total Expenditures	\$1,398,493,436	\$1,409,182,117	\$10,688,681	0.8%

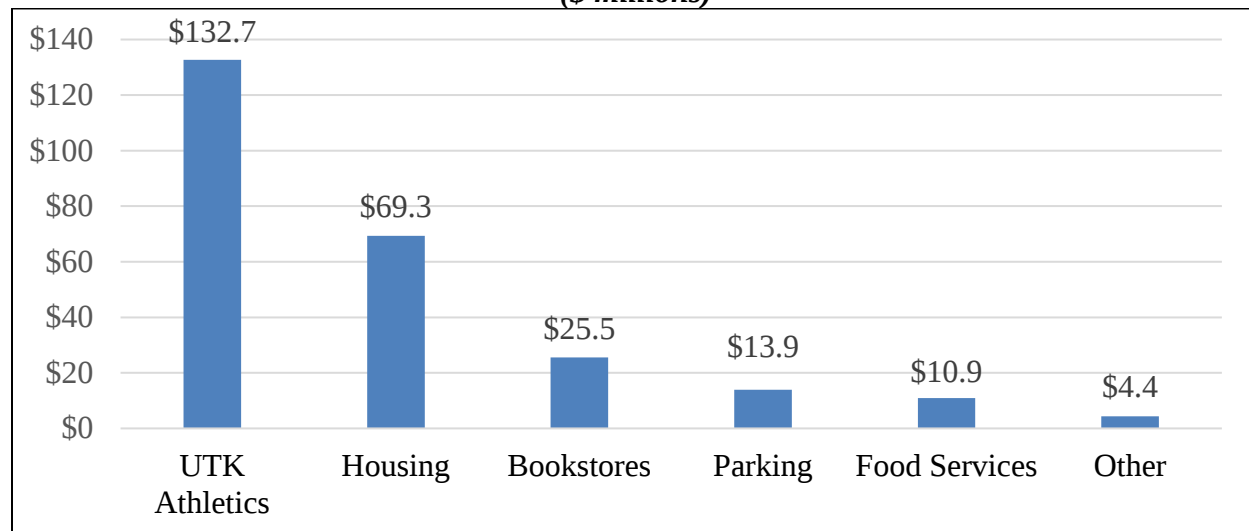
FY2017-18 REVISED BUDGET

Auxiliary Enterprises

Auxiliary enterprises complement core campus operations by furnishing services to students, faculty, and staff. Each auxiliary enterprise is self-funded through sales, fees, and private gifts. These stand-alone operations include housing, food services, bookstores, parking, and other miscellaneous operations. It also includes UT Knoxville athletics since it is a self-supporting operation. (The athletic programs at Chattanooga and Martin are included in unrestricted E&G funds.)

These budgets are virtually unchanged compared to July 1. Revised budgets for unrestricted auxiliary revenues are \$256.7 million, an increase of \$14,525 over original budget. This is offset by a \$68,998 net increase in budgeted expenditures and transfers.

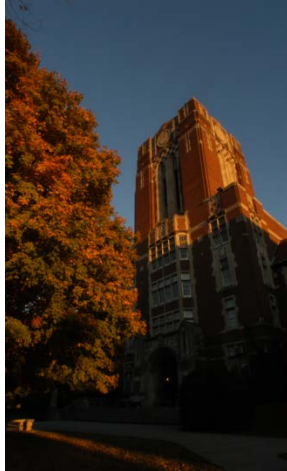
Auxiliary Revenues by Enterprise
(\$ millions)



Auxiliary Fund Summary

Revenues, Expenditures, and Transfers	FY 2018 Original	FY 2018 Revised	Change	
Revenues	\$256,699,331	\$ 256,713,856	\$14,525	0.01%
Expenditures	193,247,255	193,345,309	98,054	0.05%
Transfers	63,452,076	63,423,020	(29,056)	(0.05)%
Total Expenditures and Transfers	\$ 256,699,331	\$ 256,768,329	\$68,998	0.03%

FY2017-18 REVISED BUDGET



Unrestricted Net Assets

The university maintains sufficient levels of unrestricted net assets to comply with state regulations on working capital, properly account for revolving funds related to unique operations and fund allocation mechanisms, and meet contractual obligations and operational plans for the next year. University fiscal policy requires current fund operating budgets to provide year-end net asset fund balances sufficient to ensure adequate financial resources for the next fiscal year.

Working capital is set aside to provide sufficient liquidity to fund accounts receivable, inventories, and petty cash. These set asides are required by state regulations and are considered to be non-expendable during the fiscal year.

Revolving funds are set aside for unique functions. Some are operating fund balances tied to revenue-generating units that are expected to operate as independent business operations (e.g., service centers, motor pools, conference centers, medical clinics). Others are used to allocate university-wide costs or revenues among campuses and institutes in order to meet certain accounting requirements or support specialized internal cost-distribution models. Examples include funds related to unemployment compensation, unpaid wages & salaries, COBRA adjustments, and workers compensation liabilities.

Encumbrances are funds carried over to fund commitments for purchases of goods and services that were not received before the close of the fiscal year. These funds are budgeted in the appropriate expenditure accounts as the goods and services are received. They are typically fully expended during the fiscal year.

Reappropriations are funds carried forward from the previous fiscal year for specific programs and initiatives. The most common example is a project that was planned for the previous fiscal year but delayed until the next fiscal year. Most reappropriations are fully expended during the current year, but it is common to see some of these funds carried forward to future years if plans change or projects are completed below budget.

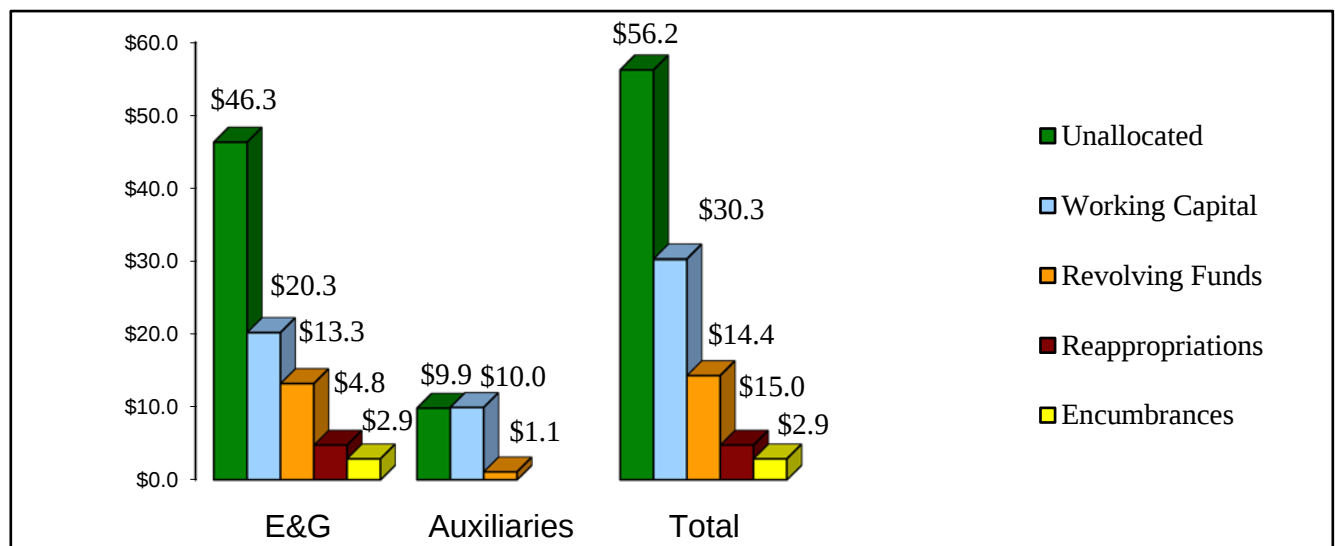
FY2017-18 REVISED BUDGET

Unrestricted Net Assets (continued)

Unallocated net asset fund balances are needed to adjust to minor fluctuations in revenues and expenditures that occur each year. It is university practice to limit these fund balances to avoid building excessive levels of unallocated current funds. The target range for unrestricted educational and general (E&G) funds is 2% to 5% of total expenditures and transfers. The auxiliary fund target range is 3% to 5% of auxiliary expenditures and transfers.

The revised budget projects a June 30 unrestricted E&G unallocated fund balance of \$46.3 million, or 3.22% of expenditures and transfers. The unrestricted auxiliary enterprises unallocated balance is \$9.9 million, 3.84% of expenditures and transfers. The total unallocated balance projected for June 30 is \$56.2million, which is 3.33% of expenditures and transfers.

FY 2017-18 Revised Budget Unrestricted Net Assets
(\$ millions)



\$46.3 million
3.22%

\$9.9 million
3.84%

\$56.2 million
3.33%

Unallocated Balance
% of Expenditures & Transfers

FY2017-18 REVISED BUDGET

RESOLUTION OF
THE UNIVERSITY OF
TENNESSEE BOARD OF
TRUSTEES

March 29, 2018

FY 2017-18 Revised Operating Budget

WHEREAS, the Bylaws require the Board of Trustees to approve an annual operating budget for the University; and

WHEREAS, the Board approved the FY 2017-18 operating budget June 22, 2017; and

WHEREAS, the operating budget must be revised during the year to update revenue and expenditure projections for the remainder of the fiscal year, taking into consideration final fall enrollments (which are estimated when the original budget is prepared), the impact of the prior year's activities carried forward into the current year, and adjustments in state appropriations occurring since the budget was approved June 22, 2017; and

WHEREAS, the 2017-18 Revised Operating Budget includes adjustments allocating revisions to budgeted revenues and carry forward of unexpended non-recurring funds from 2016-17; and

WHEREAS, further adjustments may be required if material changes in revenues or expenditures arise during the remainder of FY 2017-18; and

WHEREAS, mandatory furloughs without pay, reduction of time worked, across-the-board salary reductions and similar measures may be required in response to budget reductions or a budgetary shortfall; and

WHEREAS, the FY 2017-18 revised budgets for education and general (E&G) and auxiliary enterprise funds are balanced and within available resources and comply with all applicable policies and guidelines;

NOW THEREFORE BE IT RESOLVED that:

1. The FY 2017-18 revised operating budget is approved with the understanding that if the General Assembly or the Department of Finance and Administration further alter the FY 2017-18 appropriations, or if changes in estimated resources require, the budget shall be modified accordingly so expenditures will not exceed available resources.
2. The Board of Trustees expressly authorizes the campus, institute and unit administrations, in response to budget reductions or a budgetary shortfall, to implement mandatory furloughs without pay, reduction of time worked, across-the-board salary reductions, and similar salary-related measures during the remainder of FY 2018, subject to approval by the Executive and Compensation Committee, the President, and

FY2017-18 REVISED BUDGET

the Chief Financial Officer, in consultation with the General Counsel and Human Resources.

3. Any remaining balance of unrestricted net assets may be considered as a reserve for contingencies to be used for:
 - a. Employing additional staff where enrollments and reorganization requirements warrant;
 - b. Modifying departmental operating budgets where changing conditions during the year require funding adjustments;
 - c. Funding to make salary adjustments for personnel as may be necessary during the year in keeping with state and university salary guidelines;
 - d. Improving physical facilities for academic and research departments as opportunities arise;
 - e. Mandated cost increases; and
 - f. State impoundment of funds or appropriations rescission during the budget year.

Adopted by the Board of Trustees, this 29th day of March, 2018.

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The University of Tennessee

FY 2017-18 Revised Budget

Unrestricted & Restricted Funds

Unrestricted & Restricted Revenues (\$millions)

Chattanooga	\$237.9
Knoxville	1,184.3
Martin	141.1
Health Science Center	561.6
Institute of Agriculture	192.0
Inst. for Public Service	28.3
System Administration	<u>25.1</u>
TOTAL	\$2,370.3

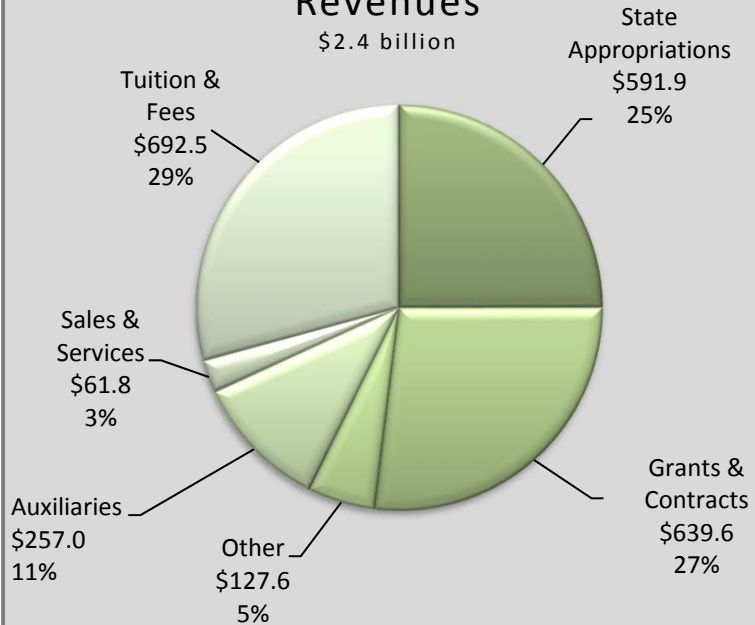
Fall 2017 Headcount Enrollment

Knoxville	27,840
Chattanooga	11,587
Martin	6,772
Health Science Center	3,199
Vet Med	373
Space Institute	<u>108</u>
TOTAL	49,879

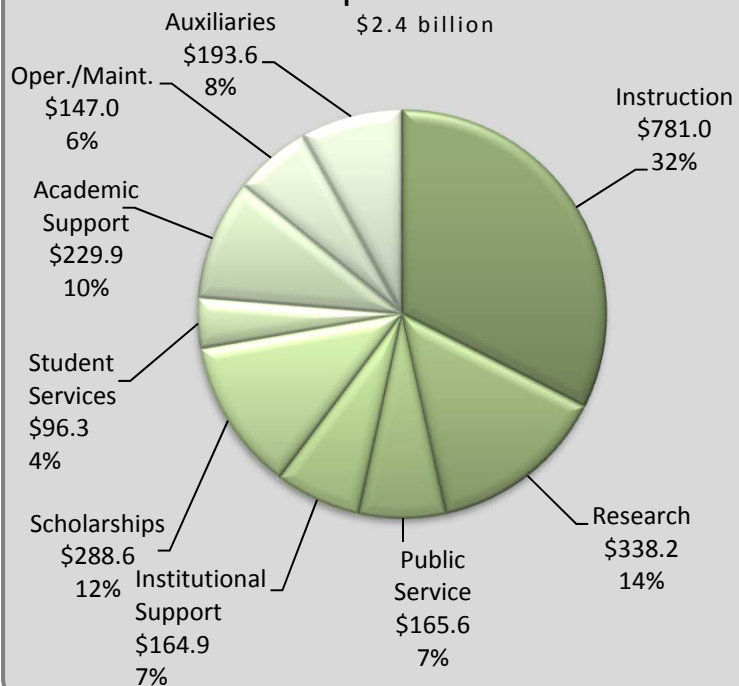
FTE Positions (Unrestricted & Restricted) October 31, 2017

Faculty	4,132
Administrative	937
Professional	3,521
Cler/Tech/Maint	<u>5,825</u>
TOTAL	14,415

Revenues



Expenditures



The University of Tennessee

FY 2017-18 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$millions)

Chattanooga	\$168.6
Knoxville	698.7
Martin	96.1
Health Science Center	278.6
Institute of Agriculture	143.1
Inst. for Public Service	21.1
System Administration	<u>23.2</u>
TOTAL	\$1,429.3

Fall 2017 Headcount Enrollment

Knoxville	27,840
Chattanooga	11,587
Martin	6,772
Health Science Center	3,199
Vet Med	373
Space Institute	<u>108</u>
TOTAL	49,879

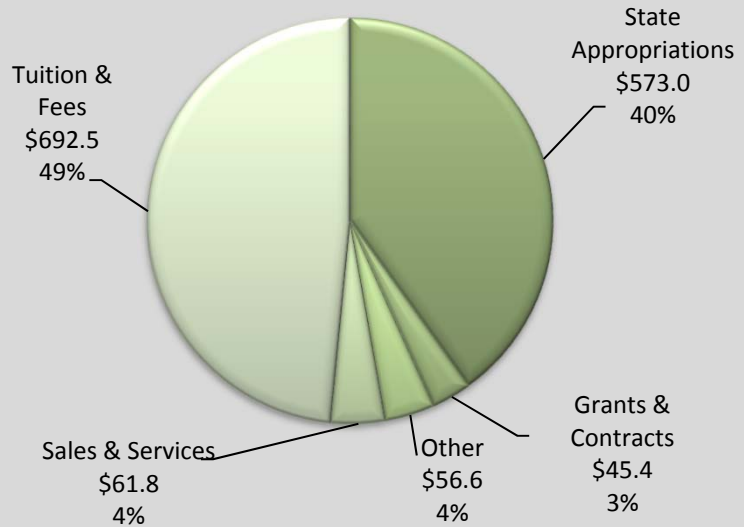
FTE Positions (Unrestricted E&G)

October 31, 2017

Faculty	3,341
Administrative	794
Professional	2,088
Cler/Tech/Maint	<u>4,046</u>
TOTAL	10,270

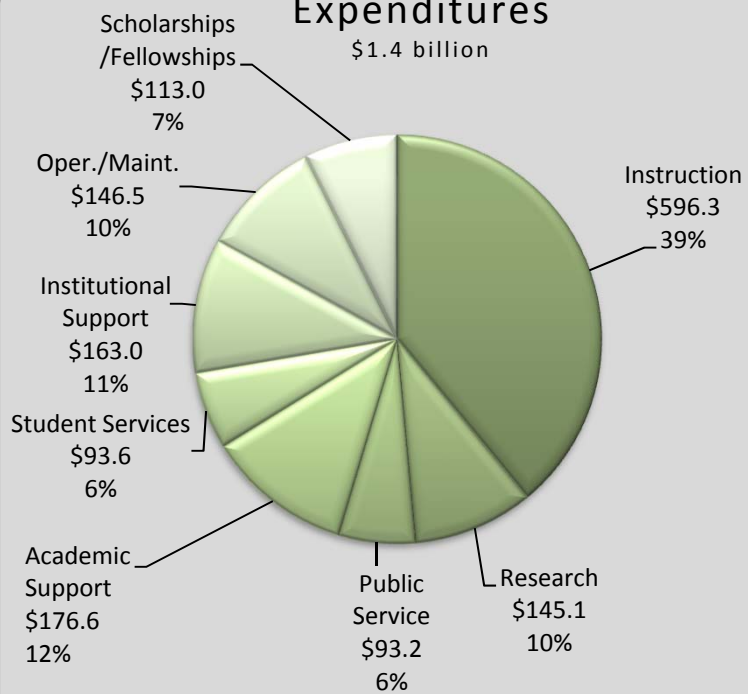
Revenues

\$1.4 billion



Expenditures

\$1.4 billion



University of Tennessee System
FY 2017-18 Revised Budget State Appropriations
Unrestricted Educational and General Funds

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
STATE APPROPRIATIONS					
Chattanooga	\$ 46,671,705	\$ 50,870,205	\$ 51,829,605	\$ 959,400	1.9 %
Knoxville					
<i>Knoxville</i>	\$ 202,989,655	\$ 222,164,655	\$ 226,303,655	\$ 4,139,000	1.9 %
<i>Space Institute</i>	8,583,903	8,869,403	8,992,503	123,100	1.4 %
Subtotal Knoxville	\$ 211,573,558	\$ 231,034,058	\$ 235,296,158	\$ 4,262,100	1.8 %
 Martin	31,508,097	32,540,397	33,199,497	659,100	2.0 %
Health Science Center	141,084,321	147,947,121	149,951,424	2,004,303	1.4 %
Institute of Agriculture					
<i>Agricultural Experiment Station</i>	\$ 27,745,788	\$ 28,785,988	\$ 29,161,888	\$ 375,900	1.3 %
<i>Extension</i>	33,950,817	35,320,317	35,701,417	381,100	1.1 %
<i>College of Veterinary Medicine</i>	18,453,659	19,621,159	20,036,359	415,200	2.1 %
Subtotal Institute of Agriculture	\$ 80,150,264	\$ 83,727,464	\$ 84,899,664	\$ 1,172,200	1.4 %
 Institute for Public Service					
<i>Institute for Public Service</i>	\$ 5,643,985	\$ 5,784,185	\$ 5,841,485	\$ 57,300	1.0 %
<i>Municipal Technical Advisory Service</i>	3,159,551	3,326,251	3,410,551	84,300	2.5 %
<i>County Technical Assistance Service</i>	2,238,651	2,868,851	2,964,551	95,700	3.3 %
Subtotal Institute for Public Service	\$ 11,042,187	\$ 11,979,287	\$ 12,216,587	\$ 237,300	2.0 %
 System Administration	5,531,417	5,551,917	5,615,617	63,700	1.1 %
Total State Appropriations	\$ 527,561,549	\$ 563,650,449	\$ 573,008,552	\$ 9,358,103	1.7 %

State appropriations budgeted to restricted funds are not included in this schedule.

University of Tennessee System

State Appropriations Five Year History

Unrestricted Educational and General Funds

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018 AMOUNT %		
STATE APPROPRIATIONS								
Chattanooga	\$ 37,467,181	\$ 38,442,081	\$ 42,637,305	\$ 46,671,705	\$ 51,829,605	\$ 14,362,424	38.3 %	
Knoxville								
Knoxville	\$ 177,568,343	\$ 182,310,443	\$ 191,219,955	\$ 202,989,655	\$ 226,303,655	\$ 48,735,312	27.4 %	
Space Institute	7,995,412	8,012,212	8,289,803	8,583,903	8,992,503	997,091	12.5 %	
Subtotal Knoxville	\$ 185,563,755	\$ 190,322,655	\$ 199,509,758	\$ 211,573,558	\$ 235,296,158	\$ 49,732,403	26.8 %	
Martin	26,359,667	27,025,867	28,673,797	31,508,097	33,199,497	6,839,830	25.9 %	
Health Science Center	129,470,351	129,958,440	135,670,521	141,084,321	149,951,424	20,481,073	15.8 %	
Institute of Agriculture								
Agricultural Experiment Station	\$ 25,579,486	\$ 25,698,486	\$ 26,529,588	\$ 27,745,788	\$ 29,161,888	\$ 3,582,402	14.0 %	
Extension	30,987,767	31,195,267	32,546,817	33,950,817	35,701,417	4,713,650	15.2 %	
College of Veterinary Medicine	16,796,354	16,874,254	17,733,159	18,453,659	20,036,359	3,240,005	19.3 %	
Subtotal Institute of Agriculture	\$ 73,363,607	\$ 73,768,007	\$ 76,809,564	\$ 80,150,264	\$ 84,899,664	\$ 11,536,057	15.7 %	
Institute for Public Service								
Institute for Public Service	\$ 5,249,898	\$ 5,265,298	\$ 5,439,285	\$ 5,643,985	\$ 5,841,485	\$ 591,587	11.3 %	
Municipal Technical Advisory Service	2,892,013	2,903,313	3,039,651	3,159,551	3,410,551	518,538	17.9 %	
County Technical Assistance Service	1,758,013	1,767,913	1,863,251	2,238,651	2,964,551	1,206,538	68.6 %	
Subtotal Institute for Public Service	\$ 9,899,924	\$ 9,936,524	\$ 10,342,187	\$ 11,042,187	\$ 12,216,587	\$ 2,316,663	23.4 %	
System Administration	4,721,538	4,794,038	4,995,217	5,531,417	5,615,617	894,079	18.9 %	
Total State Appropriations	\$ 466,846,023	\$ 474,247,612	\$ 498,638,349	\$ 527,561,549	\$ 573,008,552	\$ 106,162,529	22.7 %	

State appropriations budgeted to restricted funds are not included in this schedule.

University of Tennessee System

FY 2017-18 Revised State Appropriations

Access & Diversity

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED AMOUNT	%
STATE APPROPRIATIONS (Access & Diversity)					
Chattanooga	\$ 661,705	\$ 661,705	\$ 661,705		
Knoxville					
<i>Knoxville</i>	\$ 2,317,355	\$ 2,317,355	\$ 2,317,355		
<i>Space Institute</i>	88,303	88,303	88,303		
Subtotal Knoxville	\$ 2,405,658	\$ 2,405,658	\$ 2,405,658		
 Martin	558,497	558,497	558,497		
Health Science Center	1,535,172	1,535,172	1,535,172		
Institute of Agriculture					
<i>Agricultural Experiment Station</i>	\$ 113,488	\$ 113,488	\$ 113,488		
<i>Extension</i>	110,917	110,917	110,917		
<i>College of Veterinary Medicine</i>	325,559	325,559	325,559		
Subtotal Institute of Agriculture	\$ 549,964	\$ 549,964	\$ 549,964		
 Institute for Public Service					
<i>Institute for Public Service</i>	\$ 14,185	\$ 14,185	\$ 14,185		
<i>Municipal Technical Advisory Service</i>	1,851	1,851	1,851		
<i>County Technical Assistance Service</i>	1,851	1,851	1,851		
Subtotal Institute for Public Service	\$ 17,887	\$ 17,887	\$ 17,887		
 System Administration	77,817	77,817	77,817		
Total State Appropriations - Access & Diversity	\$ 5,806,700	\$ 5,806,700	\$ 5,806,700		

University of Tennessee System

FY 2017-18 Revised Budget

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2015	<u>\$ 146,932,957</u>	<u>\$ 27,143,291</u>	<u>\$ 174,076,248</u>
Percent Unallocated of Expend. & Transfers	3.61%	5.17%	3.84%
FY 2015-16 Actual			
Revenue	\$ 1,328,089,036	\$ 243,291,225	\$ 1,571,380,261
Less:			
Expenditures	\$ 1,272,558,422	\$ 179,801,559	\$ 1,452,359,981
Mandatory Transfers	9,116,648	35,921,341	45,037,989
Non-Mandatory Transfers	93,603,560	34,109,650	127,713,210
Total Expenditures & Transfers	<u>\$ 1,375,278,630</u>	<u>\$ 249,832,550</u>	<u>\$ 1,625,111,180</u>
Net Change	<u>\$ (47,189,594)</u>	<u>\$ (6,541,325)</u>	<u>\$ (53,730,919)</u>
Unrestricted Net Assets			
Working Capital	\$ 24,651,439	\$ 8,982,845	\$ 33,634,284
Revolving Funds	12,019,289	1,076,356	13,095,645
Encumbrances	4,916,096	181,000	5,097,096
Unexpended Gifts			
Reappropriations	12,257,820		12,257,820
Unallocated	<u>45,898,720</u>	<u>10,361,765</u>	<u>56,260,485</u>
Net Assets - June 30, 2016	<u>\$ 99,743,364</u>	<u>\$ 20,601,966</u>	<u>\$ 120,345,330</u>
Percent Unallocated of Expend. & Transfers	3.34%	4.15%	3.46%
FY 2016-17 Actual			
Revenue	\$ 1,387,281,184	\$ 254,223,902	\$ 1,641,505,086
Less:			
Expenditures	\$ 1,327,164,814	\$ 186,136,905	\$ 1,513,301,719
Mandatory Transfers	10,203,193	42,169,834	52,373,027
Non-Mandatory Transfers	52,585,255	25,428,665	78,013,920
Total Expenditures & Transfers	<u>\$ 1,389,953,262</u>	<u>\$ 253,735,404</u>	<u>\$ 1,643,688,666</u>
Net Change	<u>\$ (2,672,078)</u>	<u>\$ 488,498</u>	<u>\$ (2,183,580)</u>
Unrestricted Net Assets			
Working Capital	\$ 20,238,169	\$ 10,031,692	\$ 30,269,861
Revolving Funds	13,337,479	1,122,366	14,459,845
Encumbrances	4,337,038	65,185	4,402,223
Unexpended Gifts			
Reappropriations	12,232,441		12,232,441
Unallocated	<u>46,926,160</u>	<u>9,871,221</u>	<u>56,797,381</u>
Net Assets - June 30, 2017	<u>\$ 97,071,286</u>	<u>\$ 21,090,465</u>	<u>\$ 118,161,751</u>
Percent Unallocated of Expend. & Transfers	3.38%	3.89%	3.46%
FY 2017-18 REVISED BUDGET			
Revenue	\$ 1,429,266,115	\$ 256,713,856	\$ 1,685,979,971
Less:			
Expenditures	\$ 1,527,353,026	\$ 193,345,309	\$ 1,720,698,335
Mandatory Transfers	10,946,128	41,088,849	52,034,977
Non-Mandatory Transfers	(99,560,664)	22,334,171	(77,226,493)
Total Expenditures & Transfers	<u>\$ 1,438,738,490</u>	<u>\$ 256,768,329</u>	<u>\$ 1,695,506,819</u>
Net Change	<u>\$ (9,472,375)</u>	<u>\$ (54,473)</u>	<u>\$ (9,526,848)</u>
Unrestricted Net Assets			
Working Capital	\$ 20,269,148	\$ 10,031,693	\$ 30,300,841
Revolving Funds	13,337,479	1,122,366	14,459,845
Encumbrances	2,853,916	10,712	2,864,628
Unexpended Gifts			
Reappropriations	4,790,039		4,790,039
Unallocated	<u>46,348,329</u>	<u>9,871,220</u>	<u>56,219,549</u>
Estimated Net Assets - June 30, 2018	<u>\$ 87,598,911</u>	<u>\$ 21,035,992</u>	<u>\$ 108,634,903</u>
Percent Unallocated of Expend. & Transfers	3.22%	3.84%	3.32%

Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

University of Tennessee System
FY 2017-18 Revised Budget
Educational and General Unrestricted Net Assets

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
FY 2015-16 ACTUAL								
Net Assets at Beginning of Year	\$ 146,932,958	\$ 9,403,015	\$ 27,591,927	\$ 9,272,235	\$ 56,965,636	\$ 19,173,972	\$ 1,225,552	\$ 23,300,621
Operating Funds								
Revenue	\$ 1,328,089,036	\$ 153,409,078	\$ 649,708,568	\$ 90,680,734	\$ 258,112,945	\$ 132,255,999	\$ 18,442,170	\$ 25,479,542
Less: Expenditures and Transfers	(1,375,278,630)	(153,156,149)	(649,773,562)	(90,023,668)	(298,424,916)	(137,495,827)	(18,229,502)	(28,175,006)
Carryover Funds To/(From) Net Assets	\$ (47,189,594)	\$ 252,929	\$ (64,994)	\$ 657,066	\$ (40,311,971)	\$ (5,239,828)	\$ 212,668	\$ (2,695,464)
Net Assets at End of Year	\$ 99,743,364	\$ 9,655,944	\$ 27,526,933	\$ 9,929,301	\$ 16,653,665	\$ 13,934,144	\$ 1,438,220	\$ 20,605,157
Net Assets Detail:								
ALLOCATED								
Working Capital	\$ 24,651,439	\$ 3,355,945	\$ 5,284,878	\$ 1,658,775	\$ 7,447,223	\$ 1,111,537	\$ 72,563	\$ 5,720,518
Revolving Funds	12,019,289		(182,164)					12,201,453
Encumbrances	4,916,096		2,028,207	438,033	1,303,442	1,146,414		
Unexpended Gifts	-							
Reserve for Reappropriations	12,257,820			3,500,000		6,500,000	\$ 650,000	1,607,820
Total Allocated Net Assets	\$ 53,844,644	\$ 3,355,945	\$ 7,130,921	\$ 5,596,808	\$ 8,750,665	\$ 8,757,951	\$ 722,563	\$ 19,529,791
UNALLOCATED	\$ 45,898,720	\$ 6,299,999	\$ 20,396,012	\$ 4,332,493	\$ 7,903,000	\$ 5,176,193	\$ 715,657	\$ 1,075,368
Total Net Assets - June 30, 2016	\$ 99,743,364	\$ 9,655,944	\$ 27,526,933	\$ 9,929,301	\$ 16,653,665	\$ 13,934,144	\$ 1,438,220	\$ 20,605,158
Percent Unallocated of Expend. & Transfers	3.34%	4.11%	3.14%	4.81%	2.65%	3.76%	3.93%	2.48%
FY 2016-17 Actual								
Net Assets at Beginning of Year	\$ 99,743,364	\$ 9,655,944	\$ 27,526,933	\$ 9,929,301	\$ 16,653,665	\$ 13,934,144	\$ 1,438,220	\$ 20,605,158
Operating Funds								
Revenue	\$ 1,387,281,184	\$ 161,550,152	\$ 680,752,817	\$ 92,403,576	\$ 267,819,381	\$ 137,705,563	\$ 19,539,151	\$ 27,510,544
Less: Expenditures and Transfers	(1,389,953,262)	(161,073,648)	(680,692,866)	(92,884,376)	(270,169,825)	(137,587,917)	(19,559,608)	(27,985,022)
Carryover Funds To/(From) Net Assets	\$ (2,672,078)	\$ 476,504	\$ 59,951	\$ (480,800)	\$ (2,350,444)	\$ 117,646	\$ (20,457)	\$ (474,478)
Net Assets Detail:								
ALLOCATED								
Working Capital	\$ 20,238,169	\$ 3,632,449	\$ 2,871,647	\$ 1,490,179	\$ 6,464,233	\$ 1,161,634	\$ 35,600	\$ 4,582,427
Revolving Funds	13,337,479		474,531					12,862,948
Encumbrances	4,337,038		1,742,596	129,468	1,483,152	981,822		
Unexpended Gifts								
Reserve for Reappropriations	12,232,441			3,250,000		6,750,000	650,000	1,582,441
Total Allocated Net Assets	\$ 50,145,127	\$ 3,632,449	\$ 5,088,774	\$ 4,869,647	\$ 7,947,385	\$ 8,893,456	\$ 685,600	\$ 19,027,816
UNALLOCATED	\$ 46,926,160	\$ 6,500,000	\$ 22,498,110	\$ 4,578,854	\$ 6,355,836	\$ 5,158,334	\$ 732,163	\$ 1,102,864
Total Net Assets - June 30, 2017	\$ 97,071,286	\$ 10,132,448	\$ 27,586,884	\$ 9,448,501	\$ 14,303,221	\$ 14,051,790	\$ 1,417,763	\$ 20,130,680
Percent Unallocated of Expend. & Transfers	3.38%	4.04%	3.31%	4.93%	2.35%	3.75%	3.74%	2.46%
FY 2017-18 REVISED BUDGET								
Net Assets at Beginning of Year	\$ 97,071,286	\$ 10,132,448	\$ 27,586,884	\$ 9,448,501	\$ 14,303,221	\$ 14,051,790	\$ 1,417,763	\$ 20,130,680
Operating Funds								
Revenue	\$ 1,429,266,115	\$ 168,588,082	\$ 698,715,425	\$ 96,051,494	\$ 278,580,125	\$ 143,057,875	\$ 21,062,920	\$ 23,210,194
Less: Expenditures and Transfers	(1,438,738,490)	(168,521,502)	(698,715,425)	(96,051,494)	(280,583,277)	(149,824,138)	(21,238,496)	(23,804,158)
Carryover Funds To/(From) Net Assets	\$ (9,472,375)	\$ 66,580	\$ -	\$ -	\$ (2,003,152)	\$ (6,766,263)	\$ (175,576)	\$ (593,964)
Net Assets Detail:								
ALLOCATED								
Working Capital	\$ 20,269,148	\$ 3,699,028	\$ 2,871,647	\$ 1,490,179	\$ 6,464,233	\$ 1,161,634		\$ 4,582,427
Revolving Funds	13,337,479		474,531					12,862,948
Encumbrances	2,853,916		1,742,596	129,468		981,852		
Unexpended Gifts								
Reserve for Reappropriations	4,790,039			3,250,000			\$ 450,000	1,090,039
Total Allocated Net Assets	\$ 41,250,582	\$ 3,699,028	\$ 5,088,774	\$ 4,869,647	\$ 6,464,233	\$ 2,143,486	\$ 450,000	\$ 18,535,414
UNALLOCATED	\$ 46,348,329	\$ 6,500,000	\$ 22,498,110	\$ 4,578,854	\$ 5,835,836	\$ 5,142,041	\$ 792,187	\$ 1,001,302
Estimated Total Net Assets - June 30, 2018	\$ 87,598,911	\$ 10,199,028	\$ 27,586,884	\$ 9,448,501	\$ 12,300,069	\$ 7,285,527	\$ 1,242,187	\$ 19,536,716
Percent Unallocated of Expend. & Transfers	3.22%	3.86%	3.22%	4.77%	2.08%	3.43%	3.73%	2.38%

Recommended percent unallocated of expenditures and transfers is 2% to 5%. For System Administration, transfers-in for system charge is excluded from the calculation.
Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System

FY 2017-18 Revised Budget

Auxiliary Unrestricted Current Fund Balances

	Total System	Chattanooga	Knoxville	Martin	Health Science Center
FY 2015-16 ACTUAL					
Estimated Net Assets at Beginning of Year	\$ 27,143,291	\$ 1,515,723	\$ 24,583,305	\$ 972,601	\$ 71,663
Operating Funds					
Revenue	\$ 243,291,226	\$ 15,173,532	\$ 217,057,364	\$ 9,662,434	\$ 1,397,896
Less: Expenditures and Transfers	(249,832,550)	(15,083,988)	(223,898,895)	(9,614,063)	(1,235,604)
Carryover Funds To/(From) Net Assets	\$ (6,541,324)	\$ 89,544	\$ (6,841,531)	\$ 48,371	\$ 162,292
ALLOCATED					
Working Capital	\$ 8,982,845	\$ 1,005,266	\$ 7,399,178	\$ 569,451	\$ 8,950
Revolving Funds	1,076,357		1,076,357		
Encumbrances	181,000				181,000
Total Allocated Net Assets	\$ 10,240,202	\$ 1,005,266	\$ 8,475,535	\$ 569,451	\$ 189,950
UNALLOCATED	10,361,765	\$ 600,001	\$ 9,266,239	\$ 451,521	\$ 44,005
Total Net Assets	\$ 20,601,967	\$ 1,605,267	\$ 17,741,774	\$ 1,020,972	\$ 233,955
Percent Unallocated of Expend. & Transfers	4.15%	3.98%	4.14%	4.70%	3.56%
FY 2016-17 ACTUAL					
Estimated Net Assets at Beginning of Year	\$ 20,601,967	\$ 1,605,267	\$ 17,741,774	\$ 1,020,972	\$ 233,955
Operating Funds					
Revenue	\$ 254,223,901	\$ 15,592,359	\$ 228,117,470	\$ 9,031,683	\$ 1,482,389
Less: Expenditures and Transfers	(253,735,404)	(15,431,319)	(227,498,310)	(9,276,714)	(1,529,061)
Carryover Funds To/(From) Net Assets	\$ 488,497	\$ 161,040	\$ 619,160	\$ (245,031)	\$ (46,672)
Net Assets at End of Year	21,090,464	1,766,307	18,360,934	775,941	187,283
Net Assets Detail:					
ALLOCATED					
Working Capital	\$ 10,031,692	\$ 1,066,306	\$ 8,427,100	\$ 468,777	\$ 69,509
Revolving Funds	1,122,366		1,122,366		
Encumbrances	65,185			10,712	54,473
Total Allocated Net Assets	\$ 11,219,243	\$ 1,066,306	\$ 9,549,466	\$ 479,489	\$ 123,982
UNALLOCATED	9,871,221	\$ 700,001	\$ 8,811,468	\$ 296,452	\$ 63,301
Total Net Assets - June 30, 2017	\$ 21,090,464	\$ 1,766,307	\$ 18,360,934	\$ 775,941	\$ 187,283
Percent Unallocated of Expend. & Transfers	3.89%	4.54%	3.87%	3.20%	4.14%
FY 2017-18 REVISED BUDGET					
Estimated Net Assets at Beginning of Year	\$ 21,090,464	\$ 1,766,307	\$ 18,360,934	\$ 775,941	\$ 187,283
Operating Funds					
Revenue	\$ 256,713,856	\$ 14,542,704	\$ 229,760,817	\$ 10,630,570	\$ 1,779,765
Less: Expenditures and Transfers	(256,768,329)	(14,542,704)	(229,760,817)	(10,630,570)	(1,834,238)
Carryover Funds To/(From) Net Assets	\$ (54,473)	\$ -	\$ -	\$ -	\$ (54,473)
Net Assets at End of Year	21,035,991	1,766,307	18,360,934	775,941	132,810
Net Assets Detail:					
ALLOCATED					
Working Capital	\$ 10,031,693	\$ 1,066,307	\$ 8,427,100	\$ 468,777	\$ 69,509
Revolving Funds	1,122,366		1,122,366		
Encumbrances	10,712			10,712	
Total Allocated Net Assets	\$ 11,164,771	\$ 1,066,307	\$ 9,549,466	\$ 479,489	\$ 69,509
UNALLOCATED	9,871,220	\$ 700,000	\$ 8,811,468	\$ 296,452	\$ 63,301
Estimated Total Net Assets - June 30, 2018	\$ 21,035,991	\$ 1,766,307	\$ 18,360,934	\$ 775,941	\$ 132,810
Percent Unallocated of Expend. & Transfers	3.84%	4.81%	3.84%	2.79%	3.45%

Recommended percent unallocated of expenditures and transfers is 3% to 5%.

Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System

FY 2017-18 Revised Budget Summary

Current Funds Revenues, Expenditures, and Transfers - UNRESTRICTED

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
EDUCATIONAL AND GENERAL								
Revenues								
Tuition & Fees	\$ 692,507,872	\$ 110,715,544	\$ 423,245,980	\$ 58,294,900	\$ 88,251,303	\$ 12,000,145		
State Appropriations	573,008,552	51,829,605	235,296,158	33,199,497	149,951,424	84,899,664	\$ 12,216,587	\$ 5,615,617
Grants & Contracts	45,428,740	453,856	22,850,000	211,400	17,171,067	4,316,071	426,346	
Sales & Service	61,806,950	5,349,577	5,432,100	3,528,297	21,903,093	25,593,883		
Other Sources	56,514,001	239,500	11,891,187	817,400	1,303,238	16,248,112	8,419,987	17,594,577
Total Revenues	\$ 1,429,266,115	\$ 168,588,082	\$ 698,715,425	\$ 96,051,494	\$ 278,580,125	\$ 143,057,875	\$ 21,062,920	\$ 23,210,194
Expenditures and Transfers								
Instruction	\$ 596,348,464	\$ 75,948,598	\$ 286,817,109	\$ 43,890,244	\$ 148,161,804	\$ 41,530,709		
Research	145,146,326	3,922,801	85,168,834	369,665	7,523,481	48,161,545		
Public Service	93,181,837	2,831,560	14,827,432	552,134	67,237	56,156,574	\$ 18,746,900	
Academic Support	176,582,696	15,658,542	79,938,314	11,291,958	60,652,305	8,806,868	234,709	
Student Services	93,627,531	25,600,969	48,031,859	12,777,981	7,216,722			
Institutional Support	162,994,826	13,548,406	57,073,540	7,300,607	28,812,627	2,520,501	1,016,381	\$ 52,722,764
Op/Maint Physical Plant	146,456,217	22,686,878	79,795,733	11,860,243	28,640,977	3,472,386		
Scholarships & Fellowships	113,015,129	12,489,552	80,775,432	10,178,576	9,557,804	13,765		
Subtotal Expenditures	\$ 1,527,353,026	\$ 172,687,306	\$ 732,428,253	\$ 98,221,408	\$ 290,632,957	\$ 160,662,348	\$ 19,997,990	\$ 52,722,764
Mandatory Transfers	10,946,128	3,269,165	747,685	622,896	6,196,382			110,000
Non Mandatory Transfers	(99,560,664)	(7,434,969)	(34,460,513)	(2,792,810)	(16,246,062)	(10,838,210)	1,240,506	(29,028,606)
Total Expenditures & Transfers	\$ 1,438,738,490	\$ 168,521,502	\$ 698,715,425	\$ 96,051,494	\$ 280,583,277	\$ 149,824,138	\$ 21,238,496	\$ 23,804,158
Fund Balance Addition/(Reduction)	\$ (9,472,375)	\$ 66,580			\$ (2,003,152)	\$ (6,766,263)	\$ (175,576)	\$ (593,964)
AUXILIARIES								
Revenues								
	\$ 256,713,856	\$ 14,542,704	\$ 229,760,817	\$ 10,630,570	\$ 1,779,765			
Expenditures and Transfers								
Expenditures	\$ 193,345,309	\$ 10,719,146	\$ 173,889,649	\$ 7,272,776	\$ 1,463,738			
Mandatory Transfers	41,088,849	1,803,780	36,209,494	2,705,075	370,500			
Non-Mandatory Transfers	22,334,171	2,019,778	19,661,674	652,719				
Total Expenditures & Transfers	\$ 256,768,329	\$ 14,542,704	\$ 229,760,817	\$ 10,630,570	\$ 1,834,238			
Fund Balance Addition/(Reduction)	\$ (54,473)				\$ (54,473)			
TOTALS								
Revenues	\$ 1,685,979,971	\$ 183,130,786	\$ 928,476,242	\$ 106,682,064	\$ 280,359,890	\$ 143,057,875	\$ 21,062,920	\$ 23,210,194
Expenditures and Transfers								
Expenditures	\$ 1,720,698,335	\$ 183,406,452	\$ 906,317,902	\$ 105,494,184	\$ 292,096,695	\$ 160,662,348	\$ 19,997,990	\$ 52,722,764
Mandatory Transfers	52,034,977	5,072,945	36,957,179	3,327,971	6,566,882			110,000
Non-Mandatory Transfers	(77,226,493)	(5,415,191)	(14,798,839)	(2,140,091)	(16,246,062)	(10,838,210)	1,240,506	(29,028,606)
Total Expenditures & Transfers	\$ 1,695,506,819	\$ 183,064,206	\$ 928,476,242	\$ 106,682,064	\$ 282,417,515	\$ 149,824,138	\$ 21,238,496	\$ 23,804,158
Fund Balance Addition/(Reduction)	\$ (9,526,848)	\$ 66,580			\$ (2,057,625)	\$ (6,766,263)	\$ (175,576)	\$ (593,964)

Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System

FY 2017-18 Revised Budget Summary

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
EDUCATIONAL AND GENERAL								
Revenues								
Tuition & Fees	\$ 692,507,872	\$ 110,715,544	\$ 423,245,980	\$ 58,294,900	\$ 88,251,303	\$ 12,000,145		
State Appropriations	591,946,469	52,595,884	246,631,408	33,494,085	155,986,940	85,405,948	\$ 12,216,587	\$ 5,615,617
Grants & Contracts	639,527,180	43,985,689	237,475,000	30,017,100	272,171,067	47,381,978	7,246,346	1,250,000
Sales & Service	61,806,950	5,349,577	5,432,100	3,528,297	21,903,093	25,593,883		
Other Sources	127,611,938	10,724,709	41,521,187	5,117,400	21,516,966	21,651,112	8,885,987	18,194,577
Total Revenues	\$ 2,113,400,409	\$ 223,371,403	\$ 954,305,675	\$ 130,451,782	\$ 559,829,369	\$ 192,033,066	\$ 28,348,920	\$ 25,060,194
Expenditures and Transfers								
Instruction	\$ 780,961,115	\$ 80,298,783	\$ 298,917,109	\$ 46,492,832	\$ 313,161,804	\$ 42,082,587		\$ 8,000
Research	338,183,552	6,485,038	195,638,584	534,665	62,549,881	72,293,384		682,000
Public Service	165,584,789	3,911,308	35,627,432	1,902,134	17,531,237	79,979,778	\$ 26,032,900	600,000
Academic Support	229,932,630	18,319,217	91,946,314	11,901,958	98,652,305	8,878,127	234,709	
Student Services	96,310,234	27,365,428	48,531,859	13,187,981	7,224,966			
Institutional Support	164,877,046	13,711,826	57,276,040	7,442,307	29,563,227	2,624,501	1,016,381	53,242,764
Op/Maint Physical Plant	147,002,170	22,697,831	80,295,733	11,881,243	28,640,977	3,486,386		
Scholarships/Fellowships	288,635,784	54,681,196	179,785,432	39,278,576	14,557,804	292,776		40,000
Subtotal Expenditures	\$ 2,211,487,320	\$ 227,470,627	\$ 988,018,503	\$ 132,621,696	\$ 571,882,201	\$ 209,637,539	\$ 27,283,990	\$ 54,572,764
Mandatory Transfers	10,946,128	3,269,165	747,685	622,896	6,196,382			110,000
Non Mandatory Transfers	(99,560,664)	(7,434,969)	(34,460,513)	(2,792,810)	(16,246,062)	(10,838,210)	1,240,506	(29,028,606)
Total Expenditures & Transfers	\$ 2,122,872,784	\$ 223,304,823	\$ 954,305,675	\$ 130,451,782	\$ 561,832,521	\$ 198,799,329	\$ 28,524,496	\$ 25,654,158
Fund Balance Addition/(Reduction)	\$ (9,472,375)	\$ 66,580			\$ (2,003,152)	\$ (6,766,263)	\$ (175,576)	\$ (593,964)
AUXILIARIES								
Revenues	\$ 256,973,856	\$ 14,542,704	\$ 230,020,817	\$ 10,630,570	\$ 1,779,765			
Expenditures & Transfers								
Expenditures	\$ 193,605,309	\$ 10,719,146	\$ 174,149,649	\$ 7,272,776	\$ 1,463,738			
Mandatory Transfers	41,088,849	1,803,780	36,209,494	2,705,075	370,500			
Non Mandatory Transfers	22,334,171	2,019,778	19,661,674	652,719				
Total Expenditures & Transfers	\$ 257,028,329	\$ 14,542,704	\$ 230,020,817	\$ 10,630,570	\$ 1,834,238			
Fund Balance Addition/(Reduction)	\$ (54,473)							
TOTALS								
Revenues	\$ 2,370,374,265	\$ 237,914,107	\$ 1,184,326,492	\$ 141,082,352	\$ 561,609,134	\$ 192,033,066	\$ 28,348,920	\$ 25,060,194
Expenditures & Transfers								
Expenditures	\$ 2,405,092,629	\$ 238,189,773	\$ 1,162,168,152	\$ 139,894,472	\$ 573,345,939	\$ 209,637,539	\$ 27,283,990	\$ 54,572,764
Mandatory Transfers	52,034,977	5,072,945	36,957,179	3,327,971	6,566,882			110,000
Non Mandatory Transfers	(77,226,493)	(5,415,191)	(14,798,839)	(2,140,091)	(16,246,062)	(10,838,210)	1,240,506	(29,028,606)
Total Expenditures & Transfers	\$ 2,379,901,113	\$ 237,847,527	\$ 1,184,326,492	\$ 141,082,352	\$ 563,666,759	\$ 198,799,329	\$ 28,524,496	\$ 25,654,158
Fund Balance Addition/(Reduction)	\$ (9,526,848)	\$ 66,580			\$ (2,057,625)	\$ (6,766,263)	\$ (175,576)	\$ (593,964)

Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System
Five Year FY17-18 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 573,319,528	\$ 615,545,784	\$ 655,160,210	\$ 681,407,238	\$ 692,507,872	\$ 119,188,344	20.8 %
State Appropriations	466,846,023	474,247,612	498,638,349	527,561,549	573,008,552	106,162,529	22.7 %
Grants & Contracts	47,701,692	46,798,665	47,776,120	49,379,698	45,428,740	(2,272,952)	(4.8) %
Sales & Service	56,782,696	60,095,439	63,277,345	67,209,889	61,806,950	5,024,254	8.8 %
Other Sources	57,843,432	62,148,888	63,237,010	61,722,810	56,514,001	(1,329,431)	(2.3) %
Total Revenues	\$ 1,202,493,370	\$ 1,258,836,388	\$ 1,328,089,034	\$ 1,387,281,183	\$ 1,429,266,115	\$ 226,772,745	18.9 %
Expenditures and Transfers							
Instruction	\$ 483,317,352	\$ 492,352,355	\$ 507,772,768	\$ 528,504,264	\$ 596,348,464	\$ 113,031,112	23.4 %
Research	82,247,060	83,487,974	85,108,045	82,089,147	145,146,326	62,899,266	76.5 %
Public Service	71,218,916	71,365,049	75,883,884	77,421,115	93,181,837	21,962,921	30.8 %
Academic Support	134,931,552	140,613,764	144,850,799	154,892,346	176,582,696	41,651,144	30.9 %
Student Services	82,207,540	87,447,751	90,151,545	95,228,666	93,627,531	11,419,991	13.9 %
Institutional Support	132,823,682	133,117,858	143,813,604	147,400,379	162,994,826	30,171,144	22.7 %
Operation & Maintenance of Plant	121,814,088	125,493,000	129,125,389	140,923,628	146,456,217	24,642,129	20.2 %
Scholarships & Fellowships	78,873,759	88,984,234	95,852,388	100,705,270	113,015,129	34,141,370	43.3 %
Subtotal Expenditures	\$ 1,187,433,948	\$ 1,222,861,986	\$ 1,272,558,422	\$ 1,327,164,814	\$ 1,527,353,026	\$ 339,919,078	28.6 %
Mandatory Transfers	6,498,442	7,702,456	9,116,648	10,203,193	10,946,128	4,447,686	68.4 %
Non-Mandatory Transfers	20,854,833	26,736,499	93,603,560	52,585,255	(99,560,664)	(120,415,497)	(577.4) %
Total Expenditures & Transfers	\$ 1,214,787,223	\$ 1,257,300,941	\$ 1,375,278,630	\$ 1,389,953,262	\$ 1,438,738,490	\$ 223,951,267	18.4 %
Fund Balance Addition/(Reduction)	\$ (12,293,853)	\$ 1,535,447	\$ (47,189,596)	\$ (2,672,078)	\$ (9,472,375)		
AUXILIARIES							
Revenues	\$ 206,143,803	\$ 229,998,450	\$ 243,291,225	\$ 254,223,902	\$ 256,713,856	\$ 50,570,053	24.5 %
Expenditures and Transfers							
Expenditures	\$ 156,747,599	\$ 162,487,928	\$ 179,801,559	\$ 186,136,905	\$ 193,345,309	\$ 36,597,710	23.3 %
Mandatory Transfers	27,638,251	30,475,329	35,921,341	42,169,834	41,088,849	13,450,598	48.7 %
Non-Mandatory Transfers	25,035,971	27,175,190	34,109,650	25,428,665	22,334,171	(2,701,800)	(10.8) %
Total Expenditures & Transfers	\$ 209,421,821	\$ 220,138,447	\$ 249,832,550	\$ 253,735,404	\$ 256,768,329	\$ 47,346,508	22.6 %
Fund Balance Addition/(Reduction)	\$ (3,278,018)	\$ 9,860,002	\$ (6,541,325)	\$ 488,498	\$ (54,473)		
TOTALS							
Revenues	\$ 1,408,637,174	\$ 1,488,834,838	\$ 1,571,380,259	\$ 1,641,505,085	\$ 1,685,979,971	\$ 277,342,797	19.7 %
Expenditures and Transfers							
Expenditures	\$ 1,344,181,548	\$ 1,385,349,915	\$ 1,452,359,981	\$ 1,513,301,719	\$ 1,720,698,335	\$ 376,516,787	28.0 %
Mandatory Transfers	34,136,693	38,177,785	45,037,989	52,373,027	52,034,977	17,898,284	52.4 %
Non-Mandatory Transfers	45,890,804	53,911,689	127,713,210	78,013,920	(77,226,493)	(123,117,297)	(268.3) %
Total Expenditures & Transfers	\$ 1,424,209,045	\$ 1,477,439,389	\$ 1,625,111,180	\$ 1,643,688,666	\$ 1,695,506,819	\$ 271,297,774	19.0 %
Fund Balance Addition/(Reduction)	\$ (15,571,871)	\$ 11,395,449	\$ (53,730,921)	\$ (2,183,581)	\$ (9,526,848)		

University of Tennessee System

Five Year FY17-18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 573,319,528	\$ 615,545,784	\$ 655,160,210	\$ 681,407,238	\$ 692,507,872	\$ 119,188,344	20.8 %
State Appropriations	486,122,116	498,835,055	517,432,168	546,284,768	591,946,469	105,824,353	21.8 %
Grants & Contracts	560,197,430	579,397,127	594,898,136	683,228,016	639,527,180	79,329,750	14.2 %
Sales & Service	56,782,696	60,095,439	63,277,345	67,209,889	61,806,950	5,024,254	8.8 %
Other Sources	121,741,019	135,054,622	139,646,158	137,649,683	127,611,938	5,870,919	4.8 %
Total Revenues	\$ 1,798,162,787	\$ 1,888,928,027	\$ 1,970,414,018	\$ 2,115,779,593	\$ 2,113,400,409	\$ 315,237,622	17.5 %
Expenditures and Transfers							
Instruction	\$ 636,019,932	\$ 661,961,368	\$ 675,180,740	\$ 705,805,900	\$ 780,961,115	\$ 144,941,183	22.8 %
Research	260,705,414	256,779,818	261,427,977	266,074,863	338,183,552	77,478,138	29.7 %
Public Service	127,928,093	130,087,649	143,833,147	146,788,599	165,584,789	37,656,696	29.4 %
Academic Support	167,965,217	179,840,336	190,873,898	207,049,345	229,932,630	61,967,413	36.9 %
Student Services	84,674,075	89,692,660	92,750,862	97,803,344	96,310,234	11,636,159	13.7 %
Institutional Support	134,563,916	135,132,492	146,540,103	149,261,875	164,877,046	30,313,130	22.5 %
Operation & Maintenance of Plant	122,246,472	125,906,243	129,513,235	141,350,370	147,002,170	24,755,698	20.3 %
Scholarships & Fellowships	254,606,577	263,845,171	268,865,652	272,381,517	288,635,784	34,029,207	13.4 %
Subtotal Expenditures	\$ 1,788,709,696	\$ 1,843,245,736	\$ 1,908,985,614	\$ 1,986,515,814	\$ 2,211,487,320	\$ 422,777,624	23.6 %
Mandatory Transfers	6,498,442	7,702,456	9,116,648	10,203,193	10,946,128	4,447,686	68.4 %
Non-Mandatory Transfers	20,854,833	26,736,499	93,603,560	52,585,255	(99,560,664)	(120,415,497)	(577.4) %
Total Expenditures & Transfers	\$ 1,816,062,971	\$ 1,877,684,691	\$ 2,011,705,822	\$ 2,049,304,262	\$ 2,122,872,784	\$ 306,809,813	16.9 %
Fund Balance Addition/(Reduction)	\$ (17,900,184)	\$ 11,243,336	\$ (41,291,804)	\$ 66,475,332	\$ (9,472,375)		
AUXILIARIES							
Revenues	\$ 207,264,677	\$ 230,256,055	\$ 243,882,965	\$ 255,189,378	\$ 256,973,856	\$ 49,709,179	24.0 %
Expenditures and Transfers							
Expenditures	\$ 156,840,867	\$ 162,769,238	\$ 180,136,338	\$ 186,905,317	\$ 193,605,309	\$ 36,764,442	23.4 %
Mandatory Transfers	27,638,251	30,475,329	35,921,341	42,169,834	41,088,849	13,450,598	48.7 %
Non-Mandatory Transfers	25,035,971	27,175,190	34,109,650	25,428,665	22,334,171	(2,701,800)	(10.8) %
Total Expenditures & Transfers	\$ 209,515,089	\$ 220,419,757	\$ 250,167,329	\$ 254,503,816	\$ 257,028,329	\$ 47,513,240	22.7 %
Fund Balance Addition/(Reduction)	\$ (2,250,412)	\$ 9,836,298	\$ (6,284,365)	\$ 685,562	\$ (54,473)		
TOTALS							
Revenues	\$ 2,005,427,465	\$ 2,119,184,082	\$ 2,214,296,982	\$ 2,370,968,971	\$ 2,370,374,265	\$ 364,946,800	18.2 %
Expenditures and Transfers							
Expenditures	\$ 1,945,550,563	\$ 2,006,014,974	\$ 2,089,121,952	\$ 2,173,421,131	\$ 2,405,092,629	\$ 459,542,066	23.6 %
Mandatory Transfers	34,136,693	38,177,785	45,037,989	52,373,027	52,034,977	17,898,284	52.4 %
Non-Mandatory Transfers	45,890,804	53,911,689	127,713,210	78,013,920	(77,226,493)	(123,117,297)	(268.3) %
Total Expenditures & Transfers	\$ 2,025,578,060	\$ 2,098,104,448	\$ 2,261,873,151	\$ 2,303,808,078	\$ 2,379,901,113	\$ 354,323,053	17.5 %
Fund Balance Addition/(Reduction)	\$ (20,150,595)	\$ 21,079,634	\$ (47,576,169)	\$ 67,160,893	\$ (9,526,848)		

University of Tennessee System

FY 2017-18 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 681,407,238		\$ 681,407,238	\$ 690,740,078		\$ 690,740,078	\$ 692,507,872		\$ 692,507,872	\$ 1,767,794	0.3 %
State Appropriations	527,561,549	\$ 18,723,219	546,284,768	563,650,449	\$ 18,883,020	582,533,469	573,008,552	\$ 18,937,917	591,946,469	9,413,000	1.6 %
Grants & Contracts	49,379,698	633,848,318	683,228,016	45,146,556	535,456,921	580,603,477	45,428,740	594,098,440	639,527,180	58,923,703	10.1 %
Sales & Service	67,209,889		67,209,889	60,474,979		60,474,979	61,806,950		61,806,950	1,331,971	2.2 %
Other Sources	61,722,810	75,926,873	137,649,683	56,099,392	68,869,989	124,969,381	56,514,001	71,097,937	127,611,938	2,642,557	2.1 %
Total Revenues	\$ 1,387,281,183	\$ 728,498,410	\$ 2,115,779,593	\$ 1,416,111,454	\$ 623,209,930	\$ 2,039,321,384	\$ 1,429,266,115	\$ 684,134,294	\$ 2,113,400,409	\$ 74,079,025	3.6 %
Expenditures and Transfers											
Instruction	\$ 528,504,264	\$ 177,301,636	\$ 705,805,900	584,776,597	\$ 157,097,158	\$ 741,873,755	\$ 596,348,464	\$ 184,612,651	\$ 780,961,115	\$ 39,087,360	5.3 %
Research	82,089,147	183,985,716	266,074,863	72,730,155	183,287,437	256,017,592	145,146,326	193,037,226	338,183,552	82,165,960	32.1 %
Public Service	77,421,115	69,367,484	146,788,599	83,722,834	67,785,697	151,508,531	93,181,837	72,402,952	165,584,789	14,076,258	9.3 %
Academic Support	154,892,346	52,157,000	207,049,345	157,124,196	36,402,767	193,526,963	176,582,696	53,349,934	229,932,630	36,405,667	18.8 %
Student Services	95,228,666	2,574,679	97,803,344	90,903,694	1,799,681	92,703,375	93,627,531	2,682,703	96,310,234	3,606,859	3.9 %
Institutional Support	147,400,379	1,861,496	149,261,875	154,815,793	1,808,652	156,624,445	162,994,826	1,882,220	164,877,046	8,252,601	5.3 %
Operations & Maintenance of Plant	140,923,628	426,742	141,350,370	145,928,665	516,268	146,444,933	146,456,217	545,953	147,002,170	557,237	0.4 %
Scholarships & Fellowships	100,705,270	171,676,247	272,381,517	116,587,470	174,399,579	290,987,049	113,015,129	175,620,655	288,635,784	(2,351,265)	(0.8) %
Subtotal Expenditures	\$ 1,327,164,814	\$ 659,351,000	\$ 1,986,515,814	\$ 1,406,589,404	\$ 623,097,239	\$ 2,029,686,643	\$ 1,527,353,026	\$ 684,134,294	\$ 2,211,487,320	\$ 181,800,677	9.0 %
Mandatory Transfers	10,203,193		10,203,193	10,946,128		10,946,128	10,946,128		10,946,128		
Non-Mandatory Transfers	52,585,255		52,585,255	(514,327)		(514,327)	(99,560,664)		(99,560,664)	(99,046,337)	(19,257.5) %
Total Expenditures & Transfers	\$ 1,389,953,262	\$ 659,351,000	\$ 2,049,304,262	\$ 1,417,021,205	\$ 623,097,239	\$ 2,040,118,444	\$ 1,438,738,490	\$ 684,134,294	\$ 2,122,872,784	\$ 82,754,340	4.1 %
Fund Balance Addition / (Reduction)	\$ (2,672,078)	\$ 69,147,410	\$ 66,475,332	\$ (909,751)	\$ 112,691	\$ (797,060)	\$ (9,472,375)		\$ (9,472,375)		
AUXILIARIES											
Revenues											
	\$ 254,223,902	\$ 965,476	\$ 255,189,378	\$ 256,699,331	\$ 260,000	\$ 256,959,331	\$ 256,713,856	\$ 260,000	\$ 256,973,856	\$ 14,525	0.0 %
Expenditures and Transfers											
Expenditures	\$ 186,136,905	\$ 768,412	\$ 186,905,317	\$ 193,247,255	\$ 260,000	\$ 193,507,255	\$ 193,345,309	\$ 260,000	\$ 193,605,309	\$ 98,054	0.1 %
Mandatory Transfers	42,169,834		42,169,834	41,088,849		41,088,849	41,088,849		41,088,849		
Non-Mandatory Transfers	25,428,665		25,428,665	22,363,227		22,363,227	22,334,171		22,334,171	(29,056)	(0.1) %
Total Expenditures & Transfers	\$ 253,735,404	\$ 768,412	\$ 254,503,816	\$ 256,699,331	\$ 260,000	\$ 256,959,331	\$ 256,768,329	\$ 260,000	\$ 257,028,329	\$ 68,998	%
Fund Balance Addition / (Reduction)	\$ 488,498	\$ 197,064	\$ 685,562				\$ (54,473)	\$ -	\$ (54,473)		
TOTALS											
Revenues											
	\$ 1,641,505,085	\$ 729,463,886	\$ 2,370,968,971	\$ 1,672,810,785	\$ 623,469,930	\$ 2,296,280,715	\$ 1,685,979,971	\$ 684,394,294	\$ 2,370,374,265	\$ 74,093,550	3.2 %
Expenditures and Transfers											
Expenditures	\$ 1,513,301,719	\$ 660,119,412	\$ 2,173,421,131	\$ 1,599,836,659	\$ 623,357,239	\$ 2,223,193,898	\$ 1,720,698,335	\$ 684,394,294	\$ 2,405,092,629	\$ 181,898,731	8.2 %
Mandatory Transfers	52,373,027		52,373,027	52,034,977		52,034,977	52,034,977		52,034,977		
Non-Mandatory Transfers	78,013,920		78,013,920	21,848,900		21,848,900	(77,226,493)		(77,226,493)	(99,075,393)	(453.5) %
Total Expenditures & Transfers	\$ 1,643,688,666	\$ 660,119,412	\$ 2,303,808,078	\$ 1,673,720,536	\$ 623,357,239	\$ 2,297,077,775	\$ 1,695,506,819	\$ 684,394,294	\$ 2,379,901,113	\$ 82,823,338	3.6 %
Fund Balance Addition / (Reduction)	\$ (2,183,581)	\$ 69,344,474	\$ 67,160,893	\$ (909,751)	\$ 112,691	\$ (797,060)	\$ (9,526,848)		\$ (9,526,848)		

University of Tennessee System

FY 2017-18 Revised Budget - Natural Classifications

Unrestricted Current Funds Expenditures

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
EDUCATIONAL AND GENERAL								
Salaries and Benefits								
Salaries								
Academic	\$ 357,316,956	\$ 43,309,069	\$ 172,098,925	\$ 24,337,138	\$ 86,126,431	\$ 30,910,415	\$ 326,037	\$ 208,941
Non-Academic	352,279,119	37,875,134	141,028,474	21,875,548	68,098,528	47,361,216	10,350,093	25,690,126
Students	9,254,128	959,636	5,077,008	1,404,256	1,241,276	413,376	27,790	130,786
Total Salaries	\$ 718,850,203	\$ 82,143,839	\$ 318,204,407	\$ 47,616,942	\$ 155,466,235	\$ 78,685,007	\$ 10,703,920	\$ 26,029,853
Staff Benefits	248,196,958	30,845,330	107,410,642	18,409,737	49,448,584	29,555,563	4,048,336	8,478,766
Total Salaries and Benefits	\$ 967,047,161	\$ 112,989,169	\$ 425,615,049	\$ 66,026,679	\$ 204,914,819	\$ 108,240,570	\$ 14,752,256	\$ 34,508,619
Operating	539,553,462	57,968,232	294,178,676	30,851,409	81,507,285	51,714,885	5,118,830	18,214,145
Equipment and Capital Outlay	20,752,403	1,729,905	12,634,528	1,343,320	4,210,853	706,893	126,904	
Total Expenditures	\$ 1,527,353,026	\$ 172,687,306	\$ 732,428,253	\$ 98,221,408	\$ 290,632,957	\$ 160,662,348	\$ 19,997,990	\$ 52,722,764

AUXILIARIES

Salaries and Benefits

Salaries								
Academic	\$ 640,713	\$ 7,000	\$ 630,650	\$ 3,063				
Non-Academic	52,191,528	2,171,006	48,231,907	1,507,368	\$ 281,247			
Students	4,829,889	95,484	4,172,061	562,344				
Total Salaries	\$ 57,662,130	\$ 2,273,490	\$ 53,034,618	\$ 2,072,775	\$ 281,247			
Staff Benefits	14,152,256	610,925	12,700,443	680,960	159,928			
Total Salaries and Benefits	\$ 71,814,386	\$ 2,884,415	\$ 65,735,061	\$ 2,753,735	\$ 441,175			
Operating	120,658,305	7,827,261	107,360,613	4,502,341	968,090			
Equipment and Capital Outlay	872,618	7,470	793,975	16,700	54,473			
Total Expenditures	\$ 193,345,309	\$ 10,719,146	\$ 173,889,649	\$ 7,272,776	\$ 1,463,738			

TOTALS

Salaries and Benefits

Salaries								
Academic	\$ 357,957,669	\$ 43,316,069	\$ 172,729,575	\$ 24,340,201	\$ 86,126,431	\$ 30,910,415	\$ 326,037	\$ 208,941
Non-Academic	404,470,647	40,046,140	189,260,381	23,382,916	68,379,775	47,361,216	10,350,093	25,690,126
Students	14,084,017	1,055,120	9,249,069	1,966,600	1,241,276	413,376	27,790	130,786
Total Salaries	\$ 776,512,333	\$ 84,417,329	\$ 371,239,025	\$ 49,689,717	\$ 155,747,482	\$ 78,685,007	\$ 10,703,920	\$ 26,029,853
Staff Benefits	262,349,214	31,456,255	120,111,085	19,090,697	49,608,512	29,555,563	4,048,336	8,478,766
Total Salaries and Benefits	\$ 1,038,861,547	\$ 115,873,584	\$ 491,350,110	\$ 68,780,414	\$ 205,355,994	\$ 108,240,570	\$ 14,752,256	\$ 34,508,619
Operating	660,211,767	65,795,493	401,539,289	35,353,750	82,475,375	51,714,885	5,118,830	18,214,145
Equipment and Capital Outlay	21,625,021	1,737,375	13,428,503	1,360,020	4,265,326	706,893	126,904	
Total Expenditures	\$ 1,720,698,335	\$ 183,406,452	\$ 906,317,902	\$ 105,494,184	\$ 292,096,695	\$ 160,662,348	\$ 19,997,990	\$ 52,722,764

Knoxville includes UTK Knoxville and UT Space Institute.

University of Tennessee System

FY 2017-18 Revised Budget Summary

Natural Classifications

Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 352,111,755	\$ 354,219,595	\$ 357,316,956	\$ 3,097,361	0.9 %
Non-Academic	334,277,363	349,227,763	352,279,119	3,051,356	0.9 %
Students	10,686,936	8,535,207	9,254,128	718,921	8.4 %
Total Salaries	\$ 697,076,054	\$ 711,982,565	\$ 718,850,203	\$ 6,867,638	1.0 %
Staff Benefits	233,977,838	238,540,584	248,196,958	9,656,374	4.0 %
Total Salaries and Benefits	\$ 931,053,892	\$ 950,523,149	\$ 967,047,161	\$ 16,524,012	1.7 %
Operating	366,789,301	434,391,320	539,553,462	105,162,142	24.2 %
Equipment and Capital Outlay	29,321,621	21,674,935	20,752,403	(922,532)	(4.3) %
Total Expenditures	\$ 1,327,164,814	\$ 1,406,589,404	\$ 1,527,353,026	\$ 120,763,622	8.6 %
AUXILIARIES					
Salaries and Benefits					
Salaries					
Academic	\$ 505,241	\$ 628,714	\$ 640,713	\$ 11,999	1.9 %
Non-Academic	53,097,821	51,423,939	52,191,528	767,589	1.5 %
Students	4,754,004	4,825,209	4,829,889	4,680	0.1 %
Total Salaries	\$ 58,357,066	\$ 56,877,862	\$ 57,662,130	\$ 784,268	1.4 %
Staff Benefits	14,770,395	14,642,307	14,152,256	(490,051)	(3.3) %
Total Salaries and Benefits	\$ 73,127,461	\$ 71,520,169	\$ 71,814,386	\$ 294,217	0.4 %
Operating	112,607,430	120,908,941	120,658,305	(250,636)	(0.2) %
Equipment and Capital Outlay	402,014	818,145	872,618	54,473	6.7 %
Total Expenditures	\$ 186,136,905	\$ 193,247,255	\$ 193,345,309	\$ 98,054	0.1 %
TOTALS					
Salaries and Benefits					
Salaries					
Academic	\$ 352,616,995	\$ 354,848,309	\$ 357,957,669	\$ 3,109,360	0.9 %
Non-Academic	387,375,183	400,651,702	404,470,647	3,818,945	1.0 %
Students	15,440,941	13,360,416	14,084,017	723,601	5.4 %
Total Salaries	\$ 755,433,120	\$ 768,860,427	\$ 776,512,333	\$ 7,651,906	1.0 %
Staff Benefits	248,748,234	253,182,891	262,349,214	9,166,323	3.6 %
Total Salaries and Benefits	\$ 1,004,181,353	\$ 1,022,043,318	\$ 1,038,861,547	\$ 16,818,229	1.6 %
Operating	479,396,731	555,300,261	660,211,767	104,911,506	18.9 %
Equipment and Capital Outlay	29,723,635	22,493,080	21,625,021	(868,059)	(3.9) %
Total Expenditures	\$ 1,513,301,719	\$ 1,599,836,659	\$ 1,720,698,335	\$ 120,861,676	7.6 %

University of Tennessee System

FY 2017-18 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
HOUSING					
Revenues	\$ 65,803,007	\$ 69,250,108	\$ 69,250,108		
Expenditures and Transfers					
Expenditures	\$ 41,817,963	\$ 43,889,425	\$ 43,889,425		
Mandatory Transfers	18,418,511	19,262,988	19,262,988		
Non-Mandatory Transfers	6,337,743	6,097,695	6,097,695		
Total Expenditures and Transfers	\$ 66,574,216	\$ 69,250,108	\$ 69,250,108		
Fund Balance Addition/(Reduction)	\$ (771,209)				
FOOD SERVICE					
Revenues	\$ 8,650,473	\$ 10,896,288	\$ 10,902,516	\$ 6,228	0.1 %
Expenditures and Transfers					
Expenditures	\$ 2,042,322	\$ 3,600,007	\$ 3,608,760	\$ 8,753	0.2 %
Mandatory Transfers	2,617,834				
Non-Mandatory Transfers	3,427,997	7,289,081	7,286,556	(2,525)	(0.0) %
Total Expenditures and Transfers	\$ 8,088,153	\$ 10,889,088	\$ 10,895,316	\$ 6,228	0.1 %
Fund Balance Addition/(Reduction)	\$ 562,320	\$ 7,200	\$ 7,200		
BOOKSTORES					
Revenues	\$ 25,445,547	\$ 25,525,232	\$ 25,525,232		
Expenditures and Transfers					
Expenditures	\$ 23,576,897	\$ 23,682,040	\$ 23,682,040		
Mandatory Transfers		109,418	109,418		
Non-Mandatory Transfers	1,816,095	1,734,774	1,734,774		
Total Expenditures and Transfers	\$ 25,392,991	\$ 25,526,232	\$ 25,526,232		
Fund Balance Addition/(Reduction)	\$ 52,556	\$ (1,000)	\$ (1,000)		
PARKING					
Revenues	\$ 12,940,651	\$ 13,868,916	\$ 13,877,213	\$ 8,297	0.1
Expenditures and Transfers					
Expenditures	\$ 7,740,599	\$ 8,359,402	\$ 8,422,172	\$ 62,770	0.8
Mandatory Transfers	2,852,390	4,413,469	4,413,469		
Non-Mandatory Transfers	1,776,495	1,096,045	1,096,045		
Total Expenditures and Transfers	\$ 12,369,484	\$ 13,868,916	\$ 13,931,686	\$ 62,770	0.5
Fund Balance Addition/(Reduction)	\$ 571,166				
ATHLETICS					
Revenues	\$ 138,194,051	\$ 132,990,956	\$ 132,990,956		
Expenditures and Transfers					
Expenditures	\$ 108,730,605	\$ 109,500,856	\$ 109,527,387	\$ 26,531	0.0 %
Mandatory Transfers	18,281,100	17,302,974	17,302,974		
Non-Mandatory Transfers	11,311,418	6,187,126	6,160,595	(26,531)	(0.4) %
Total Expenditures and Transfers	\$ 138,323,123	\$ 132,990,956	\$ 132,990,956	\$ -	0.0 %
Fund Balance Addition/(Reduction)	\$ (129,072)				
OTHER					
Revenues	\$ 3,190,172	\$ 4,167,831	\$ 4,167,831		
Expenditures and Transfers					
Expenditures	\$ 2,228,520	\$ 4,215,525	\$ 4,215,525		
Mandatory Transfers					
Non-Mandatory Transfers	758,916	(41,494)	(41,494)		
Total Expenditures and Transfers	\$ 2,987,437	\$ 4,174,031	\$ 4,174,031		
Fund Balance Addition/(Reduction)	\$ 202,736	\$ (6,200)	\$ (6,200)		
TOTAL					
Revenues	\$ 254,223,902	\$ 256,699,331	\$ 256,713,856	\$ 14,525	0.0 %
Expenditures and Transfers					
Expenditures	\$ 186,136,905	\$ 193,247,255	\$ 193,345,309	\$ 98,054	0.1 %
Mandatory Transfers	42,169,835	41,088,849	41,088,849		
Non-Mandatory Transfers	25,428,665	22,363,227	22,334,171	(29,056)	(0.1) %
Total Expenditures and Transfers	\$ 253,735,405	\$ 256,699,331	\$ 256,768,329	\$ 68,998	0.0 %
Fund Balance Addition/(Reduction)	\$ 488,497		\$ (54,473)		

University of Tennessee System

Athletics FY 2017-18 Revised Budget Summary

E&G and Auxiliary Funds for Men's and Women's Athletics

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
KNOXVILLE					
Revenues					
General Funds					
Student Fees for Athletics	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000		
Ticket Sales	35,470,013	34,634,094	34,634,094		
Gifts	32,162,228	30,236,947	30,236,947		
Other	71,113,507	68,117,415	68,117,415		
Total Revenues	<u>\$ 139,745,748</u>	<u>\$ 133,988,456</u>	<u>\$ 133,988,456</u>		
Expenditures and Transfers					
Salaries and Benefits	\$ 43,527,207	\$ 43,030,500	\$ 43,057,031	\$ 26,531	0.1 %
Travel	9,734,288	10,847,637	10,847,637		
Student Aid	14,056,735	15,540,905	15,540,905		
Other Operating	41,766,432	40,079,314	40,079,314		
Subtotal Expenditures	<u>\$ 109,084,662</u>	<u>\$ 109,498,356</u>	<u>\$ 109,524,887</u>	<u>\$ 26,531</u>	<u>0.0 %</u>
Debt Service Transfers	18,281,100	17,302,974	17,302,974		
Other Transfers	12,311,418	7,187,126	7,160,595	(26,531)	(0.4) %
Total Expenditures and Transfers	<u>\$ 139,677,180</u>	<u>\$ 133,988,456</u>	<u>\$ 133,988,456</u>	<u>\$ -</u>	<u>- %</u>
Fund Balance Addition / (Reduction)	\$ 68,568				
CHATTANOOGA					
Revenues					
General Funds	\$ 7,154,587	\$ 6,814,398	\$ 6,962,744	\$ 148,346	2.2 %
Student Fees for Athletics	4,477,571	4,991,503	4,991,503		
Ticket Sales	973,514	936,046	936,046		
Gifts	1,897,279	1,430,000	1,430,000		
Other	3,149,005	1,996,891	1,996,891		
Total Revenues	<u>\$ 17,651,956</u>	<u>\$ 16,168,838</u>	<u>\$ 16,317,184</u>	<u>\$ 148,346</u>	<u>0.9 %</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 7,347,678	\$ 6,722,517	\$ 6,858,352	\$ 135,835	2.0 %
Travel	1,367,008	1,777,205	1,777,205		
Student Aid	4,769,071	5,233,939	5,233,939		
Other Operating	3,740,191	2,265,177	2,277,688	12,511	4.3 %
Subtotal Expenditures	<u>\$ 17,223,948</u>	<u>\$ 15,998,838</u>	<u>\$ 16,147,184</u>	<u>\$ 148,346</u>	<u>0.9 %</u>
Debt Service Transfers	161,779	170,000	170,000		
Other Transfers					
Total Expenditures and Transfers	<u>\$ 17,385,727</u>	<u>\$ 16,168,838</u>	<u>\$ 16,317,184</u>	<u>\$ 148,346</u>	<u>0.9 %</u>
Fund Balance Addition / (Reduction)	\$ 266,229				
MARTIN					
Revenues					
General Funds	\$ 6,029,130	\$ 5,997,695	\$ 6,132,195	\$ 134,500	2.2 %
Student Fees for Athletics	2,034,450	2,032,000	2,032,000		
Ticket Sales	153,833	120,000	140,000	20,000	16.7 %
Gifts	1,304,888	668,500	668,500		
Other	2,308,702	1,881,694	1,958,694	77,000	4.1 %
Total Revenues	<u>\$ 11,831,003</u>	<u>\$ 10,699,889</u>	<u>\$ 10,931,389</u>	<u>\$ 231,500</u>	<u>2.2 %</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 4,017,102	\$ 4,407,792	\$ 4,593,246	\$ 185,454	4.2 %
Travel	1,148,753	608,326	596,145	(12,181)	(2.0) %
Student Aid	3,942,775	4,357,079	4,357,079		
Other Operating	2,182,796	1,208,968	1,267,195	58,227	4.8 %
Subtotal Expenditures	<u>\$ 11,291,426</u>	<u>\$ 10,582,165</u>	<u>\$ 10,813,665</u>	<u>\$ 231,500</u>	<u>2.2 %</u>
Debt Service Transfers	119,867	117,724	117,724		
Other Transfers					
Total Expenditures and Transfers	<u>\$ 11,411,293</u>	<u>\$ 10,699,889</u>	<u>\$ 10,931,389</u>	<u>\$ 231,500</u>	<u>2.2 %</u>
Fund Balance Addition / (Reduction)	\$ 419,710				
TOTAL ATHLETICS					
Revenues					
General Funds	\$ 13,183,717	\$ 12,812,093	\$ 13,094,939	\$ 282,846	2.2 %
Student Fees for Athletics	7,512,021	8,023,503	8,023,503		
Ticket Sales	36,597,360	35,690,140	35,710,140	20,000	0.1 %
Gifts	35,364,395	32,335,447	32,335,447		
Other	76,571,214	71,996,000	72,073,000	77,000	0.1 %
Total Revenues	<u>\$ 169,228,707</u>	<u>\$ 160,857,183</u>	<u>\$ 161,237,029</u>	<u>\$ 379,846</u>	<u>0.2 %</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 54,891,987	\$ 54,160,809	\$ 54,508,629	\$ 347,820	0.6 %
Travel	12,250,049	13,233,168	13,220,987	(12,181)	(0.1) %
Student Aid	22,768,581	25,131,923	25,131,923		
Other Operating	47,689,419	43,553,459	43,624,197	70,738	0.2 %
Subtotal Expenditures	<u>\$ 137,600,036</u>	<u>\$ 136,079,359</u>	<u>\$ 136,485,736</u>	<u>\$ 406,377</u>	<u>0.3 %</u>
Debt Service Transfers	18,562,746	17,590,698	17,590,698		
Other Transfers	12,311,418	7,187,126	7,160,595	(26,531)	(0.4) %
Total Expenditures and Transfers	<u>\$ 168,474,200</u>	<u>\$ 160,857,183</u>	<u>\$ 161,237,029</u>	<u>\$ 379,846</u>	<u>0.2 %</u>
Fund Balance Addition / (Reduction)	\$ 754,507				

Includes unrestricted and restricted funds. Other revenue sources include NCAA conference income, tournament income, program sales, concessions, parking, broadcasting, television, radio, internet, endowments, investments, royalties, advertisements, sponsorships, game guarantees, licensing fees, and sports camps.

University of Tennessee System

FY 2017-18 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 681,407,238	\$ 690,740,078	\$ 692,507,872	\$ 1,767,794	0.3 %
State Appropriations	527,561,549	563,650,449	573,008,552	9,358,103	1.7 %
Grants & Contracts	49,379,698	45,146,556	45,428,740	282,184	0.6 %
Sales & Service	67,209,889	60,474,979	61,806,950	1,331,971	2.2 %
Other Sources	61,722,810	56,099,392	56,514,001	414,609	0.7 %
Total Revenues	\$ 1,387,281,183	\$ 1,416,111,454	\$ 1,429,266,115	\$ 13,154,661	0.9 %
Expenditures and Transfers					
Instruction	\$ 528,504,264	\$ 584,776,597	\$ 596,348,464	\$ 11,571,867	2.0 %
Research	82,089,147	72,730,155	145,146,326	72,416,171	99.6 %
Public Service	77,421,115	83,722,834	93,181,837	9,459,003	11.3 %
Academic Support	154,892,346	157,124,196	176,582,696	19,458,500	12.4 %
Student Services	95,228,666	90,903,694	93,627,531	2,723,837	3.0 %
Institutional Support	147,400,379	154,815,793	162,994,826	8,179,033	5.3 %
Operation & Maintenance of Plant	140,923,628	145,928,665	146,456,217	527,552	0.4 %
Scholarships & Fellowships	100,705,270	116,587,470	113,015,129	(3,572,341)	(3.1) %
Subtotal Expenditures	\$ 1,327,164,814	\$ 1,406,589,404	\$ 1,527,353,026	\$ 120,763,622	8.6 %
Mandatory Transfers	10,203,193	10,946,128	10,946,128		
Non-Mandatory Transfers	52,585,255	(514,327)	(99,560,664)	(99,046,337)	(19,257.5) %
Total Expenditures & Transfers	\$ 1,389,953,262	\$ 1,417,021,205	\$ 1,438,738,490	\$ 21,717,285	1.5 %
Fund Balance Addition/(Reduction)	\$ (2,672,078)	\$ (909,751)	\$ (9,472,375)		
AUXILIARIES					
Revenues	\$ 254,223,902	\$ 256,699,331	\$ 256,713,856	\$ 14,525	0.0 %
Expenditures and Transfers					
Expenditures	186,136,905	193,247,255	193,345,309	98,054	0.1 %
Mandatory Transfers	42,169,834	41,088,849	41,088,849		
Non-Mandatory Transfers	25,428,665	22,363,227	22,334,171	(29,056)	(0.1) %
Total Expenditures & Transfers	\$ 253,735,404	\$ 256,699,331	\$ 256,768,329	\$ 68,998	- %
Fund Balance Addition/(Reduction)	\$ 488,498		\$ (54,473)		
TOTALS					
Revenues	\$ 1,641,505,085	\$ 1,672,810,785	\$ 1,685,979,971	\$ 13,169,186	0.8 %
Expenditures and Transfers					
Expenditures	\$ 1,513,301,719	\$ 1,599,836,659	\$ 1,720,698,335	\$ 120,861,676	7.6 %
Mandatory Transfers	52,373,027	52,034,977	52,034,977		
Non-Mandatory Transfers	78,013,920	21,848,900	(77,226,493)	(99,075,393)	(453.5) %
Total Expenditures & Transfers	\$ 1,643,688,666	\$ 1,673,720,536	\$ 1,695,506,819	\$ 21,786,283	1.3 %
Fund Balance Addition/(Reduction)	\$ (2,183,581)	\$ (909,751)	\$ (9,526,848)		

Chattanooga

FY 2017-18 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 107,008,760	\$ 108,399,809	\$ 110,715,544	\$ 2,315,735	2.1 %
State Appropriations	46,671,705	50,870,205	51,829,605	959,400	1.9 %
Grants & Contracts	665,972	453,856	453,856		
Sales & Service	6,904,219	5,110,179	5,349,577	239,398	4.7 %
Other Sources	299,495	239,500	239,500		
Total Revenues	\$ 161,550,152	\$ 165,073,549	\$ 168,588,082	\$ 3,514,533	2.1 %
Expenditures and Transfers					
Instruction	\$ 63,280,497	\$ 70,424,943	\$ 75,948,598	\$ 5,523,655	7.8 %
Research	3,516,511	2,390,790	3,922,801	1,532,011	64.1 %
Public Service	2,445,060	2,693,958	2,831,560	137,602	5.1 %
Academic Support	14,826,874	12,726,956	15,658,542	2,931,586	23.0 %
Student Services	27,594,390	25,490,926	25,600,969	110,043	0.4 %
Institutional Support	11,166,268	12,773,874	13,548,406	774,532	6.1 %
Operation & Maintenance of Plant	18,618,505	21,102,647	22,686,878	1,584,231	7.5 %
Scholarships & Fellowships	11,972,007	12,531,352	12,489,552	(41,800)	(0.3) %
Subtotal Expenditures	\$ 153,420,113	\$ 160,135,446	\$ 172,687,306	\$ 12,551,860	7.8 %
Mandatory Transfers	161,779	3,269,165	3,269,165		
Non-Mandatory Transfers	7,491,756	1,602,358	(7,434,969)	(9,037,327)	(564.0) %
Total Expenditures & Transfers	\$ 161,073,648	\$ 165,006,969	\$ 168,521,502	\$ 3,514,533	2.1 %
Fund Balance Addition/(Reduction)	\$ 476,504	\$ 66,580	\$ 66,580		
AUXILIARIES					
Revenues	\$ 15,592,359	\$ 14,542,704	\$ 14,542,704		
Expenditures and Transfers					
Expenditures	10,040,197	10,719,146	10,719,146		
Mandatory Transfers	1,409,478	1,803,780	1,803,780		
Non-Mandatory Transfers	3,981,644	2,019,778	2,019,778		
Total Expenditures & Transfers	\$ 15,431,319	\$ 14,542,704	\$ 14,542,704		
Fund Balance Addition/(Reduction)	\$ 161,040				
TOTALS					
Revenues	\$ 177,142,511	\$ 179,616,253	\$ 183,130,786	\$ 3,514,533	2.0 %
Expenditures and Transfers					
Expenditures	\$ 163,460,310	\$ 170,854,592	\$ 183,406,452	\$ 12,551,860	7.3 %
Mandatory Transfers	1,571,257	5,072,945	5,072,945		
Non-Mandatory Transfers	11,473,400	3,622,136	(5,415,191)	(9,037,327)	(249.5) %
Total Expenditures & Transfers	\$ 176,504,967	\$ 179,549,673	\$ 183,064,206	\$ 3,514,533	2.0 %
Fund Balance Addition/(Reduction)	\$ 637,544	\$ 66,580	\$ 66,580		

Knoxville

FY 2017-18 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 419,959,016	\$ 422,810,219	\$ 423,245,980	\$ 435,761	0.1 %
State Appropriations	211,573,558	231,034,058	235,296,158	4,262,100	1.8 %
Grants & Contracts	27,261,779	22,850,000	22,850,000		
Sales & Service	8,450,304	5,501,872	5,432,100	(69,772)	(1.3) %
Other Sources	13,508,159	11,856,520	11,891,187	34,667	0.3 %
Total Revenues	\$ 680,752,817	\$ 694,052,669	\$ 698,715,425	\$ 4,662,756	0.7 %
Expenditures and Transfers					
Instruction	\$ 264,887,170	\$ 297,476,283	\$ 286,817,109	\$ (10,659,174)	(3.6) %
Research	30,744,599	24,846,471	85,168,834	60,322,363	242.8 %
Public Service	14,607,334	12,672,655	14,827,432	2,154,777	17.0 %
Academic Support	70,825,183	76,227,501	79,938,314	3,710,813	4.9 %
Student Services	48,024,325	46,681,088	48,031,859	1,350,771	2.9 %
Institutional Support	51,823,256	55,586,418	57,073,540	1,487,122	2.7 %
Operation & Maintenance of Plant	70,880,896	78,345,444	79,795,733	1,450,289	1.9 %
Scholarships & Fellowships	69,901,218	85,169,742	80,775,432	(4,394,310)	(5.2) %
Subtotal Expenditures	\$ 621,693,980	\$ 677,005,602	\$ 732,428,253	\$ 55,422,651	8.2 %
Mandatory Transfers	2,914,140	747,685	747,685		
Non-Mandatory Transfers	56,084,746	16,299,382	(34,460,513)	(50,759,895)	(311.4) %
Total Expenditures & Transfers	\$ 680,692,866	\$ 694,052,669	\$ 698,715,425	\$ 4,662,756	0.7 %
Fund Balance Addition/(Reduction)	\$ 59,951				
AUXILIARIES					
Revenues					
	\$ 228,117,470	\$ 229,754,589	\$ 229,760,817	\$ 6,228	0.3% %
Expenditures and Transfers					
Expenditures	168,184,255	173,854,365	173,889,649	35,284	0.0 %
Mandatory Transfers	37,701,231	36,209,494	36,209,494		
Non-Mandatory Transfers	21,612,824	19,690,730	19,661,674	(29,056)	(0.1) %
Total Expenditures & Transfers	\$ 227,498,310	\$ 229,754,589	\$ 229,760,817	\$ 6,228	0.0 %
Fund Balance Addition/(Reduction)	\$ 619,160				
TOTALS					
Revenues					
	\$ 908,870,287	\$ 923,807,258	\$ 928,476,242	\$ 4,668,984	0.5 %
Expenditures and Transfers					
Expenditures	\$ 789,878,235	\$ 850,859,967	\$ 906,317,902	\$ 55,457,935	6.5 %
Mandatory Transfers	40,615,371	36,957,179	36,957,179		
Non-Mandatory Transfers	77,697,570	35,990,112	(14,798,839)	(50,788,951)	(141.1) %
Total Expenditures & Transfers	\$ 908,191,176	\$ 923,807,258	\$ 928,476,242	\$ 4,668,984	0.5 %
Fund Balance Addition/(Reduction)	\$ 679,111				

Knoxville includes UT Knoxville and the UT Space Institute.

Martin

FY 2017-18 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 55,937,307	\$ 58,901,851	\$ 58,294,900	\$ (606,951)	(1.0) %
State Appropriations	31,508,097	32,540,397	33,199,497	659,100	2.0 %
Grants & Contracts	234,119	211,400	211,400		
Sales & Service	4,071,566	3,511,340	3,528,297	16,957	0.5 %
Other Sources	652,487	640,000	817,400	177,400	27.7 %
Total Revenues	\$ 92,403,576	\$ 95,804,988	\$ 96,051,494	\$ 246,506	0.3 %
Expenditures and Transfers					
Instruction	\$ 40,398,729	\$ 41,578,751	\$ 43,890,244	\$ 2,311,493	5.6 %
Research	457,619	309,084	369,665	60,581	19.6 %
Public Service	593,824	661,236	552,134	(109,102)	(16.5) %
Academic Support	10,583,792	11,352,685	11,291,958	(60,727)	(0.5) %
Student Services	13,197,389	12,248,946	12,777,981	529,035	4.3 %
Institutional Support	6,206,084	6,635,398	7,300,607	665,209	10.0 %
Operation & Maintenance of Plant	11,003,117	11,839,771	11,860,243	20,472	0.2 %
Scholarships & Fellowships	8,926,672	9,318,572	10,178,576	860,004	9.2 %
Subtotal Expenditures	\$ 91,367,225	\$ 93,944,443	\$ 98,221,408	\$ 4,276,965	4.6 %
Mandatory Transfers	619,931	622,896	622,896		
Non-Mandatory Transfers	897,220	1,237,649	(2,792,810)	(4,030,459)	(325.7) %
Total Expenditures & Transfers	\$ 92,884,376	\$ 95,804,988	\$ 96,051,494	\$ 246,506	0.3 %
Fund Balance Addition/(Reduction)	\$ (480,800)				
AUXILIARIES					
Revenues	\$ 9,031,683	\$ 10,630,570	\$ 10,630,570		
Expenditures and Transfers					
Expenditures	\$ 6,758,899	\$ 7,272,776	\$ 7,272,776		
Mandatory Transfers	2,691,063	2,705,075	2,705,075		
Non-Mandatory Transfers	(173,248)	652,719	652,719		
Total Expenditures & Transfers	\$ 9,276,714	\$ 10,630,570	\$ 10,630,570		
Fund Balance Addition/(Reduction)	\$ (245,031)				
TOTALS					
Revenues	\$ 101,435,259	\$ 106,435,558	\$ 106,682,064	\$ 246,506	0.2 %
Expenditures and Transfers					
Expenditures	98,126,124	101,217,219	105,494,184	4,276,965	4.2 %
Mandatory Transfers	3,310,994	3,327,971	3,327,971		
Non-Mandatory Transfers	723,972	1,890,368	(2,140,091)	(4,030,459)	(213.2) %
Total Expenditures & Transfers	\$ 102,161,090	\$ 106,435,558	\$ 106,682,064	\$ 246,506	0.2 %
Fund Balance Addition/(Reduction)	\$ (725,831)				

Health Science Center

FY 2017-18 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 86,057,872	\$ 88,242,383	\$ 88,251,303	\$ 8,920	- %
State Appropriations	141,084,321	147,947,121	149,951,424	2,004,303	1.4 %
Grants & Contracts	14,969,630	16,888,883	17,171,067	282,184	1.7 %
Sales & Service	22,617,070	20,847,115	21,903,093	1,055,978	5.1 %
Other Sources	3,090,488	1,303,238	1,303,238		
Total Revenues	\$ 267,819,381	\$ 275,228,740	\$ 278,580,125	\$ 3,351,385	1.2 %
Expenditures and Transfers					
Instruction	\$ 129,081,720	\$ 138,269,034	\$ 148,161,804	\$ 9,892,770	7.2 %
Research	7,487,146	5,161,988	7,523,481	2,361,493	45.7 %
Public Service	76,775	51,000	67,237	16,237	31.8 %
Academic Support	49,153,706	48,078,805	60,652,305	12,573,500	26.2 %
Student Services	6,412,561	6,482,734	7,216,722	733,988	11.3 %
Institutional Support	26,572,354	25,125,565	28,812,627	3,687,062	14.7 %
Operation & Maintenance of Plant	37,204,611	31,303,828	28,640,977	(2,662,851)	(8.5) %
Scholarships & Fellowships	9,899,138	9,557,804	9,557,804		
Subtotal Expenditures	\$ 265,888,010	\$ 264,030,758	\$ 290,632,957	\$ 26,602,199	10.1 %
Mandatory Transfers	5,962,779	6,196,382	6,196,382		
Non-Mandatory Transfers	(1,680,964)	5,001,600	(16,246,062)	(21,247,662)	(424.8) %
Total Expenditures & Transfers	\$ 270,169,825	\$ 275,228,740	\$ 280,583,277	\$ 5,354,537	1.9 %
Fund Balance Addition/(Reduction)	\$ (2,350,444)		\$ (2,003,152)		
AUXILIARIES					
Revenues					
	\$ 1,482,389	\$ 1,771,468	\$ 1,779,765	\$ 8,297	0.5 %
Expenditures and Transfers					
Expenditures	1,153,554	1,400,968	1,463,738	62,770	4.5 %
Mandatory Transfers	368,062	370,500	370,500		
Non-Mandatory Transfers	7,445				
Total Expenditures & Transfers	\$ 1,529,061	\$ 1,771,468	\$ 1,834,238	\$ 62,770	3.5 %
Fund Balance Addition/(Reduction)	\$ (46,672)		\$ (54,473)		
TOTALS					
Revenues					
	\$ 269,301,771	\$ 277,000,208	\$ 280,359,890	\$ 3,359,682	1.2 %
Expenditures and Transfers					
Expenditures	\$ 267,041,565	\$ 265,431,726	\$ 292,096,695	\$ 26,664,969	10.0 %
Mandatory Transfers	6,330,841	6,566,882	6,566,882		
Non-Mandatory Transfers	(1,673,519)	5,001,600	(16,246,062)	(21,247,662)	(424.8) %
Total Expenditures & Transfers	\$ 271,698,887	\$ 277,000,208	\$ 282,417,515	\$ 5,417,307	2.0 %
Fund Balance Addition/(Reduction)	\$ (2,397,116)		\$ (2,057,625)		

Institute of Agriculture

FY 2017-18 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 12,444,282	\$ 12,385,816	\$ 12,000,145	\$ (385,671)	(3.1) %
State Appropriations	80,150,264	83,727,464	84,899,664	1,172,200	1.4 %
Grants & Contracts	5,442,141	4,316,071	4,316,071	-	-
Sales & Service	25,166,730	25,504,473	25,593,883	89,410	0.4 %
Other Sources	14,502,145	16,291,136	16,248,112	(43,024)	(0.3) %
Total Revenues	<u>\$ 137,705,562</u>	<u>\$ 142,224,960</u>	<u>\$ 143,057,875</u>	<u>\$ 832,915</u>	<u>0.6 %</u>
Expenditures and Transfers					
Instruction	\$ 30,856,148	\$ 37,027,586	\$ 41,530,709	\$ 4,503,123	12.2 %
Research	39,880,790	39,771,822	48,161,545	8,389,723	21.1 %
Public Service	43,700,178	49,412,200	56,156,574	6,744,374	13.6 %
Academic Support	9,268,089	8,505,524	8,806,868	301,344	3.5 %
Student Services					
Institutional Support	2,576,830	2,510,330	2,520,501	10,171	0.4 %
Operation & Maintenance of Plant	3,216,499	3,336,975	3,472,386	135,411	4.1 %
Scholarships & Fellowships	6,235	10,000	13,765	3,765	37.7 %
Subtotal Expenditures	<u>\$ 129,504,770</u>	<u>\$ 140,574,437</u>	<u>\$ 160,662,348</u>	<u>\$ 20,087,911</u>	<u>14.3 %</u>
Mandatory Transfers	440,378				
Non-Mandatory Transfers	7,642,770	1,823,300	(10,838,210)	(12,661,510)	(694.4) %
Total Expenditures & Transfers	<u>\$ 137,587,918</u>	<u>\$ 142,397,737</u>	<u>\$ 149,824,138</u>	<u>\$ 7,426,401</u>	<u>5.2 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 117,645</u>	<u>\$ (172,777)</u>	<u>\$ (6,766,263)</u>		

Institute for Public Service

FY 2017-18 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 11,042,187	\$ 11,979,287	\$ 12,216,587	\$ 237,300	2.0 %
Grants & Contracts	806,056	426,346	426,346		
Sales & Service					
Other Sources	7,690,908	8,371,942	8,419,987	48,045	0.6 %
Total Revenues	<u>\$ 19,539,151</u>	<u>\$ 20,777,575</u>	<u>\$ 21,062,920</u>	<u>\$ 285,345</u>	<u>1.4 %</u>
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 15,997,945	\$ 18,066,785	\$ 18,746,900	\$ 680,115	3.8 %
Academic Support	234,702	232,725	234,709	1,984	0.9 %
Student Services					
Institutional Support	911,117	997,236	1,016,381	19,145	1.9 %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	<u>\$ 17,143,764</u>	<u>\$ 19,296,746</u>	<u>\$ 19,997,990</u>	<u>\$ 701,244</u>	<u>3.6 %</u>
Mandatory Transfers					
Non-Mandatory Transfers	2,415,844	1,563,905	1,240,506	(323,399)	(20.7) %
Total Expenditures & Transfers	<u>\$ 19,559,608</u>	<u>\$ 20,860,651</u>	<u>\$ 21,238,496</u>	<u>\$ 377,845</u>	<u>1.8 %</u>
Fund Balance Addition/(Reduction)	<u>\$ (20,456)</u>	<u>\$ (83,076)</u>	<u>\$ (175,576)</u>	<u>\$ (92,500)</u>	<u>(111.3)</u>

System Administration

FY 2017-18 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 5,531,417	\$ 5,551,917	\$ 5,615,617	\$ 63,700	1.1 %
Grants & Contracts					
Sales & Service					
Other Sources	21,979,127	17,397,056	17,594,577	197,521	1.1 %
Total Revenues	\$ 27,510,544	\$ 22,948,973	\$ 23,210,194	\$ 261,221	1.1 %
Expenditures and Transfers					
Instruction					
Research	\$ 2,482	\$ 250,000		\$ (250,000)	(100.0) %
Public Service		165,000		(165,000)	(100.0) %
Academic Support					
Student Services					
Institutional Support	48,144,471	51,186,972	\$ 52,722,764	\$ 1,535,792	3.0 %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	\$ 48,146,953	\$ 51,601,972	\$ 52,722,764	\$ 1,120,792	2.2 %
Mandatory Transfers	104,186	110,000	110,000		
Non-Mandatory Transfers	(20,266,117)	(28,042,521)	(29,028,606)	(986,085)	(3.5) %
Total Expenditures & Transfers	\$ 27,985,022	\$ 23,669,451	\$ 23,804,158	\$ 134,707	0.6 %
Fund Balance Addition/(Reduction)	\$ (474,477)	\$ (720,478)	\$ (593,964)		

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Health Science Center (HSC)	C-50
Institute of Agriculture Total	C-58
Agricultural Experiment Station	C-65
UT Extension	C-70
College of Veterinary Medicine	C-75
Institute for Public Service Total	C-80
Institute for Public Service (IPS)	C-87
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University of Tennessee System
FY 2017-18 Revised Budget State Appropriations Summary
 Unrestricted and Restricted Educational and General Funds

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
STATE APPROPRIATIONS					
Chattanooga	\$ 47,416,688	\$ 51,633,060	\$ 52,595,884	\$ 962,824	1.9 %
Knoxville					
<i>Knoxville</i>	\$ 213,174,864	\$ 232,650,655	\$ 236,812,606	\$ 4,161,951	1.8 %
<i>Space Institute</i>	9,387,238	9,692,009	9,818,802	126,793	1.3 %
Subtotal Knoxville	\$ 222,562,102	\$ 242,342,664	\$ 246,631,408	\$ 4,288,744	1.8 %
 Martin	31,794,497	32,833,668	33,494,085	660,417	2.0 %
Health Science Center	147,085,201	153,961,387	155,986,940	2,025,553	1.3 %
Institute of Agriculture					
<i>Agricultural Experiment Station</i>	\$ 27,887,438	\$ 28,785,988	\$ 29,161,888	\$ 375,900	1.3 %
<i>Extension</i>	33,950,817	35,320,317	35,701,417	381,100	1.1 %
<i>College of Veterinary Medicine</i>	18,926,421	20,125,181	20,542,643	417,462	2.1 %
Subtotal Institute of Agriculture	\$ 80,764,676	\$ 84,231,486	\$ 85,405,948	\$ 1,174,462	1.4 %
 Institute for Public Service					
<i>Institute for Public Service</i>	\$ 5,643,985	\$ 5,784,185	\$ 5,841,485	\$ 57,300	1.0 %
<i>Municipal Technical Advisory Service</i>	3,159,551	3,326,251	3,410,551	84,300	2.5 %
<i>County Technical Assistance Service</i>	2,238,651	2,868,851	2,964,551	95,700	3.3 %
Subtotal Institute for Public Service	\$ 11,042,187	\$ 11,979,287	\$ 12,216,587	\$ 237,300	2.0 %
 System Administration	5,619,417	5,551,917	5,615,617	63,700	1.1 %
Total State Appropriations	\$ 546,284,768	\$ 582,533,469	\$ 591,946,469	\$ 9,413,000	1.6 %

University of Tennessee System
FY 2017-18 Revised Budget State Appropriations
Unrestricted and Restricted Educational & General Funds

	Unrestricted E&G			Restricted E&G					Total
	Base	Access & Diversity	Total Unrestricted E&G	MOSU Allocation to Mouse Genome Project	Pediatrics - St. Judes Match	Centers of Excellence	Research Initiatives - Governor's Chairs	Total Restricted E&G	Unrestricted and Restricted E&G
STATE APPROPRIATIONS									
Chattanooga	\$ 51,167,900	\$ 661,705	\$ 51,829,605			\$ 766,279		\$ 766,279	\$ 52,595,884
Knoxville	223,986,300	2,317,355	226,303,655			5,135,989	\$ 5,372,962	10,508,951	236,812,606
Martin	32,641,000	558,497	33,199,497			294,588		294,588	33,494,085
Space Institute	8,904,200	88,303	8,992,503			826,299		826,299	9,818,802
Health Science Center	148,416,252	1,535,172	149,951,424	\$ 1,089,448	\$ 3,000,000	1,466,130	479,938	6,035,516	155,986,940
Agricultural Units									
<i>Agricultural Experiment Station</i>	\$ 29,048,400	\$ 113,488	\$ 29,161,888						29,161,888
<i>Extension</i>	35,590,500	110,917	35,701,417						35,701,417
<i>Veterinary Medicine</i>	19,710,800	325,559	20,036,359			\$ 506,284		\$ 506,284	20,542,643
Subtotal Agricultural Units	\$ 84,349,700	\$ 549,964	\$ 84,899,664			\$ 506,284		\$ 506,284	\$ 85,405,948
Public Service Units									
<i>Institute for Public Service</i>	\$ 5,827,300	\$ 14,185	\$ 5,841,485						5,841,485
<i>Municipal Technical Advisory Service</i>	3,408,700	1,851	3,410,551						3,410,551
<i>County Technical Assistance Service</i>	2,962,700	1,851	2,964,551						2,964,551
Subtotal Public Service Units	\$ 12,198,700	\$ 17,887	\$ 12,216,587						\$ 12,216,587
System Administration	\$ 5,537,800	\$ 77,817	\$ 5,615,617						\$ 5,615,617
Total FY 2017-18 State Appropriations	\$ 567,201,852	\$ 5,806,700	\$ 573,008,552	\$ 1,089,448	\$ 3,000,000	\$ 8,995,569	\$ 5,852,900	\$ 18,937,917	\$ 591,946,469

University of Tennessee System
FY 2017-18 Revised Budget State Appropriations Summary
 Unrestricted Educational and General Funds

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED AMOUNT	%
STATE APPROPRIATIONS					
Chattanooga	\$ 46,671,705	\$ 50,870,205	\$ 51,829,605	\$ 959,400	1.9 %
Knoxville					
<i>Knoxville</i>	\$ 202,989,655	\$ 222,164,655	\$ 226,303,655	\$ 4,139,000	1.9 %
<i>Space Institute</i>	8,583,903	8,869,403	8,992,503	123,100	1.4 %
Subtotal Knoxville	\$ 211,573,558	\$ 231,034,058	\$ 235,296,158	\$ 4,262,100	1.8 %
 Martin	31,508,097	32,540,397	33,199,497	659,100	2.0 %
Health Science Center	141,084,321	147,947,121	149,951,424	2,004,303	1.4 %
Institute of Agriculture					
<i>Agricultural Experiment Station</i>	\$ 27,745,788	\$ 28,785,988	\$ 29,161,888	\$ 375,900	1.3 %
<i>Extension</i>	33,950,817	35,320,317	35,701,417	381,100	1.1 %
<i>College of Veterinary Medicine</i>	18,453,659	19,621,159	20,036,359	415,200	2.1 %
Subtotal Institute of Agriculture	\$ 80,150,264	\$ 83,727,464	\$ 84,899,664	\$ 1,172,200	1.4 %
 Institute for Public Service					
<i>Institute for Public Service</i>	\$ 5,643,985	\$ 5,784,185	\$ 5,841,485	\$ 57,300	1.0 %
<i>Municipal Technical Advisory Service</i>	3,159,551	3,326,251	3,410,551	84,300	2.5 %
<i>County Technical Assistance Service</i>	2,238,651	2,868,851	2,964,551	95,700	3.3 %
Subtotal Institute for Public Service	\$ 11,042,187	\$ 11,979,287	\$ 12,216,587	\$ 237,300	2.0 %
 System Administration	5,531,417	5,551,917	5,615,617	63,700	1.1 %
Total State Appropriations	\$ 527,561,549	\$ 563,650,449	\$ 573,008,552	\$ 9,358,103	1.7 %

State appropriations budgeted to restricted funds are not included in this schedule.

University of Tennessee System
FY 2017-18 Revised Budget State Appropriations
Summary by Budget Type
Unrestricted Educational and General Funds

	Recurring Appropriations	Non-Recurring Appropriations	Total State Appropriations
STATE APPROPRIATIONS			
Chattanooga	\$ 51,667,005	\$ 162,600	\$ 51,829,605
Knoxville	219,587,355	6,716,300	226,303,655
Martin	33,053,897	145,600	33,199,497
Space Institute	8,988,803	3,700	8,992,503
Health Science Center	149,944,024	7,400	149,951,424
Agricultural Units			
<i>Agricultural Experiment Station</i>	\$ 29,161,888		\$ 29,161,888
<i>Extension</i>	35,701,417		35,701,417
<i>College of Veterinary Medicine</i>	20,036,359		20,036,359
Subtotal Agricultural Units	\$ 84,899,664		\$ 84,899,664
Public Service Units			
<i>Institute for Public Service</i>	\$ 5,841,485		\$ 5,841,485
<i>Municipal Technical Advisory Service</i>	3,410,551		3,410,551
<i>County Technical Assistance Service</i>	2,964,551		2,964,551
Subtotal Public Service Units	\$ 12,216,587		\$ 12,216,587
System Administration	\$ 5,615,617		\$ 5,615,617
 Total State Appropriations	 \$ 565,972,952	 \$ 7,035,600	 \$ 573,008,552

State appropriations allocated to restricted funds are not included in this schedule.

University of Tennessee System

FY 2017-18 State Appropriations Change From Original to Revised Budget Unrestricted Educational & General Funds

	Chattanooga	Knoxville	Martin	Space Institute	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration	Total UT
<u>FY18 Original State Appropriations</u>									
FY 2017-18 Recurring Base	\$ 50,004,100	\$ 213,170,900	\$ 31,829,300	\$ 8,776,400	\$ 147,481,500	\$ 83,177,500	\$ 11,961,400	\$ 5,474,100	\$ 551,875,200
Mouse Genome - Rebudget To Restricted					\$ (1,074,751)				\$ (1,074,751)
Access & Diversity	661,705	2,317,355	558,497	88,303	1,535,172	549,964	17,887	77,817	5,806,700
Total FY 2017-18 Recurring Appropriations	\$ 50,665,805	\$ 215,488,255	\$ 32,387,797	\$ 8,864,703	\$ 147,941,921	\$ 83,727,464	\$ 11,979,287	\$ 5,551,917	\$ 556,607,149
Certified County Finance Officers (CTAS)							\$ 1,575,600		1,575,600
Certified County Finance Officers (CTAS) - Moved to THEC							\$ (1,575,600)		(1,575,600)
HSC - St. Jude's Pediatric					\$ 3,000,000				3,000,000
HSC - Allocate To Restricted - St. Jude's Pediatric					(3,000,000)				(3,000,000)
Bredesen Center		\$ 6,000,000							6,000,000
Estimated Tuition Fee Waivers	\$ 204,400	676,400	152,600	4,700	5,200				1,043,300
Total FY 2017-18 Non-Recurring Appropriations	\$ 204,400	\$ 6,676,400	\$ 152,600	\$ 4,700	\$ 5,200	\$ -	\$ -	\$ -	\$ 7,043,300
FY 2017-18 Original State Appropriations	\$ 50,870,205	\$ 222,164,655	\$ 32,540,397	\$ 8,869,403	\$ 147,947,121	\$ 83,727,464	\$ 11,979,287	\$ 5,551,917	\$ 563,650,449
<u>RECURRING ADJUSTMENTS</u>									
TCRS Rate Adjustment	\$ 988,800	\$ 4,025,000	\$ 653,400	\$ 111,400	\$ 1,979,400	\$ 1,129,600	\$ 236,300	\$ 62,300	\$ 9,186,200
Claims Premium Adjustment	1,700	26,100	1,500	500	24,100	5,800	900	700	61,300
Property Premium Adjustment	10,700	48,000	11,200	12,200	13,300	36,800	100	700	133,000
Mouse Genome - Rebudget To Restricted					(14,697)				(14,697)
Total Recurring Adjustments	\$ 1,001,200	\$ 4,099,100	\$ 666,100	\$ 124,100	\$ 2,002,103	\$ 1,172,200	\$ 237,300	\$ 63,700	\$ 9,365,803
<u>NON-RECURRING ADJUSTMENTS</u>									
Estimated Tuition Fee Waivers	(204,400)	(676,400)	(152,600)	(4,700)	(5,200)				(1,043,300)
Estimated Tuition Fee Waivers - FY17 Actuals	162,600	716,300	145,600	3,700	7,400				1,035,600
Total Non-Recurring Adjustments	\$ (41,800)	\$ 39,900	\$ (7,000)	\$ (1,000)	\$ 2,200	\$ -	\$ -	\$ -	\$ (7,700)
Total Adjustments	\$ 959,400	\$ 4,139,000	\$ 659,100	\$ 123,100	\$ 2,004,303	\$ 1,172,200	\$ 237,300	\$ 63,700	\$ 9,358,103
<u>FY 2017-18 Revised State Appropriations</u>									
Recurring Base	\$ 51,005,300	\$ 217,270,000	\$ 32,495,400	\$ 8,900,500	\$ 148,408,852	\$ 84,349,700	\$ 12,198,700	\$ 5,537,800	\$ 560,166,252
Access & Diversity	661,705	2,317,355	558,497	88,303	1,535,172	549,964	17,887	77,817	5,806,700
Total FY 2017-18 Revised Recurring Appropriations	\$ 51,667,005	\$ 219,587,355	\$ 33,053,897	\$ 8,988,803	\$ 149,944,024	\$ 84,899,664	\$ 12,216,587	\$ 5,615,617	\$ 565,972,952
Bredesen Center		\$ 6,000,000							6,000,000
Estimated Tuition Fee Waivers	162,600	716,300	145,600	3,700	7,400				1,035,600
Total FY 2017-18 Revised Non-Recurring Appropriations	\$ 162,600	\$ 6,716,300	\$ 145,600	\$ 3,700	\$ 7,400	\$ -	\$ -	\$ -	\$ 7,035,600
FY 2017-18 Revised State Appropriations	\$ 51,829,605	\$ 226,303,655	\$ 33,199,497	\$ 8,992,503	\$ 149,951,424	\$ 84,899,664	\$ 12,216,587	\$ 5,615,617	\$ 573,008,552

University of Tennessee Institute for Public Service

FY 2017-18 State Appropriations Change From Original to Revised Budget Unrestricted Educational & General Funds

	<u>Institute for Public Service</u>	<u>Municipal Technical Advisory Service</u>	<u>County Technical Assistance Service</u>	<u>Total Institute for Public Service</u>
<u>FY 2017-18 Original State Appropriations</u>				
FY 2017-18 Recurring Base	\$ 5,770,000	\$ 3,324,400	\$ 2,867,000	\$ 11,961,400
Access & Diversity	14,185	1,851	1,851	17,887
Total FY 2017-18 Recurring	<u>\$ 5,784,185</u>	<u>\$ 3,326,251</u>	<u>\$ 2,868,851</u>	<u>\$ 11,979,287</u>
Total FY 2017-18 Non-Recurring	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FY 2017-18 Original State Appropriations	<u>\$ 5,784,185</u>	<u>\$ 3,326,251</u>	<u>\$ 2,868,851</u>	<u>\$ 11,979,287</u>
 <u>RECURRING ADJUSTMENTS</u>				
TCRS Rate Adjustment	\$ 56,600	\$ 84,100	\$ 95,600	\$ 236,300
Claims Premium Adjustment	600	200	100	900
Property Premium Adjustment	100			100
Total Recurring Adjustments	<u>\$ 57,300</u>	<u>\$ 84,300</u>	<u>\$ 95,700</u>	<u>\$ 237,300</u>
 <u>NON-RECURRING ADJUSTMENTS</u>				
Total Non-Recurring Adjustments				
Total Adjustments	<u>\$ 57,300</u>	<u>\$ 84,300</u>	<u>\$ 95,700</u>	<u>\$ 237,300</u>
<u>FY 2017-18 Revised State Appropriations</u>				
Recurring Base	\$ 5,827,300	\$ 3,408,700	\$ 2,962,700	\$ 12,198,700
Access & Diversity	14,185	1,851	1,851	17,887
Total FY 2017-18 Revised Recurring	<u>\$ 5,841,485</u>	<u>\$ 3,410,551</u>	<u>\$ 2,964,551</u>	<u>\$ 12,216,587</u>
Total FY 2017-18 Non-Recurring	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FY 2017-2018 Revised State Appropriations	<u><u>\$ 5,841,485</u></u>	<u><u>\$ 3,410,551</u></u>	<u><u>\$ 2,964,551</u></u>	<u><u>\$ 12,216,587</u></u>

University of Tennessee Institute of Agriculture
FY 2017-18 State Appropriations
Change From Original to Revised Budget
Unrestricted Educational & General Funds

	Experiment Station	UT Extension	College of Veterinary Medicine	Total Intitute of Agriculture
FY 2017-18 Original State Appropriations				
FY2017-18 Recurring Base	\$ 28,672,500	\$ 35,209,400	\$ 19,295,600	\$ 83,177,500
Access & Diversity	113,488	110,917	325,559	549,964
Total FY 2017-18 Recurring	\$ 28,785,988	\$ 35,320,317	\$ 19,621,159	\$ 83,727,464
Total FY 2017-18 Non-Recurring	\$ -	\$ -	\$ -	\$ -
FY 2017-18 Original State Appropriations	\$ 28,785,988	\$ 35,320,317	\$ 19,621,159	\$ 83,727,464
<u>RECURRING ADJUSTMENTS</u>				
TCRS Rate Adjustment	\$ 341,900	\$ 372,800	\$ 414,900	\$ 1,129,600
Claims Premium Adjustment	10,000	(4,500)	300	5,800
Property Premium Adjustment	24,000	12,800		36,800
Total Recurring Adjustments	\$ 375,900	\$ 381,100	\$ 415,200	\$ 1,172,200
<u>NON-RECURRING ADJUSTMENTS</u>				
Total Non-Recurring Adjustments	\$ -	\$ -	\$ -	\$ -
Total Adjustments	\$ 375,900	\$ 381,100	\$ 415,200	\$ 1,172,200
FY2017-18 Revised State Appropriations				
Recurring Base	\$ 29,048,400	\$ 35,590,500	\$ 19,710,800	\$ 84,349,700
Access & Diversity	113,488	110,917	325,559	549,964
Total Revised FY 2017-18 Recurring	\$ 29,161,888	\$ 35,701,417	\$ 20,036,359	\$ 84,899,664
Total FY 2017-18 Non-Recurring	\$ -	\$ -	\$ -	\$ -
FY 2017-18 Revised State Appropriations	\$ 29,161,888	\$ 35,701,417	\$ 20,036,359	\$ 84,899,664

University of Tennessee System

FY 2017-18 State Appropriations Change From Original to Revised Budget Restricted Educational & General Funds

	Chattanooga	Knoxville	Martin	Space Institute	Health Science Center	College of Veterinary Medicine	Total UT
FY 2017-18 Original Budget State Appropriations							
<u>FY 2017-18 Original Recurring Base</u>							
Centers of Excellence	\$ 762,855	\$ 5,113,038	\$ 293,271	\$ 822,606	\$ 1,459,577	\$ 504,022	\$ 8,955,369
Mouse Genome Project					1,074,751		1,074,751
St. Jude's Pediatric (Year 5 of 5)					3,000,000		3,000,000
Research Initiatives (Governor's Chairs) ^[1]		5,372,962			479,938		5,852,900
FY 2017-18 Original Budget Recurring	\$ 762,855	\$ 10,486,000	\$ 293,271	\$ 822,606	\$ 6,014,266	\$ 504,022	\$ 18,883,020
<u>RECURRING ADJUSTMENTS</u>							
Centers of Excellence - 2.4% Salary Pool	\$ (2,692)	\$ (18,043)	\$ (1,034)	\$ (2,902)	\$ (5,151)	\$ (1,779)	\$ (31,601)
Centers of Excellence - TCRS Global Adjustment	6,116	40,994	2,351	6,595	11,704	4,041	71,801
Subtotal	3,424	22,951	1,317	3,693	6,553	2,262	40,200
Mouse Genome					14,697		14,697
St. Jude's Pediatric (Year 5 of 5) - To Non-Recurring					(3,000,000)		(3,000,000)
Total Recurring Adjustments	\$ 3,424	\$ 22,951	\$ 1,317	\$ 3,693	\$ (2,978,750)	\$ 2,262	\$ (2,945,103)
<u>NON-RECURRING ADJUSTMENTS</u>							
St. Jude's Pediatric (Year 5 of 5) - From Recurring					3,000,000		3,000,000
Total Non-Recurring Adjustments	-	-	-	-	3,000,000	-	3,000,000
Total Adjustments	\$ 3,424	\$ 22,951	\$ 1,317	\$ 3,693	\$ 21,250	\$ 2,262	\$ 54,897
FY 2017-18 Revised State Appropriations							
<u>Recurring Base</u>							
Centers of Excellence	\$ 766,279	\$ 5,135,989	\$ 294,588	\$ 826,299	\$ 1,466,130	\$ 506,284	\$ 8,995,569
Mouse Genome Project					1,089,448		1,089,448
Research Initiatives (Governor's Chairs)		5,372,962			479,938		5,852,900
Total FY 2017-18 Recurring Appropriations	\$ 766,279	\$ 10,508,951	\$ 294,588	\$ 826,299	\$ 3,035,516	\$ 506,284	\$ 15,937,917
St. Jude's Pediatric (Year 5 of 5)					3,000,000		\$ 3,000,000
Total Non-Recurring Appropriations	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
FY 2018-19 Revised State Appropriations	\$ 766,279	\$ 10,508,951	\$ 294,588	\$ 826,299	\$ 6,035,516	\$ 506,284	\$ 18,937,917

Footnotes:

[1] The allocation of Research Initiative appropriations is an estimate.

University of Tennessee System

FY 2017-18 Revised Budget Positions

All Full-time and Part-time Positions

UNRESTRICTED EDUCATION AND GENERAL (E&G)					
Budget Unit	Faculty	Administrative	Professional	Clerical, Technical, Maintenance	Total
Chattanooga	492	142	244	374	1,252
Knoxville	1,569	316	827	1,695	4,407
Martin	312	63	132	293	800
Space Institute	22	10	14	35	81
Health Science Center	698	138	248	999	2,083
Institute of Agriculture					
Agricultural Experiment Station	96	19	80	119	314
UT Extension	49	16	269	219	553
Veterinary Medicine	102	11	36	211	360
Sub-total Institute of Agriculture	247	46	385	549	1,227
Public Service Units					
Institute for Public Service		6	20	14	41
MTAS		2	35	8	45
CTAS		2	27	6	35
Sub-total Public Service Units		10	82	28	121
System Administration	1	69	156	73	299
Total Unrestricted E&G	3,341	794	2,088	4,046	10,270
AUXILIARIES					
		Administrative	Professional	Cler/Tech/Maint	Total
Chattanooga		11	9	34	54
Knoxville		56	200	451	707
Martin		3	10	40	53
Space Institute			1	4	5
Health Science Center		1	1	7	9
Total Auxiliaries		71	221	536	828
RESTRICTED EDUCATION AND GENERAL (E&G)					
	Faculty	Administrative	Professional	Cler/Tech/Maint	Total
Chattanooga	20	9	15	32	76
Knoxville	136	27	512	230	905
Martin	5	2	31	14	52
Space Institute	3	-	3	1	7
Health Science Center					
Memphis	484	29	414	584	1,511
Memorial Research Center	2		4	14	20
Clinical Ed. Center - Chattanooga	111	2	2	24	139
Clinical Ed. Center - Knoxville	18		1	5	24
FMU - Knoxville					-
Sub-total Health Science Center	615	31	421	627	1,694
Institute of Agriculture					
Agricultural Experiment Station	4	1	11	15	31
UT Extension	8	2	194	322	526
Veterinary Medicine			2	1	3
Sub-total Institute of Agriculture	12	3	207	338	560
Public Service Units					
Institute for Public Service			21		21
MTAS			2		2
CTAS					
Sub-total Public Service Units		-	23	-	23
UWA				1	1
Total Restricted E&G	791	72	1,212	1,243	3,318
TOTAL UNIVERSITY POSITIONS	4,132	937	3,521	5,825	14,416
Percent of Total	29%	6%	24%	40%	100%

University of Tennessee System

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 681,407,238	\$ 690,740,078	\$ 692,507,872	\$ 1,767,794	0.3 %
State Appropriations	527,561,549	563,650,449	573,008,552	9,358,103	1.7 %
Grants & Contracts	49,379,698	45,146,556	45,428,740	282,184	0.6 %
Sales & Service	67,209,889	60,474,979	61,806,950	1,331,971	2.2 %
Other Sources	61,722,810	56,099,392	56,514,001	414,609	0.7 %
Total Revenues	\$ 1,387,281,183	\$ 1,416,111,454	\$ 1,429,266,115	\$ 13,154,661	0.9 %
Expenditures and Transfers					
Instruction	\$ 528,504,264	\$ 584,776,597	\$ 596,348,464	\$ 11,571,867	2.0 %
Research	82,089,147	72,730,155	145,146,326	72,416,171	99.6 %
Public Service	77,421,115	83,722,834	93,181,837	9,459,003	11.3 %
Academic Support	154,892,346	157,124,196	176,582,696	19,458,500	12.4 %
Student Services	95,228,666	90,903,694	93,627,531	2,723,837	3.0 %
Institutional Support	147,400,379	154,815,793	162,994,826	8,179,033	5.3 %
Operation & Maintenance of Plant	140,923,628	145,928,665	146,456,217	527,552	0.4 %
Scholarships & Fellowships	100,705,270	116,587,470	113,015,129	(3,572,341)	(3.1) %
Subtotal Expenditures	\$ 1,327,164,814	\$ 1,406,589,404	\$ 1,527,353,026	\$ 120,763,622	8.6 %
Mandatory Transfers	10,203,193	10,946,128	10,946,128		
Non-Mandatory Transfers	52,585,255	(514,327)	(99,560,664)	(99,046,337)	(19,257.5) %
Total Expenditures & Transfers	\$ 1,389,953,262	\$ 1,417,021,205	\$ 1,438,738,490	\$ 21,717,285	1.5 %
Fund Balance Addition/(Reduction)	\$ (2,672,078)	\$ (909,751)	\$ (9,472,375)		
AUXILIARIES					
Revenues	\$ 254,223,902	\$ 256,699,331	\$ 256,713,856	\$ 14,525	0.0% %
Expenditures and Transfers					
Expenditures	186,136,905	193,247,255	193,345,309	98,054	0.1 %
Mandatory Transfers	42,169,834	41,088,849	41,088,849		
Non-Mandatory Transfers	25,428,665	22,363,227	22,334,171	(29,056)	(0.1) %
Total Expenditures & Transfers	\$ 253,735,404	\$ 256,699,331	\$ 256,768,329	\$ 68,998	- %
Fund Balance Addition/(Reduction)	\$ 488,498		\$ (54,473)		
TOTALS					
Revenues	\$ 1,641,505,085	\$ 1,672,810,785	\$ 1,685,979,971	\$ 13,169,186	0.8 %
Expenditures and Transfers					
Expenditures	\$ 1,513,301,719	\$ 1,599,836,659	\$ 1,720,698,335	\$ 120,861,676	7.6 %
Mandatory Transfers	52,373,027	52,034,977	52,034,977		
Non-Mandatory Transfers	78,013,920	21,848,900	(77,226,493)	(99,075,393)	(453.5) %
Total Expenditures & Transfers	\$ 1,643,688,666	\$ 1,673,720,536	\$ 1,695,506,819	\$ 21,786,283	1.3 %
Fund Balance Addition/(Reduction)	\$ (2,183,581)	\$ (909,751)	\$ (9,526,848)		

University of Tennessee System
Five Year FY 2018 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 573,319,528	\$ 615,545,784	\$ 655,160,210	\$ 681,407,238	\$ 692,507,872	\$ 119,188,344	20.8 %
State Appropriations	466,846,023	474,247,612	498,638,349	527,561,549	573,008,552	106,162,529	22.7 %
Grants & Contracts	47,701,692	46,798,665	47,776,120	49,379,698	45,428,740	(2,272,952)	(4.8) %
Sales & Service	56,782,696	60,095,439	63,277,345	67,209,889	61,806,950	5,024,254	8.8 %
Other Sources	57,843,432	62,148,888	63,237,010	61,722,810	56,514,001	(1,329,431)	(2.3) %
Total Revenues	\$ 1,202,493,370	\$ 1,258,836,388	\$ 1,328,089,034	\$ 1,387,281,183	\$ 1,429,266,115	\$ 226,772,745	18.9 %
Expenditures and Transfers							
Instruction	\$ 483,317,352	\$ 492,352,355	\$ 507,772,768	\$ 528,504,264	\$ 596,348,464	\$ 113,031,112	23.4 %
Research	82,247,060	83,487,974	85,108,045	82,089,147	145,146,326	62,899,266	76.5 %
Public Service	71,218,916	71,365,049	75,883,884	77,421,115	93,181,837	21,962,921	30.8 %
Academic Support	134,931,552	140,613,764	144,850,799	154,892,346	176,582,696	41,651,144	30.9 %
Student Services	82,207,540	87,447,751	90,151,545	95,228,666	93,627,531	11,419,991	13.9 %
Institutional Support	132,823,682	133,117,858	143,813,604	147,400,379	162,994,826	30,171,144	22.7 %
Operation & Maintenance of Plant	121,814,088	125,493,000	129,125,389	140,923,628	146,456,217	24,642,129	20.2 %
Scholarships & Fellowships	78,873,759	88,984,234	95,852,388	100,705,270	113,015,129	34,141,370	43.3 %
Subtotal Expenditures	\$ 1,187,433,948	\$ 1,222,861,986	\$ 1,272,558,422	\$ 1,327,164,814	\$ 1,527,353,026	\$ 339,919,078	28.6 %
Mandatory Transfers	6,498,442	7,702,456	9,116,648	10,203,193	10,946,128	4,447,686	68.4 %
Non-Mandatory Transfers	20,854,833	26,736,499	93,603,560	52,585,255	(99,560,664)	(120,415,497)	(577.4) %
Total Expenditures & Transfers	\$ 1,214,787,223	\$ 1,257,300,941	\$ 1,375,278,630	\$ 1,389,953,262	\$ 1,438,738,490	\$ 223,951,267	18.4 %
Fund Balance Addition/(Reduction)	\$ (12,293,853)	\$ 1,535,447	\$ (47,189,596)	\$ (2,672,078)	\$ (9,472,375)		
AUXILIARIES							
Revenues	\$ 206,143,803	\$ 229,998,450	\$ 243,291,225	\$ 254,223,902	\$ 256,713,856	\$ 50,570,053	24.5 %
Expenditures and Transfers							
Expenditures	\$ 156,747,599	\$ 162,487,928	\$ 179,801,559	\$ 186,136,905	\$ 193,345,309	\$ 36,597,710	23.3 %
Mandatory Transfers	27,638,251	30,475,329	35,921,341	42,169,834	41,088,849	13,450,598	48.7 %
Non-Mandatory Transfers	25,035,971	27,175,190	34,109,650	25,428,665	22,334,171	(2,701,800)	(10.8) %
Total Expenditures & Transfers	\$ 209,421,821	\$ 220,138,447	\$ 249,832,550	\$ 253,735,404	\$ 256,768,329	\$ 47,346,508	22.6 %
Fund Balance Addition/(Reduction)	\$ (3,278,018)	\$ 9,860,002	\$ (6,541,325)	\$ 488,498	\$ (54,473)		
TOTALS							
Revenues	\$ 1,408,637,174	\$ 1,488,834,838	\$ 1,571,380,259	\$ 1,641,505,085	\$ 1,685,979,971	\$ 277,342,797	19.7 %
Expenditures and Transfers							
Expenditures	\$ 1,344,181,548	\$ 1,385,349,915	\$ 1,452,359,981	\$ 1,513,301,719	\$ 1,720,698,335	\$ 376,516,787	28.0 %
Mandatory Transfers	34,136,693	38,177,785	45,037,989	52,373,027	52,034,977	17,898,284	52.4 %
Non-Mandatory Transfers	45,890,804	53,911,689	127,713,210	78,013,920	(77,226,493)	(123,117,297)	(268.3) %
Total Expenditures & Transfers	\$ 1,424,209,045	\$ 1,477,439,389	\$ 1,625,111,180	\$ 1,643,688,666	\$ 1,695,506,819	\$ 271,297,774	19.0 %
Fund Balance Addition/(Reduction)	\$ (15,571,871)	\$ 11,395,449	\$ (53,730,921)	\$ (2,183,581)	\$ (9,526,848)		

University of Tennessee System

FY 2018 Revised Budget Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2015	\$ 146,932,957	\$ 27,143,291	\$ 174,076,248
Percent Unallocated of Expend. & Transfers	3.61%	5.17%	3.84%
FY 2015-16 Actual			
Revenue	\$ 1,328,089,036	\$ 243,291,225	\$ 1,571,380,261
Less:			
Expenditures	\$ 1,272,558,422	\$ 179,801,559	\$ 1,452,359,981
Mandatory Transfers	9,116,648	35,921,341	45,037,989
Non-Mandatory Transfers	93,603,560	34,109,650	127,713,210
Total Expenditures & Transfers	\$ 1,375,278,630	\$ 249,832,550	\$ 1,625,111,180
Net Change	\$ (47,189,594)	\$ (6,541,325)	\$ (53,730,919)
Unrestricted Net Assets			
Working Capital	\$ 24,651,439	\$ 8,982,845	\$ 33,634,284
Revolving Funds	12,019,289	1,076,356	13,095,645
Encumbrances	4,916,096	181,000	5,097,096
Unexpended Gifts			
Reappropriations	12,257,820		12,257,820
Unallocated	45,898,720	10,361,765	56,260,485
Net Assets - June 30, 2016	\$ 99,743,364	\$ 20,601,966	\$ 120,345,330
Percent Unallocated of Expend. & Transfers	3.34%	4.15%	3.46%
FY 2016-17 Actual			
Revenue	\$ 1,387,281,184	\$ 254,223,902	\$ 1,641,505,086
Less:			
Expenditures	\$ 1,327,164,814	\$ 186,136,905	\$ 1,513,301,719
Mandatory Transfers	10,203,193	42,169,834	52,373,027
Non-Mandatory Transfers	52,585,255	25,428,665	78,013,920
Total Expenditures & Transfers	\$ 1,389,953,262	\$ 253,735,404	\$ 1,643,688,666
Net Change	\$ (2,672,078)	\$ 488,498	\$ (2,183,580)
Unrestricted Net Assets			
Working Capital	\$ 20,238,169	\$ 10,031,692	\$ 30,269,861
Revolving Funds	13,337,479	1,122,366	14,459,845
Encumbrances	4,337,038	65,185	4,402,223
Unexpended Gifts			
Reappropriations	12,232,441		12,232,441
Unallocated	46,926,160	9,871,221	56,797,381
Net Assets - June 30, 2017	\$ 97,071,286	\$ 21,090,465	\$ 118,161,751
Percent Unallocated of Expend. & Transfers *	3.38%	3.89%	3.46%
Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			
FY 2017-18 REVISED BUDGET			
Revenue	\$ 1,429,266,115	\$ 256,713,856	\$ 1,685,979,971
Less:			
Expenditures	\$ 1,527,353,026	\$ 193,345,309	\$ 1,720,698,335
Mandatory Transfers	10,946,128	41,088,849	52,034,977
Non-Mandatory Transfers	(99,560,664)	22,334,171	(77,226,493)
Total Expenditures & Transfers	\$ 1,438,738,490	\$ 256,768,329	\$ 1,695,506,819
Net Change	\$ (9,472,375)	\$ (54,473)	\$ (9,526,848)
Unrestricted Net Assets			
Working Capital	\$ 20,269,148	\$ 10,031,693	\$ 30,300,841
Revolving Funds	13,337,479	1,122,366	14,459,845
Encumbrances	2,853,916	10,712	2,864,628
Unexpended Gifts			
Reappropriations	4,790,039		4,790,039
Unallocated	46,348,329	9,871,220	56,219,549
Estimated Net Assets - June 30, 2018	\$ 87,598,911	\$ 21,035,992	\$ 108,634,903
Percent Unallocated of Expend. & Transfers *	3.22%	3.84%	3.32%

* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

University of Tennessee System
FY 2018 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 352,111,755	\$ 354,219,595	\$ 357,316,956	\$ 3,097,361	0.9 %
Non-Academic	334,277,363	349,227,763	352,279,119	3,051,356	0.9 %
Students	10,686,936	8,535,207	9,254,128	718,921	8.4 %
Total Salaries	\$ 697,076,054	\$ 711,982,565	\$ 718,850,203	\$ 6,867,638	1.0 %
Staff Benefits	233,977,838	238,540,584	248,196,958	9,656,374	4.0 %
Total Salaries and Benefits	\$ 931,053,892	\$ 950,523,149	\$ 967,047,161	\$ 16,524,012	1.7 %
Operating	366,789,301	434,391,320	539,553,462	105,162,142	24.2 %
Equipment and Capital Outlay	29,321,621	21,674,935	20,752,403	(922,532)	(4.3) %
Total Expenditures	\$ 1,327,164,814	\$ 1,406,589,404	\$ 1,527,353,026	\$ 120,763,622	8.6 %
AUXILIARIES					
Salaries and Benefits					
Salaries					
Academic	\$ 505,241	\$ 628,714	\$ 640,713	\$ 11,999	1.9 %
Non-Academic	53,097,821	51,423,939	52,191,528	767,589	1.5 %
Students	4,754,004	4,825,209	4,829,889	4,680	0.1 %
Total Salaries	\$ 58,357,066	\$ 56,877,862	\$ 57,662,130	\$ 784,268	1.4 %
Staff Benefits	14,770,395	14,642,307	14,152,256	(490,051)	(3.3) %
Total Salaries and Benefits	\$ 73,127,461	\$ 71,520,169	\$ 71,814,386	\$ 294,217	0.4 %
Operating	112,607,430	120,908,941	120,658,305	(250,636)	(0.2) %
Equipment and Capital Outlay	402,014	818,145	872,618	54,473	6.7 %
Total Expenditures	\$ 186,136,905	\$ 193,247,255	\$ 193,345,309	\$ 98,054	0.1 %
TOTALS					
Salaries and Benefits					
Salaries					
Academic	\$ 352,616,995	\$ 354,848,309	\$ 357,957,669	\$ 3,109,360	0.9 %
Non-Academic	387,375,183	400,651,702	404,470,647	3,818,945	1.0 %
Students	15,440,941	13,360,416	14,084,017	723,601	5.4 %
Total Salaries	\$ 755,433,120	\$ 768,860,427	\$ 776,512,333	\$ 7,651,906	1.0 %
Staff Benefits	248,748,234	253,182,891	262,349,214	9,166,323	3.6 %
Total Salaries and Benefits	\$ 1,004,181,353	\$ 1,022,043,318	\$ 1,038,861,547	\$ 16,818,229	1.6 %
Operating	479,396,731	555,300,261	660,211,767	104,911,506	18.9 %
Equipment and Capital Outlay	29,723,635	22,493,080	21,625,021	(868,059)	(3.9) %
Total Expenditures	\$ 1,513,301,719	\$ 1,599,836,659	\$ 1,720,698,335	\$ 120,861,676	7.6 %

University of Tennessee System

FY 2018 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
HOUSING					
Revenues	\$ 65,803,007	\$ 69,250,108	\$ 69,250,108		
Expenditures and Transfers					
Expenditures	\$ 41,817,963	\$ 43,889,425	\$ 43,889,425		
Mandatory Transfers	18,418,511	19,262,988	19,262,988		
Non-Mandatory Transfers	6,337,743	6,097,695	6,097,695		
Total Expenditures and Transfers	\$ 66,574,216	\$ 69,250,108	\$ 69,250,108		
Fund Balance Addition/(Reduction)	\$ (771,209)				
FOOD SERVICE					
Revenues	\$ 8,650,473	\$ 10,896,288	\$ 10,902,516	\$ 6,228	0.1 %
Expenditures and Transfers					
Expenditures	\$ 2,042,322	\$ 3,600,007	\$ 3,608,760	\$ 8,753	0.2 %
Mandatory Transfers	2,617,834				
Non-Mandatory Transfers	3,427,997	7,289,081	7,286,556	(2,525)	(0.0) %
Total Expenditures and Transfers	\$ 8,088,153	\$ 10,889,088	\$ 10,895,316	\$ 6,228	0.1 %
Fund Balance Addition/(Reduction)	\$ 562,320	\$ 7,200	\$ 7,200		
BOOKSTORES					
Revenues	\$ 25,445,547	\$ 25,525,232	\$ 25,525,232		
Expenditures and Transfers					
Expenditures	\$ 23,576,897	\$ 23,682,040	\$ 23,682,040		
Mandatory Transfers		109,418	109,418		
Non-Mandatory Transfers	1,816,095	1,734,774	1,734,774		
Total Expenditures and Transfers	\$ 25,392,991	\$ 25,526,232	\$ 25,526,232		
Fund Balance Addition/(Reduction)	\$ 52,556	\$ (1,000)	\$ (1,000)		
PARKING					
Revenues	\$ 12,940,651	\$ 13,868,916	\$ 13,877,213	\$ 8,297	0.1
Expenditures and Transfers					
Expenditures	\$ 7,740,599	\$ 8,359,402	\$ 8,422,172	\$ 62,770	0.8
Mandatory Transfers	2,852,390	4,413,469	4,413,469		
Non-Mandatory Transfers	1,776,495	1,096,045	1,096,045		
Total Expenditures and Transfers	\$ 12,369,484	\$ 13,868,916	\$ 13,931,686	\$ 62,770	0.5
Fund Balance Addition/(Reduction)	\$ 571,166				
ATHLETICS					
Revenues	\$ 138,194,051	\$ 132,990,956	\$ 132,990,956		
Expenditures and Transfers					
Expenditures	\$ 108,730,605	\$ 109,500,856	\$ 109,527,387	\$ 26,531	0.0 %
Mandatory Transfers	18,281,100	17,302,974	17,302,974		
Non-Mandatory Transfers	11,311,418	6,187,126	6,160,595	(26,531)	(0.4) %
Total Expenditures and Transfers	\$ 138,323,123	\$ 132,990,956	\$ 132,990,956	\$ -	0.0 %
Fund Balance Addition/(Reduction)	\$ (129,072)				
OTHER					
Revenues	\$ 3,190,172	\$ 4,167,831	\$ 4,167,831		
Expenditures and Transfers					
Expenditures	\$ 2,228,520	\$ 4,215,525	\$ 4,215,525		
Mandatory Transfers					
Non-Mandatory Transfers	758,916	(41,494)	(41,494)		
Total Expenditures and Transfers	\$ 2,987,437	\$ 4,174,031	\$ 4,174,031		
Fund Balance Addition/(Reduction)	\$ 202,736	\$ (6,200)	\$ (6,200)		
TOTAL					
Revenues	\$ 254,223,902	\$ 256,699,331	\$ 256,713,856	\$ 14,525	0.0 %
Expenditures and Transfers					
Expenditures	\$ 186,136,905	\$ 193,247,255	\$ 193,345,309	\$ 98,054	0.1 %
Mandatory Transfers	42,169,835	41,088,849	41,088,849		
Non-Mandatory Transfers	25,428,665	22,363,227	22,334,171	(29,056)	(0.1) %
Total Expenditures and Transfers	\$ 253,735,405	\$ 256,699,331	\$ 256,768,329	\$ 68,998	0.0 %
Fund Balance Addition/(Reduction)	\$ 488,497		\$ (54,473)		

University of Tennessee System

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 681,407,238		\$ 681,407,238	\$ 690,740,078		\$ 690,740,078	\$ 692,507,872		\$ 692,507,872	\$ 1,767,794	0.3 %
State Appropriations	527,561,549	\$ 18,723,219	546,284,768	563,650,449	\$ 18,883,020	582,533,469	573,008,552	\$ 18,937,917	591,946,469	9,413,000	1.6 %
Grants & Contracts	49,379,698	633,848,318	683,228,016	45,146,556	535,456,921	580,603,477	45,428,740	594,098,440	639,527,180	58,923,703	10.1 %
Sales & Service	67,209,889		67,209,889	60,474,979		60,474,979	61,806,950		61,806,950	1,331,971	2.2 %
Other Sources	61,722,810	75,926,873	137,649,683	56,099,392	68,869,989	124,969,381	56,514,001	71,097,937	127,611,938	2,642,557	2.1 %
Total Revenues	<u>\$ 1,387,281,183</u>	<u>\$ 728,498,410</u>	<u>\$ 2,115,779,593</u>	<u>\$ 1,416,111,454</u>	<u>\$ 623,209,930</u>	<u>\$ 2,039,321,384</u>	<u>\$ 1,429,266,115</u>	<u>\$ 684,134,294</u>	<u>\$ 2,113,400,409</u>	<u>\$ 74,079,025</u>	<u>3.6 %</u>
Expenditures and Transfers											
Instruction	\$ 528,504,264	\$ 177,301,636	\$ 705,805,900	584,776,597	\$ 157,097,158	\$ 741,873,755	\$ 596,348,464	\$ 184,612,651	\$ 780,961,115	\$ 39,087,360	5.3 %
Research	82,089,147	183,985,716	266,074,863	72,730,155	183,287,437	256,017,592	145,146,326	193,037,226	338,183,552	82,165,960	32.1 %
Public Service	77,421,115	69,367,484	146,788,599	83,722,834	67,785,697	151,508,531	93,181,837	72,402,952	165,584,789	14,076,258	9.3 %
Academic Support	154,892,346	52,157,000	207,049,345	157,124,196	36,402,767	193,526,963	176,582,696	53,349,934	229,932,630	36,405,667	18.8 %
Student Services	95,228,666	2,574,679	97,803,344	90,903,694	1,799,681	92,703,375	93,627,531	2,682,703	96,310,234	3,606,859	3.9 %
Institutional Support	147,400,379	1,861,496	149,261,875	154,815,793	1,808,652	156,624,445	162,994,826	1,882,220	164,877,046	8,252,601	5.3 %
Operations & Maintenance of Plant	140,923,628	426,742	141,350,370	145,928,665	516,268	146,444,933	146,456,217	545,953	147,002,170	557,237	0.4 %
Scholarships & Fellowships	100,705,270	171,676,247	272,381,517	116,587,470	174,399,579	290,987,049	113,015,129	175,620,655	288,635,784	(2,351,265)	(0.8) %
Subtotal Expenditures	<u>\$ 1,327,164,814</u>	<u>\$ 659,351,000</u>	<u>\$ 1,986,515,814</u>	<u>\$ 1,406,589,404</u>	<u>\$ 623,097,239</u>	<u>\$ 2,029,686,643</u>	<u>\$ 1,527,353,026</u>	<u>\$ 684,134,294</u>	<u>\$ 2,211,487,320</u>	<u>\$ 181,800,677</u>	<u>9.0 %</u>
Mandatory Transfers	10,203,193		10,203,193	10,946,128		10,946,128	10,946,128		10,946,128		
Non-Mandatory Transfers	52,585,255		52,585,255	(514,327)		(514,327)	(99,560,664)		(99,560,664)	(99,046,337)	(19,257.5) %
Total Expenditures & Transfers	<u>\$ 1,389,953,262</u>	<u>\$ 659,351,000</u>	<u>\$ 2,049,304,262</u>	<u>\$ 1,417,021,205</u>	<u>\$ 623,097,239</u>	<u>\$ 2,040,118,444</u>	<u>\$ 1,438,738,490</u>	<u>\$ 684,134,294</u>	<u>\$ 2,122,872,784</u>	<u>\$ 82,754,340</u>	<u>4.1 %</u>
Fund Balance Addition / (Reduction)	<u>\$ (2,672,078)</u>	<u>\$ 69,147,410</u>	<u>\$ 66,475,332</u>	<u>\$ (909,751)</u>	<u>\$ 112,691</u>	<u>\$ (797,060)</u>	<u>\$ (9,472,375)</u>		<u>\$ (9,472,375)</u>		
AUXILIARIES											
Revenues											
	\$ 254,223,902	\$ 965,476	\$ 255,189,378	\$ 256,699,331	\$ 260,000	\$ 256,959,331	\$ 256,713,856	\$ 260,000	\$ 256,973,856	\$ 14,525	0.0 %
Expenditures and Transfers											
Expenditures	\$ 186,136,905	\$ 768,412	\$ 186,905,317	\$ 193,247,255	\$ 260,000	\$ 193,507,255	\$ 193,345,309	\$ 260,000	\$ 193,605,309	\$ 98,054	0.1 %
Mandatory Transfers	42,169,834		42,169,834	41,088,849		41,088,849	41,088,849		41,088,849		
Non-Mandatory Transfers	25,428,665		25,428,665	22,363,227		22,363,227	22,334,171		22,334,171	(29,056)	(0.1) %
Total Expenditures & Transfers	<u>\$ 253,735,404</u>	<u>\$ 768,412</u>	<u>\$ 254,503,816</u>	<u>\$ 256,699,331</u>	<u>\$ 260,000</u>	<u>\$ 256,959,331</u>	<u>\$ 256,768,329</u>	<u>\$ 260,000</u>	<u>\$ 257,028,329</u>	<u>\$ 68,998</u>	<u>%</u>
Fund Balance Addition / (Reduction)	<u>\$ 488,498</u>	<u>\$ 197,064</u>	<u>\$ 685,562</u>				<u>\$ (54,473)</u>	<u>\$ -</u>	<u>\$ (54,473)</u>		
TOTALS											
Revenues											
	\$ 1,641,505,085	\$ 729,463,886	\$ 2,370,968,971	\$ 1,672,810,785	\$ 623,469,930	\$ 2,296,280,715	\$ 1,685,979,971	\$ 684,394,294	\$ 2,370,374,265	\$ 74,093,550	3.2 %
Expenditures and Transfers											
Expenditures	\$ 1,513,301,719	\$ 660,119,412	\$ 2,173,421,131	\$ 1,599,836,659	\$ 623,357,239	\$ 2,223,193,898	\$ 1,720,698,335	\$ 684,394,294	\$ 2,405,092,629	\$ 181,898,731	8.2 %
Mandatory Transfers	52,373,027		52,373,027	52,034,977		52,034,977	52,034,977		52,034,977		
Non-Mandatory Transfers	78,013,920		78,013,920	21,848,900		21,848,900	(77,226,493)		(77,226,493)	(99,075,393)	(453.5) %
Total Expenditures & Transfers	<u>\$ 1,643,688,666</u>	<u>\$ 660,119,412</u>	<u>\$ 2,303,808,078</u>	<u>\$ 1,673,720,536</u>	<u>\$ 623,357,239</u>	<u>\$ 2,297,077,775</u>	<u>\$ 1,695,506,819</u>	<u>\$ 684,394,294</u>	<u>\$ 2,379,901,113</u>	<u>\$ 82,823,338</u>	<u>3.6 %</u>
Fund Balance Addition / (Reduction)	<u>\$ (2,183,581)</u>	<u>\$ 69,344,474</u>	<u>\$ 67,160,893</u>	<u>\$ (909,751)</u>	<u>\$ 112,691</u>	<u>\$ (797,060)</u>	<u>\$ (9,526,848)</u>		<u>\$ (9,526,848)</u>		

University of Tennessee System

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 573,319,528	\$ 615,545,784	\$ 655,160,210	\$ 681,407,238	\$ 692,507,872	\$ 119,188,344	20.8 %
State Appropriations	486,122,116	498,835,055	517,432,168	546,284,768	591,946,469	105,824,353	21.8 %
Grants & Contracts	560,197,430	579,397,127	594,898,136	683,228,016	639,527,180	79,329,750	14.2 %
Sales & Service	56,782,696	60,095,439	63,277,345	67,209,889	61,806,950	5,024,254	8.8 %
Other Sources	121,741,019	135,054,622	139,646,158	137,649,683	127,611,938	5,870,919	4.8 %
Total Revenues	\$ 1,798,162,787	\$ 1,888,928,027	\$ 1,970,414,018	\$ 2,115,779,593	\$ 2,113,400,409	\$ 315,237,622	17.5 %
Expenditures and Transfers							
Instruction	\$ 636,019,932	\$ 661,961,368	\$ 675,180,740	\$ 705,805,900	\$ 780,961,115	\$ 144,941,183	22.8 %
Research	260,705,414	256,779,818	261,427,977	266,074,863	338,183,552	77,478,138	29.7 %
Public Service	127,928,093	130,087,649	143,833,147	146,788,599	165,584,789	37,656,696	29.4 %
Academic Support	167,965,217	179,840,336	190,873,898	207,049,345	229,932,630	61,967,413	36.9 %
Student Services	84,674,075	89,692,660	92,750,862	97,803,344	96,310,234	11,636,159	13.7 %
Institutional Support	134,563,916	135,132,492	146,540,103	149,261,875	164,877,046	30,313,130	22.5 %
Operation & Maintenance of Plant	122,246,472	125,906,243	129,513,235	141,350,370	147,002,170	24,755,698	20.3 %
Scholarships & Fellowships	254,606,577	263,845,171	268,865,652	272,381,517	288,635,784	34,029,207	13.4 %
Subtotal Expenditures	\$ 1,788,709,696	\$ 1,843,245,736	\$ 1,908,985,614	\$ 1,986,515,814	\$ 2,211,487,320	\$ 422,777,624	23.6 %
Mandatory Transfers	6,498,442	7,702,456	9,116,648	10,203,193	10,946,128	4,447,686	68.4 %
Non-Mandatory Transfers	20,854,833	26,736,499	93,603,560	52,585,255	(99,560,664)	(120,415,497)	(577.4) %
Total Expenditures & Transfers	\$ 1,816,062,971	\$ 1,877,684,691	\$ 2,011,705,822	\$ 2,049,304,262	\$ 2,122,872,784	\$ 306,809,813	16.9 %
Fund Balance Addition/(Reduction)	\$ (17,900,184)	\$ 11,243,336	\$ (41,291,804)	\$ 66,475,332	\$ (9,472,375)		
AUXILIARIES							
Revenues	\$ 207,264,677	\$ 230,256,055	\$ 243,882,965	\$ 255,189,378	\$ 256,973,856	\$ 49,709,179	24.0 %
Expenditures and Transfers							
Expenditures	\$ 156,840,867	\$ 162,769,238	\$ 180,136,338	\$ 186,905,317	\$ 193,605,309	\$ 36,764,442	23.4 %
Mandatory Transfers	27,638,251	30,475,329	35,921,341	42,169,834	41,088,849	13,450,598	48.7 %
Non-Mandatory Transfers	25,035,971	27,175,190	34,109,650	25,428,665	22,334,171	(2,701,800)	(10.8) %
Total Expenditures & Transfers	\$ 209,515,089	\$ 220,419,757	\$ 250,167,329	\$ 254,503,816	\$ 257,028,329	\$ 47,513,240	22.7 %
Fund Balance Addition/(Reduction)	\$ (2,250,412)	\$ 9,836,298	\$ (6,284,365)	\$ 685,562	\$ (54,473)		
TOTALS							
Revenues	\$ 2,005,427,465	\$ 2,119,184,082	\$ 2,214,296,982	\$ 2,370,968,971	\$ 2,370,374,265	\$ 364,946,800	18.2 %
Expenditures and Transfers							
Expenditures	\$ 1,945,550,563	\$ 2,006,014,974	\$ 2,089,121,952	\$ 2,173,421,131	\$ 2,405,092,629	\$ 459,542,066	23.6 %
Mandatory Transfers	34,136,693	38,177,785	45,037,989	52,373,027	52,034,977	17,898,284	52.4 %
Non-Mandatory Transfers	45,890,804	53,911,689	127,713,210	78,013,920	(77,226,493)	(123,117,297)	(268.3) %
Total Expenditures & Transfers	\$ 2,025,578,060	\$ 2,098,104,448	\$ 2,261,873,151	\$ 2,303,808,078	\$ 2,379,901,113	\$ 354,323,053	17.5 %
Fund Balance Addition/(Reduction)	\$ (20,150,595)	\$ 21,079,634	\$ (47,576,169)	\$ 67,160,893	\$ (9,526,848)		

The University of Tennessee at Chattanooga

FY 2018 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted Funds

E & G	\$168.6
Auxiliaries	<u>14.5</u>
Unrestricted Total	<u>\$183.1</u>

Restricted Funds

E & G	<u>54.8</u>
Total Current Fund Revenues	\$237.9

Fall 2017 Headcount Enrollment

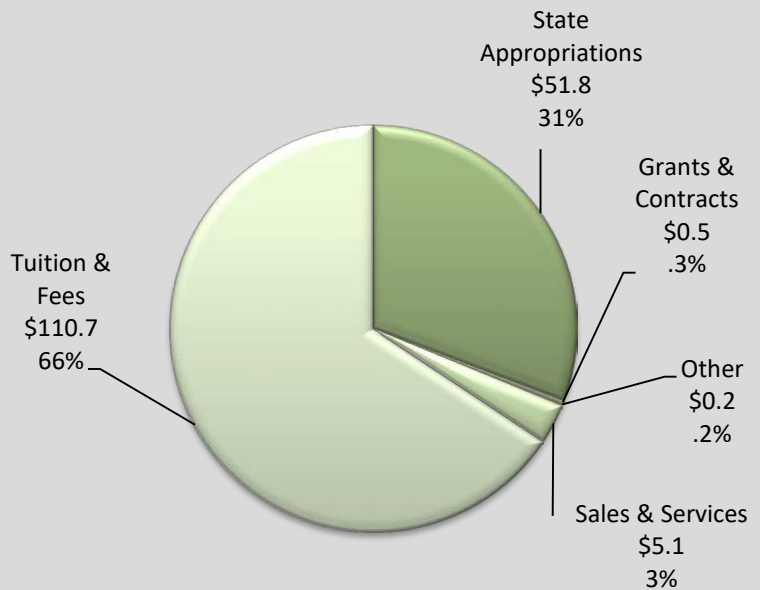
Undergraduate	10,176
Graduate	1,411
Total Enrollment	<u>11,587</u>
First-time Freshmen	2,147

FTE Positions (Unrestricted & Restricted) October 31, 2017

Faculty	512
Administrative	162
Professional	268
Cler/Tech/Maint	<u>440</u>
Total FTE Positions	1,382

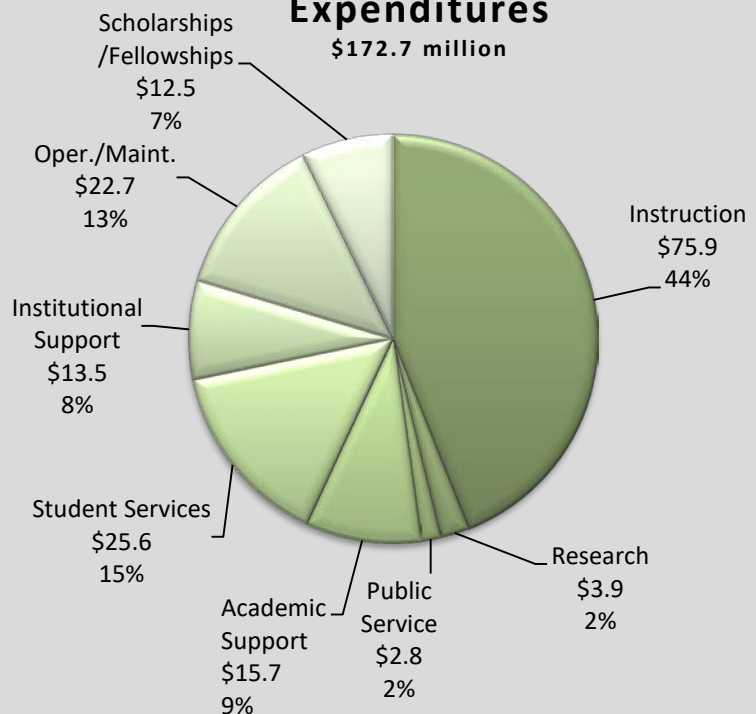
Revenues

\$168.6 million



Expenditures

\$172.7 million



Chattanooga

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 107,008,760	\$ 108,399,809	\$ 110,715,544	\$ 2,315,735	2.1 %
State Appropriations	46,671,705	50,870,205	51,829,605	959,400	1.9 %
Grants & Contracts	665,972	453,856	453,856		
Sales & Service	6,904,219	5,110,179	5,349,577	239,398	4.7 %
Other Sources	299,495	239,500	239,500		
Total Revenues	<u>\$ 161,550,152</u>	<u>\$ 165,073,549</u>	<u>\$ 168,588,082</u>	<u>\$ 3,514,533</u>	<u>2.1 %</u>
Expenditures and Transfers					
Instruction	\$ 63,280,497	\$ 70,424,943	\$ 75,948,598	\$ 5,523,655	7.8 %
Research	3,516,511	2,390,790	3,922,801	1,532,011	64.1 %
Public Service	2,445,060	2,693,958	2,831,560	137,602	5.1 %
Academic Support	14,826,874	12,726,956	15,658,542	2,931,586	23.0 %
Student Services	27,594,390	25,490,926	25,600,969	110,043	0.4 %
Institutional Support	11,166,268	12,773,874	13,548,406	774,532	6.1 %
Operation & Maintenance of Plant	18,618,505	21,102,647	22,686,878	1,584,231	7.5 %
Scholarships & Fellowships	11,972,007	12,531,352	12,489,552	(41,800)	(0.3) %
Subtotal Expenditures	<u>\$ 153,420,113</u>	<u>\$ 160,135,446</u>	<u>\$ 172,687,306</u>	<u>\$ 12,551,860</u>	<u>7.8 %</u>
Mandatory Transfers	161,779	3,269,165	3,269,165		
Non-Mandatory Transfers	7,491,756	1,602,358	(7,434,969)	(9,037,327)	(564.0) %
Total Expenditures & Transfers	<u>\$ 161,073,648</u>	<u>\$ 165,006,969</u>	<u>\$ 168,521,502</u>	<u>\$ 3,514,533</u>	<u>2.1 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 476,504</u>	<u>\$ 66,580</u>	<u>\$ 66,580</u>		
AUXILIARIES					
Revenues	\$ 15,592,359	\$ 14,542,704	\$ 14,542,704		
Expenditures and Transfers					
Expenditures	10,040,197	10,719,146	10,719,146		
Mandatory Transfers	1,409,478	1,803,780	1,803,780		
Non-Mandatory Transfers	3,981,644	2,019,778	2,019,778		
Total Expenditures & Transfers	<u>\$ 15,431,319</u>	<u>\$ 14,542,704</u>	<u>\$ 14,542,704</u>		
Fund Balance Addition/(Reduction)	<u>\$ 161,040</u>				
TOTALS					
Revenues	\$ 177,142,511	\$ 179,616,253	\$ 183,130,786	\$ 3,514,533	2.0 %
Expenditures and Transfers					
Expenditures	\$ 163,460,310	\$ 170,854,592	\$ 183,406,452	\$ 12,551,860	7.3 %
Mandatory Transfers	1,571,257	5,072,945	5,072,945		
Non-Mandatory Transfers	11,473,400	3,622,136	(5,415,191)	(9,037,327)	(249.5) %
Total Expenditures & Transfers	<u>\$ 176,504,967</u>	<u>\$ 179,549,673</u>	<u>\$ 183,064,206</u>	<u>\$ 3,514,533</u>	<u>2.0 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 637,544</u>	<u>\$ 66,580</u>	<u>\$ 66,580</u>		

Chattanooga

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 94,436,452	\$ 101,724,207	\$ 103,869,395	\$ 107,008,760	\$ 110,715,544	\$ 16,279,092	17.2 %
State Appropriations	37,467,181	38,442,081	42,637,305	46,671,705	51,829,605	14,362,424	38.3 %
Grants & Contracts	912,181	802,628	588,790	665,972	453,856	(458,325)	(50.2) %
Sales & Service	4,725,277	5,757,143	6,020,297	6,904,219	5,349,577	624,300	13.2 %
Other Sources	221,685	266,489	293,290	299,495	239,500	17,816	8.0 %
Total Revenues	\$ 137,762,775	\$ 146,992,547	\$ 153,409,078	\$ 161,550,152	\$ 168,588,082	\$ 30,825,307	22.4 %
Expenditures and Transfers							
Instruction	\$ 57,801,004	\$ 58,758,457	\$ 60,061,482	\$ 63,280,497	\$ 75,948,598	\$ 18,147,594	31.4 %
Research	3,212,076	2,789,532	3,227,388	3,516,511	3,922,801	710,725	22.1 %
Public Service	2,387,884	2,353,088	2,507,595	2,445,060	2,831,560	443,676	18.6 %
Academic Support	11,023,003	13,826,644	13,945,468	14,826,874	15,658,542	4,635,539	42.1 %
Student Services	23,193,377	26,043,300	25,926,865	27,594,390	25,600,969	2,407,592	10.4 %
Institutional Support	10,892,431	10,226,361	10,462,101	11,166,268	13,548,406	2,655,975	24.4 %
Operation & Maintenance of Plant	14,806,376	14,811,159	15,933,414	18,618,505	22,686,878	7,880,502	53.2 %
Scholarships & Fellowships	10,821,928	11,572,385	11,468,107	11,972,007	12,489,552	1,667,624	15.4 %
Subtotal Expenditures	\$ 134,138,078	\$ 140,380,925	\$ 143,532,422	\$ 153,420,113	\$ 172,687,306	\$ 38,549,228	28.7 %
Mandatory Transfers	687,455	688,528	467,782	161,779	3,269,165	2,581,710	375.5 %
Non-Mandatory Transfers	2,416,245	5,558,862	9,155,945	7,491,756	(7,434,969)	(9,851,214)	(407.7) %
Total Expenditures & Transfers	\$ 137,241,778	\$ 146,628,315	\$ 153,156,149	\$ 161,073,648	\$ 168,521,502	\$ 31,279,724	22.8 %
Fund Balance Addition/(Reduction)	\$ 520,997	\$ 364,233	\$ 252,928	\$ 476,504	\$ 66,580		
AUXILIARIES							
Revenues	\$ 13,733,782	\$ 15,146,190	\$ 15,173,532	\$ 15,592,359	\$ 14,542,704	\$ 808,922	5.9 %
Expenditures and Transfers							
Expenditures	\$ 9,003,458	\$ 9,768,772	\$ 9,595,817	\$ 10,040,197	\$ 10,719,146	\$ 1,715,688	19.1 %
Mandatory Transfers	1,399,953	1,376,244	1,341,729	1,409,478	1,803,780	403,827	28.8 %
Non-Mandatory Transfers	3,208,383	3,875,617	4,146,442	3,981,644	2,019,778	(1,188,605)	(37.0) %
Total Expenditures & Transfers	\$ 13,611,794	\$ 15,020,633	\$ 15,083,988	\$ 15,431,319	\$ 14,542,704	\$ 930,910	6.8 %
Fund Balance Addition/(Reduction)	\$ 121,988	\$ 125,557	\$ 89,543	\$ 161,040			
TOTALS							
Revenues	\$ 151,496,558	\$ 162,138,737	\$ 168,582,609	\$ 177,142,511	\$ 183,130,786	\$ 31,634,228	20.9 %
Expenditures and Transfers							
Expenditures	\$ 143,141,536	\$ 150,149,697	\$ 153,128,240	\$ 163,460,310	\$ 183,406,452	\$ 40,264,916	28.1 %
Mandatory Transfers	2,087,408	2,064,772	1,809,511	1,571,257	5,072,945	2,985,537	143.0 %
Non-Mandatory Transfers	5,624,628	9,434,479	13,302,387	11,473,400	(5,415,191)	(11,039,819)	(196.3) %
Total Expenditures & Transfers	\$ 150,853,572	\$ 161,648,948	\$ 168,240,138	\$ 176,504,967	\$ 183,064,206	\$ 32,210,634	21.4 %
Fund Balance Addition/(Reduction)	\$ 642,986	\$ 489,789	\$ 342,472	\$ 637,544	\$ 66,580		

Chattanooga

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2016	\$ 9,655,945	\$ 1,605,266	\$ 11,261,211
Percent Unallocated of Expend. & Transfers	4.11%	3.98%	4.10%
FY 2016-17 Actual			
Revenue	\$ 161,550,152	\$ 15,592,359	\$ 177,142,511
Less:			
Expenditures	\$ 153,420,113	\$ 10,040,197	\$ 163,460,310
Mandatory Transfers	161,779	1,409,478	1,571,257
Non-Mandatory Transfers	7,491,756	3,981,644	11,473,400
Total Expenditures & Transfers	\$ 161,073,648	\$ 15,431,319	\$ 176,504,967
Net Change	\$ 476,504	\$ 161,040	\$ 637,544
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 3,535,677	\$ 1,066,306	\$ 4,601,983
Working Capital-Petty Cash			
Working Capital-Inventories	96,772		96,772
Revolving Funds			
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	6,500,000	700,000	7,200,000
Net Assets - June 30, 2017	\$ 10,132,449	\$ 1,766,306	\$ 11,898,755
Percent Unallocated of Expend. & Transfers *	4.04%	4.54%	4.08%
FY 2017-18 Revised Budget			
Revenue	\$ 168,588,082	\$ 14,542,704	\$ 183,130,786
Less:			
Expenditures	\$ 172,687,306	\$ 10,719,146	\$ 183,406,452
Mandatory Transfers	3,269,165	1,803,780	5,072,945
Non-Mandatory Transfers	(7,434,969)	2,019,778	(5,415,191)
Total Expenditures & Transfers	\$ 168,521,502	\$ 14,542,704	\$ 183,064,206
Net Change	\$ 66,580	\$ -	\$ 66,580
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 3,602,257	\$ 1,066,306	4,668,563
Working Capital-Petty Cash			
Working Capital-Inventories	96,771		96,771
Revolving Funds			
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	6,500,000	700,000	7,200,000
Estimated Net Assets - June 30, 2018	\$ 10,199,029	\$ 1,766,306	\$ 11,965,335
Percent Unallocated of Expend. & Transfers *	3.86%	4.81%	3.93%

* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

Chattanooga
FY 2018 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 41,296,470	\$ 43,880,628	\$ 43,309,069	\$ (571,559)	(1.3) %
Non-Academic	35,724,781	37,419,859	37,875,134	455,275	1.2 %
Students	1,686,364	926,136	959,636	33,500	3.6 %
Total Salaries	\$ 78,707,615	\$ 82,226,623	\$ 82,143,839	\$ (82,784)	(0.1) %
Staff Benefits	27,743,360	29,838,907	30,845,330	1,006,423	3.4 %
Total Salaries and Benefits	\$ 106,450,975	\$ 112,065,530	\$ 112,989,169	\$ 923,639	0.8 %
Operating	44,742,505	46,380,011	57,968,232	11,588,221	25.0 %
Equipment and Capital Outlay	2,226,633	1,689,905	1,729,905	40,000	2.4 %
Total Expenditures	\$ 153,420,113	\$ 160,135,446	\$ 172,687,306	\$ 12,551,860	7.8 %
AUXILIARIES					
Salaries and Benefits					
Salaries					
Academic	\$ 23,150	\$ 7,000	\$ 7,000		
Non-Academic	2,205,986	2,063,151	2,171,006	\$ 107,855	5.2 %
Students	140,963	95,484	95,484		
Total Salaries	\$ 2,370,099	\$ 2,165,635	\$ 2,273,490	\$ 107,855	5.0 %
Staff Benefits	868,423	596,855	610,925	14,070	2.4 %
Total Salaries and Benefits	\$ 3,238,522	\$ 2,762,490	\$ 2,884,415	\$ 121,925	4.4 %
Operating	6,786,617	7,949,186	7,827,261	(121,925)	(1.5) %
Equipment and Capital Outlay	15,058	7,470	7,470		
Total Expenditures	\$ 10,040,197	\$ 10,719,146	\$ 10,719,146		
TOTALS					
Salaries and Benefits					
Salaries					
Academic	\$ 41,319,620	\$ 43,887,628	\$ 43,316,069	\$ (571,559)	(1.3) %
Non-Academic	37,930,767	39,483,010	40,046,140	563,130	1.4 %
Students	1,827,327	1,021,620	1,055,120	33,500	3.3 %
Total Salaries	\$ 81,077,714	\$ 84,392,258	\$ 84,417,329	\$ 25,071	- %
Staff Benefits	28,611,784	30,435,762	31,456,255	1,020,493	3.4 %
Total Salaries and Benefits	\$ 109,689,497	\$ 114,828,020	\$ 115,873,584	\$ 1,045,564	0.9 %
Operating	51,529,121	54,329,197	65,795,493	11,466,296	21.1 %
Equipment and Capital Outlay	2,241,691	1,697,375	1,737,375	40,000	2.4 %
Total Expenditures	\$ 163,460,310	\$ 170,854,592	\$ 183,406,452	\$ 12,551,860	7.3 %

Chattanooga

FY 2018 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED AMOUNT %
HOUSING				
Revenues	\$ 10,521,529	\$ 9,825,536	\$ 9,825,536	
Expenditures and Transfers				
Expenditures	\$ 7,556,724	\$ 6,818,014	\$ 6,818,014	
Mandatory Transfers	1,195,876	1,479,362	1,479,362	
Non-Mandatory Transfers	1,699,019	1,528,160	1,528,160	
Total Expenditures and Transfers	\$ 10,451,619	\$ 9,825,536	\$ 9,825,536	
Fund Balance Addition/(Reduction)	\$ 69,909		\$ -	
FOOD SERVICE				
Revenues	\$ 1,125,839	\$ 960,918	\$ 960,918	
Expenditures and Transfers				
Expenditures	\$ 177,301	\$ 833,435	\$ 833,435	
Mandatory Transfers				
Non-Mandatory Transfers	948,538	127,483	127,483	
Total Expenditures and Transfers	\$ 1,125,839	\$ 960,918	\$ 960,918	
Fund Balance Addition/(Reduction)				
BOOKSTORES				
Revenues	\$ 736,053	\$ 500,000	\$ 500,000	
Expenditures and Transfers				
Expenditures	\$ 91,482	\$ 251,447	\$ 251,447	
Mandatory Transfers		109,418	109,418	
Non-Mandatory Transfers	644,571	139,135	139,135	
Total Expenditures and Transfers	\$ 736,053	\$ 500,000	\$ 500,000	
Fund Balance Addition/(Reduction)				
PARKING				
Revenues	\$ 1,808,055	\$ 1,813,879	\$ 1,813,879	
Expenditures and Transfers				
Expenditures	\$ 1,596,587	\$ 1,373,879	\$ 1,373,879	
Mandatory Transfers	213,602	215,000	215,000	
Non-Mandatory Transfers	(2,134)	225,000	225,000	
Total Expenditures and Transfers	\$ 1,808,055	\$ 1,813,879	\$ 1,813,879	
Fund Balance Addition/(Reduction)				
ATHLETICS				
Revenues	\$ 410,355	\$ 262,500	\$ 262,500	
Expenditures and Transfers				
Expenditures	\$ 410,355	\$ 262,500	\$ 262,500	
Mandatory Transfers				
Non-Mandatory Transfers				
Total Expenditures and Transfers	\$ 410,355	\$ 262,500	\$ 262,500	
Fund Balance Addition/(Reduction)				
OTHER				
Revenues	\$ 990,529	\$ 1,179,871	\$ 1,179,871	
Expenditures and Transfers				
Expenditures	\$ 207,747	\$ 1,179,871	\$ 1,179,871	
Mandatory Transfers				
Non-Mandatory Transfers	691,651			
Total Expenditures and Transfers	\$ 899,399	\$ 1,179,871	\$ 1,179,871	
Fund Balance Addition/(Reduction)	\$ 91,131			
TOTAL				
Revenues	\$ 15,592,359	\$ 14,542,704	\$ 14,542,704	
Expenditures and Transfers				
Expenditures	\$ 10,040,197	\$ 10,719,146	\$ 10,719,146	
Mandatory Transfers	1,409,478	1,803,780	1,803,780	
Non-Mandatory Transfers	3,981,645	2,019,778	2,019,778	
Total Expenditures and Transfers	\$ 15,431,320	\$ 14,542,704	\$ 14,542,704	
Fund Balance Addition/(Reduction)	\$ 161,040			

Chattanooga

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 107,008,760		\$ 107,008,760	\$ 108,399,809		\$ 108,399,809	\$ 110,715,544		\$ 110,715,544	\$ 2,315,735	2.1 %
State Appropriations	46,671,705	\$ 744,983	47,416,688	50,870,205	\$ 762,855	51,633,060	51,829,605	\$ 766,279	52,595,884	962,824	1.9 %
Grants & Contracts	665,972	43,531,842	44,197,814	453,856	42,055,421	42,509,277	453,856	43,531,833	43,985,689	1,476,412	3.5 %
Sales & Service	6,904,219		6,904,219	5,110,179		5,110,179	5,349,577		5,349,577	239,398	4.7 %
Other Sources	299,495	10,220,629	10,520,124	239,500	8,177,924	8,417,424	239,500	10,485,209	10,724,709	2,307,285	27.4 %
Total Revenues	\$ 161,550,152	\$ 54,497,454	\$ 216,047,606	\$ 165,073,549	\$ 50,996,200	\$ 216,069,749	\$ 168,588,082	\$ 54,783,321	\$ 223,371,403	\$ 7,301,654	3.4 %
Expenditures and Transfers											
Instruction	\$ 63,280,497	\$ 4,218,709	\$ 67,499,206	70,424,943	\$ 3,377,031	\$ 73,801,974	\$ 75,948,598	\$ 4,350,185	\$ 80,298,783	\$ 6,496,809	8.8 %
Research	3,516,511	2,484,799	6,001,310	2,390,790	2,470,070	4,860,860	3,922,801	2,562,237	6,485,038	1,624,178	33.4 %
Public Service	2,445,060	1,047,115	3,492,175	2,693,958	1,059,200	3,753,158	2,831,560	1,079,748	3,911,308	158,150	4.2 %
Academic Support	14,826,874	2,580,261	17,407,135	12,726,956	2,277,641	15,004,597	15,658,542	2,660,675	18,319,217	3,314,620	22.1 %
Student Services	27,594,390	1,711,132	29,305,522	25,490,926	939,585	26,430,511	25,600,969	1,764,459	27,365,428	934,917	3.5 %
Institutional Support	11,166,268	158,481	11,324,749	12,773,874	123,866	12,897,740	13,548,406	163,420	13,711,826	814,086	6.3 %
Operation & Maintenance of Plant	18,618,505	10,622	18,629,127	21,102,647	-	21,102,647	22,686,878	10,953	22,697,831	1,595,184	7.6 %
Scholarships & Fellowships	11,972,007	40,916,481	52,888,488	12,531,352	40,635,824	53,167,176	12,489,552	42,191,644	54,681,196	1,514,020	2.8 %
Subtotal Expenditures	\$ 153,420,113	\$ 53,127,599	\$ 206,547,711	\$ 160,135,446	\$ 50,883,217	\$ 211,018,663	\$ 172,687,306	\$ 54,783,321	\$ 227,470,627	\$ 16,451,964	7.8 %
Mandatory Transfers	161,779		161,779	3,269,165		3,269,165	3,269,165		3,269,165		
Non-Mandatory Transfers	7,491,756		7,491,756	1,602,358		1,602,358	\$ (7,434,969)		(7,434,969)	(9,037,327)	(564.0) %
Total Expenditures & Transfers	\$ 161,073,648	\$ 53,127,599	\$ 214,201,246	\$ 165,006,969	\$ 50,883,217	\$ 215,890,186	\$ 168,521,502	\$ 54,783,321	\$ 223,304,823	\$ 7,414,637	3.4 %
Fund Balance Addition / (Reduction)	\$ 476,504	\$ 1,369,856	\$ 1,846,360	\$ 66,580	\$ 112,983	\$ 179,563	\$ 66,580		\$ 66,580		
AUXILIARIES											
Revenues											
	\$ 15,592,359		\$ 15,592,359	\$ 14,542,704		\$ 14,542,704	\$ 14,542,704		\$ 14,542,704		
Expenditures and Transfers											
Expenditures	\$ 10,040,197		\$ 10,040,197	\$ 10,719,146		\$ 10,719,146	\$ 10,719,146		\$ 10,719,146		
Mandatory Transfers	1,409,478		1,409,478	1,803,780		1,803,780	1,803,780		1,803,780		
Non-Mandatory Transfers	3,981,644		3,981,644	2,019,778		2,019,778	2,019,778		2,019,778		
Total Expenditures & Transfers	\$ 15,431,319		\$ 15,431,319	\$ 14,542,704		\$ 14,542,704	\$ 14,542,704		\$ 14,542,704		
Fund Balance Addition / (Reduction)	\$ 161,040		\$ 161,040								
TOTALS											
Revenues											
	\$ 177,142,511	\$ 54,497,454	\$ 231,639,966	\$ 179,616,253	\$ 50,996,200	\$ 230,612,453	\$ 183,130,786	\$ 54,783,321	\$ 237,914,107	\$ 7,301,654	3.2 %
Expenditures and Transfers											
Expenditures	\$ 163,460,310	\$ 53,127,599	\$ 216,587,908	\$ 170,854,592	\$ 50,883,217	\$ 221,737,809	\$ 183,406,452	\$ 54,783,321	\$ 238,189,773	\$ 16,451,964	7.4 %
Mandatory Transfers	1,571,257		1,571,257	5,072,945		5,072,945	5,072,945		5,072,945		
Non-Mandatory Transfers	11,473,400		11,473,400	3,622,136		3,622,136	(5,415,191)		(5,415,191)	(9,037,327)	(249.5) %
Total Expenditures & Transfers	\$ 176,504,967	\$ 53,127,599	\$ 229,632,565	\$ 179,549,673	\$ 50,883,217	\$ 230,432,890	\$ 183,064,206	\$ 54,783,321	\$ 237,847,527	\$ 7,414,637	3.2 %
Fund Balance Addition / (Reduction)	\$ 637,544	\$ 1,369,856	\$ 2,007,400	\$ 66,580	\$ 112,983	\$ 179,563	\$ 66,580		\$ 66,580		

Chattanooga

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018 AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 94,436,452	\$ 101,724,207	\$ 103,869,395	\$ 107,008,760	\$ 110,715,544	\$ 16,279,092	17.2 %
State Appropriations	38,259,242	39,215,096	43,394,555	47,416,688	52,595,884	14,336,642	37.5 %
Grants & Contracts	48,065,126	48,100,806	45,267,125	44,197,814	43,985,689	(4,079,437)	(8.5) %
Sales & Service	4,725,277	5,757,143	6,020,297	6,904,219	5,349,577	624,300	13.2 %
Other Sources	10,398,276	11,457,615	9,549,593	10,520,124	10,724,709	326,433	3.1 %
Total Revenues	\$ 195,884,373	\$ 206,254,867	\$ 208,100,965	\$ 216,047,606	\$ 223,371,403	\$ 27,487,030	14.0 %
Expenditures and Transfers							
Instruction	\$ 63,318,968	\$ 63,641,761	\$ 64,615,650	\$ 67,499,206	\$ 80,298,783	\$ 16,979,815	26.8 %
Research	5,838,833	6,337,726	5,297,892	6,001,310	6,485,038	646,205	11.1 %
Public Service	3,381,269	3,331,218	3,657,346	3,492,175	3,911,308	530,039	15.7 %
Academic Support	14,868,270	17,179,787	16,439,844	17,407,135	18,319,217	3,450,947	23.2 %
Student Services	24,758,917	27,131,226	27,555,908	29,305,522	27,365,428	2,606,511	10.5 %
Institutional Support	11,154,440	10,569,162	10,731,168	11,324,749	13,711,826	2,557,386	22.9 %
Operation & Maintenance of Plant	14,806,557	14,811,765	15,933,740	18,629,127	22,697,831	7,891,274	53.3 %
Scholarships & Fellowships	53,321,690	54,976,398	53,204,514	52,888,488	54,681,196	1,359,506	2.5 %
Subtotal Expenditures	\$ 191,448,944	\$ 197,979,043	\$ 197,436,062	\$ 206,547,711	\$ 227,470,627	\$ 36,021,683	18.8 %
Mandatory Transfers	687,455	688,528	467,782	161,779	3,269,165	2,581,710	375.5 %
Non-Mandatory Transfers	2,416,245	5,558,862	9,155,945	7,491,756	(7,434,969)	(9,851,214)	(407.7) %
Total Expenditures & Transfers	\$ 194,552,644	\$ 204,226,433	\$ 207,059,789	\$ 214,201,246	\$ 223,304,823	\$ 28,752,179	14.8 %
Fund Balance Addition/(Reduction)	\$ 1,331,729	\$ 2,028,433	\$ 1,041,176	\$ 1,846,360	\$ 66,580		
AUXILIARIES							
Revenues	\$ 13,733,782	\$ 15,146,190	\$ 15,173,532	\$ 15,592,359	\$ 14,542,704	\$ 808,922	5.9 %
Expenditures and Transfers							
Expenditures	\$ 9,003,458	\$ 9,768,772	\$ 9,595,817	\$ 10,040,197	\$ 10,719,146	\$ 1,715,688	19.1 %
Mandatory Transfers	1,399,953	1,376,244	1,341,729	1,409,478	1,803,780	403,827	28.8 %
Non-Mandatory Transfers	3,208,383	3,875,617	4,146,442	3,981,644	2,019,778	(1,188,605)	(37.0) %
Total Expenditures & Transfers	\$ 13,611,794	\$ 15,020,633	\$ 15,083,988	\$ 15,431,319	\$ 14,542,704	\$ 930,910	6.8 %
Fund Balance Addition/(Reduction)	\$ 121,988	\$ 125,557	\$ 89,543	\$ 161,040			
TOTALS							
Revenues	\$ 209,618,155	\$ 221,401,056	\$ 223,274,497	\$ 231,639,966	\$ 237,914,107	\$ 28,295,952	13.5 %
Expenditures and Transfers							
Expenditures	\$ 200,452,402	\$ 207,747,815	\$ 207,031,880	\$ 216,587,908	\$ 238,189,773	\$ 37,737,371	18.8 %
Mandatory Transfers	2,087,408	2,064,772	1,809,511	1,571,257	5,072,945	2,985,537	143.0 %
Non-Mandatory Transfers	5,624,628	9,434,479	13,302,387	11,473,400	(5,415,191)	(11,039,819)	(196.3) %
Total Expenditures & Transfers	\$ 208,164,438	\$ 219,247,066	\$ 222,143,778	\$ 229,632,565	\$ 237,847,527	\$ 29,683,089	14.3 %
Fund Balance Addition/(Reduction)	\$ 1,453,717	\$ 2,153,990	\$ 1,130,719	\$ 2,007,400	\$ 66,580		

The University of Tennessee at Knoxville

FY 2018 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted Funds

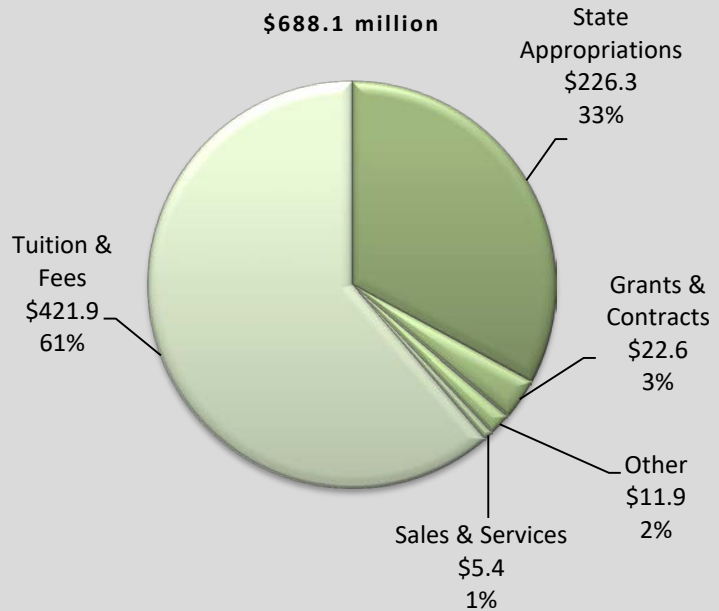
E & G	\$ 688.1
Auxiliaries	<u>229.5</u>
Unrestricted Total	<u>\$ 917.6</u>

Restricted Funds

E & G	\$ 253.4
Auxiliaries	<u>.3</u>
Restricted Total	<u>\$ 253.7</u>
Total Current Fund Revenues	\$ 1,171.3

Revenues

\$688.1 million



Fall 2017 Headcount Enrollment

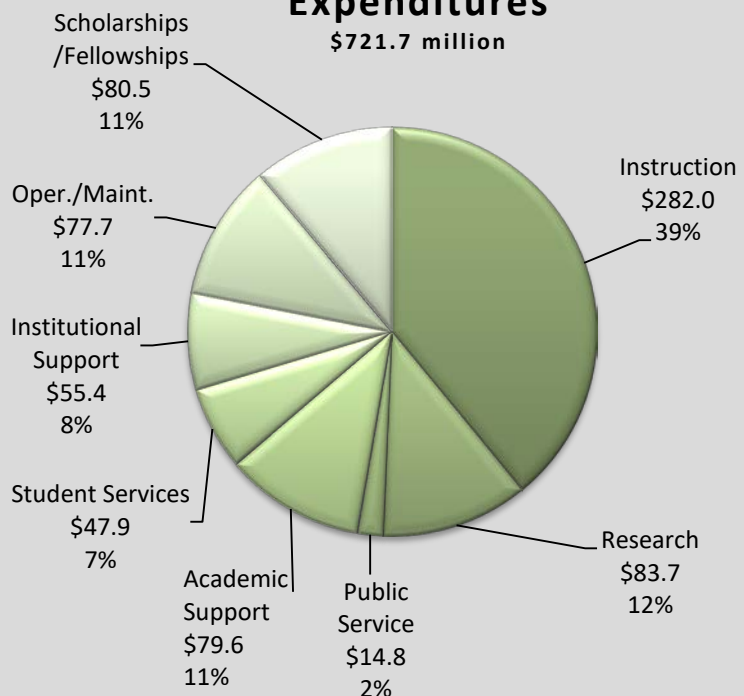
Undergraduate	22,139
Graduate	<u>5,913</u>
Total Enrollment	28,052
First-time Freshmen	4,851

FTE Positions (Unrestricted & Restricted) October 31, 2017

Faculty	1,689
Administrative	399
Professional	1,500
Cler/Tech/Maint	<u>2,356</u>
Total FTE Positions	5,944

Expenditures

\$721.7 million



Knoxville

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 418,543,956	\$ 421,552,219	\$ 421,937,980	\$ 385,761	0.1 %
State Appropriations	202,989,655	222,164,655	226,303,655	4,139,000	1.9 %
Grants & Contracts	26,721,432	22,560,000	22,560,000		
Sales & Service	8,450,304	5,501,872	5,432,100	(69,772)	(1.3) %
Other Sources	13,466,604	11,836,520	11,871,187	34,667	0.3 %
Total Revenues	\$ 670,171,951	\$ 683,615,266	\$ 688,104,922	\$ 4,489,656	0.7 %
Expenditures and Transfers					
Instruction	\$ 261,758,500	\$ 292,574,416	\$ 282,041,353	\$ (10,533,063)	(3.6) %
Research	29,310,353	23,789,719	83,684,354	59,894,635	251.8 %
Public Service	14,607,334	12,672,655	14,827,432	2,154,777	17.0 %
Academic Support	70,204,880	75,926,116	79,644,775	3,718,659	4.9 %
Student Services	47,943,320	46,611,344	47,949,140	1,337,796	2.9 %
Institutional Support	50,331,237	53,924,012	55,390,995	1,466,983	2.7 %
Operation & Maintenance of Plant	68,562,997	76,292,474	77,721,266	1,428,792	1.9 %
Scholarships & Fellowships	69,694,992	84,924,363	80,481,053	(4,443,310)	(5.2) %
Subtotal Expenditures	\$ 612,413,613	\$ 666,715,099	\$ 721,740,368	\$ 55,025,269	8.3 %
Mandatory Transfers	2,914,140	747,685	747,685		
Non-Mandatory Transfers	54,755,836	16,152,482	(34,383,131)	(50,535,613)	(312.9) %
Total Expenditures & Transfers	\$ 670,083,589	\$ 683,615,266	\$ 688,104,922	\$ 4,489,656	0.7 %
Fund Balance Addition/(Reduction)	\$ 88,362				
AUXILIARIES					
Revenues	\$ 227,968,042	\$ 229,535,888	\$ 229,542,116	\$ 6,228	0.0% %
Expenditures and Transfers					
Expenditures	167,951,768	173,635,664	173,668,423	32,759	- %
Mandatory Transfers	37,701,231	36,209,494	36,209,494		
Non-Mandatory Transfers	21,697,326	19,690,730	19,664,199	(26,531)	(0.1) %
Total Expenditures & Transfers	\$ 227,350,325	\$ 229,535,888	\$ 229,542,116	\$ 6,228	- %
Fund Balance Addition/(Reduction)	\$ 617,716				
TOTALS					
Revenues	\$ 898,139,993	\$ 913,151,154	\$ 917,647,038	\$ 4,495,884	0.5 %
Expenditures and Transfers					
Expenditures	\$ 780,365,381	\$ 840,350,763	\$ 895,408,791	\$ 55,058,028	6.6 %
Mandatory Transfers	40,615,371	36,957,179	36,957,179		
Non-Mandatory Transfers	76,453,162	35,843,212	(14,718,932)	(50,562,144)	(141.1) %
Total Expenditures & Transfers	\$ 897,433,914	\$ 913,151,154	\$ 917,647,038	\$ 4,495,884	0.5 %
Fund Balance Addition/(Reduction)	\$ 706,078				

Knoxville

Five Year FY18 Revised Budget Summary Comparison Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 332,420,932	\$ 363,293,977	\$ 397,738,024	\$ 418,543,956	\$ 421,937,980	\$ 89,517,048	26.9 %
State Appropriations	177,568,343	182,310,443	191,219,955	202,989,655	226,303,655	48,735,312	27.4 %
Grants & Contracts	27,731,017	25,913,526	26,627,435	26,721,432	22,560,000	(5,171,017)	(18.6) %
Sales & Service	7,131,134	7,348,472	8,197,302	8,450,304	5,432,100	(1,699,034)	(23.8) %
Other Sources	12,172,412	12,751,006	15,930,124	13,466,604	11,871,187	(301,225)	(2.5) %
Total Revenues	\$ 557,023,838	\$ 591,617,424	\$ 639,712,839	\$ 670,171,951	\$ 688,104,922	\$ 131,081,084	23.5 %
Expenditures and Transfers							
Instruction	\$ 230,436,968	\$ 234,529,087	\$ 246,896,320	\$ 261,758,500	\$ 282,041,353	\$ 51,604,385	22.4 %
Research	30,367,552	32,520,982	31,331,477	29,310,353	83,684,354	53,316,802	175.6 %
Public Service	12,994,444	12,506,281	15,842,637	14,607,334	14,827,432	1,832,988	14.1 %
Academic Support	62,483,109	65,409,954	66,121,520	70,204,880	79,644,775	17,161,666	27.5 %
Student Services	42,042,131	43,849,688	45,791,110	47,943,320	47,949,140	5,907,009	14.1 %
Institutional Support	42,602,462	44,966,990	48,850,958	50,331,237	55,390,995	12,788,533	30.0 %
Operation & Maintenance of Plant	61,585,123	60,939,574	63,923,803	68,562,997	77,721,266	16,136,143	26.2 %
Scholarships & Fellowships	50,930,642	59,826,184	65,050,626	69,694,992	80,481,053	29,550,411	58.0 %
Subtotal Expenditures	\$ 533,442,430	\$ 554,548,740	\$ 583,808,451	\$ 612,413,613	\$ 721,740,368	\$ 188,297,938	35.3 %
Mandatory Transfers	1,677,409	1,745,964	1,572,832	2,914,140	747,685	(929,724)	(55.4) %
Non-Mandatory Transfers	21,108,263	35,170,885	54,609,802	54,755,836	(34,383,131)	(55,491,394)	(262.9) %
Total Expenditures & Transfers	\$ 556,228,102	\$ 591,465,589	\$ 639,991,085	\$ 670,083,589	\$ 688,104,922	\$ 131,876,820	23.7 %
Fund Balance Addition/(Reduction)	\$ 795,736	\$ 151,835	\$ (278,246)	\$ 88,362			
AUXILIARIES							
Revenues	\$ 178,979,903	\$ 203,163,591	\$ 216,882,464	\$ 227,968,042	\$ 229,542,116	\$ 50,562,213	28.3 %
Expenditures and Transfers							
Expenditures	\$ 139,179,254	\$ 145,086,602	\$ 162,723,675	\$ 167,951,768	\$ 173,668,423	\$ 34,489,169	24.8 %
Mandatory Transfers	22,816,983	26,224,698	31,517,650	37,701,231	36,209,494	13,392,511	58.7 %
Non-Mandatory Transfers	20,282,992	22,381,046	29,479,591	21,697,326	19,664,199	(618,793)	(3.1) %
Total Expenditures & Transfers	\$ 182,279,229	\$ 193,692,346	\$ 223,720,916	\$ 227,350,325	\$ 229,542,116	\$ 47,262,887	25.9 %
Fund Balance Addition/(Reduction)	\$ (3,299,326)	\$ 9,471,244	\$ (6,838,452)	\$ 617,716			
TOTALS							
Revenues	\$ 736,003,741	\$ 794,781,015	\$ 856,595,303	\$ 898,139,993	\$ 917,647,038	\$ 181,643,297	24.7 %
Expenditures and Transfers							
Expenditures	\$ 672,621,684	\$ 699,635,342	\$ 746,532,127	\$ 780,365,381	\$ 895,408,791	\$ 222,787,107	33.1 %
Mandatory Transfers	24,494,392	27,970,662	33,090,482	40,615,371	36,957,179	12,462,787	50.9 %
Non-Mandatory Transfers	41,391,255	57,551,931	84,089,393	76,453,162	(14,718,932)	(56,110,187)	(135.6) %
Total Expenditures & Transfers	\$ 738,507,331	\$ 785,157,935	\$ 863,712,002	\$ 897,433,914	\$ 917,647,038	\$ 179,139,707	24.3 %
Fund Balance Addition/(Reduction)	\$ (2,503,590)	\$ 9,623,079	\$ (7,116,698)	\$ 706,078			

Knoxville

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2015	<u>\$ 27,333,927</u>	<u>\$ 24,544,177</u>	<u>\$ 51,878,104</u>
Percent Unallocated of Expend. & Transfers	3.37%	5.38%	3.86%
FY 2015-16 Actual			
Revenue	\$ 639,712,839	\$ 216,882,464	\$ 856,595,303
Less:			
Expenditures	\$ 583,808,451	\$ 162,723,675	\$ 746,532,126
Mandatory Transfers	1,572,832	31,517,650	33,090,482
Non-Mandatory Transfers	54,609,802	29,479,591	84,089,393
Total Expenditures & Transfers	<u>\$ 639,991,085</u>	<u>\$ 223,720,916</u>	<u>\$ 863,712,001</u>
Net Change	<u>\$ (278,246)</u>	<u>\$ (6,838,452)</u>	<u>\$ (7,116,698)</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 3,058,799	\$ 4,373,981	\$ 7,432,780
Working Capital-Petty Cash			
Working Capital-Inventories	2,209,894	2,996,348	5,206,242
Revolving Funds	(182,164)	1,076,357	894,193
Encumbrances	1,962,247		1,962,247
Unexpended Gifts			
Reappropriations			
Unallocated	<u>20,006,905</u>	<u>9,259,039</u>	<u>29,265,944</u>
Net Assets - June 30, 2016	<u>\$ 27,055,681</u>	<u>\$ 17,705,725</u>	<u>\$ 44,761,406</u>
Percent Unallocated of Expend. & Transfers	3.13%	4.14%	3.39%
FY 2016-17 Actual			
Revenue	\$ 670,171,951	\$ 227,968,042	\$ 898,139,993
Less:			
Expenditures	\$ 612,413,613	\$ 167,951,768	\$ 780,365,381
Mandatory Transfers	2,914,140	37,701,231	40,615,371
Non-Mandatory Transfers	54,755,836	21,697,326	76,453,162
Total Expenditures & Transfers	<u>\$ 670,083,589</u>	<u>\$ 227,350,325</u>	<u>\$ 897,433,914</u>
Net Change	<u>\$ 88,362</u>	<u>\$ 617,717</u>	<u>\$ 706,079</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 967,886	\$ 4,961,988	\$ 5,929,874
Working Capital-Petty Cash			
Working Capital-Inventories	1,903,760	3,435,015	5,338,775
Revolving Funds	474,531	1,122,366	1,596,897
Encumbrances	1,735,236		1,735,236
Unexpended Gifts			-
Reappropriations			-
Unallocated	<u>22,062,629</u>	<u>8,804,072</u>	<u>30,866,701</u>
Net Assets - June 30, 2017	<u>\$ 27,144,043</u>	<u>\$ 18,323,442</u>	<u>\$ 45,467,485</u>
Percent Unallocated of Expend. & Transfers	3.29%	3.87%	3.44%
Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			
FY 2017-18 REVISED BUDGET			
Revenue	\$ 688,104,922	\$ 229,542,116	\$ 917,647,038
Less:			
Expenditures	\$ 721,740,368	\$ 173,668,423	\$ 895,408,791
Mandatory Transfers	747,685	36,209,494	36,957,179
Non-Mandatory Transfers	(34,383,131)	19,664,199	(14,718,932)
Total Expenditures & Transfers	<u>\$ 688,104,922</u>	<u>\$ 229,542,116</u>	<u>\$ 917,647,038</u>
Net Change	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 967,886	\$ 4,961,988	5,929,874
Working Capital-Petty Cash			-
Working Capital-Inventories	1,903,760	3,435,015	5,338,775
Revolving Funds	474,531	1,122,366	1,596,897
Encumbrances	1,735,236		1,735,236
Unexpended Gifts			
Reappropriations			-
Unallocated	<u>22,062,629</u>	<u>8,804,072</u>	<u>30,866,701</u>
Estimated Net Assets - June 30, 2017	<u>\$ 27,144,043</u>	<u>\$ 18,323,442</u>	<u>\$ 45,467,485</u>
Percent Unallocated of Expend. & Transfers *	3.21%	3.84%	3.36%

* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries. Excludes UTSl

Knoxville

FY 2018 Revised Budget Summary - Natural Classifications

Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 171,778,721	\$ 168,556,066	\$ 169,045,744	\$ 489,678	0.3 %
Non-Academic	135,814,504	136,945,622	137,685,515	739,893	0.5 %
Students	5,624,992	5,026,976	5,077,008	50,032	1.0 %
Total Salaries	\$ 313,218,217	\$ 310,528,664	\$ 311,808,267	\$ 1,279,603	0.4 %
Staff Benefits	102,304,911	101,006,774	105,340,188	4,333,414	4.3 %
Total Salaries and Benefits	\$ 415,523,128	\$ 411,535,438	\$ 417,148,455	\$ 5,613,017	1.4 %
Operating	178,010,453	242,775,255	292,022,385	49,247,130	20.3 %
Equipment and Capital Outlay	18,880,032	12,404,406	12,569,528	165,122	1.3 %
Total Expenditures	\$ 612,413,613	\$ 666,715,099	\$ 721,740,368	\$ 55,025,269	8.3 %
AUXILIARIES					
Salaries and Benefits					
Salaries					
Academic	\$ 482,091	\$ 618,651	\$ 630,650	\$ 11,999	1.9 %
Non-Academic	49,275,093	47,546,056	48,122,156	576,100	1.2 %
Students	4,088,442	4,167,381	4,172,061	4,680	0.1 %
Total Salaries	\$ 53,845,625	\$ 52,332,088	\$ 52,924,867	\$ 592,779	1.1 %
Staff Benefits	13,155,065	13,204,564	12,700,443	(504,121)	(3.8) %
Total Salaries and Benefits	\$ 67,000,690	\$ 65,536,652	\$ 65,625,310	\$ 88,658	0.1 %
Operating	100,559,094	107,305,037	107,249,138	(55,899)	(0.1) %
Equipment and Capital Outlay	391,984	793,975	793,975		
Total Expenditures	\$ 167,951,768	\$ 173,635,664	\$ 173,668,423	\$ 32,759	- %
TOTALS					
Salaries and Benefits					
Salaries					
Academic	\$ 172,260,812	\$ 169,174,717	\$ 169,676,394	\$ 501,677	0.3 %
Non-Academic	185,089,597	184,491,678	185,807,671	1,315,993	0.7 %
Students	9,713,434	9,194,357	9,249,069	54,712	0.6 %
Total Salaries	\$ 367,063,843	\$ 362,860,752	\$ 364,733,134	\$ 1,872,382	0.5 %
Staff Benefits	115,459,976	114,211,338	118,040,631	3,829,293	3.4 %
Total Salaries and Benefits	\$ 482,523,818	\$ 477,072,090	\$ 482,773,765	\$ 5,701,675	1.2 %
Operating	278,569,547	350,080,292	399,271,523	49,191,231	14.1 %
Equipment and Capital Outlay	19,272,016	13,198,381	13,363,503	165,122	1.3 %
Total Expenditures	\$ 780,365,381	\$ 840,350,763	\$ 895,408,791	\$ 55,058,028	6.6 %

Knoxville

FY 2018 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
HOUSING					
Revenues	\$ 47,951,565	\$ 50,963,172	\$ 50,963,172		
Expenditures and Transfers					
Expenditures	\$ 28,540,507	\$ 31,441,454	\$ 31,441,454		
Mandatory Transfers	14,531,572	15,078,551	15,078,551		
Non-Mandatory Transfers	5,548,221	4,443,167	4,443,167		
Total Expenditures and Transfers	\$ 48,620,300	\$ 50,963,172	\$ 50,963,172		
Fund Balance Addition/(Reduction)	\$ (668,735)				
FOOD SERVICE					
Revenues	\$ 7,130,398	\$ 9,087,664	\$ 9,093,892	\$ 6,228	0.1%
Expenditures and Transfers					
Expenditures	1,499,101	\$ 2,223,241	2,229,469	\$ 6,228	0.3%
Mandatory Transfers	2,617,834				
Non-Mandatory Transfers	2,213,912	6,864,423	6,864,423		
Total Expenditures and Transfers	\$ 6,330,847	\$ 9,087,664	\$ 9,093,892	\$ 6,228	0.1%
Fund Balance Addition/(Reduction)	\$ 799,551				
BOOKSTORES					
Revenues	\$ 24,202,069	\$ 24,384,880	\$ 24,384,880		
Expenditures and Transfers					
Expenditures	\$ 23,221,396	\$ 23,059,911	\$ 23,059,911		
Mandatory Transfers					
Non-Mandatory Transfers	910,647	1,324,969	1,324,969		
Total Expenditures and Transfers	\$ 24,132,043	\$ 24,384,880	\$ 24,384,880		
Fund Balance Addition/(Reduction)	\$ 70,026				
PARKING					
Revenues	\$ 9,162,609	\$ 9,991,676	\$ 9,991,676		
Expenditures and Transfers					
Expenditures	\$ 4,684,909	\$ 5,292,662	\$ 5,292,662		
Mandatory Transfers	2,270,725	3,827,969	3,827,969		
Non-Mandatory Transfers	1,774,878	871,045	871,045		
Total Expenditures and Transfers	\$ 8,730,512	\$ 9,991,676	\$ 9,991,676		
Fund Balance Addition/(Reduction)	\$ 432,097				
ATHLETICS					
Revenues	\$ 137,783,696	\$ 132,728,456	\$ 132,728,456		
Expenditures and Transfers					
Expenditures	\$ 108,320,250	\$ 109,238,356	\$ 109,264,887	\$ 26,531	0.0%
Mandatory Transfers	18,281,100	17,302,974	17,302,974		
Non-Mandatory Transfers	11,311,418	6,187,126	6,160,595	(26,531)	-0.4%
Total Expenditures and Transfers	\$ 137,912,768	\$ 132,728,456	\$ 132,728,456	\$ -	0.0%
Fund Balance Addition/(Reduction)	\$ (129,072)				
OTHER					
Revenues	\$ 1,737,705	\$ 2,380,040	\$ 2,380,040		
Expenditures and Transfers					
Expenditures	\$ 1,685,605	\$ 2,380,040	\$ 2,380,040		
Mandatory Transfers					
Non-Mandatory Transfers	(61,751)				
Total Expenditures and Transfers	\$ 1,623,854	\$ 2,380,040	\$ 2,380,040		
Fund Balance Addition/(Reduction)	\$ 113,851				
TOTAL					
Revenues	\$ 227,968,042	\$ 229,535,888	\$ 229,542,116	\$ 6,228	0.0%
Expenditures and Transfers					
Expenditures	\$ 167,951,768	\$ 173,635,664	\$ 173,668,423	\$ 32,759	0.0%
Mandatory Transfers	37,701,231	36,209,494	36,209,494		
Non-Mandatory Transfers	21,697,325	19,690,730	19,664,199	(26,531)	-0.1%
Total Expenditures and Transfers	\$ 227,350,324	\$ 229,535,888	\$ 229,542,116	\$ 6,228	0.0%
Fund Balance Addition/(Reduction)	\$ 617,718				

Knoxville

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 418,543,956		\$ 418,543,956	\$ 421,552,219		\$ 421,552,219	\$ 421,937,980		\$ 421,937,980	\$ 385,761	0.1 %
State Appropriations	202,989,655	\$ 10,185,209	213,174,864	222,164,655	\$ 10,486,000	232,650,655	226,303,655	\$ 10,508,951	236,812,606	4,161,951	1.8 %
Grants & Contracts	26,721,432	223,051,673	249,773,105	22,560,000	209,400,000	231,960,000	22,560,000	213,400,000	235,960,000	4,000,000	1.7 %
Sales & Service	8,450,304		8,450,304	5,501,872		5,501,872	5,432,100		5,432,100	(69,772)	(1.3) %
Other Sources	13,466,604	30,298,509	43,765,113	11,836,520	32,500,000	44,336,520	11,871,187	29,500,000	41,371,187	(2,965,333)	(6.7) %
Total Revenues	\$ 670,171,951	\$ 263,535,390	\$ 933,707,342	\$ 683,615,266	\$ 252,386,000	\$ 936,001,266	\$ 688,104,922	\$ 253,408,951	\$ 941,513,873	\$ 5,512,607	0.6 %
Expenditures and Transfers											
Instruction	\$ 261,758,500	\$ 10,934,435	\$ 272,692,935	292,574,416	\$ 12,000,000	\$ 304,574,416	\$ 282,041,353	\$ 12,000,000	\$ 294,041,353	\$ (10,533,063)	(3.5) %
Research	29,310,353	108,122,700	137,433,052	23,789,719	108,186,000	131,975,719	83,684,354	108,408,951	192,093,305	60,117,586	45.6 %
Public Service	14,607,334	20,263,434	34,870,768	12,672,655	20,500,000	33,172,655	14,827,432	20,800,000	35,627,432	2,454,777	7.4 %
Academic Support	70,204,880	12,483,826	82,688,706	75,926,116	11,500,000	87,426,116	79,644,775	12,000,000	91,644,775	4,218,659	4.8 %
Student Services	47,943,320	396,870	48,340,189	46,611,344	500,000	47,111,344	47,949,140	500,000	48,449,140	1,337,796	2.8 %
Institutional Support	50,331,237	171,163	50,502,400	53,924,012	200,000	54,124,012	55,390,995	200,000	55,590,995	1,466,983	2.7 %
Operation & Maintenance of Plant	68,562,997	369,337	68,932,335	76,292,474	500,000	76,792,474	77,721,266	500,000	78,221,266	1,428,792	1.9 %
Scholarships & Fellowships	69,694,992	98,481,194	168,176,186	84,924,363	99,000,000	183,924,363	80,481,053	99,000,000	179,481,053	(4,443,310)	(2.4) %
Subtotal Expenditures	\$ 612,413,613	\$ 251,222,959	\$ 863,636,572	\$ 666,715,099	\$ 252,386,000	\$ 919,101,099	\$ 721,740,368	\$ 253,408,951	\$ 975,149,319	\$ 56,048,220	6.1 %
Mandatory Transfers	2,914,140		2,914,140	747,685		747,685	747,685		747,685	-	-
Non-Mandatory Transfers	54,755,836		54,755,836	16,152,482		16,152,482	(34,383,131)		(34,383,131)	(50,535,613)	(312.9) %
Total Expenditures & Transfers	\$ 670,083,589	\$ 251,222,959	\$ 921,306,548	\$ 683,615,266	\$ 252,386,000	\$ 936,001,266	\$ 688,104,922	\$ 253,408,951	\$ 941,513,873	\$ 5,512,607	0.6 %
Fund Balance Addition / (Reduction)	\$ 88,362	\$ 12,312,432	\$ 12,400,794								
AUXILIARIES											
Revenues											
	\$ 227,968,042	\$ 965,476	\$ 228,933,517	\$ 229,535,888	\$ 260,000	\$ 229,795,888	\$ 229,542,116	\$ 260,000	\$ 229,802,116	\$ 6,228	- %
Expenditures and Transfers											
Expenditures	\$ 167,951,768	\$ 768,412	\$ 168,720,180	\$ 173,635,664	\$ 260,000	\$ 173,895,664	\$ 173,668,423	\$ 260,000	\$ 173,928,423	\$ 32,759	- %
Mandatory Transfers	37,701,231		37,701,231	36,209,494		36,209,494	36,209,494		36,209,494	-	-
Non-Mandatory Transfers	21,697,326		21,697,326	19,690,730		19,690,730	19,664,199		19,664,199	(26,531)	(0.1) %
Total Expenditures & Transfers	\$ 227,350,325	\$ 768,412	\$ 228,118,737	\$ 229,535,888	\$ 260,000	\$ 229,795,888	\$ 229,542,116	\$ 260,000	\$ 229,802,116	\$ 6,228	- %
Fund Balance Addition / (Reduction)	\$ 617,716	\$ 197,064	\$ 814,780								
TOTALS											
Revenues											
	\$ 898,139,993	\$ 264,500,866	\$ 1,162,640,859	\$ 913,151,154	\$ 252,646,000	\$ 1,165,797,154	\$ 917,647,038	\$ 253,668,951	\$ 1,171,315,989	\$ 5,518,835	0.5 %
Expenditures and Transfers											
Expenditures	\$ 780,365,381	\$ 251,991,370	\$ 1,032,356,752	\$ 840,350,763	\$ 252,646,000	\$ 1,092,996,763	\$ 895,408,791	\$ 253,668,951	\$ 1,149,077,742	\$ 56,080,979	5.1 %
Mandatory Transfers	40,615,371		40,615,371	36,957,179		36,957,179	36,957,179		36,957,179		
Non-Mandatory Transfers	76,453,162		76,453,162	35,843,212		35,843,212	(14,718,932)		(14,718,932)	(50,562,144)	(141.1) %
Total Expenditures & Transfers	\$ 897,433,914	\$ 251,991,370	\$ 1,149,425,285	\$ 913,151,154	\$ 252,646,000	\$ 1,165,797,154	\$ 917,647,038	\$ 253,668,951	\$ 1,171,315,989	\$ 5,518,835	0.5 %
Fund Balance Addition / (Reduction)	\$ 706,078	\$ 12,509,496	\$ 13,215,574								

Knoxville

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 332,420,932	\$ 363,293,977	\$ 397,738,024	\$ 418,543,956	\$ 421,937,980	\$ 89,517,048	26.9 %
State Appropriations	188,462,640	193,393,537	202,640,037	213,174,864	236,812,606	48,349,966	25.7 %
Grants & Contracts	230,759,646	224,715,031	226,703,723	249,773,105	235,960,000	5,200,354	2.3 %
Sales & Service	7,131,134	7,348,472	8,197,302	8,450,304	5,432,100	(1,699,034)	(23.8) %
Other Sources	40,395,050	44,086,715	49,063,807	43,765,113	41,371,187	976,137	2.4 %
Total Revenues	\$ 799,169,402	\$ 832,837,734	\$ 884,342,892	\$ 933,707,342	\$ 941,513,873	\$ 142,344,471	17.8 %
Expenditures and Transfers							
Instruction	\$ 241,463,791	\$ 245,537,346	\$ 257,129,185	\$ 272,692,935	\$ 294,041,353	\$ 52,577,562	21.8 %
Research	137,586,810	134,589,779	134,196,276	137,433,052	192,093,305	54,506,495	39.6 %
Public Service	33,426,257	32,118,921	36,263,515	34,870,768	35,627,432	2,201,175	6.6 %
Academic Support	73,355,989	76,044,839	76,340,821	82,688,706	91,644,775	18,288,786	24.9 %
Student Services	42,432,483	44,373,797	46,415,411	48,340,189	48,449,140	6,016,657	14.2 %
Institutional Support	42,686,623	45,071,887	48,935,692	50,502,400	55,590,995	12,904,372	30.2 %
Operation & Maintenance of Plant	61,999,137	61,332,158	64,295,425	68,932,335	78,221,266	16,222,129	26.2 %
Scholarships & Fellowships	147,547,746	156,163,988	163,253,848	168,176,186	179,481,053	31,933,307	21.6 %
Subtotal Expenditures	\$ 780,498,835	\$ 795,232,715	\$ 826,830,172	\$ 863,636,572	\$ 975,149,319	\$ 194,650,484	24.9 %
Mandatory Transfers	1,677,409	1,745,964	1,572,832	2,914,140	747,685	(929,724)	(55.4) %
Non-Mandatory Transfers	21,108,263	35,170,885	54,609,802	54,755,836	(34,383,131)	(55,491,394)	(262.9) %
Total Expenditures & Transfers	\$ 803,284,507	\$ 832,149,564	\$ 883,012,806	\$ 921,306,548	\$ 941,513,873	\$ 138,229,366	17.2 %
Fund Balance Addition/(Reduction)	\$ (4,115,105)	\$ 688,169	\$ 1,330,087	\$ 12,400,794			
AUXILIARIES							
Revenues	\$ 180,100,777	\$ 203,421,196	\$ 217,474,203	\$ 228,933,517	\$ 229,802,116	\$ 49,701,339	27.6 %
Expenditures and Transfers							
Expenditures	\$ 139,272,521	\$ 145,367,912	\$ 163,058,454	\$ 168,720,180	\$ 173,928,423	\$ 34,655,902	24.9 %
Mandatory Transfers	22,816,983	26,224,698	31,517,650	37,701,231	36,209,494	13,392,511	58.7 %
Non-Mandatory Transfers	20,282,992	22,381,046	29,479,591	21,697,326	19,664,199	(618,793)	(3.1) %
Total Expenditures & Transfers	\$ 182,372,496	\$ 193,973,656	\$ 224,055,695	\$ 228,118,737	\$ 229,802,116	\$ 47,429,620	26.0 %
Fund Balance Addition/(Reduction)	\$ (2,271,720)	\$ 9,447,540	\$ (6,581,491)	\$ 814,780			
TOTALS							
Revenues	\$ 979,270,179	\$ 1,036,258,929	\$ 1,101,817,096	\$ 1,162,640,859	\$ 1,171,315,989	\$ 192,045,810	19.6 %
Expenditures and Transfers							
Expenditures	\$ 919,771,356	\$ 940,600,627	\$ 989,888,626	\$ 1,032,356,752	\$ 1,149,077,742	\$ 229,306,386	24.9 %
Mandatory Transfers	24,494,392	27,970,662	33,090,482	40,615,371	36,957,179	12,462,787	50.9 %
Non-Mandatory Transfers	41,391,255	57,551,931	84,089,393	76,453,162	(14,718,932)	(56,110,187)	(135.6) %
Total Expenditures & Transfers	\$ 985,657,003	\$ 1,026,123,220	\$ 1,107,068,501	\$ 1,149,425,285	\$ 1,171,315,989	\$ 185,658,986	18.8 %
Fund Balance Addition/(Reduction)	\$ (6,386,824)	\$ 10,135,709	\$ (5,251,405)	\$ 13,215,574			

The University of Tennessee Space Institute

FY 2018 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted Funds

E & G	\$ 10.6
Auxiliaries	.2
Unrestricted Total	<u>\$ 10.8</u>

Restricted Funds

E & G	<u>\$ 2.2</u>
-------	---------------

**Total Current Fund
Revenues** **\$ 13.0**

Fall 2017 Headcount Enrollment

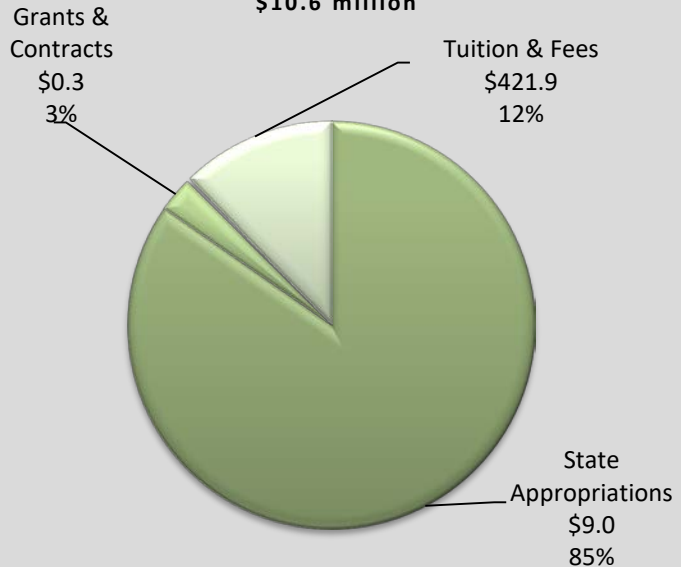
Graduate Students 108

FTE Positions (Unrestricted & Restricted) October 31, 2017

Faculty	25
Administrative	10
Professional	18
Cler/Tech/Maint	<u>40</u>
Total FTE Positions	93

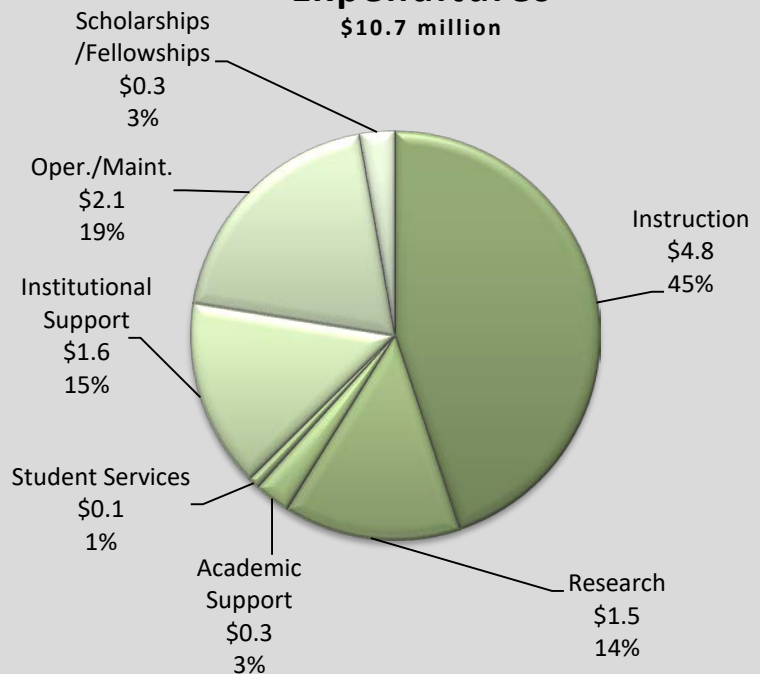
Revenues

\$10.6 million



Expenditures

\$10.7 million



Space Institute

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 1,415,060	\$ 1,258,000	\$ 1,308,000	\$ 50,000	4.0 %
State Appropriations	8,583,903	8,869,403	8,992,503	123,100	1.4 %
Grants & Contracts	540,347	290,000	290,000		
Sales & Service					
Other Sources	41,555	20,000	20,000		
Total Revenues	\$ 10,580,866	\$ 10,437,403	\$ 10,610,503	\$ 173,100	1.7 %
Expenditures and Transfers					
Instruction	\$ 3,128,670	\$ 4,901,867	\$ 4,775,756	\$ (126,111)	(2.6) %
Research	1,434,246	1,056,752	1,484,480	427,728	40.5 %
Public Service					
Academic Support	620,303	301,385	293,539	(7,846)	(2.6) %
Student Services	81,005	69,744	82,719	12,975	18.6 %
Institutional Support	1,492,019	1,662,406	1,682,545	20,139	1.2 %
Operation & Maintenance of Plant	2,317,898	2,052,970	2,074,467	21,497	1.0 %
Scholarships & Fellowships	206,226	245,379	294,379	49,000	20.0 %
Subtotal Expenditures	\$ 9,280,367	\$ 10,290,503	\$ 10,687,885	\$ 397,382	3.9 %
Mandatory Transfers					
Non-Mandatory Transfers	1,328,910	146,900	(77,382)	(224,282)	(152.7) %
Total Expenditures & Transfers	\$ 10,609,277	\$ 10,437,403	\$ 10,610,503	\$ 173,100	1.7 %
Fund Balance Addition/(Reduction)	\$ (28,411)				
AUXILIARIES					
Revenues	\$ 149,428	\$ 218,701	\$ 218,701		
Expenditures and Transfers					
Expenditures	232,487	218,701	221,226	\$ 2,525	1.2 %
Mandatory Transfers					
Non-Mandatory Transfers	(84,502)		(2,525)	(2,525)	
Total Expenditures & Transfers	\$ 147,985	\$ 218,701	\$ 218,701		
Fund Balance Addition/(Reduction)	\$ 1,444				
TOTALS					
Revenues	\$ 10,730,294	\$ 10,656,104	\$ 10,829,204	\$ 173,100	1.6 %
Expenditures and Transfers					
Expenditures	\$ 9,512,853	\$ 10,509,204	\$ 10,909,111	\$ 399,907	3.8 %
Mandatory Transfers					
Non-Mandatory Transfers	1,244,408	146,900	(79,907)	(226,807)	(154.4) %
Total Expenditures & Transfers	\$ 10,757,261	\$ 10,656,104	\$ 10,829,204	\$ 173,100	1.6 %
Fund Balance Addition/(Reduction)	\$ (26,967)				

Space Institute

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 1,329,067	\$ 1,365,881	\$ 1,248,964	\$ 1,415,060	\$ 1,308,000	\$ (21,067)	(1.6) %
State Appropriations	7,995,412	8,012,212	8,289,803	8,583,903	8,992,503	997,091	12.5 %
Grants & Contracts	269,668	251,580	428,464	540,347	290,000	20,332	7.5 %
Sales & Service	14,000					(14,000)	(100.0) %
Other Sources	43,255	36,446	28,497	41,555	20,000	(23,255)	(53.8) %
Total Revenues	\$ 9,651,402	\$ 9,666,119	\$ 9,995,728	\$ 10,580,866	\$ 10,610,503	\$ 959,101	9.9 %
Expenditures and Transfers							
Instruction	\$ 4,316,257	\$ 4,175,856	\$ 3,357,306	\$ 3,128,670	\$ 4,775,756	\$ 459,500	10.6 %
Research	1,004,844	1,444,985	1,563,187	1,434,246	1,484,480	479,636	47.7 %
Public Service							
Academic Support	325,317	258,219	558,575	620,303	293,539	(31,778)	(9.8) %
Student Services	31,120	94,020	89,087	81,005	82,719	51,599	165.8 %
Institutional Support	1,500,259	1,476,377	1,415,877	1,492,019	1,682,545	182,286	12.2 %
Operation & Maintenance of Plant	2,186,598	2,214,874	2,310,541	2,317,898	2,074,467	(112,131)	(5.1) %
Scholarships & Fellowships	314,901	235,139	270,021	206,226	294,379	(20,522)	(6.5) %
Subtotal Expenditures	\$ 9,679,295	\$ 9,899,470	\$ 9,564,594	\$ 9,280,367	\$ 10,687,885	\$ 1,008,590	10.4 %
Mandatory Transfers							
Non-Mandatory Transfers	251,298	(263,564)	217,883	1,328,910	(77,382)	(328,680)	(130.8) %
Total Expenditures & Transfers	\$ 9,930,593	\$ 9,635,906	\$ 9,782,477	\$ 10,609,277	\$ 10,610,503	\$ 679,910	6.8 %
Fund Balance Addition/(Reduction)	\$ (279,191)	\$ 30,213	\$ 213,251	\$ (28,411)			
AUXILIARIES							
Revenues							
	\$ 168,557	\$ 175,895	\$ 174,900	\$ 149,428	\$ 218,701	\$ 50,144	29.7 %
Expenditures and Transfers							
Expenditures	\$ 327,872	\$ 330,237	\$ 233,814	\$ 232,487	\$ 221,226	\$ (106,646)	(32.5) %
Mandatory Transfers							
Non-Mandatory Transfers	(178,383)	(161,737)	(55,835)	(84,502)	(2,525)	175,858	98.6 %
Total Expenditures & Transfers	\$ 149,489	\$ 168,500	\$ 177,979	\$ 147,985	\$ 218,701	\$ 69,212	46.3 %
Fund Balance Addition/(Reduction)	\$ 19,067	\$ 7,395	\$ (3,079)	\$ 1,444			
TOTALS							
Revenues							
	\$ 9,819,958	\$ 9,842,014	\$ 10,170,628	\$ 10,730,294	\$ 10,829,204	\$ 1,009,246	10.3 %
Expenditures and Transfers							
Expenditures	\$ 10,007,167	\$ 10,229,707	\$ 9,798,408	\$ 9,512,853	\$ 10,909,111	\$ 901,944	9.0 %
Mandatory Transfers							
Non-Mandatory Transfers	72,915	(425,301)	162,048	1,244,408	(79,907)	(152,822)	(209.6) %
Total Expenditures & Transfers	\$ 10,080,082	\$ 9,804,406	\$ 9,960,456	\$ 10,757,261	\$ 10,829,204	\$ 749,122	7.4 %
Fund Balance Addition/(Reduction)	\$ (260,124)	\$ 37,608	\$ 210,172	\$ (26,967)			

Space Institute

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2015	<u>\$ 258,000</u>	<u>\$ 39,127</u>	<u>\$ 297,127</u>
Percent Unallocated of Expend. & Transfers	<u>2.02%</u>	<u>3.18%</u>	<u>2.04%</u>
FY 2015-16 ACTUAL			
Revenue	\$ 9,995,728	\$ 174,900	\$ 10,170,628
Less:			
Expenditures	\$ 9,564,594	\$ 233,814	\$ 9,798,408
Mandatory Transfers			
Non-Mandatory Transfers	217,883	(55,835)	162,048
Total Expenditures & Transfers	<u>\$ 9,782,477</u>	<u>\$ 177,979</u>	<u>\$ 9,960,456</u>
Net Change	<u>\$ 213,251</u>	<u>\$ (3,079)</u>	<u>\$ 210,172</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 16,185		\$ 16,185
Working Capital-Petty Cash			
Working Capital-Inventories		\$ 28,849	28,849
Revolving Funds			
Encumbrances	65,960		65,960
Unexpended Gifts			
Reappropriations			
Unallocated	389,106	7,199	396,305
Net Assets - June 30, 2016	<u>\$ 471,251</u>	<u>\$ 36,048</u>	<u>\$ 507,299</u>
Percent Unallocated of Expend. & Transfers	<u>3.98%</u>	<u>4.04%</u>	<u>3.98%</u>
FY 2016-17 Actual			
Revenue	\$ 10,580,866	\$ 149,428	\$ 10,730,294
Less:			
Expenditures	\$ 9,280,367	\$ 232,487	\$ 9,512,854
Mandatory Transfers			
Non-Mandatory Transfers	1,328,910	(84,502)	1,244,408
Total Expenditures & Transfers	<u>\$ 10,609,277</u>	<u>\$ 147,985</u>	<u>\$ 10,757,262</u>
Net Change	<u>\$ (28,411)</u>	<u>\$ 1,443</u>	<u>\$ (26,968)</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable			
Working Capital-Petty Cash			
Working Capital-Inventories		\$ 30,097	\$ 30,097
Revolving Funds			
Encumbrances	7,360		7,360
Unexpended Gifts			
Reappropriations			
Unallocated	435,480	7,395	442,875
Net Assets - June 30, 2017	<u>\$ 442,840</u>	<u>\$ 37,491</u>	<u>\$ 480,331</u>
Percent Unallocated of Expend. & Transfers	<u>4.10%</u>	<u>5.00%</u>	<u>4.12%</u>
Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			
FY 2017-18 REVISED BUDGET			
Revenue	\$ 10,610,503	\$ 218,701	\$ 10,829,204
Less:			
Expenditures	\$ 10,687,885	\$ 221,226	\$ 10,909,111
Mandatory Transfers	-		-
Non-Mandatory Transfers	(77,382)	(2,525)	(79,907)
Total Expenditures & Transfers	<u>\$ 10,610,503</u>	<u>\$ 218,701</u>	<u>\$ 10,829,204</u>
Net Change	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable			
Working Capital-Petty Cash			
Working Capital-Inventories		30,097	30,097
Revolving Funds			
Encumbrances	7,360		7,360
Unexpended Gifts			
Reappropriations			
Unallocated	435,480	7,395	442,875
Estimated Net Assets - June 30, 2017	<u>\$ 442,840</u>	<u>\$ 37,491</u>	<u>\$ 480,331</u>
Percent Unallocated of Expend. & Transfers *	<u>4.10%</u>	<u>3.38%</u>	<u>4.09%</u>

* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

Space Institute

FY 2018 Revised Budget Summary - Natural Classifications

Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 1,988,607	\$ 2,997,608	\$ 3,053,181	\$ 55,573	1.9 %
Non-Academic	3,297,186	3,334,239	3,342,959	8,720	0.3 %
Students	3,120				
Total Salaries	\$ 5,288,913	\$ 6,331,847	\$ 6,396,140	\$ 64,293	1.0 %
Staff Benefits	1,924,528	1,910,365	2,070,454	160,089	8.4 %
Total Salaries and Benefits	\$ 7,213,441	\$ 8,242,212	\$ 8,466,594	\$ 224,382	2.7 %
Operating	1,971,665	1,983,291	2,156,291	173,000	8.7 %
Equipment and Capital Outlay	95,260	65,000	65,000		
Total Expenditures	\$ 9,280,367	\$ 10,290,503	\$ 10,687,885	\$ 397,382	3.9 %
AUXILIARIES					
Salaries and Benefits					
Salaries					
Academic					
Non-Academic	\$ 77,884	\$ 107,226	\$ 109,751	\$ 2,525	2.4 %
Students					
Total Salaries	\$ 77,884	\$ 107,226	\$ 109,751	\$ 2,525	2.4 %
Staff Benefits	23,480				
Total Salaries and Benefits	\$ 101,364	\$ 107,226	\$ 109,751	\$ 2,525	2.4 %
Operating	131,122	111,475	111,475		
Equipment and Capital Outlay					
Total Expenditures	\$ 232,487	\$ 218,701	\$ 221,226	\$ 2,525	1.2 %
TOTALS					
Salaries and Benefits					
Salaries					
Academic	\$ 1,988,607	\$ 2,997,608	\$ 3,053,181	\$ 55,573	1.9 %
Non-Academic	3,375,070	3,441,465	3,452,710	11,245	0.3 %
Students	3,120				
Total Salaries	\$ 5,366,797	\$ 6,439,073	\$ 6,505,891	\$ 66,818	1.0 %
Staff Benefits	1,948,008	1,910,365	2,070,454	160,089	8.4 %
Total Salaries and Benefits	\$ 7,314,805	\$ 8,349,438	\$ 8,576,345	\$ 226,907	2.7 %
Operating	2,102,788	2,094,766	2,267,766	173,000	8.3 %
Equipment and Capital Outlay	95,260	65,000	65,000		
Total Expenditures	\$ 9,512,853	\$ 10,509,204	\$ 10,909,111	\$ 399,907	3.8 %

Space Institute

FY 2018 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
HOUSING					
Revenues	\$ 56,498	\$ 60,000	\$ 60,000		
Expenditures and Transfers					
Expenditures	\$ 79,925	\$ 60,000	\$ 60,000		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	<u>\$ 79,925</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>		
Fund Balance Addition/(Reduction)	<u>\$ (23,427)</u>				
FOOD SERVICE					
Revenues	\$ 92,931	\$ 158,701	\$ 158,701		
Expenditures and Transfers					
Expenditures	\$ 152,562	\$ 158,701	\$ 161,226	\$ 2,525	1.6%
Mandatory Transfers					
Non-Mandatory Transfers			(2,525)	(2,525)	-100.0%
Total Expenditures and Transfers	<u>\$ 152,562</u>	<u>\$ 158,701</u>	<u>\$ 158,701</u>	<u>\$ -</u>	<u>0.0%</u>
Fund Balance Addition/(Reduction)	<u>\$ (59,631)</u>				
OTHER					
Revenues					
Expenditures and Transfers					
Expenditures					
Mandatory Transfers					
Non-Mandatory Transfers	\$ (84,502)				
Total Expenditures and Transfers	<u>\$ (84,502)</u>				
Fund Balance Addition/(Reduction)					
TOTAL					
Revenues	\$ 149,429	\$ 218,701	\$ 218,701		
Expenditures and Transfers					
Expenditures	\$ 232,487	\$ 218,701	\$ 221,226	\$ 2,525	1.2%
Mandatory Transfers					
Non-Mandatory Transfers	(84,502)		(2,525)	(2,525)	-100.0%
Total Expenditures and Transfers	<u>\$ 147,985</u>	<u>\$ 218,701</u>	<u>\$ 218,701</u>	<u>\$ -</u>	<u>0.0%</u>
Fund Balance Addition/(Reduction)	<u>\$ 1,444</u>				

Schedule 13 - Auxiliaries

Space Institute

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 1,415,060		\$ 1,415,060	\$ 1,258,000		\$ 1,258,000	\$ 1,308,000		\$ 1,308,000	\$ 50,000	4.0 %
State Appropriations	8,583,903	\$ 803,335	9,387,238	8,869,403	\$ 822,606	9,692,009	8,992,503	\$ 826,299	9,818,802	\$ 126,793	1.3 %
Grants & Contracts	540,347	1,425,059	1,965,407	290,000	1,225,000	1,515,000	290,000	1,225,000	1,515,000		
Sales & Service											
Other Sources	41,555	96,414	137,969	20,000	130,000	150,000	20,000	130,000	150,000		
Total Revenues	<u>\$ 10,580,866</u>	<u>\$ 2,324,808</u>	<u>\$ 12,905,674</u>	<u>\$ 10,437,403</u>	<u>\$ 2,177,606</u>	<u>\$ 12,615,009</u>	<u>\$ 10,610,503</u>	<u>\$ 2,181,299</u>	<u>\$ 12,791,802</u>	<u>\$ 176,793</u>	<u>1.4 %</u>
Expenditures and Transfers											
Instruction	\$ 3,128,670	\$ 153,421	\$ 3,282,090	4,901,867	\$ 100,000	\$ 5,001,867	\$ 4,775,756	\$ 100,000	\$ 4,875,756	\$ (126,111)	(2.5) %
Research	1,434,246	2,190,607	3,624,853	1,056,752	\$ 2,057,106	3,113,858	1,484,480	2,060,799	3,545,279	431,421	13.9 %
Public Service											
Academic Support	620,303	2,899	623,202	301,385	8,000	309,385	293,539	8,000	301,539	(7,846)	(2.5) %
Student Services	81,005	1,000	82,005	69,744		69,744	82,719		82,719	12,975	18.6 %
Institutional Support	1,492,019	700	1,492,719	1,662,406	2,500	1,664,906	1,682,545	2,500	1,685,045	20,139	1.2 %
Operation & Maintenance of Plant	2,317,898		2,317,898	2,052,970		2,052,970	2,074,467		2,074,467	21,497	1.0 %
Scholarships & Fellowships	206,226	2,500	208,726	245,379	10,000	255,379	294,379	10,000	304,379	49,000	19.2 %
Subtotal Expenditures	<u>\$ 9,280,367</u>	<u>\$ 2,351,127</u>	<u>\$ 11,631,494</u>	<u>\$ 10,290,503</u>	<u>\$ 2,177,606</u>	<u>\$ 12,468,109</u>	<u>\$ 10,687,885</u>	<u>\$ 2,181,299</u>	<u>\$ 12,869,184</u>	<u>\$ 401,075</u>	<u>3.2 %</u>
Mandatory Transfers											
Non-Mandatory Transfers	1,328,910		1,328,910	146,900		146,900	(77,382)		(77,382)	(224,282)	(152.7) %
Total Expenditures & Transfers	<u>\$ 10,609,277</u>	<u>\$ 2,351,127</u>	<u>\$ 12,960,404</u>	<u>\$ 10,437,403</u>	<u>\$ 2,177,606</u>	<u>\$ 12,615,009</u>	<u>\$ 10,610,503</u>	<u>\$ 2,181,299</u>	<u>\$ 12,791,802</u>	<u>\$ 176,793</u>	<u>1.4 %</u>
Fund Balance Addition / (Reduction)	<u>\$ (28,411)</u>	<u>\$ (26,319)</u>	<u>\$ (54,730)</u>								
AUXILIARIES											
Revenues	\$ 149,428		\$ 149,428	\$ 218,701		\$ 218,701	\$ 218,701		\$ 218,701		
Expenditures and Transfers											
Expenditures	\$ 232,487		\$ 232,487	\$ 218,701		\$ 218,701	\$ 221,226		\$ 221,226	\$ 2,525	1.2 %
Mandatory Transfers											
Non-Mandatory Transfers	(84,502)		(84,502)				(2,525)		(2,525)	(2,525)	- %
Total Expenditures & Transfers	<u>\$ 147,985</u>	<u>\$</u>	<u>147,985</u>	<u>\$ 218,701</u>	<u>\$</u>	<u>218,701</u>	<u>\$ 218,701</u>	<u>\$</u>	<u>218,701</u>		
Fund Balance Addition / (Reduction)	<u>\$ 1,444</u>	<u>\$</u>	<u>1,444</u>								
TOTALS											
Revenues	\$ 10,730,294	\$ 2,324,808	\$ 13,055,102	\$ 10,656,104	\$ 2,177,606	\$ 12,833,710	\$ 10,829,204	\$ 2,181,299	\$ 13,010,503	\$ 176,793	1.4 %
Expenditures and Transfers											
Expenditures	\$ 9,512,853	\$ 2,351,127	\$ 11,863,980	\$ 10,509,204	\$ 2,177,606	\$ 12,686,810	\$ 10,909,111	\$ 2,181,299	\$ 13,090,410	\$ 403,600	3.2 %
Mandatory Transfers											
Non-Mandatory Transfers	1,244,408		1,244,408	146,900		146,900	(79,907)		(79,907)	(226,807)	(154.4) %
Total Expenditures & Transfers	<u>\$ 10,757,261</u>	<u>\$ 2,351,127</u>	<u>\$ 13,108,388</u>	<u>\$ 10,656,104</u>	<u>\$ 2,177,606</u>	<u>\$ 12,833,710</u>	<u>\$ 10,829,204</u>	<u>\$ 2,181,299</u>	<u>\$ 13,010,503</u>	<u>\$ 176,793</u>	<u>1.4 %</u>
Fund Balance Addition / (Reduction)	<u>\$ (26,967)</u>	<u>\$ (26,319)</u>	<u>\$ (53,286)</u>								

Space Institute

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 1,329,067	\$ 1,365,881	\$ 1,248,964	\$ 1,415,060	\$ 1,308,000	\$ (21,067)	(1.6) %
State Appropriations	8,849,514	8,845,776	9,106,367	9,387,238	9,818,802	969,288	11.0 %
Grants & Contracts	910,004	897,179	1,826,673	1,965,407	1,515,000	604,996	66.5 %
Sales & Service	14,000					(14,000)	(100.0) %
Other Sources	249,850	36,995	267,664	137,969	150,000	(99,850)	(40.0) %
Total Revenues	\$ 11,352,435	\$ 11,145,831	\$ 12,449,668	\$ 12,905,674	\$ 12,791,802	\$ 1,439,367	12.7 %
Expenditures and Transfers							
Instruction	\$ 4,316,257	\$ 4,240,429	\$ 3,483,165	\$ 3,282,090	\$ 4,875,756	\$ 559,500	13.0 %
Research	2,491,618	2,797,792	3,881,900	3,624,853	3,545,279	1,053,661	42.3 %
Public Service							
Academic Support	329,820	274,700	567,790	623,202	301,539	(28,281)	(8.6) %
Student Services	31,120	94,020	89,087	82,005	82,719	51,599	165.8 %
Institutional Support	1,503,224	1,496,093	1,418,197	1,492,719	1,685,045	181,821	12.1 %
Operation & Maintenance of Plant	2,186,598	2,214,874	2,310,541	2,317,898	2,074,467	(112,131)	(5.1) %
Scholarships & Fellowships	326,401	246,842	283,721	208,726	304,379	(22,022)	(6.7) %
Subtotal Expenditures	\$ 11,185,037	\$ 11,364,750	\$ 12,034,401	\$ 11,631,494	\$ 12,869,184	\$ 1,684,147	15.1 %
Mandatory Transfers							
Non-Mandatory Transfers	251,298	(263,564)	217,883	1,328,910	(77,382)	(328,680)	(130.8) %
Total Expenditures & Transfers	\$ 11,436,335	\$ 11,101,186	\$ 12,252,284	\$ 12,960,404	\$ 12,791,802	\$ 1,355,467	11.9 %
Fund Balance Addition/(Reduction)	\$ (83,900)	\$ 44,645	\$ 197,384	\$ (54,730)			
AUXILIARIES							
Revenues							
	\$ 168,557	\$ 175,895	\$ 174,900	\$ 149,428	\$ 218,701	\$ 50,144	29.7 %
Expenditures and Transfers							
Expenditures	\$ 327,872	\$ 330,237	\$ 233,814	\$ 232,487	\$ 221,226	\$ (106,646)	(32.5) %
Mandatory Transfers							
Non-Mandatory Transfers	(178,383)	(161,737)	(55,835)	(84,502)	(2,525)	175,858	98.6 %
Total Expenditures & Transfers	\$ 149,489	\$ 168,500	\$ 177,979	\$ 147,985	\$ 218,701	\$ 69,212	46.3 %
Fund Balance Addition/(Reduction)	\$ 19,067	\$ 7,395	\$ (3,079)	\$ 1,444			
TOTALS							
Revenues							
	\$ 11,520,992	\$ 11,321,726	\$ 12,624,568	\$ 13,055,102	\$ 13,010,503	\$ 1,489,511	12.9 %
Expenditures and Transfers							
Expenditures	\$ 11,512,909	\$ 11,694,987	\$ 12,268,215	\$ 11,863,980	\$ 13,090,410	\$ 1,577,501	13.7 %
Mandatory Transfers							
Non-Mandatory Transfers	72,915	(425,301)	162,048	1,244,408	(79,907)	(152,822)	(209.6) %
Total Expenditures & Transfers	\$ 11,585,824	\$ 11,269,686	\$ 12,430,263	\$ 13,108,388	\$ 13,010,503	\$ 1,424,679	12.3 %
Fund Balance Addition/(Reduction)	\$ (64,832)	\$ 52,041	\$ 194,304	\$ (53,286)			

The University of Tennessee at Martin

FY 2018 Revised Budget

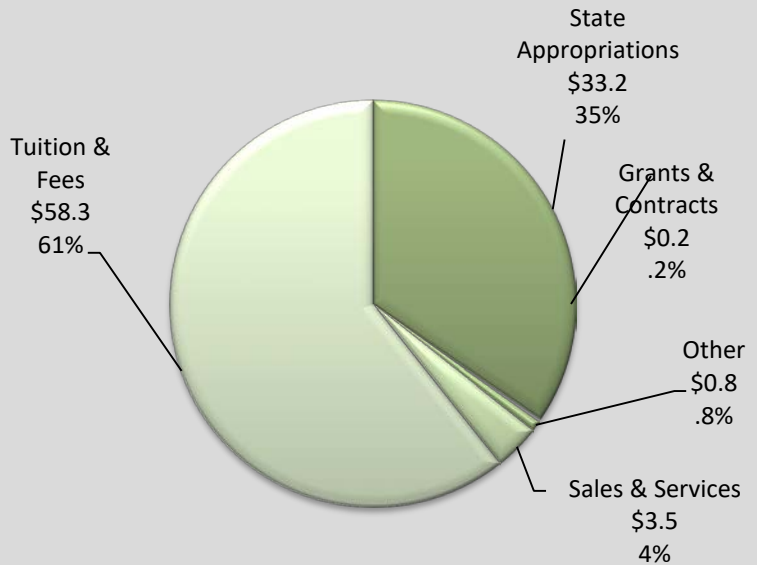
Unrestricted E&G Funds

Current Fund Revenues (\$in millions)

<u>Unrestricted Funds</u>	(In Millions)
E & G	\$96.1
Auxiliaries	<u>10.6</u>
Unrestricted Total	\$106.7
<u>Restricted Funds</u>	
E & G	<u>34.4</u>
Total Current Fund Revenues	\$141.1

Revenues

\$96.1 million



Fall 2017 Headcount Enrollment

Undergraduate	6,330
Graduate	<u>442</u>
Total Enrollment	<u>6,772</u>
First-time Freshmen	1,052

FTE Positions

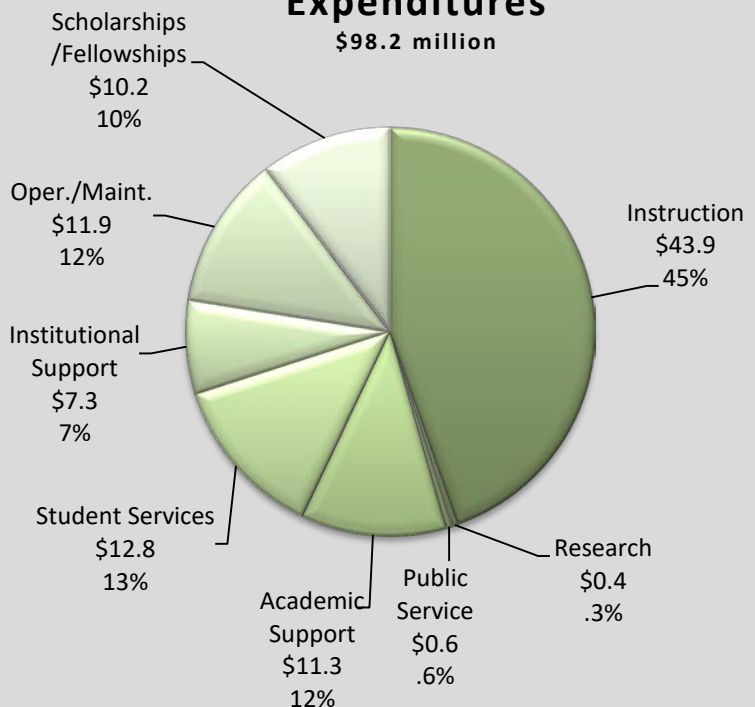
(Unrestricted & Restricted)

October 31, 2017

Faculty	317
Administrative	68
Professional	173
Cler/Tech/Maint	<u>347</u>
Total FTE Positions	905

Expenditures

\$98.2 million



Martin

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 55,937,307	\$ 58,901,851	\$ 58,294,900	\$ (606,951)	(1.0) %
State Appropriations	31,508,097	32,540,397	33,199,497	659,100	2.0 %
Grants & Contracts	234,119	211,400	211,400		
Sales & Service	4,071,566	3,511,340	3,528,297	16,957	0.5 %
Other Sources	652,487	640,000	817,400	177,400	27.7 %
Total Revenues	\$ 92,403,576	\$ 95,804,988	\$ 96,051,494	\$ 246,506	0.3 %
Expenditures and Transfers					
Instruction	\$ 40,398,729	\$ 41,578,751	\$ 43,890,244	\$ 2,311,493	5.6 %
Research	457,619	309,084	369,665	60,581	19.6 %
Public Service	593,824	661,236	552,134	(109,102)	(16.5) %
Academic Support	10,583,792	11,352,685	11,291,958	(60,727)	(0.5) %
Student Services	13,197,389	12,248,946	12,777,981	529,035	4.3 %
Institutional Support	6,206,084	6,635,398	7,300,607	665,209	10.0 %
Operation & Maintenance of Plant	11,003,117	11,839,771	11,860,243	20,472	0.2 %
Scholarships & Fellowships	8,926,672	9,318,572	10,178,576	860,004	9.2 %
Subtotal Expenditures	\$ 91,367,225	\$ 93,944,443	\$ 98,221,408	\$ 4,276,965	4.6 %
Mandatory Transfers	619,931	622,896	622,896		
Non-Mandatory Transfers	897,220	1,237,649	(2,792,810)	(4,030,459)	(325.7) %
Total Expenditures & Transfers	\$ 92,884,376	\$ 95,804,988	\$ 96,051,494	\$ 246,506	0.3 %
Fund Balance Addition/(Reduction)	\$ (480,800)				
AUXILIARIES					
Revenues	\$ 9,031,683	\$ 10,630,570	\$ 10,630,570		
Expenditures and Transfers					
Expenditures	\$ 6,758,899	\$ 7,272,776	\$ 7,272,776		
Mandatory Transfers	2,691,063	2,705,075	2,705,075		
Non-Mandatory Transfers	(173,248)	652,719	652,719		
Total Expenditures & Transfers	\$ 9,276,714	\$ 10,630,570	\$ 10,630,570		
Fund Balance Addition/(Reduction)	\$ (245,031)				
TOTALS					
Revenues	\$ 101,435,259	\$ 106,435,558	\$ 106,682,064	\$ 246,506	0.2 %
Expenditures and Transfers					
Expenditures	98,126,124	101,217,219	105,494,184	4,276,965	4.2 %
Mandatory Transfers	3,310,994	3,327,971	3,327,971		
Non-Mandatory Transfers	723,972	1,890,368	(2,140,091)	(4,030,459)	(213.2) %
Total Expenditures & Transfers	\$ 102,161,090	\$ 106,435,558	\$ 106,682,064	\$ 246,506	0.2 %
Fund Balance Addition/(Reduction)	\$ (725,831)				

Martin

Five Year FY18 Revised Budget Summary Comparison Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

						CHANGE	
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2014 TO FY 2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED	AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 57,162,082	\$ 58,905,450	\$ 57,161,574	\$ 55,937,307	\$ 58,294,900	\$ 1,132,818	2.0 %
State Appropriations	26,359,667	27,025,867	28,673,797	31,508,097	33,199,497	6,839,830	25.9 %
Grants & Contracts	150,156	146,425	179,963	234,119	211,400	61,244	40.8 %
Sales & Service	3,562,079	3,796,159	3,989,940	4,071,566	3,528,297	(33,782)	(0.9) %
Other Sources	609,591	718,300	675,460	652,487	817,400	207,809	34.1 %
Total Revenues	\$ 87,843,576	\$ 90,592,200	\$ 90,680,734	\$ 92,403,576	\$ 96,051,494	\$ 8,207,918	9.3 %
Expenditures and Transfers							
Instruction	\$ 39,180,993	\$ 40,166,959	\$ 39,839,902	\$ 40,398,729	\$ 43,890,244	\$ 4,709,251	12.0 %
Research	459,124	407,381	425,602	457,619	369,665	(89,459)	(19.5) %
Public Service	675,732	593,974	593,639	593,824	552,134	(123,598)	(18.3) %
Academic Support	10,629,292	10,036,931	9,264,107	10,583,792	11,291,958	662,666	6.2 %
Student Services	11,123,933	11,145,821	11,897,313	13,197,389	12,777,981	1,654,048	14.9 %
Institutional Support	5,027,293	5,250,056	6,056,311	6,206,084	7,300,607	2,273,314	45.2 %
Operation & Maintenance of Plant	10,845,353	11,224,479	10,542,069	11,003,117	11,860,243	1,014,890	9.4 %
Scholarships & Fellowships	8,024,981	8,305,036	8,864,620	8,926,672	10,178,576	2,153,595	26.8 %
Subtotal Expenditures	\$ 85,966,701	\$ 87,130,639	\$ 87,483,563	\$ 91,367,225	\$ 98,221,408	\$ 12,254,707	14.3 %
Mandatory Transfers	661,527	661,576	477,031	619,931	622,896	(38,631)	(5.8) %
Non-Mandatory Transfers	1,685,315	1,584,444	2,063,074	897,220	(2,792,810)	(4,478,125)	(265.7) %
Total Expenditures & Transfers	\$ 88,313,543	\$ 89,376,659	\$ 90,023,668	\$ 92,884,376	\$ 96,051,494	\$ 7,737,951	8.8 %
Fund Balance Addition/(Reduction)	\$ (469,967)	\$ 1,215,541	\$ 657,066	\$ (480,800)			
AUXILIARIES							
Revenues	\$ 11,711,339	\$ 10,111,015	\$ 9,662,434	\$ 9,031,683	\$ 10,630,570	\$ (1,080,769)	(9.2) %
Expenditures and Transfers							
Expenditures	\$ 6,956,242	\$ 6,264,028	\$ 6,097,689	\$ 6,758,899	\$ 7,272,776	\$ 316,534	4.6 %
Mandatory Transfers	3,043,819	2,505,713	2,693,132	2,691,063	2,705,075	(338,744)	(11.1) %
Non-Mandatory Transfers	1,807,194	1,068,833	823,242	(173,248)	652,719	(1,154,475)	(63.9) %
Total Expenditures & Transfers	\$ 11,807,255	\$ 9,838,574	\$ 9,614,063	\$ 9,276,714	\$ 10,630,570	\$ (1,176,685)	(10.0) %
Fund Balance Addition/(Reduction)	\$ (95,916)	\$ 272,440	\$ 48,371	\$ (245,031)			
TOTALS							
Revenues	\$ 99,554,915	\$ 100,703,215	\$ 100,343,167	\$ 101,435,259	\$ 106,682,064	\$ 7,127,149	7.2 %
Expenditures and Transfers							
Expenditures	\$ 92,922,943	\$ 93,394,667	\$ 93,581,252	\$ 98,126,124	\$ 105,494,184	\$ 12,571,241	13.5 %
Mandatory Transfers	3,705,346	3,167,289	3,170,163	3,310,994	3,327,971	(377,375)	(10.2) %
Non-Mandatory Transfers	3,492,509	2,653,277	2,886,316	723,972	(2,140,091)	(5,632,600)	(161.3) %
Total Expenditures & Transfers	\$ 100,120,798	\$ 99,215,233	\$ 99,637,731	\$ 102,161,090	\$ 106,682,064	\$ 6,561,266	6.6 %
Fund Balance Addition/(Reduction)	\$ (565,884)	\$ 1,487,982	\$ 705,437	\$ (725,831)			

Martin

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Actual Net Assets - June 30, 2015	\$ 9,272,235	\$ 972,601	\$ 10,244,836
Percent Unallocated of Expend. & Transfers *	4.60%	3.23%	4.46%
FY 2015-16 ACTUAL			
Revenue	\$ 90,680,734	\$ 9,662,434	\$ 100,343,168
Less:			
Expenditures	\$ 87,483,563	\$ 6,097,689	\$ 93,581,252
Mandatory Transfers	477,031	2,693,132	3,170,163
Non-Mandatory Transfers	2,063,074	823,242	2,886,316
Total Expenditures & Transfers	\$ 90,023,668	\$ 9,614,063	\$ 99,637,731
Net Change	\$ 657,066	\$ 48,371	\$ 705,437
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 1,211,750	\$ 464,525	\$ 1,676,275
Working Capital-Petty Cash			
Working Capital-Inventories	447,025	104,926	551,951
Revolving Funds			
Encumbrances	438,033		438,033
Unexpended Gifts			
Reappropriations	3,500,000		3,500,000
Unallocated	4,332,493	451,521	4,784,014
Net Assets - June 30, 2016	\$ 9,929,301	\$ 1,020,972	\$ 10,950,273
Percent Unallocated of Expend. & Transfers *	4.81%	4.70%	4.80%
FY 2016-17 Actual			
Revenue	\$ 92,403,576	\$ 9,031,683	\$ 101,435,259
Less:			
Expenditures	\$ 91,367,225	\$ 6,758,899	\$ 98,126,124
Mandatory Transfers	619,931	2,691,063	3,310,994
Non-Mandatory Transfers	897,220	(173,248)	723,972
Total Expenditures & Transfers	\$ 92,884,376	\$ 9,276,714	\$ 102,161,090
Net Change	\$ (480,800)	\$ (245,031)	\$ (725,831)
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 1,035,580	\$ 379,788	1,415,367
Working Capital-Petty Cash			
Working Capital-Inventories	454,599	88,989	543,588
Revolving Funds			
Encumbrances	129,468	10,712	140,180
Unexpended Gifts			
Reappropriations	3,250,000		3,250,000
Unallocated	4,578,854	296,450	4,875,304
Net Assets - June 30, 2017	\$ 9,448,501	\$ 775,940	\$ 10,224,442
Percent Unallocated of Expend. & Transfers *	4.93%	3.20%	4.77%
FY 2017-18 Revised Budget			
Revenue	\$96,051,494	\$10,630,570	\$106,682,064
Less:			
Expenditures	\$98,221,408	\$7,272,776	\$105,494,184
Mandatory Transfers	622,896	2,705,075	\$3,327,971
Non-Mandatory Transfers	(2,792,810)	652,719	(\$2,140,091)
Total Expenditures & Transfers	\$ 96,051,494	\$ 10,630,570	\$ 106,682,064
Net Change	\$ -	\$ -	\$ -
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 1,035,580	\$ 379,788	1,415,367
Working Capital-Petty Cash			-
Working Capital-Inventories	454,599	88,989	543,588
Revolving Funds			
Encumbrances	129,468	10,712	140,180
Unexpended Gifts			
Reappropriations	3,250,000		3,250,000
Unallocated	4,578,854	296,450	4,875,304
Estimated Net Assets - June 30, 2017	\$ 9,448,501	\$ 775,940	\$ 10,224,442
Percent Unallocated of Expend. & Transfers *	4.77%	2.79%	4.57%

* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

Martin

FY 2018 Revised Budget Summary - Natural Classifications

Unrestricted Current Funds Expenditures

		FY 2017		FY 2018		FY 2018		CHANGE	
		ACTUAL		ORIGINAL		REVISED		ORIGINAL TO REVISED	
								AMOUNT	%
EDUCATIONAL AND GENERAL									
Salaries and Benefits									
Salaries									
Academic	\$	23,225,405	\$	24,337,489	\$	24,337,138	\$	(351)	- %
Non-Academic		19,447,157		22,003,163		21,875,548		(127,615)	(0.6) %
Students		1,467,187		1,384,971		1,404,256		19,285	1.4 %
Total Salaries	\$	44,139,749	\$	47,725,623	\$	47,616,942	\$	(108,681)	(0.2) %
Staff Benefits		16,571,936		17,785,484		18,409,737		624,253	3.5 %
Total Salaries and Benefits	\$	60,711,685	\$	65,511,107	\$	66,026,679	\$	515,572	0.8 %
Operating		29,187,639		27,152,030		30,851,409		3,699,379	13.6 %
Equipment and Capital Outlay		1,467,901		1,281,306		1,343,320		62,014	4.8 %
Total Expenditures	\$	91,367,225	\$	93,944,443	\$	98,221,408	\$	4,276,965	4.6 %
AUXILIARIES									
Salaries and Benefits									
Salaries									
Academic			\$	3,063	\$	3,063			
Non-Academic		1,285,197		1,463,709		1,507,368	\$	43,659	3.0 %
Students		524,599		562,344		562,344			
Total Salaries	\$	1,809,796	\$	2,029,116	\$	2,072,775	\$	43,659	2.2 %
Staff Benefits		636,205		680,960		680,960			
Total Salaries and Benefits	\$	2,446,002	\$	2,710,076	\$	2,753,735	\$	43,659	1.6 %
Operating		4,332,955		4,546,000		4,502,341		(43,659)	(1.0) %
Equipment and Capital Outlay		(20,058)		16,700		16,700			
Total Expenditures	\$	6,758,899	\$	7,272,776	\$	7,272,776	\$	-	- %
TOTALS									
Salaries and Benefits									
Salaries									
Academic	\$	23,225,405	\$	24,340,552	\$	24,340,201	\$	(351)	- %
Non-Academic		20,732,354		23,466,872		23,382,916		(83,956)	(0.4) %
Students		1,991,786		1,947,315		1,966,600		19,285	1.0 %
Total Salaries	\$	45,949,545	\$	49,754,739	\$	49,689,717	\$	(65,022)	(0.1) %
Staff Benefits		17,208,141		18,466,444		19,090,697		624,253	3.4 %
Total Salaries and Benefits	\$	63,157,687	\$	68,221,183	\$	68,780,414	\$	559,231	0.8 %
Operating		33,520,594		31,698,030		35,353,750		3,655,720	11.5 %
Equipment and Capital Outlay		1,447,843		1,298,006		1,360,020		62,014	4.8 %
Total Expenditures	\$	98,126,124	\$	101,217,219	\$	105,494,184	\$	4,276,965	4.2 %

Martin

FY 2018 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED AMOUNT	%
HOUSING					
Revenues	\$ 7,270,545	\$ 8,399,900	\$ 8,399,900		
Expenditures and Transfers					
Expenditures	\$ 5,637,995	\$ 5,568,457	\$ 5,568,457		
Mandatory Transfers	2,691,063	2,705,075	2,705,075		
Non-Mandatory Transfers	(909,497)	126,368	126,368		
Total Expenditures and Transfers	<u>\$ 7,419,561</u>	<u>\$ 8,399,900</u>	<u>\$ 8,399,900</u>		
Fund Balance Addition/(Reduction)	\$ (149,016)				
FOOD SERVICE					
Revenues	\$ 267,051	\$ 358,777	\$ 358,777		
Expenditures and Transfers					
Expenditures	\$ (3,948)	\$ 61,602	\$ 61,602		
Mandatory Transfers					
Non-Mandatory Transfers	285,548	297,175	297,175		
Total Expenditures and Transfers	<u>\$ 281,599</u>	<u>\$ 358,777</u>	<u>\$ 358,777</u>		
Fund Balance Addition/(Reduction)	\$ (14,549)				
BOOKSTORES					
Revenues	\$ 507,426	\$ 640,352	\$ 640,352		
Expenditures and Transfers					
Expenditures	\$ 263,688	\$ 369,682	\$ 369,682		
Mandatory Transfers					
Non-Mandatory Transfers	260,877	270,670	270,670		
Total Expenditures and Transfers	<u>\$ 524,565</u>	<u>\$ 640,352</u>	<u>\$ 640,352</u>		
Fund Balance Addition/(Reduction)	\$ (17,139)				
PARKING					
Revenues	\$ 553,582	\$ 702,883	\$ 702,883		
Expenditures and Transfers					
Expenditures	\$ 564,133	\$ 702,883	\$ 702,883		
Mandatory Transfers					
Non-Mandatory Transfers	6,305				
Total Expenditures and Transfers	<u>\$ 570,438</u>	<u>\$ 702,883</u>	<u>\$ 702,883</u>		
Fund Balance Addition/(Reduction)	\$ (16,856)				
OTHER					
Revenues	\$ 433,080	\$ 528,658	\$ 528,658		
Expenditures and Transfers					
Expenditures	\$ 297,031	\$ 570,152	\$ 570,152		
Mandatory Transfers					
Non-Mandatory Transfers	183,519	(41,494)	(41,494)		
Total Expenditures and Transfers	<u>\$ 480,550</u>	<u>\$ 528,658</u>	<u>\$ 528,658</u>		
Fund Balance Addition/(Reduction)	\$ (47,470)				
TOTAL					
Revenues	\$ 9,031,683	\$ 10,630,570	\$ 10,630,570		
Expenditures and Transfers					
Expenditures	\$ 6,758,899	\$ 7,272,776	\$ 7,272,776		
Mandatory Transfers	2,691,063	2,705,075	2,705,075		
Non-Mandatory Transfers	(173,248)	652,719	652,719		
Total Expenditures and Transfers	<u>\$ 9,276,714</u>	<u>\$ 10,630,570</u>	<u>\$ 10,630,570</u>		
Fund Balance Addition/(Reduction)	\$ (245,031)				

Martin

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 55,937,307		\$ 55,937,307	\$ 58,901,851		\$ 58,901,851	\$ 58,294,900		\$ 58,294,900	\$ (606,951)	(1.0) %
State Appropriations	31,508,097	\$ 286,400	31,794,497	32,540,397	\$ 293,271	32,833,668	33,199,497	\$ 294,588	33,494,085	660,417	2.0 %
Grants & Contracts	234,119	29,014,635	29,248,754	211,400	31,580,000	31,791,400	211,400	29,805,700	30,017,100	(1,774,300)	(5.6) %
Sales & Service	4,071,566		4,071,566	3,511,340		3,511,340	3,528,297		3,528,297	16,957	0.5 %
Other Sources	652,487	4,133,817	4,786,304	640,000	3,539,930	4,179,930	817,400	4,300,000	5,117,400	937,470	22.4 %
Total Revenues	\$ 92,403,576	\$ 33,434,852	\$ 125,838,428	\$ 95,804,988	\$ 35,413,201	\$ 131,218,189	\$ 96,051,494	\$ 34,400,288	\$ 130,451,782	\$ (766,407)	(0.6) %
Expenditures and Transfers											
Instruction	\$ 40,398,729	\$ 2,707,788	\$ 43,106,516	41,578,751	\$ 2,488,525	\$ 44,067,276	\$ 43,890,244	\$ 2,602,588	\$ 46,492,832	\$ 2,425,556	5.5 %
Research	457,619	179,589	637,208	309,084	132,722	441,806	369,665	165,000	534,665	92,859	21.0 %
Public Service	593,824	1,282,504	1,876,327	661,236	1,304,293	1,965,529	552,134	1,350,000	1,902,134	(63,395)	(3.2) %
Academic Support	10,583,792	664,266	11,248,057	11,352,685	546,367	11,899,052	11,291,958	610,000	11,901,958	2,906	- %
Student Services	13,197,389	456,287	13,653,676	12,248,946	356,596	12,605,542	12,777,981	410,000	13,187,981	582,439	4.6 %
Institutional Support	6,206,084	72,154	6,278,238	6,635,398	141,686	6,777,084	7,300,607	141,700	7,442,307	665,223	9.8 %
Operation & Maintenance of Plant	11,003,117	31,961	11,035,077	11,839,771	9,768	11,849,539	11,860,243	21,000	11,881,243	31,704	0.3 %
Scholarships & Fellowships	8,926,672	27,718,159	36,644,831	9,318,572	30,433,244	39,751,816	10,178,576	29,100,000	39,278,576	(473,240)	(1.2) %
Subtotal Expenditures	\$ 91,367,225	\$ 33,112,707	\$ 124,479,932	\$ 93,944,443	\$ 35,413,201	\$ 129,357,644	\$ 98,221,408	\$ 34,400,288	\$ 132,621,696	\$ 3,264,052	2.5 %
Mandatory Transfers	619,931		619,931	622,896		622,896	622,896		622,896		
Non-Mandatory Transfers	897,220		897,220	1,237,649		1,237,649	(2,792,810)		(2,792,810)	(4,030,459)	(325.7) %
Total Expenditures & Transfers	\$ 92,884,376	\$ 33,112,707	\$ 125,997,083	\$ 95,804,988	\$ 35,413,201	\$ 131,218,189	\$ 96,051,494	\$ 34,400,288	\$ 130,451,782	\$ (766,407)	(0.6) %
Fund Balance Addition / (Reduction)	\$ (480,800)	\$ 322,145	\$ (158,655)								
AUXILIARIES											
Revenues	\$ 9,031,683		\$ 9,031,683	\$ 10,630,570		\$ 10,630,570	\$ 10,630,570		\$ 10,630,570		
Expenditures and Transfers											
Expenditures	\$ 6,758,899		\$ 6,758,899	\$ 7,272,776		\$ 7,272,776	\$ 7,272,776		\$ 7,272,776		
Mandatory Transfers	2,691,063		2,691,063	2,705,075		2,705,075	2,705,075		2,705,075		
Non-Mandatory Transfers	(173,248)		(173,248)	652,719		652,719	652,719		652,719		
Total Expenditures & Transfers	\$ 9,276,714		\$ 9,276,714	\$ 10,630,570		\$ 10,630,570	\$ 10,630,570		\$ 10,630,570		
Fund Balance Addition / (Reduction)	\$ (245,031)		\$ (245,031)								
TOTALS											
Revenues	\$ 101,435,259	\$ 33,434,852	\$ 134,870,111	\$ 106,435,558	\$ 35,413,201	\$ 141,848,759	\$ 106,682,064	\$ 34,400,288	\$ 141,082,352	\$ (766,407)	(0.5) %
Expenditures and Transfers											
Expenditures	\$ 98,126,124	\$ 33,112,707	\$ 131,238,831	\$ 101,217,219	\$ 35,413,201	\$ 136,630,420	\$ 105,494,184	\$ 34,400,288	\$ 139,894,472	\$ 3,264,052	2.4 %
Mandatory Transfers	3,310,994		3,310,994	3,327,971		3,327,971	3,327,971		3,327,971	-	-
Non-Mandatory Transfers	723,972		723,972	1,890,368		1,890,368	(2,140,091)		(2,140,091)	(4,030,459)	(213.2) %
Total Expenditures & Transfers	\$ 102,161,090	\$ 33,112,707	\$ 135,273,797	\$ 106,435,558	\$ 35,413,201	\$ 141,848,759	\$ 106,682,064	\$ 34,400,288	\$ 141,082,352	\$ (766,407)	(0.5) %
Fund Balance Addition / (Reduction)	\$ (725,831)	\$ 322,145	\$ (403,686)								

Martin

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018		CHANGE	
	ACTUAL		ACTUAL		ACTUAL		ACTUAL		REVISED		FY 2014 TO FY 2018	
											AMOUNT	%
EDUCATIONAL AND GENERAL												
Revenues												
Tuition & Fees	\$	57,162,082	\$	58,905,450	\$	57,161,574	\$	55,937,307	\$	58,294,900	\$	1,132,818 2.0 %
State Appropriations		26,664,165		27,323,045		28,964,912		31,794,497		33,494,085		6,829,920 25.6 %
Grants & Contracts		32,604,729		31,656,427		30,416,784		29,248,754		30,017,100		(2,587,629) (7.9) %
Sales & Service		3,562,079		3,796,159		3,989,940		4,071,566		3,528,297		(33,782) (0.9) %
Other Sources		3,811,873		4,338,176		4,393,300		4,786,304		5,117,400		1,305,527 34.2 %
Total Revenues	\$	123,804,928	\$	126,019,256	\$	124,926,510	\$	125,838,428	\$	130,451,782	\$	6,646,854 5.4 %
Expenditures and Transfers												
Instruction	\$	40,957,652	\$	42,109,671	\$	42,232,491	\$	43,106,516	\$	46,492,832	\$	5,535,180 13.5 %
Research		530,334		492,491		553,207		637,208		534,665		4,331 0.8 %
Public Service		1,967,088		1,776,009		1,847,649		1,876,327		1,902,134		(64,954) (3.3) %
Academic Support		10,719,944		10,328,928		9,789,411		11,248,057		11,901,958		1,182,014 11.0 %
Student Services		11,636,265		11,775,768		12,240,162		13,653,676		13,187,981		1,551,716 13.3 %
Institutional Support		5,040,278		5,266,721		6,192,535		6,278,238		7,442,307		2,402,029 47.7 %
Operation & Maintenance of Plant		10,846,367		11,230,726		10,551,460		11,035,077		11,881,243		1,034,876 9.5 %
Scholarships & Fellowships		40,274,239		39,740,907		38,124,625		36,644,831		39,278,576		(995,663) (2.5) %
Subtotal Expenditures	\$	121,972,167	\$	122,721,220	\$	121,531,540	\$	124,479,932	\$	132,621,696	\$	10,649,529 8.7 %
Mandatory Transfers		661,527		661,576		477,031		619,931		622,896		(38,631) (5.8) %
Non-Mandatory Transfers		1,685,315		1,584,444		2,063,074		897,220		(2,792,810)		(4,478,125) (265.7) %
Total Expenditures & Transfers	\$	124,319,009	\$	124,967,240	\$	124,071,645	\$	125,997,083	\$	130,451,782	\$	6,132,773 4.9 %
Fund Balance Addition/(Reduction)	\$	(514,081)	\$	1,052,016	\$	854,865	\$	(158,655)				
AUXILIARIES												
Revenues	\$	11,711,339	\$	10,111,015	\$	9,662,434	\$	9,031,683	\$	10,630,570	\$	(1,080,769) (9.2) %
Expenditures and Transfers												
Expenditures	\$	6,956,242	\$	6,264,028	\$	6,097,689	\$	6,758,899	\$	7,272,776	\$	316,534 4.6 %
Mandatory Transfers		3,043,819		2,505,713		2,693,132		2,691,063		2,705,075		(338,744) (11.1) %
Non-Mandatory Transfers		1,807,194		1,068,833		823,242		(173,248)		652,719		(1,154,475) (63.9) %
Total Expenditures & Transfers	\$	11,807,255	\$	9,838,574	\$	9,614,063	\$	9,276,714	\$	10,630,570	\$	(1,176,685) (10.0) %
Fund Balance Addition/(Reduction)	\$	(95,916)	\$	272,440	\$	48,371	\$	(245,031)				
TOTALS												
Revenues	\$	135,516,267	\$	136,130,271	\$	134,588,944	\$	134,870,111	\$	141,082,352	\$	5,566,085 4.1 %
Expenditures and Transfers												
Expenditures	\$	128,928,410	\$	128,985,248	\$	127,629,229	\$	131,238,831	\$	139,894,472	\$	10,966,062 8.5 %
Mandatory Transfers		3,705,346		3,167,289		3,170,163		3,310,994		3,327,971		(377,375) (10.2) %
Non-Mandatory Transfers		3,492,509		2,653,277		2,886,316		723,972		(2,140,091)		(5,632,600) (161.3) %
Total Expenditures & Transfers	\$	136,126,265	\$	134,805,814	\$	133,685,708	\$	135,273,797	\$	141,082,352	\$	4,956,087 3.6 %
Fund Balance Addition/(Reduction)	\$	(609,997)	\$	1,324,457	\$	903,236	\$	(403,686)				

University of Tennessee Health Science Center

FY 2018 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted Funds

E & G	\$278.6
Auxiliaries	<u>1.8</u>
Unrestricted Total	<u>\$280.4</u>

Restricted Funds

E & G	<u>\$281.2</u>
Total Current Fund Revenues	\$561.6

Fall 2017 Headcount Enrollment

Undergraduate	339
Graduate	<u>2,860</u>
Total Enrollment	<u>3,199</u>

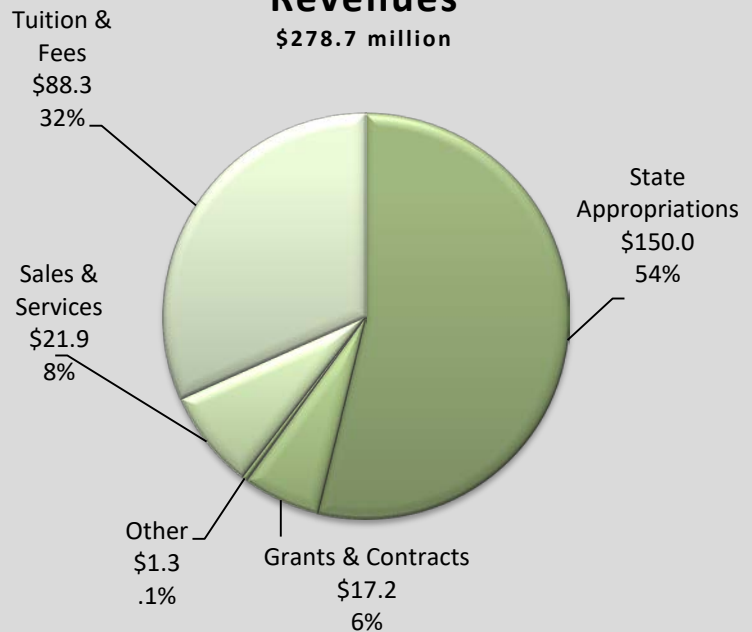
FTE Positions (Unrestricted & Restricted)

October 31, 2017

Faculty	1,313
Administrative	170
Professional	670
Cler/Tech/Maint	<u>1,633</u>
Total FTE Positions	3,786

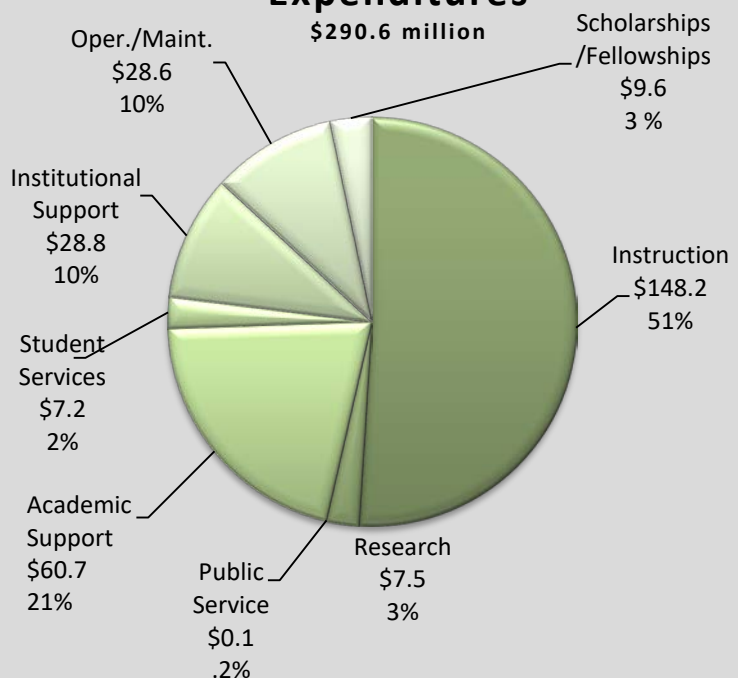
Revenues

\$278.7 million



Expenditures

\$290.6 million



Health Science Center

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 86,057,872	\$ 88,242,383	\$ 88,251,303	\$ 8,920	- %
State Appropriations	141,084,321	147,947,121	149,951,424	2,004,303	1.4 %
Grants & Contracts	14,969,630	16,888,883	17,171,067	282,184	1.7 %
Sales & Service	22,617,070	20,847,115	21,903,093	1,055,978	5.1 %
Other Sources	3,090,488	1,303,238	1,303,238		
Total Revenues	\$ 267,819,381	\$ 275,228,740	\$ 278,580,125	\$ 3,351,385	1.2 %
Expenditures and Transfers					
Instruction	\$ 129,081,720	\$ 138,269,034	\$ 148,161,804	\$ 9,892,770	7.2 %
Research	7,487,146	5,161,988	7,523,481	2,361,493	45.7 %
Public Service	76,775	51,000	67,237	16,237	31.8 %
Academic Support	49,153,706	48,078,805	60,652,305	12,573,500	26.2 %
Student Services	6,412,561	6,482,734	7,216,722	733,988	11.3 %
Institutional Support	26,572,354	25,125,565	28,812,627	3,687,062	14.7 %
Operation & Maintenance of Plant	37,204,611	31,303,828	28,640,977	(2,662,851)	(8.5) %
Scholarships & Fellowships	9,899,138	9,557,804	9,557,804		
Subtotal Expenditures	\$ 265,888,010	\$ 264,030,758	\$ 290,632,957	\$ 26,602,199	10.1 %
Mandatory Transfers	5,962,779	6,196,382	6,196,382		
Non-Mandatory Transfers	(1,680,964)	5,001,600	(16,246,062)	(21,247,662)	(424.8) %
Total Expenditures & Transfers	\$ 270,169,825	\$ 275,228,740	\$ 280,583,277	\$ 5,354,537	1.9 %
Fund Balance Addition/(Reduction)	\$ (2,350,444)		\$ (2,003,152)		
AUXILIARIES					
Revenues	\$ 1,482,389	\$ 1,771,468	\$ 1,779,765	\$ 8,297	0.5 %
Expenditures and Transfers					
Expenditures	1,153,554	1,400,968	1,463,738	62,770	4.5 %
Mandatory Transfers	368,062	370,500	370,500		
Non-Mandatory Transfers	7,445				
Total Expenditures & Transfers	\$ 1,529,061	\$ 1,771,468	\$ 1,834,238	\$ 62,770	3.5 %
Fund Balance Addition/(Reduction)	\$ (46,672)		\$ (54,473)		
TOTALS					
Revenues	\$ 269,301,771	\$ 277,000,208	\$ 280,359,890	\$ 3,359,682	1.2 %
Expenditures and Transfers					
Expenditures	\$ 267,041,565	\$ 265,431,726	\$ 292,096,695	\$ 26,664,969	10.0 %
Mandatory Transfers	6,330,841	6,566,882	6,566,882		
Non-Mandatory Transfers	(1,673,519)	5,001,600	(16,246,062)	(21,247,662)	(424.8) %
Total Expenditures & Transfers	\$ 271,698,887	\$ 277,000,208	\$ 282,417,515	\$ 5,417,307	2.0 %
Fund Balance Addition/(Reduction)	\$ (2,397,116)		\$ (2,057,625)		

Health Science Center

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

						CHANGE	
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2014 TO FY 2018	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED	AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 76,610,797	\$ 78,753,143	\$ 83,206,372	\$ 86,057,872	\$ 88,251,303	\$ 11,640,506	15.2 %
State Appropriations	129,470,351	129,958,440	135,670,521	141,084,321	149,951,424	20,481,073	15.8 %
Grants & Contracts	14,105,913	14,969,407	14,815,367	14,969,630	17,171,067	3,065,154	21.7 %
Sales & Service	20,327,689	19,678,231	21,407,136	22,617,070	21,903,093	1,575,404	7.8 %
Other Sources	3,709,927	2,531,675	3,013,548	3,090,488	1,303,238	(2,406,689)	(64.9) %
Total Revenues	\$ 244,224,676	\$ 245,890,897	\$ 258,112,945	\$ 267,819,381	\$ 278,580,125	\$ 34,355,449	14.1 %
Expenditures and Transfers							
Instruction	\$ 123,486,647	\$ 126,169,173	\$ 127,999,468	\$ 129,081,720	\$ 148,161,804	\$ 24,675,157	20.0 %
Research	7,002,772	7,185,683	9,294,992	7,487,146	7,523,481	520,709	7.4 %
Public Service	27,526	25,577	38,070	76,775	67,237	39,711	144.3 %
Academic Support	42,541,896	42,692,206	45,872,330	49,153,706	60,652,305	18,110,409	42.6 %
Student Services	5,816,979	6,314,922	6,447,170	6,412,561	7,216,722	1,399,743	24.1 %
Institutional Support	23,569,881	24,373,093	25,720,450	26,572,354	28,812,627	5,242,746	22.2 %
Operation & Maintenance of Plant	29,040,803	32,872,246	33,100,453	37,204,611	28,640,977	(399,826)	(1.4) %
Scholarships & Fellowships	8,736,712	9,032,008	10,173,506	9,899,138	9,557,804	821,092	9.4 %
Subtotal Expenditures	\$ 240,223,215	\$ 248,664,908	\$ 258,646,439	\$ 265,888,010	\$ 290,632,957	\$ 50,409,742	21.0 %
Mandatory Transfers	3,021,421	4,077,472	6,056,103	5,962,779	6,196,382	3,174,961	105.1 %
Non-Mandatory Transfers	7,342,031	(1,753,146)	33,722,374	(1,680,964)	(16,246,062)	(23,588,093)	(321.3) %
Total Expenditures & Transfers	\$ 250,586,667	\$ 250,989,234	\$ 298,424,916	\$ 270,169,825	\$ 280,583,277	\$ 29,996,610	12.0 %
Fund Balance Addition/(Reduction)	\$ (6,361,991)	\$ (5,098,337)	\$ (40,311,972)	\$ (2,350,444)	\$ (2,003,152)		
AUXILIARIES							
Revenues	\$ 1,550,222	\$ 1,401,760	\$ 1,397,896	\$ 1,482,389	\$ 1,779,765	\$ 229,543	14.8 %
Expenditures and Transfers							
Expenditures	\$ 1,280,773	\$ 1,038,289	\$ 1,150,564	\$ 1,153,554	\$ 1,463,738	\$ 182,965	14.3 %
Mandatory Transfers	377,496	368,674	368,830	368,062	370,500	(6,996)	(1.9) %
Non-Mandatory Transfers	(84,215)	11,431	(283,790)	7,445		84,215	100.0 %
Total Expenditures & Transfers	\$ 1,574,054	\$ 1,418,394	\$ 1,235,604	\$ 1,529,061	\$ 1,834,238	\$ 260,184	16.5 %
Fund Balance Addition/(Reduction)	\$ (23,831)	\$ (16,634)	\$ 162,292	\$ (46,672)	\$ (54,473)		
TOTALS							
Revenues	\$ 245,774,899	\$ 247,292,657	\$ 259,510,840	\$ 269,301,771	\$ 280,359,890	\$ 34,584,991	14.1 %
Expenditures and Transfers							
Expenditures	\$ 241,503,988	\$ 249,703,197	\$ 259,797,003	\$ 267,041,565	\$ 292,096,695	\$ 50,592,707	20.9 %
Mandatory Transfers	3,398,917	4,446,146	6,424,933	6,330,841	6,566,882	3,167,965	93.2 %
Non-Mandatory Transfers	7,257,816	(1,741,715)	33,438,584	(1,673,519)	(16,246,062)	(23,503,878)	(323.8) %
Total Expenditures & Transfers	\$ 252,160,721	\$ 252,407,628	\$ 299,660,520	\$ 271,698,887	\$ 282,417,515	\$ 30,256,794	12.0 %
Fund Balance Addition/(Reduction)	\$ (6,385,822)	\$ (5,114,971)	\$ (40,149,680)	\$ (2,397,116)	\$ (2,057,625)		

Health Science Center

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
NET ASSETS - JUNE 30, 2015	<u>56,965,635</u>	<u>71,663</u>	<u>57,037,298</u>
Percent Unallocated of Expend. & Transfers	3.29%	4.27%	3.29%
FY 2015-16 ACTUAL			
Revenue	\$ 258,112,945	\$ 1,397,896	\$ 259,510,841
Less:			
Expenditures	\$ 258,646,439	\$ 1,150,564	\$ 259,797,003
Mandatory Transfers (In)/Out	6,056,103	368,830	6,424,933
Non-Mandatory Transfers(In)/Out	33,722,374	(283,790)	33,438,584
Total Expenditures & Transfers	<u>\$ 298,424,916</u>	<u>\$ 1,235,604</u>	<u>\$ 299,660,520</u>
Net Change	<u>\$ (40,311,971)</u>	<u>\$ 162,292</u>	<u>\$ (40,149,679)</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 6,140,645	\$ 8,950	\$ 6,149,595
Working Capital-Inventories	1,306,577		1,306,577
Revolving Funds			
Encumbrances	1,303,442	181,000	1,484,442
Unexpended Gifts			
Reappropriations			
Unallocated	<u>7,903,000</u>	<u>44,005</u>	<u>7,947,005</u>
NET ASSETS - JUNE 30, 2016	<u>\$ 16,653,664</u>	<u>\$ 233,955</u>	<u>\$ 16,887,619</u>
Percent Unallocated of Expend. & Transfers	2.65%	3.56%	2.65%
FY 2016-17 Actual			
Revenue	\$ 267,819,381	\$ 1,482,389	\$ 269,301,770
Less:			
Expenditures	\$ 265,888,010	\$ 1,153,554	\$ 267,041,564
Mandatory Transfers (In)/Out	5,962,779	368,062	6,330,841
Non-Mandatory Transfers(In)/Out	(1,680,964)	7,445	(1,673,519)
Total Expenditures & Transfers	<u>\$ 270,169,825</u>	<u>\$ 1,529,061</u>	<u>\$ 271,698,886</u>
Net Change	<u>\$ (2,350,444)</u>	<u>\$ (46,672)</u>	<u>\$ (2,397,116)</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 5,194,550	\$ 69,509	\$ 5,264,058
Working Capital-Inventories	1,269,683		1,269,683
Revolving Funds			
Encumbrances	1,483,152	54,473	1,537,625
Unexpended Gifts			
Reappropriations			
Unallocated	<u>6,355,837</u>	<u>63,300</u>	<u>6,419,137</u>
NET ASSETS - JULY 1, 2017	<u>\$ 14,303,220</u>	<u>\$ 187,283</u>	<u>\$ 14,490,503</u>
Percent Unallocated of Expend. & Transfers	2.35%	4.14%	2.36%
* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			
FY 2017-18 Revised Budget			
Revenue	\$ 278,580,125	\$ 1,779,765	\$ 280,359,890
Less:			
Expenditures	\$ 290,632,957	\$ 1,463,738	\$ 292,096,695
Mandatory Transfers	6,196,382	370,500	6,566,882
Non-Mandatory Transfers	(16,246,062)		(16,246,062)
Total Expenditures & Transfers	<u>\$ 280,583,277</u>	<u>\$ 1,834,238</u>	<u>\$ 282,417,515</u>
Net Change	<u>\$ (2,003,152)</u>	<u>\$ (54,473)</u>	<u>\$ (2,057,625)</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 5,194,550	\$ 69,509	\$ 5,264,058
Working Capital-Petty Cash			-
Working Capital-Inventories	1,269,683		1,269,683
Revolving Funds			-
Encumbrances			-
Unexpended Gifts			-
Reappropriations			-
Unallocated	<u>5,835,837</u>	<u>63,301</u>	<u>5,899,138</u>
Estimated Net Assets - June 30, 2018	<u>\$ 12,300,068</u>	<u>\$ 132,810</u>	<u>\$ 12,432,878</u>
Percent Unallocated of Expend. & Transfers *	2.08%	3.45%	2.09%

* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

Health Science Center
FY 2018 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 85,714,831	\$ 83,494,670	\$ 86,126,431	\$ 2,631,761	3.2 %
Non-Academic	64,868,410	67,786,443	68,098,528	312,085	0.5 %
Students	1,222,252	620,294	1,241,276	620,982	100.1 %
Total Salaries	\$ 151,805,492	\$ 151,901,407	\$ 155,466,235	\$ 3,564,828	2.3 %
Staff Benefits	46,524,877	47,590,359	49,448,584	1,858,225	3.9 %
Total Salaries and Benefits	\$ 198,330,369	\$ 199,491,766	\$ 204,914,819	\$ 5,423,053	2.7 %
Operating	63,272,032	58,769,457	81,507,285	22,737,828	38.7 %
Equipment and Capital Outlay	4,285,609	5,769,535	4,210,853	(1,558,682)	(27.0) %
Total Expenditures	\$ 265,888,010	\$ 264,030,758	\$ 290,632,957	\$ 26,602,199	10.1 %

AUXILIARIES

Salaries and Benefits

Salaries					
Academic					
Non-Academic	\$ 253,661	\$ 243,797	\$ 281,247	\$ 37,450	15.4 %
Students					
Total Salaries	\$ 253,661	\$ 243,797	\$ 281,247	\$ 37,450	15.4 %
Staff Benefits	87,222	159,928	159,928		
Total Salaries and Benefits	\$ 340,883	\$ 403,725	\$ 441,175	\$ 37,450	9.3 %
Operating	797,641	997,243	968,090	(29,153)	(2.9) %
Equipment and Capital Outlay	15,030		54,473	54,473	100.0 %
Total Expenditures	\$ 1,153,554	\$ 1,400,968	\$ 1,463,738	\$ 62,770	4.5 %

TOTALS

Salaries and Benefits

Salaries					
Academic	\$ 85,714,831	\$ 83,494,670	\$ 86,126,431	\$ 2,631,761	3.2 %
Non-Academic	65,122,071	68,030,240	68,379,775	349,535	0.5 %
Students	1,222,252	620,294	1,241,276	620,982	100.1 %
Total Salaries	\$ 152,059,153	\$ 152,145,204	\$ 155,747,482	\$ 3,602,278	2.4 %
Staff Benefits	46,612,099	47,750,287	49,608,512	1,858,225	3.9 %
Total Salaries and Benefits	\$ 198,671,252	\$ 199,895,491	\$ 205,355,994	\$ 5,460,503	2.7 %
Operating	64,069,673	59,766,700	82,475,375	22,708,675	38.0 %
Equipment and Capital Outlay	4,300,639	5,769,535	4,265,326	(1,504,209)	(26.1) %
Total Expenditures	\$ 267,041,565	\$ 265,431,726	\$ 292,096,695	\$ 26,664,969	10.0 %

Health Science Center

FY 2018 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
HOUSING					
Revenues	\$ 2,871	\$ 1,500	\$ 1,500		
Expenditures and Transfers					
Expenditures	\$ 2,811	\$ 1,500	\$ 1,500		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 2,811	\$ 1,500	\$ 1,500		
Fund Balance Addition/(Reduction)	\$ 60				
FOOD SERVICE					
Revenues	\$ 34,254	\$ 330,228	\$ 330,228		
Expenditures and Transfers					
Expenditures	\$ 217,305	\$ 323,028	\$ 323,028		
Mandatory Transfers					
Non-Mandatory Transfers	(20,000)				
Total Expenditures and Transfers	\$ 197,305	\$ 323,028	\$ 323,028		
Fund Balance Addition/(Reduction)	\$ (163,051)	\$ 7,200	\$ 7,200		
BOOKSTORES					
Revenues	\$ -		\$ -		
Expenditures and Transfers					
Expenditures	\$ 331	\$ 1,000	\$ 1,000		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 331	\$ 1,000	\$ 1,000		
Fund Balance Addition/(Reduction)	\$ (331)	\$ (1,000)	\$ (1,000)		
PARKING					
Revenues	\$ 1,416,405	\$ 1,360,478	\$ 1,368,775		
Expenditures and Transfers					
Expenditures	\$ 894,970	\$ 989,978	\$ 1,052,748	\$ 62,770	6.3%
Mandatory Transfers	368,063	370,500	370,500		
Non-Mandatory Transfers	(2,554)				
Total Expenditures and Transfers	\$ 1,260,479	\$ 1,360,478	\$ 1,423,248	\$ 62,770	4.6%
Fund Balance Addition/(Reduction)	\$ 155,926		\$ (54,473)		
OTHER					
Revenues	\$ 28,859	\$ 79,262	\$ 79,262		
Expenditures and Transfers					
Expenditures	\$ 38,137	\$ 85,462	\$ 85,462		
Mandatory Transfers					
Non-Mandatory Transfers	30,000				
Total Expenditures and Transfers	\$ 68,137	\$ 85,462	\$ 85,462		
Fund Balance Addition/(Reduction)	\$ (39,278)	\$ (6,200)	\$ (6,200)		
TOTAL					
Revenues	\$ 1,482,389	\$ 1,771,468	\$ 1,779,765	\$ 8,297	0.5%
Expenditures and Transfers					
Expenditures	\$ 1,153,554	\$ 1,400,968	\$ 1,463,738	\$ 62,770	4.5%
Mandatory Transfers	368,063	370,500	370,500		
Non-Mandatory Transfers	7,446				
Total Expenditures and Transfers	\$ 1,529,063	\$ 1,771,468	\$ 1,834,238	\$ 62,770	3.5%
Fund Balance Addition/(Reduction)	\$ (46,674)		\$ (54,473)		

Health Science Center

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Original to Revised	Amount
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 86,057,872		\$ 86,057,872	\$ 88,242,383		\$ 88,242,383	\$ 88,251,303		\$ 88,251,303	\$ 8,920	- %
State Appropriations	141,084,321	\$ 6,000,880	147,085,201	147,947,121	\$ 6,014,266	153,961,387	149,951,424	\$ 6,035,516	155,986,940	2,025,553	1.3 %
Grants & Contracts	14,969,630	284,923,642	299,893,272	16,888,883	201,729,000	218,617,883	17,171,067	255,000,000	272,171,067	53,553,184	24.5 %
Sales & Service	22,617,070		22,617,070	20,847,115		20,847,115	21,903,093		21,903,093	1,055,978	5.1 %
Other Sources	3,090,488	22,627,016	25,717,503	1,303,238	18,149,728	19,452,966	1,303,238	20,213,728	21,516,966	2,064,000	10.6 %
Total Revenues	\$ 267,819,381	\$ 313,551,538	\$ 581,370,919	\$ 275,228,740	\$ 225,892,994	\$ 501,121,734	\$ 278,580,125	\$ 281,249,244	\$ 559,829,369	\$ 58,707,635	11.7 %
Expenditures and Transfers											
Instruction	\$ 129,081,720	\$ 158,597,209	\$ 287,678,929	138,269,034	\$ 138,563,224	\$ 276,832,258	\$ 148,161,804	\$ 165,000,000	\$ 313,161,804	\$ 36,329,546	13.1 %
Research	7,487,146	48,057,466	55,544,612	5,161,988	45,609,670	50,771,658	7,523,481	55,026,400	62,549,881	11,778,223	23.2 %
Public Service	76,775	16,826,921	16,903,696	51,000	15,000,000	15,051,000	67,237	17,464,000	17,531,237	2,480,237	16.5 %
Academic Support	49,153,706	36,320,325	85,474,031	48,078,805	22,000,000	70,078,805	60,652,305	38,000,000	98,652,305	28,573,500	40.8 %
Student Services	6,412,561	9,390	6,421,951	6,482,734	3,500	6,486,234	7,216,722	8,244	7,224,966	738,732	11.4 %
Institutional Support	26,572,354	659,054	27,231,407	25,125,565	716,600	25,842,165	28,812,627	750,600	29,563,227	3,721,062	14.4 %
Operation & Maintenance of Plant	37,204,611		37,204,611	31,303,828		31,303,828	28,640,977		28,640,977	(2,662,851)	(8.5) %
Scholarships & Fellowships	9,899,138	4,095,574	13,994,711	9,557,804	4,000,000	13,557,804	9,557,804	5,000,000	14,557,804	1,000,000	7.4 %
Subtotal Expenditures	\$ 265,888,010	\$ 264,565,938	\$ 530,453,948	\$ 264,030,758	\$ 225,892,994	\$ 489,923,752	\$ 290,632,957	\$ 281,249,244	\$ 571,882,201	\$ 81,958,449	16.7 %
Mandatory Transfers	5,962,779		5,962,779	6,196,382		6,196,382	6,196,382		6,196,382		
Non-Mandatory Transfers	(1,680,964)		(1,680,964)	5,001,600		5,001,600	(16,246,062)		(16,246,062)	(21,247,662)	(424.8) %
Total Expenditures & Transfers	\$ 270,169,825	\$ 264,565,938	\$ 534,735,763	\$ 275,228,740	\$ 225,892,994	\$ 501,121,734	\$ 280,583,277	\$ 281,249,244	\$ 561,832,521	\$ 60,710,787	12.1 %
Fund Balance Addition / (Reduction)	\$ (2,350,444)	\$ 48,985,600	\$ 46,635,156				\$ (2,003,152)		\$ (2,003,152)		
AUXILIARIES											
Revenues											
	\$ 1,482,389		\$ 1,482,389	\$ 1,771,468		\$ 1,771,468	\$ 1,779,765		\$ 1,779,765	\$ 8,297	0.5 %
Expenditures and Transfers											
Expenditures	\$ 1,153,554		\$ 1,153,554	\$ 1,400,968		\$ 1,400,968	\$ 1,463,738		\$ 1,463,738	\$ 62,770	4.5 %
Mandatory Transfers	368,062		368,062	370,500		370,500	370,500		370,500		
Non-Mandatory Transfers	7,445		7,445								%
Total Expenditures & Transfers	\$ 1,529,061		\$ 1,529,061	\$ 1,771,468		\$ 1,771,468	\$ 1,834,238		\$ 1,834,238	\$ 62,770	3.5 %
Fund Balance Addition / (Reduction)	\$ (46,672)		\$ (46,672)	\$ -		\$ -	\$ (54,473)		\$ (54,473)		
TOTALS											
Revenues											
	\$ 269,301,771	\$ 313,551,538	\$ 582,853,308	\$ 277,000,208	\$ 225,892,994	\$ 502,893,202	\$ 280,359,890	\$ 281,249,244	\$ 561,609,134	\$ 58,715,932	11.7 %
Expenditures and Transfers											
Expenditures	\$ 267,041,565	\$ 264,565,938	\$ 531,607,502	\$ 265,431,726	\$ 225,892,994	\$ 491,324,720	\$ 292,096,695	\$ 281,249,244	\$ 573,345,939	\$ 82,021,219	16.7 %
Mandatory Transfers	6,330,841		6,330,841	6,566,882		6,566,882	6,566,882		6,566,882		
Non-Mandatory Transfers	(1,673,519)		(1,673,519)	5,001,600		5,001,600	(16,246,062)		(16,246,062)	(21,247,662)	(424.8) %
Total Expenditures & Transfers	\$ 271,698,887	\$ 264,565,938	\$ 536,264,824	\$ 277,000,208	\$ 225,892,994	\$ 502,893,202	\$ 282,417,515	\$ 281,249,244	\$ 563,666,759	\$ 60,773,557	12.1 %
Fund Balance Addition / (Reduction)	\$ (2,397,116)	\$ 48,985,600	\$ 46,588,484	\$ -	\$ -	\$ -	\$ (2,057,625)	\$ -	\$ (2,057,625)		

Health Science Center

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 76,610,797	\$ 78,753,143	\$ 83,206,372	\$ 86,057,872	\$ 88,251,303	\$ 11,640,506	15.2 %
State Appropriations	135,249,071	136,192,559	141,704,881	147,085,201	155,986,940	20,737,869	15.3 %
Grants & Contracts	201,991,166	227,026,501	238,752,159	299,893,272	272,171,067	70,179,901	34.7 %
Sales & Service	20,327,689	19,678,231	21,407,136	22,617,070	21,903,093	1,575,404	7.8 %
Other Sources	20,073,589	22,358,564	25,814,034	25,717,503	21,516,966	1,443,377	7.2 %
Total Revenues	\$ 454,252,311	\$ 484,008,998	\$ 510,884,582	\$ 581,370,919	\$ 559,829,369	\$ 105,577,058	23.2 %
Expenditures and Transfers							
Instruction	\$ 256,184,046	\$ 276,170,876	\$ 276,686,594	\$ 287,678,929	\$ 313,161,804	\$ 56,977,758	22.2 %
Research	51,036,300	49,752,577	55,069,935	55,544,612	62,549,881	11,513,581	22.6 %
Public Service	10,015,737	12,017,987	17,067,709	16,903,696	17,531,237	7,515,500	75.0 %
Academic Support	60,623,474	67,465,837	78,550,681	85,474,031	98,652,305	38,028,831	62.7 %
Student Services	5,815,290	6,317,849	6,450,295	6,421,951	7,224,966	1,409,676	24.2 %
Institutional Support	24,256,531	25,254,700	27,262,224	27,231,407	29,563,227	5,306,696	21.9 %
Operation & Maintenance of Plant	29,040,803	32,872,246	33,100,453	37,204,611	28,640,977	(399,826)	(1.4) %
Scholarships & Fellowships	12,744,674	12,326,079	13,589,623	13,994,711	14,557,804	1,813,130	14.2 %
Subtotal Expenditures	\$ 449,716,855	\$ 482,178,150	\$ 507,777,513	\$ 530,453,948	\$ 571,882,201	\$ 122,165,346	27.2 %
Mandatory Transfers	3,021,421	4,077,472	6,056,103	5,962,779	6,196,382	3,174,961	105.1 %
Non-Mandatory Transfers	7,342,031	(1,753,146)	33,722,374	(1,680,964)	(16,246,062)	(23,588,093)	(321.3) %
Total Expenditures & Transfers	\$ 460,080,307	\$ 484,502,476	\$ 547,555,990	\$ 534,735,763	\$ 561,832,521	\$ 101,752,214	22.1 %
Fund Balance Addition/(Reduction)	\$ (5,827,996)	\$ (493,477)	\$ (36,671,408)	\$ 46,635,156	\$ (2,003,152)		
AUXILIARIES							
Revenues	\$ 1,550,222	\$ 1,401,760	\$ 1,397,896	\$ 1,482,389	\$ 1,779,765	\$ 229,543	14.8 %
Expenditures and Transfers							
Expenditures	\$ 1,280,773	\$ 1,038,289	\$ 1,150,564	\$ 1,153,554	\$ 1,463,738	\$ 182,965	14.3 %
Mandatory Transfers	377,496	368,674	368,830	368,062	370,500	(6,996)	(1.9) %
Non-Mandatory Transfers	(84,215)	11,431	(283,790)	7,445		84,215	100.0 %
Total Expenditures & Transfers	\$ 1,574,054	\$ 1,418,394	\$ 1,235,604	\$ 1,529,061	\$ 1,834,238	\$ 260,184	16.5 %
Fund Balance Addition/(Reduction)	\$ (23,831)	\$ (16,634)	\$ 162,292	\$ (46,672)	\$ (54,473)		
TOTALS							
Revenues	\$ 455,802,534	\$ 485,410,758	\$ 512,282,477	\$ 582,853,308	\$ 561,609,134	\$ 105,806,600	23.2 %
Expenditures and Transfers							
Expenditures	\$ 450,997,628	\$ 483,216,439	\$ 508,928,077	\$ 531,607,502	\$ 573,345,939	\$ 122,348,311	27.1 %
Mandatory Transfers	3,398,917	4,446,146	6,424,933	6,330,841	6,566,882	3,167,965	93.2 %
Non-Mandatory Transfers	7,257,816	(1,741,715)	33,438,584	(1,673,519)	(16,246,062)	(23,503,878)	(323.8) %
Total Expenditures & Transfers	\$ 461,654,361	\$ 485,920,870	\$ 548,791,594	\$ 536,264,824	\$ 563,666,759	\$ 102,012,398	22.1 %
Fund Balance Addition/(Reduction)	\$ (5,851,827)	\$ (510,112)	\$ (36,509,116)	\$ 46,588,484	\$ (2,057,625)		

The University of Tennessee Institute of Agriculture

FY 2018 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted E & G

AG Experiment Sta.	\$ 41.3
AG Extension	52.1
College of Vet. Med.	<u>49.6</u>
Total Unrest. E&G Revenues	\$143.0

Restricted E&G

AG Experiment Sta.	\$ 20.2
UT Extension	23.7
College of Vet. Med.	<u>5.1</u>
Total Restrict. E&G Revenues	\$49.0

Total E&G

AG Experiment Sta.	\$61.5
UT Extension	75.7
College of Vet. Med.	<u>54.8</u>
Total Current Fund Revenues	\$192.0

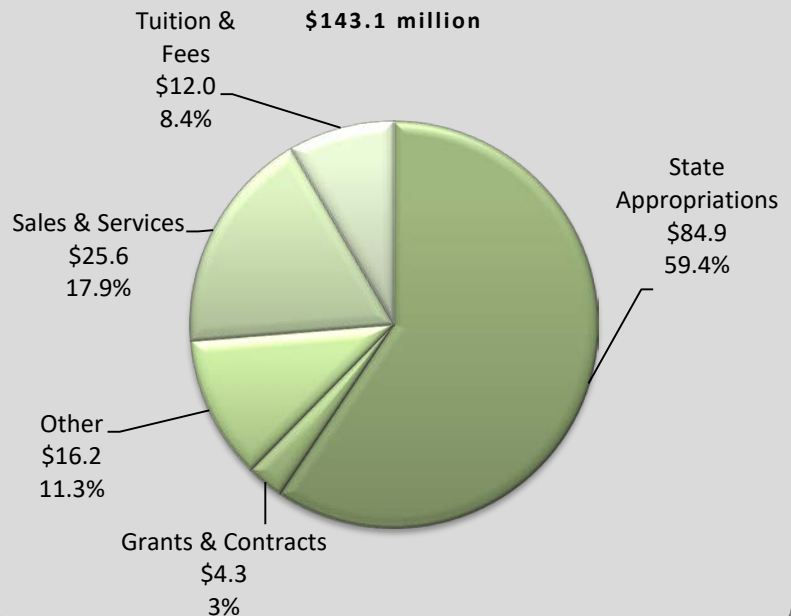
Fall 2017 Headcount Enrollment (Vet Med)

Graduate Students	<u>373</u>
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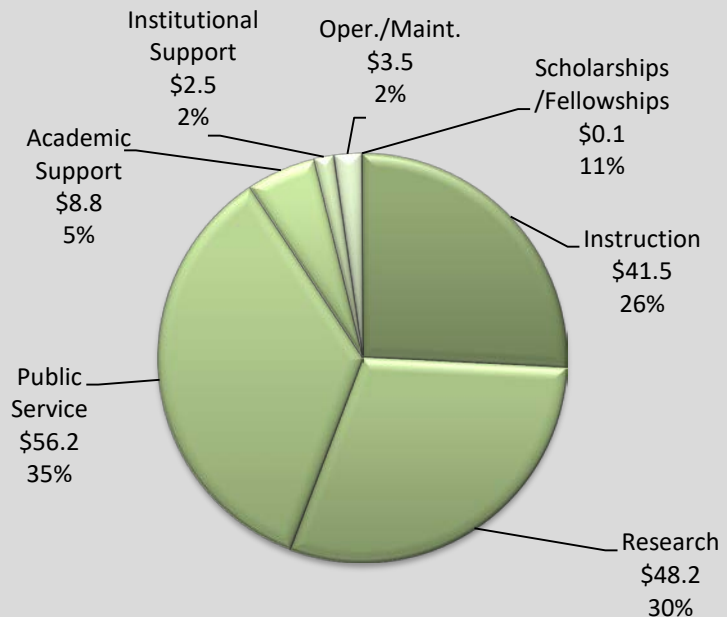
FTE Positions (Unrestricted & Restricted) October 31, 2017

Faculty	259
Administrative	49
Professional	592
Cler/Tech/Maint	<u>887</u>
Total FTE Positions	1,787

Revenues \$143.1 million



Expenditures \$160.7 million



Institute of Agriculture

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 12,444,282	\$ 12,385,816	\$ 12,000,145	\$ (385,671)	(3.1) %
State Appropriations	80,150,264	83,727,464	84,899,664	1,172,200	1.4 %
Grants & Contracts	5,442,141	4,316,071	4,316,071	-	-
Sales & Service	25,166,730	25,504,473	25,593,883	89,410	0.4 %
Other Sources	14,502,145	16,291,136	16,248,112	(43,024)	(0.3) %
Total Revenues	<u>\$ 137,705,562</u>	<u>\$ 142,224,960</u>	<u>\$ 143,057,875</u>	<u>\$ 832,915</u>	<u>0.6 %</u>
Expenditures and Transfers					
Instruction	\$ 30,856,148	\$ 37,027,586	\$ 41,530,709	\$ 4,503,123	12.2 %
Research	39,880,790	39,771,822	48,161,545	8,389,723	21.1 %
Public Service	43,700,178	49,412,200	56,156,574	6,744,374	13.6 %
Academic Support	9,268,089	8,505,524	8,806,868	301,344	3.5 %
Student Services					
Institutional Support	2,576,830	2,510,330	2,520,501	10,171	0.4 %
Operation & Maintenance of Plant	3,216,499	3,336,975	3,472,386	135,411	4.1 %
Scholarships & Fellowships	6,235	10,000	13,765	3,765	37.7 %
Subtotal Expenditures	<u>\$ 129,504,770</u>	<u>\$ 140,574,437</u>	<u>\$ 160,662,348</u>	<u>\$ 20,087,911</u>	<u>14.3 %</u>
Mandatory Transfers	440,378				
Non-Mandatory Transfers	7,642,770	1,823,300	(10,838,210)	(12,661,510)	(694.4) %
Total Expenditures & Transfers	<u>\$ 137,587,918</u>	<u>\$ 142,397,737</u>	<u>\$ 149,824,138</u>	<u>\$ 7,426,401</u>	<u>5.2 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 117,645</u>	<u>\$ (172,777)</u>	<u>\$ (6,766,263)</u>		

Institute of Agriculture

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 11,360,199	\$ 11,503,126	\$ 11,935,882	\$ 12,444,282	\$ 12,000,145	\$ 639,946	5.6 %
State Appropriations	73,363,607	73,768,007	76,809,564	80,150,264	84,899,664	11,536,057	15.7 %
Grants & Contracts	4,219,672	4,393,533	4,838,208	5,442,141	4,316,071	96,399	2.3 %
Sales & Service	21,022,516	23,515,434	23,662,671	25,166,730	25,593,883	4,571,367	21.7 %
Other Sources	15,228,531	19,762,802	15,009,674	14,502,145	16,248,112	1,019,581	6.7 %
Total Revenues	<u>\$ 125,194,525</u>	<u>\$ 132,942,901</u>	<u>\$ 132,255,999</u>	<u>\$ 137,705,562</u>	<u>\$ 143,057,875</u>	<u>\$ 17,863,350</u>	<u>14.3 %</u>
Expenditures and Transfers							
Instruction	\$ 28,095,485	\$ 28,552,824	\$ 29,618,289	\$ 30,856,148	\$ 41,530,709	\$ 13,435,225	47.8 %
Research	39,973,390	38,899,428	39,183,760	39,880,790	48,161,545	8,188,155	20.5 %
Public Service	40,397,891	40,853,462	42,037,477	43,700,178	56,156,574	15,758,683	39.0 %
Academic Support	7,640,957	8,126,846	8,840,695	9,268,089	8,806,868	1,165,911	15.3 %
Student Services							
Institutional Support	2,357,349	2,330,160	2,537,064	2,576,830	2,520,501	163,152	6.9 %
Operation & Maintenance of Plant	3,349,835	3,430,670	3,315,108	3,216,499	3,472,386	122,551	3.7 %
Scholarships & Fellowships	44,595	13,481	25,508	6,235	13,765	(30,830)	(69.1) %
Subtotal Expenditures	<u>\$ 121,859,502</u>	<u>\$ 122,206,870</u>	<u>\$ 125,557,902</u>	<u>\$ 129,504,770</u>	<u>\$ 160,662,348</u>	<u>\$ 38,802,846</u>	<u>31.8 %</u>
Mandatory Transfers	315,421	437,348	437,334	440,378		(315,421)	(100.0) %
Non-Mandatory Transfers	8,483,847	8,475,325	11,500,590	7,642,770	(10,838,210)	(19,322,057)	(227.8) %
Total Expenditures & Transfers	<u>\$ 130,658,770</u>	<u>\$ 131,119,543</u>	<u>\$ 137,495,826</u>	<u>\$ 137,587,918</u>	<u>\$ 149,824,138</u>	<u>\$ 19,165,368</u>	<u>14.7 %</u>
Fund Balance Addition/(Reduction)	<u>\$ (5,464,245)</u>	<u>\$ 1,823,359</u>	<u>\$ (5,239,827)</u>	<u>\$ 117,645</u>	<u>\$ (6,766,263)</u>		

Institute of Agriculture

Unrestricted Net Assets

	EXPERIMENT STATION	UT EXTENSION	VETERINARY MEDICINE	TOTAL
Net Assets - June 30, 2015	\$ 2,068,097	\$ 11,638,398	\$ 5,467,477	\$ 19,173,971
Percent Unallocated of Expend. & Transfers *	3.55%	3.85%	3.96%	3.79%

FY 2015-16 ACTUAL

Revenue	\$ 40,531,704	\$ 45,890,336	\$ 45,833,959	\$ 132,255,999
Less:				
Expenditures	\$ 39,678,690	\$ 43,671,209	\$ 42,208,003	\$ 125,557,902
Mandatory Transfers			437,334	437,334
Non-Mandatory Transfers	827,906	5,020,197	5,652,487	11,500,590
Total Expenditures & Transfers	<u>\$ 40,506,596</u>	<u>\$ 48,691,406</u>	<u>\$ 48,297,824</u>	<u>\$ 137,495,827</u>
Net Change	<u>\$ 25,108</u>	<u>\$ (2,801,071)</u>	<u>\$ (2,463,865)</u>	<u>\$ (5,239,828)</u>

Unrestricted Net Assets

Working Capital-Accounts Receivable		\$ 7,125	\$ 759,129	\$ 766,254
Working Capital-Petty Cash				
Working Capital-Inventories			345,283	345,283
Revolving Funds				
Encumbrances	678,742	322,943	144,729	1,146,414
Unexpended Gifts				
Reappropriations		6,500,000		6,500,000
Unallocated	<u>1,414,463</u>	<u>\$ 2,007,259</u>	<u>1,754,471</u>	<u>5,176,193</u>
Net Assets - June 30, 2016	\$ 2,093,205	\$ 8,837,327	\$ 3,003,612	\$ 13,934,143
Percent Unallocated of Expend. & Transfers *	3.49%	4.12%	3.63%	3.76%

* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

FY 2016-17 Actual

Revenue	\$ 41,360,989	\$ 47,755,979	\$ 48,588,595	\$ 137,705,563
Less:				
Expenditures	\$ 40,296,647	\$ 45,383,232	\$ 43,824,890	\$ 129,504,769
Mandatory Transfers	-	-	440,378	440,378
Non-Mandatory Transfers	1,233,832	2,592,882	3,816,056	7,642,770
Total Expenditures & Transfers	<u>\$ 41,530,479</u>	<u>\$ 47,976,114</u>	<u>\$ 48,081,324</u>	<u>\$ 137,587,917</u>
Net Change	<u>\$ (169,490)</u>	<u>\$ (220,135)</u>	<u>\$ 507,271</u>	<u>\$ 117,646</u>

Unrestricted Net Assets

Working Capital-Accounts Receivable		\$ 4,466	\$ 710,360	\$ 714,826
Working Capital-Petty Cash				
Working Capital-Inventories			446,808	446,808
Revolving Funds				
Encumbrances	541,719	177,460	262,643	981,822
Unexpended Gifts				
Reappropriations		6,750,000		6,750,000
Unallocated	<u>1,381,996</u>	<u>\$ 1,685,266</u>	<u>2,091,072</u>	<u>5,158,334</u>
Net Assets - June 30, 2017	\$ 1,923,715	\$ 8,617,192	\$ 3,510,883	\$ 14,051,790
Percent Unallocated of Expend. & Transfers *	3.33%	3.51%	4.35%	3.75%

* Recommended percent for unallocated expenditures is 2% to 5% for unrestricted E&G.

FY 2017-18 Revised Budget

Revenue	\$ 41,328,442	\$ 52,091,765	49,637,668	\$ 143,057,875
Less:				
Expenditures	\$ 48,007,083	\$ 58,143,228	54,512,037	\$ 160,662,348
Mandatory Transfers				
Non-Mandatory Transfers	(6,678,641)	714,800	(4,874,369)	(10,838,210)
Total Expenditures & Transfers	<u>\$ 41,328,442</u>	<u>\$ 58,858,028</u>	<u>\$ 49,637,668</u>	<u>\$ 149,824,138</u>
Net Change	<u>\$ -</u>	<u>\$ (6,766,263)</u>	<u>\$ -</u>	<u>\$ (6,766,263)</u>

Unrestricted Net Assets

Working Capital-Accounts Receivable		\$ 4,466	\$ 710,360	\$ 714,826
Working Capital-Petty Cash				
Working Capital-Inventories			446,808	446,808
Revolving Funds				
Encumbrances	541,749	177,460	262,643	981,852
Unexpended Gifts				
Reappropriations				
Unallocated	<u>1,381,966</u>	<u>1,669,003</u>	<u>2,091,072</u>	<u>5,142,041</u>
Estimated Net Assets - June 30, 2017	\$ 1,923,715	\$ 1,850,929	\$ 3,510,883	\$ 7,285,527
Percent Unallocated of Expend. & Transfers *	3.34%	2.84%	4.21%	3.43%

* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

Institute of Agriculture
FY 2018 Revised Budget Summary - Natural Classifications
 Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 27,913,530	\$ 30,487,927	\$ 30,910,415	\$ 422,488	1.4 %
Non-Academic	42,744,735	46,417,602	47,361,216	943,614	2.0 %
Students	568,365	418,354	413,376	(4,978)	(1.2) %
Total Salaries	\$ 71,226,630	\$ 77,323,883	\$ 78,685,007	\$ 1,361,124	1.8 %
Staff Benefits	27,922,546	28,555,342	29,555,563	1,000,221	3.5 %
Total Salaries and Benefits	\$ 99,149,176	\$ 105,879,225	\$ 108,240,570	\$ 2,361,345	2.2 %
Operating	28,319,228	34,350,333	51,714,885	17,364,552	50.6 %
Equipment and Capital Outlay	2,036,366	344,879	706,893	362,014	105.0 %
Total Expenditures	\$ 129,504,770	\$ 140,574,437	\$ 160,662,348	\$ 20,087,911	14.3 %

Institute of Agriculture

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees	\$ 12,444,282		\$ 12,444,282	\$ 12,385,816		\$ 12,385,816	\$ 12,000,145		\$ 12,000,145	\$ (385,671)	(3.1) %
State Appropriations	80,150,264	\$ 614,412	80,764,676	83,727,464	\$ 504,022	84,231,486	84,899,664	\$ 506,284	85,405,948	1,174,462	1.4 %
Grants & Contracts	5,442,141	42,930,360	48,372,500	4,316,071	41,397,500	45,713,571	4,316,071	43,065,907	47,381,978	1,668,407	3.6 %
Sales & Service	25,166,730		25,166,730	25,504,473		25,504,473	25,593,883		25,593,883	89,410	0.4 %
Other Sources	14,502,145	6,664,060	21,166,206	16,291,136	5,306,407	21,597,543	16,248,112	5,403,000	21,651,112	53,569	0.2 %
Total Revenues	<u>\$ 137,705,562</u>	<u>\$ 50,208,832</u>	<u>\$ 187,914,394</u>	<u>\$ 142,224,960</u>	<u>\$ 47,207,929</u>	<u>\$ 189,432,889</u>	<u>\$ 143,057,875</u>	<u>\$ 48,975,191</u>	<u>\$ 192,033,066</u>	<u>\$ 2,600,177</u>	<u>1.4 %</u>
Expenditures and Transfers											
Instruction	\$ 30,856,148	\$ 665,251	\$ 31,521,399	37,027,586	\$ 560,378	\$ 37,587,964	\$ 41,530,709	\$ 551,878	\$ 42,082,587	\$ 4,494,623	12.0 %
Research	39,880,790	22,651,990	62,532,780	39,771,822	24,149,869	63,921,691	48,161,545	24,131,839	72,293,384	8,371,693	13.1 %
Public Service	43,700,178	23,465,717	67,165,895	49,412,200	22,036,204	71,448,404	56,156,574	23,823,204	79,979,778	8,531,374	11.9 %
Academic Support	9,268,089	98,389	9,366,478	8,505,524	70,759	8,576,283	8,806,868	71,259	8,878,127	301,844	3.5 %
Student Services											
Institutional Support	2,576,830	111,339	2,688,169	2,510,330	104,000	2,614,330	2,520,501	104,000	2,624,501	10,171	0.4 %
Operation & Maintenance of Plant	3,216,499	14,821	3,231,321	3,336,975	6,500	3,343,475	3,472,386	14,000	3,486,386	142,911	4.3 %
Scholarships & Fellowships	6,235	409,802	416,038	10,000	280,511	290,511	13,765	279,011	292,776	2,265	0.8 %
Subtotal Expenditures	<u>\$ 129,504,770</u>	<u>\$ 47,417,310</u>	<u>\$ 176,922,080</u>	<u>\$ 140,574,437</u>	<u>\$ 47,208,221</u>	<u>\$ 187,782,658</u>	<u>\$ 160,662,348</u>	<u>\$ 48,975,191</u>	<u>\$ 209,637,539</u>	<u>\$ 21,854,881</u>	<u>11.6 %</u>
Mandatory Transfers	440,378		440,378								
Non-Mandatory Transfers	7,642,770		7,642,770	1,823,300		1,823,300	(10,838,210)		(10,838,210)	(12,661,510)	(694.4) %
Total Expenditures & Transfers	<u>\$ 137,587,918</u>	<u>\$ 47,417,310</u>	<u>\$ 185,005,228</u>	<u>\$ 142,397,737</u>	<u>\$ 47,208,221</u>	<u>\$ 189,605,958</u>	<u>\$ 149,824,138</u>	<u>\$ 48,975,191</u>	<u>\$ 198,799,329</u>	<u>\$ 9,193,371</u>	<u>4.8 %</u>
Fund Balance Addition / (Reduction)	<u>\$ 117,645</u>	<u>\$ 2,791,522</u>	<u>\$ 2,909,167</u>	<u>\$ (172,777)</u>	<u>\$ (292)</u>	<u>\$ (173,069)</u>	<u>\$ (6,766,263)</u>		<u>\$ (6,766,263)</u>	<u>(6,593,194)</u>	<u>(3,809.6)</u>

Institute of Agriculture

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 11,360,199	\$ 11,503,126	\$ 11,935,882	\$ 12,444,282	\$ 12,000,145	\$ 639,946	5.6 %
State Appropriations	74,267,959	74,532,981	77,309,885	80,764,676	85,405,948	11,137,989	15.0 %
Grants & Contracts	40,282,864	42,051,057	45,514,402	48,372,500	47,381,978	7,099,114	17.6 %
Sales & Service	21,022,516	23,515,434	23,662,671	25,166,730	25,593,883	4,571,367	21.7 %
Other Sources	19,794,861	25,189,787	21,003,822	21,166,206	21,651,112	1,856,251	9.4 %
Total Revenues	<u>\$ 166,728,399</u>	<u>\$ 176,792,385</u>	<u>\$ 179,426,661</u>	<u>\$ 187,914,394</u>	<u>\$ 192,033,066</u>	<u>\$ 25,304,667</u>	<u>15.2 %</u>
Expenditures and Transfers							
Instruction	\$ 29,727,037	\$ 30,106,578	\$ 30,772,147	\$ 31,521,399	\$ 42,082,587	\$ 12,355,550	41.6 %
Research	60,796,892	60,467,743	61,711,909	62,532,780	72,293,384	11,496,492	18.9 %
Public Service	58,910,123	60,949,124	63,962,122	67,165,895	79,979,778	21,069,655	35.8 %
Academic Support	7,770,653	8,283,282	8,933,145	9,366,478	8,878,127	1,107,474	14.3 %
Student Services							
Institutional Support	2,431,215	2,393,006	2,615,643	2,688,169	2,624,501	193,286	8.0 %
Operation & Maintenance of Plant	3,367,011	3,444,475	3,321,616	3,231,321	3,486,386	119,375	3.5 %
Scholarships & Fellowships	345,389	337,325	354,310	416,038	292,776	(52,613)	(15.2) %
Subtotal Expenditures	<u>\$ 163,348,320</u>	<u>\$ 165,981,533</u>	<u>\$ 171,670,891</u>	<u>\$ 176,922,080</u>	<u>\$ 209,637,539</u>	<u>\$ 46,289,219</u>	<u>28.3 %</u>
Mandatory Transfers	315,421	437,348	437,334	440,378		(315,421)	(100.0)
Non-Mandatory Transfers	8,483,847	8,475,325	11,500,590	7,642,770	(10,838,210)	(19,322,057)	(227.8) %
Total Expenditures & Transfers	<u>\$ 172,147,588</u>	<u>\$ 174,894,206</u>	<u>\$ 183,608,815</u>	<u>\$ 185,005,228</u>	<u>\$ 198,799,329</u>	<u>\$ 26,651,741</u>	<u>15.5 %</u>
Fund Balance Addition/(Reduction)	<u>\$ (5,419,189)</u>	<u>\$ 1,898,178</u>	<u>\$ (4,182,154)</u>	<u>\$ 2,909,167</u>	<u>\$ (6,766,263)</u>		

Agricultural Experiment Station

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017		FY 2018		FY 2018	CHANGE	
	ACTUALS		ORIGINAL		REVISED	ORIGINAL TO REVISED	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 27,745,788	\$	28,785,988	\$	29,161,888	\$ 375,900	1.3 %
Grants & Contracts	2,797,093		2,343,384		2,343,384		
Sales & Service	4,390,865		3,059,250		3,082,150	22,900	0.7 %
Other Sources	6,427,243		6,788,921		6,741,020	(47,901)	(0.7) %
Total Revenues	<u>\$ 41,360,989</u>	<u>\$</u>	<u>40,977,543</u>	<u>\$</u>	<u>41,328,442</u>	<u>\$ 350,899</u>	<u>0.9 %</u>
Expenditures and Transfers							
Instruction							
Research	36,583,609	\$	36,891,572	\$	44,471,504	\$ 7,579,932	20.5 %
Public Service	29,726						
Academic Support	2,175,926		1,915,018		1,995,782	80,764	4.2 %
Student Services							
Institutional Support	1,038,760		1,090,409		1,096,353	5,944	0.5 %
Operation & Maintenance of Plant	468,625		443,444		443,444		
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 40,296,647</u>	<u>\$</u>	<u>40,340,443</u>	<u>\$</u>	<u>48,007,083</u>	<u>\$ 7,666,640</u>	<u>19.0 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	1,233,832		637,100		(6,678,641)	(7,315,741)	(1,148.3) %
Total Expenditures & Transfers	<u>\$ 41,530,479</u>	<u>\$</u>	<u>40,977,543</u>	<u>\$</u>	<u>41,328,442</u>	<u>\$ 350,899</u>	<u>0.9 %</u>
Fund Balance Addition/(Reduction)	<u>\$ (169,490)</u>						

Agricultural Experiment Station
Five Year FY18 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 25,579,486	\$ 25,698,486	\$ 26,529,588	\$ 27,745,788	\$ 29,161,888	\$ 3,582,402	14.0 %
Grants & Contracts	2,757,315	2,699,009	2,834,307	2,797,093	2,343,384	(413,931)	(15.0) %
Sales & Service	4,200,506	4,908,965	4,330,626	4,390,865	3,082,150	(1,118,356)	(26.6) %
Other Sources	6,342,787	6,756,220	6,837,183	6,427,243	6,741,020	398,233	6.3 %
Total Revenues	<u>\$ 38,880,094</u>	<u>\$ 40,062,680</u>	<u>\$ 40,531,704</u>	<u>\$ 41,360,989</u>	<u>\$ 41,328,442</u>	<u>\$ 2,448,348</u>	<u>6.3 %</u>
Expenditures and Transfers							
Instruction	\$ (511)					\$ 511	100.0 %
Research	\$ 36,401,138	\$ 35,790,080	36,037,439	36,583,609	\$ 44,471,504	8,070,366	22.2 %
Public Service		58,453	1,329	29,726			
Academic Support	1,569,602	1,677,959	2,192,009	2,175,926	1,995,782	426,180	27.2 %
Student Services							
Institutional Support	941,677	920,143	952,137	1,038,760	1,096,353	154,676	16.4 %
Operation & Maintenance of Plant	431,030	435,803	495,776	468,625	443,444	12,414	2.9 %
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 39,342,935</u>	<u>\$ 38,882,437</u>	<u>\$ 39,678,690</u>	<u>\$ 40,296,647</u>	<u>\$ 48,007,083</u>	<u>\$ 8,664,148</u>	<u>22.0 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	3,986,050	1,056,534	827,906	1,233,832	(6,678,641)	(10,664,691)	(267.6) %
Total Expenditures & Transfers	<u>\$ 43,328,985</u>	<u>\$ 39,938,971</u>	<u>\$ 40,506,596</u>	<u>\$ 41,530,479</u>	<u>\$ 41,328,442</u>	<u>\$ (2,000,543)</u>	<u>(4.6) %</u>
Fund Balance Addition/(Reduction)	<u>\$ (4,448,891)</u>	<u>\$ 123,710</u>	<u>\$ 25,108</u>	<u>\$ (169,490)</u>			

Agriculture Experiment Station
FY 2018 Revised Budget Summary - Natural Classifications
 Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 9,533,668	\$ 11,172,355	\$ 11,205,702	\$ 33,347	0.3 %
Non-Academic	11,067,706	11,224,023	11,203,056	(20,967)	(0.2) %
Students	190,088	15,000	27,000	12,000	80.0 %
Total Salaries	\$ 20,791,462	\$ 22,411,378	\$ 22,435,758	\$ 24,380	0.1 %
Staff Benefits	7,514,297	8,480,358	8,480,358		
Total Salaries and Benefits	\$ 28,305,759	\$ 30,891,736	\$ 30,916,116	\$ 24,380	0.1 %
Operating	10,426,975	9,187,182	16,624,642	7,437,460	81.0 %
Equipment and Capital Outlay	1,563,913	261,525	466,325	204,800	78.3 %
Total Expenditures	\$ 40,296,647	\$ 40,340,443	\$ 48,007,083	\$ 7,666,640	19.0 %

Agricultural Experiment Station

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 27,745,788	\$ 141,650	\$ 27,887,438	\$ 28,785,988		\$ 28,785,988	\$ 29,161,888		\$ 29,161,888	\$ 375,900	1.3 %
Grants & Contracts	2,797,093	17,994,763	20,791,856	2,343,384	\$ 19,200,500	21,543,884	2,343,384	19,200,500	21,543,884		
Sales & Service	4,390,865		4,390,865	3,059,250		3,059,250	3,082,150		3,082,150	22,900	0.7 %
Other Sources	6,427,243	1,619,956	8,047,199	6,788,921	1,010,000	7,798,921	6,741,020	1,010,000	7,751,020	(47,901)	(0.6) %
Total Revenues	\$ 41,360,989	\$ 19,756,369	\$ 61,117,358	\$ 40,977,543	\$ 20,210,500	\$ 61,188,043	\$ 41,328,442	\$ 20,210,500	\$ 61,538,942	\$ 350,899	0.6 %
Expenditures and Transfers											
Instruction				\$ 5,000	\$ 5,000		\$ 5,000	\$ 5,000			
Research	\$ 36,583,609	\$ 17,951,520	\$ 54,535,129	\$ 36,891,572	20,065,500	56,957,072	\$ 44,471,504	20,065,500	64,537,004	\$ 7,579,932	13.3 %
Public Service	29,726	45,604	75,331		20,000	20,000		\$20,000	20,000		
Academic Support	2,175,926	42,879	2,218,806	1,915,018	20,000	1,935,018	1,995,782	\$20,000	2,015,782	80,764	4.2 %
Student Services											
Institutional Support	1,038,760	84,543	1,123,303	1,090,409	100,000	1,190,409	1,096,353	\$100,000	1,196,353	5,944	0.5 %
Operation & Maintenance of Plant	468,625		468,625	443,444		443,444	443,444		443,444		
Scholarships & Fellowships											
Subtotal Expenditures	\$ 40,296,647	\$ 18,124,546	\$ 58,421,194	\$ 40,340,443	\$ 20,210,500	\$ 60,550,943	\$ 48,007,083	\$ 20,210,500	\$ 68,217,583	\$ 7,666,640	12.7 %
Mandatory Transfers											
Non-Mandatory Transfers	1,233,832		1,233,832	637,100		637,100	(6,678,641)		(6,678,641)	(7,315,741)	(1,148.3) %
Total Expenditures & Transfers	\$ 41,530,479	\$ 18,124,546	\$ 59,655,026	\$ 40,977,543	\$ 20,210,500	\$ 61,188,043	\$ 41,328,442	\$ 20,210,500	\$ 61,538,942	\$ 350,899	0.6 %
Fund Balance Addition / (Reduction)	\$ (169,490)	\$ 1,631,822	\$ 1,462,332								

Agricultural Experiment Station

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 25,908,791	\$ 25,975,057	\$ 26,573,920	\$ 27,887,438	\$ 29,161,888	\$ 3,253,097	12.6 %
Grants & Contracts	19,849,746	19,889,039	21,261,664	20,791,856	21,543,884	1,694,138	8.5 %
Sales & Service	4,200,506	4,908,965	4,330,626	4,390,865	3,082,150	(1,118,356)	(26.6) %
Other Sources	7,241,274	7,999,371	8,392,766	8,047,199	7,751,020	509,746	7.0 %
Total Revenues	<u>\$ 57,200,317</u>	<u>\$ 58,772,432</u>	<u>\$ 60,558,975</u>	<u>\$ 61,117,358</u>	<u>\$ 61,538,942</u>	<u>\$ 4,338,625</u>	<u>7.6 %</u>
Expenditures and Transfers							
Instruction	\$ 14,706		\$ 36,565		\$ 5,000	\$ (9,706)	(66.0) %
Research	54,723,543	\$ 54,376,587	55,512,334	54,535,129	64,537,004	9,813,461	17.9 %
Public Service	30,890	81,057	45,440	75,331	20,000	(10,890)	(35.3) %
Academic Support	1,607,900	1,744,978	2,199,542	2,218,806	2,015,782	407,882	25.4 %
Student Services							
Institutional Support	997,990	974,531	1,013,350	1,123,303	1,196,353	198,363	19.9 %
Operation & Maintenance of Plant	431,030	435,803	495,776	468,625	443,444	12,414	2.9 %
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 57,806,059</u>	<u>\$ 57,612,956</u>	<u>\$ 59,303,007</u>	<u>\$ 58,421,194</u>	<u>\$ 68,217,583</u>	<u>\$ 10,411,524</u>	<u>18.0 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	3,986,050	1,056,534	827,906	1,233,832	(6,678,641)	(10,664,691)	(267.6) %
Total Expenditures & Transfers	<u>\$ 61,792,109</u>	<u>\$ 58,669,490</u>	<u>\$ 60,130,913</u>	<u>\$ 59,655,026</u>	<u>\$ 61,538,942</u>	<u>\$ (253,167)</u>	<u>(0.4) %</u>
Fund Balance Addition/(Reduction)	<u>\$ (4,591,791)</u>	<u>\$ 102,942</u>	<u>\$ 428,063</u>	<u>\$ 1,462,332</u>			

UT Extension

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 33,950,817	\$ 35,320,317	\$ 35,701,417	\$ 381,100	1.1 %
Grants & Contracts	1,128,232	898,000	898,000		
Sales & Service	4,969,657	6,182,219	6,218,729	36,510	0.6 %
Other Sources	7,707,272	9,273,619	9,273,619		
Total Revenues	\$ 47,755,979	\$ 51,674,155	\$ 52,091,765	\$ 417,610	0.8 %
Expenditures and Transfers					
Instruction	\$ 165,853	\$ 102,736	\$ 384,166	\$ 281,430	273.9 %
Research					
Public Service	\$ 43,474,685	49,314,010	56,023,568	6,709,558	13.6 %
Academic Support	881,131	897,432	911,693	14,261	1.6 %
Student Services					
Institutional Support	861,562	818,504	823,801	5,297	0.6 %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	\$ 45,383,232	\$ 51,132,682	\$ 58,143,228	\$ 7,010,546	13.7 %
Mandatory Transfers					
Non-Mandatory Transfers	2,592,882	714,800	714,800		
Total Expenditures & Transfers	\$ 47,976,114	\$ 51,847,482	\$ 58,858,028	\$ 7,010,546	13.5 %
Fund Balance Addition/(Reduction)	\$ (220,135)	\$ (173,327)	\$ (6,766,263)		

UT Extension

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 30,987,767	\$ 31,195,267	\$ 32,546,817	\$ 33,950,817	\$ 35,701,417	\$ 4,713,650	15.2 %
Grants & Contracts	566,134	756,352	951,801	1,128,232	898,000	331,866	58.6 %
Sales & Service	4,159,190	4,402,890	4,488,723	4,969,657	6,218,729	2,059,539	49.5 %
Other Sources	8,647,450	12,758,705	7,902,994	7,707,272	9,273,619	626,169	7.2 %
Total Revenues	<u>\$ 44,360,541</u>	<u>\$ 49,113,214</u>	<u>\$ 45,890,336</u>	<u>\$ 47,755,979</u>	<u>\$ 52,091,765</u>	<u>\$ 7,731,224</u>	<u>17.4 %</u>
Expenditures and Transfers							
Instruction			\$ 67,008	\$ 165,853	\$ 384,166	\$ 384,166	100.0 %
Research							
Public Service	\$ 40,284,313	\$ 40,618,406	\$ 41,875,816	\$ 43,474,685	\$ 56,023,568	15,739,255	39.1 %
Academic Support	794,785	822,411	832,979	881,131	911,693	116,908	14.7 %
Student Services							
Institutional Support	726,396	740,256	895,406	861,562	823,801	97,405	13.4 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 41,805,494</u>	<u>\$ 42,181,073</u>	<u>\$ 43,671,209</u>	<u>\$ 45,383,232</u>	<u>\$ 58,143,228</u>	<u>\$ 16,337,734</u>	<u>39.1 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	1,099,094	3,999,558	5,020,197	2,592,882	714,800	(384,294)	(35.0) %
Total Expenditures & Transfers	<u>\$ 42,904,588</u>	<u>\$ 46,180,631</u>	<u>\$ 48,691,406</u>	<u>\$ 47,976,114</u>	<u>\$ 58,858,028</u>	<u>\$ 15,953,440</u>	<u>37.2 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 1,455,953</u>	<u>\$ 2,932,583</u>	<u>\$ (2,801,070)</u>	<u>\$ (220,135)</u>	<u>\$ (6,766,263)</u>		

UT Extension
FY 2018 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 4,825,169	\$ 5,183,731	\$ 5,385,920	\$ 202,189	3.9 %
Non-Academic	20,353,764	23,023,293	23,660,701	637,408	2.8 %
Students	115,223	120,976	79,012	(41,964)	(34.7) %
Total Salaries	\$ 25,294,156	\$ 28,328,000	\$ 29,125,633	\$ 797,633	2.8 %
Staff Benefits	11,665,012	10,825,691	11,125,691	300,000	2.8 %
Total Salaries and Benefits	\$ 36,959,168	\$ 39,153,691	\$ 40,251,324	\$ 1,097,633	2.8 %
Operating	8,383,583	11,978,991	17,891,904	5,912,913	49.4 %
Equipment and Capital Outlay	40,481				
Total Expenditures	\$ 45,383,232	\$ 51,132,682	\$ 58,143,228	\$ 7,010,546	13.7 %

UT Extension

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 33,950,817		\$ 33,950,817	\$ 35,320,317		\$ 35,320,317	\$ 35,701,417		\$ 35,701,417	\$ 381,100	1.1 %
Grants & Contracts	1,128,232	\$ 20,431,659	21,559,891	898,000	\$ 18,600,000	19,498,000	898,000	\$ 20,250,000	21,148,000	1,650,000	8.5 %
Sales & Service	4,969,657		4,969,657	6,182,219		6,182,219	6,218,729		6,218,729	36,510	0.6 %
Other Sources	7,707,272	3,718,295	11,425,567	9,273,619	3,285,000	12,558,619	9,273,619	3,400,000	12,673,619	115,000	0.9 %
Total Revenues	<u>\$ 47,755,979</u>	<u>\$ 24,149,954</u>	<u>\$ 71,905,933</u>	<u>\$ 51,674,155</u>	<u>\$ 21,885,000</u>	<u>\$ 73,559,155</u>	<u>\$ 52,091,765</u>	<u>\$ 23,650,000</u>	<u>\$ 75,741,765</u>	<u>\$ 2,182,610</u>	<u>3.0 %</u>
Expenditures and Transfers											
Instruction	\$ 165,853		\$ 165,853	\$ 102,736	\$ 8,500	\$ 111,236	\$ 384,166	\$ -	\$ 384,166	\$ 272,930	245.4 %
Research		\$ 16,557	16,557		36,000	36,000		16,000	16,000	(20,000)	(55.6) %
Public Service	43,474,685	23,152,765	66,627,450	49,314,010	21,807,500	71,121,510	\$ 56,023,568	23,594,500	79,618,068	8,496,558	11.9 %
Academic Support	881,131	23,165	904,296	897,432	22,500	919,932	911,693	23,000	934,693	14,761	1.6 %
Student Services											
Institutional Support	861,562	-	861,562	818,504	-	818,504	823,801	-	823,801	5,297	0.6 %
Operation & Maintenance of Plant		14,821	14,821		6,500	6,500		14,000	14,000	7,500	115.4 %
Scholarships & Fellowships		2,635	2,635		4,000	4,000		2,500	2,500	(1,500)	(37.5) %
Subtotal Expenditures	<u>\$ 45,383,232</u>	<u>\$ 23,209,942</u>	<u>\$ 68,593,174</u>	<u>\$ 51,132,682</u>	<u>\$ 21,885,000</u>	<u>\$ 73,017,682</u>	<u>\$ 58,143,228</u>	<u>\$ 23,650,000</u>	<u>\$ 81,793,228</u>	<u>\$ 8,775,546</u>	<u>12.0 %</u>
Mandatory Transfers											
Non-Mandatory Transfers	2,592,882		2,592,882	714,800		714,800	714,800		714,800		
Total Expenditures & Transfers	<u>\$ 47,976,114</u>	<u>\$ 23,209,942</u>	<u>\$ 71,186,056</u>	<u>\$ 51,847,482</u>	<u>\$ 21,885,000</u>	<u>\$ 73,732,482</u>	<u>\$ 58,858,028</u>	<u>\$ 23,650,000</u>	<u>\$ 82,508,028</u>	<u>\$ 8,775,546</u>	<u>11.9 %</u>
Fund Balance Addition / (Reduction)	<u>\$ (220,135)</u>	<u>\$ 940,012</u>	<u>\$ 719,876</u>	<u>\$ (173,327)</u>	<u>\$</u>	<u>(173,327)</u>	<u>\$ (6,766,263)</u>	<u>\$</u>	<u>(6,766,263)</u>		

UT Extension

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 31,039,493	\$ 31,195,267	\$ 32,546,817	\$ 33,950,817	\$ 35,701,417	\$ 4,661,924	15.0 %
Grants & Contracts	16,386,992	17,728,629	19,774,265	21,559,891	21,148,000	4,761,008	29.1 %
Sales & Service	4,159,190	4,402,890	4,488,723	4,969,657	6,218,729	2,059,539	49.5 %
Other Sources	11,274,330	15,930,638	11,290,714	11,425,567	12,673,619	1,399,289	12.4 %
Total Revenues	\$ 62,860,006	\$ 69,257,424	\$ 68,100,518	\$ 71,905,933	\$ 75,741,765	\$ 12,881,759	20.5 %
Expenditures and Transfers							
Instruction		\$ 33,317	\$ 75,890	\$ 165,853	\$ 384,166	\$ 384,166	
Research	47,843	46,230	36,039	16,557	16,000	(31,843)	(66.6) %
Public Service	58,489,536	60,564,346	63,647,753	66,627,450	79,618,068	21,128,532	36.1 %
Academic Support	839,200	872,057	855,822	904,296	934,693	95,493	11.4 %
Student Services							
Institutional Support	726,396	740,256	895,406	861,562	823,801	97,405	13.4 %
Operation & Maintenance of Plant	17,176	13,805	6,508	14,821	14,000	(3,176)	(18.5) %
Scholarships & Fellowships	4,232	9,008	4,422	2,635	2,500	(1,732)	(40.9) %
Subtotal Expenditures	\$ 60,124,384	\$ 62,279,018	\$ 65,521,839	\$ 68,593,174	\$ 81,793,228	\$ 21,668,844	36.0 %
Mandatory Transfers							
Non-Mandatory Transfers	1,099,094	3,999,558	5,020,197	2,592,882	714,800	(384,294)	(35.0) %
Total Expenditures & Transfers	\$ 61,223,478	\$ 66,278,576	\$ 70,542,036	\$ 71,186,056	\$ 82,508,028	\$ 21,284,550	34.8 %
Fund Balance Addition/(Reduction)	\$ 1,636,528	\$ 2,978,848	\$ (2,441,518)	\$ 719,876	\$ (6,766,263)		

College of Veterinary Medicine

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 12,444,282	\$ 12,385,816	\$ 12,000,145	\$ (385,671)	(3.1) %
State Appropriations	18,453,659	19,621,159	20,036,359	415,200	2.1 %
Grants & Contracts	1,516,815	1,074,687	1,074,687		
Sales & Service	15,806,208	16,263,004	16,293,004	30,000	0.2 %
Other Sources	367,631	228,596	233,473	4,877	2.1 %
Total Revenues	<u>\$ 48,588,595</u>	<u>\$ 49,573,262</u>	<u>\$ 49,637,668</u>	<u>\$ 64,406</u>	<u>0.1 %</u>
Expenditures and Transfers					
Instruction	\$ 30,690,295	\$ 36,924,850	\$ 41,146,543	\$ 4,221,693	11.4 %
Research	3,297,180	2,880,250	3,690,041	809,791	28.1 %
Public Service	195,767	98,190	133,006	34,816	35.5 %
Academic Support	6,211,032	5,693,074	5,899,393	206,319	3.6 %
Student Services					
Institutional Support	676,508	601,417	600,347	(1,070)	(0.2) %
Operation & Maintenance of Plant	2,747,874	2,893,531	3,028,942	135,411	4.7 %
Scholarships & Fellowships	6,235	10,000	13,765	3,765	37.7 %
Subtotal Expenditures	<u>\$ 43,824,890</u>	<u>\$ 49,101,312</u>	<u>\$ 54,512,037</u>	<u>\$ 5,410,725</u>	<u>11.0 %</u>
Mandatory Transfers	440,378				
Non-Mandatory Transfers	3,816,056	471,400	(4,874,369)	(5,345,769)	(1,134.0) %
Total Expenditures & Transfers	<u>\$ 48,081,324</u>	<u>\$ 49,572,712</u>	<u>\$ 49,637,668</u>	<u>\$ 64,956</u>	<u>0.1 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 507,270</u>	<u>\$ 550</u>			

College of Veterinarian Medicine
Five Year FY18 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 11,360,199	\$ 11,503,126	\$ 11,935,882	\$ 12,444,282	\$ 12,000,145	\$ 639,946	5.6 %
State Appropriations	16,796,354	16,874,254	17,733,159	18,453,659	20,036,359	3,240,005	19.3 %
Grants & Contracts	896,223	938,172	1,052,100	1,516,815	1,074,687	178,464	19.9 %
Sales & Service	12,662,820	14,203,579	14,843,322	15,806,208	16,293,004	3,630,184	28.7 %
Other Sources	238,294	247,877	269,497	367,631	233,473	(4,821)	(2.0) %
Total Revenues	<u>\$ 41,953,889</u>	<u>\$ 43,767,008</u>	<u>\$ 45,833,959</u>	<u>\$ 48,588,595</u>	<u>\$ 49,637,668</u>	<u>\$ 7,683,779</u>	<u>18.3 %</u>
Expenditures and Transfers							
Instruction	\$ 28,095,996	\$ 28,552,824	\$ 29,551,282	\$ 30,690,295	\$ 41,146,543	\$ 13,050,547	46.4 %
Research	3,572,252	3,109,348	3,146,321	3,297,180	3,690,041	117,789	3.3 %
Public Service	113,578	176,603	160,332	195,767	133,006	19,428	17.1 %
Academic Support	5,276,570	5,626,476	5,815,707	6,211,032	5,899,393	622,823	11.8 %
Student Services							
Institutional Support	689,276	669,762	689,521	676,508	600,347	(88,929)	(12.9) %
Operation & Maintenance of Plant	2,918,805	2,994,867	2,819,332	2,747,874	3,028,942	110,137	3.8 %
Scholarships & Fellowships	44,595	13,481	25,508	6,235	13,765	(30,830)	(69.1) %
Subtotal Expenditures	<u>\$ 40,711,072</u>	<u>\$ 41,143,360</u>	<u>\$ 42,208,003</u>	<u>\$ 43,824,890</u>	<u>\$ 54,512,037</u>	<u>\$ 13,800,965</u>	<u>33.9 %</u>
Mandatory Transfers	315,421	437,348	437,334	440,378		(315,421)	(100.0) %
Non-Mandatory Transfers	3,398,703	3,419,233	5,652,487	3,816,056	(4,874,369)	(8,273,072)	(243.4) %
Total Expenditures & Transfers	<u>\$ 44,425,196</u>	<u>\$ 44,999,941</u>	<u>\$ 48,297,824</u>	<u>\$ 48,081,324</u>	<u>\$ 49,637,668</u>	<u>\$ 5,212,472</u>	<u>11.7 %</u>
Fund Balance Addition/(Reduction)	<u>\$ (2,471,307)</u>	<u>\$ (1,232,934)</u>	<u>\$ (2,463,864)</u>	<u>\$ 507,270</u>			

College of Veterinary Medicine
FY 2018 Revised Budget Summary - Natural Classifications
 Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 13,554,694	\$ 14,131,841	\$ 14,318,793	\$ 186,952	1.3 %
Non-Academic	11,323,264	12,170,286	12,497,459	327,173	2.7 %
Students	263,054	282,378	307,364	24,986	8.8 %
Total Salaries	\$ 25,141,012	\$ 26,584,505	\$ 27,123,616	\$ 539,111	2.0 %
Staff Benefits	8,743,237	9,249,293	9,949,514	700,221	7.6 %
Total Salaries and Benefits	\$ 33,884,249	\$ 35,833,798	\$ 37,073,130	\$ 1,239,332	3.5 %
Operating	9,508,670	13,184,160	17,198,339	4,014,179	30.4 %
Equipment and Capital Outlay	431,971	83,354	240,568	157,214	188.6 %
Total Expenditures	\$ 43,824,890	\$ 49,101,312	\$ 54,512,037	\$ 5,410,725	11.0 %

College of Veterinary Medicine

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees	\$ 12,444,282		\$ 12,444,282	\$ 12,385,816		\$ 12,385,816	\$ 12,000,145		\$ 12,000,145	\$ (385,671)	(3.1) %
State Appropriations	18,453,659	\$ 472,762	18,926,421	19,621,159	\$ 504,022	20,125,181	20,036,359	\$ 506,284	20,542,643	417,462	2.1 %
Grants & Contracts	1,516,815	4,503,938	6,020,753	1,074,687	3,597,000	4,671,687	1,074,687	3,615,407	4,690,094	18,407	0.4 %
Sales & Service	15,806,208		15,806,208	16,263,004		16,263,004	16,293,004		16,293,004	30,000	0.2 %
Other Sources	367,631	1,325,809	1,693,440	228,596	1,011,407	1,240,003	233,473	993,000	1,226,473	(13,530)	(1.1) %
Total Revenues	\$ 48,588,595	\$ 6,302,509	\$ 54,891,104	\$ 49,573,262	\$ 5,112,429	\$ 54,685,691	\$ 49,637,668	\$ 5,114,691	\$ 54,752,359	\$ 66,668	0.1 %
Expenditures and Transfers											
Instruction	\$ 30,690,295	\$ 665,251	\$ 31,355,545	36,924,850	\$ 546,878	\$ 37,471,728	\$ 41,146,543	\$ 546,878	\$ 41,693,421	\$ 4,221,693	11.3 %
Research	3,297,180	4,683,914	7,981,094	2,880,250	4,048,369	6,928,619	3,690,041	4,050,339	7,740,380	811,761	11.7 %
Public Service	195,767	267,348	463,115	98,190	208,704	306,894	133,006	208,704	341,710	34,816	11.3 %
Academic Support	6,211,032	32,345	6,243,376	5,693,074	28,259	5,721,333	5,899,393	28,259	5,927,652	206,319	3.6 %
Student Services											
Institutional Support	676,508	26,797	703,304	601,417	4,000	605,417	600,347	4,000	604,347	(1,070)	(0.2) %
Operation & Maintenance of Plant	2,747,874		2,747,874	2,893,531		2,893,531	3,028,942		3,028,942	135,411	4.7 %
Scholarships & Fellowships	6,235	407,167	413,403	10,000	276,511	286,511	13,765	276,511	290,276	3,765	1.3 %
Subtotal Expenditures	\$ 43,824,890	\$ 6,082,821	\$ 49,907,712	\$ 49,101,312	\$ 5,112,721	\$ 54,214,033	\$ 54,512,037	\$ 5,114,691	\$ 59,626,728	\$ 5,412,695	10.0 %
Mandatory Transfers	440378		440378								
Non-Mandatory Transfers	3,816,056		3,816,056	471,400		471,400	(4,874,369)		(4,874,369)	(5,345,769)	(1,134.0) %
Total Expenditures & Transfers	\$ 48,081,324	\$ 6,082,821	\$ 54,164,146	\$ 49,572,712	\$ 5,112,721	\$ 54,685,433	\$ 49,637,668	\$ 5,114,691	\$ 54,752,359	\$ 66,926	0.1 %
Fund Balance Addition / (Reduction)	\$ 507,270	\$ 219,688	\$ 726,958	\$ 550	\$ (292)	\$ 258					

College of Veterinarian Medicine

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 11,360,199	\$ 11,503,126	\$ 11,935,882	\$ 12,444,282	\$ 12,000,145	\$ 639,946	5.6 %
State Appropriations	17,319,675	17,362,657	18,189,148	18,926,421	20,542,643	3,222,968	18.6 %
Grants & Contracts	4,046,126	4,433,389	4,478,473	6,020,753	4,690,094	643,968	15.9 %
Sales & Service	12,662,820	14,203,579	14,843,322	15,806,208	16,293,004	3,630,184	28.7 %
Other Sources	1,279,257	1,259,779	1,320,342	1,693,440	1,226,473	(52,784)	(4.1) %
Total Revenues	\$ 46,668,076	\$ 48,762,529	\$ 50,767,167	\$ 54,891,104	\$ 54,752,359	\$ 8,084,283	17.3 %
Expenditures and Transfers							
Instruction	\$ 29,712,331	\$ 30,073,262	\$ 30,659,693	\$ 31,355,545	\$ 41,693,421	\$ 11,981,090	40.3 %
Research	6,025,505	6,044,927	6,163,536	7,981,094	7,740,380	1,714,875	28.5 %
Public Service	389,697	303,720	268,928	463,115	341,710	(47,987)	(12.3) %
Academic Support	5,323,553	5,666,247	5,877,781	6,243,376	5,927,652	604,099	11.3 %
Student Services							
Institutional Support	706,829	678,219	706,887	703,304	604,347	(102,482)	(14.5) %
Operation & Maintenance of Plant	2,918,805	2,994,867	2,819,332	2,747,874	3,028,942	110,137	3.8 %
Scholarships & Fellowships	341,157	328,317	349,888	413,403	290,276	(50,881)	(14.9) %
Subtotal Expenditures	\$ 45,417,878	\$ 46,089,559	\$ 46,846,045	\$ 49,907,712	\$ 59,626,728	\$ 14,208,850	31.3 %
Mandatory Transfers	315,421	437,348	437,334	440,378		(315,421)	(100.0) %
Non-Mandatory Transfers	3,398,703	3,419,233	5,652,487	3,816,056	(4,874,369)	(8,273,072)	(243.4) %
Total Expenditures & Transfers	\$ 49,132,002	\$ 49,946,140	\$ 52,935,866	\$ 54,164,146	\$ 54,752,359	\$ 5,620,357	11.4 %
Fund Balance Addition/(Reduction)	\$ (2,463,926)	\$ (1,183,611)	\$ (2,168,699)	\$ 726,958			

The University of Tennessee Institute of Public Service

FY 2018 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted E & G

IPS	\$ 7.8
MTAS	7.1
CTAS	<u>6.2</u>
Total Unrest. E&G	\$21.1

Restricted E&G

IPS	\$ 6.6
MTAS	.5
CTAS	<u>.1</u>
Total Restrict. E&G	\$7.2

Total E&G

IPS	\$14.4
MTAS	7.6
CTAS	<u>6.3</u>
Total Current Fund Revenues	\$28.3

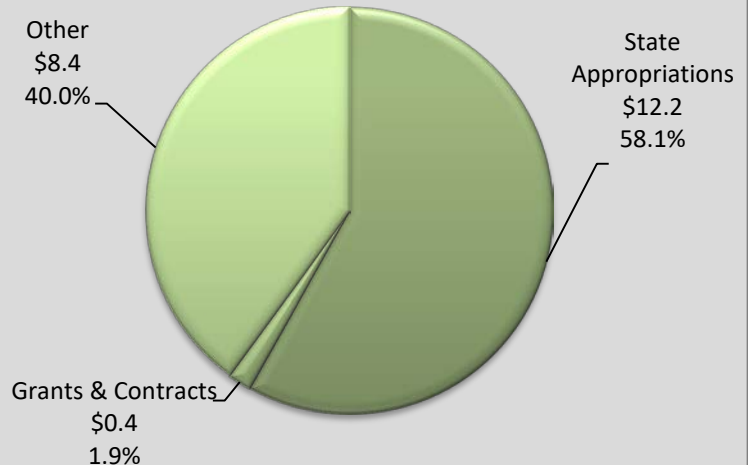
Current Fund Revenues Detail

State Appropriations	\$ 12.2
Grants & Contracts	7.2
Other Sources	<u>8.9</u>
Total Current Fund Revenues	\$ 28.3

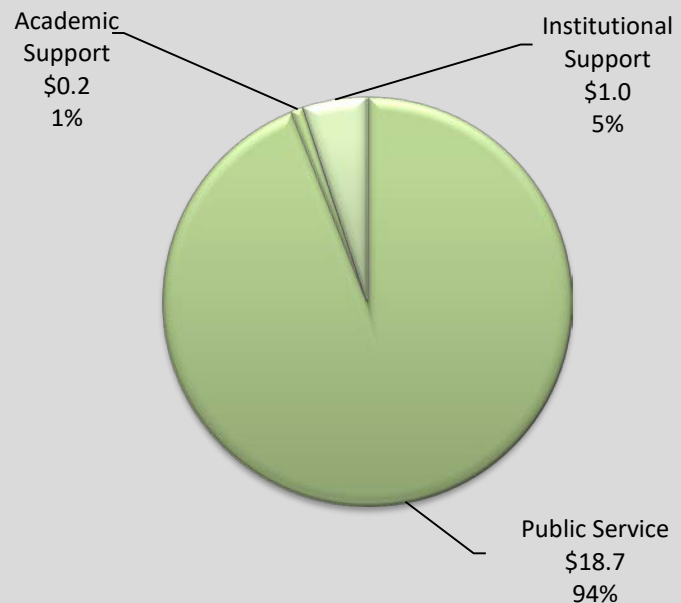
FTE Positions (Unrestricted & Restricted) October 31, 2017

Administrative	10
Professional	105
Cler/Tech/Maint	<u>28</u>
Total FTE Positions	143

Revenues \$21.1 million



Expenditures \$20.0 million



Institute for Public Service Total

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017		FY 2018		FY 2018	CHANGE	
	ACTUALS		ORIGINAL		REVISED	ORIGINAL TO REVISED	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 11,042,187	\$	11,979,287	\$	12,216,587	\$ 237,300	2.0 %
Grants & Contracts	806,056		426,346		426,346		
Sales & Service							
Other Sources	7,690,908		8,371,942		8,419,987	48,045	0.6 %
Total Revenues	<u>\$ 19,539,151</u>	<u>\$</u>	<u>20,777,575</u>	<u>\$</u>	<u>21,062,920</u>	<u>\$ 285,345</u>	<u>1.4 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 15,997,945	\$	18,066,785	\$	18,746,900	\$ 680,115	3.8 %
Academic Support	234,702		232,725		234,709	1,984	0.9 %
Student Services							
Institutional Support	911,117		997,236		1,016,381	19,145	1.9 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 17,143,764</u>	<u>\$</u>	<u>19,296,746</u>	<u>\$</u>	<u>19,997,990</u>	<u>\$ 701,244</u>	<u>3.6 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	2,415,844		1,563,905		1,240,506	(323,399)	(20.7) %
Total Expenditures & Transfers	<u>\$ 19,559,608</u>	<u>\$</u>	<u>20,860,651</u>	<u>\$</u>	<u>21,238,496</u>	<u>\$ 377,845</u>	<u>1.8 %</u>
Fund Balance Addition/(Reduction)	<u>\$ (20,456)</u>	<u>\$</u>	<u>(83,076)</u>	<u>\$</u>	<u>(175,576)</u>	<u>\$ (92,500)</u>	<u>(111.3)</u>

Institute for Public Service Total
Five Year FY18 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 9,899,924	\$ 9,936,524	\$ 10,342,187	\$ 11,042,187	\$ 12,216,587	\$ 2,316,663	23.4 %
Grants & Contracts	313,085	321,566	297,891	806,056	426,346	113,261	36.2 %
Sales & Service							
Other Sources	7,109,470	7,100,662	7,802,091	7,690,908	8,419,987	1,310,517	18.4 %
Total Revenues	<u>\$ 17,322,479</u>	<u>\$ 17,358,752</u>	<u>\$ 18,442,170</u>	<u>\$ 19,539,151</u>	<u>\$ 21,062,920</u>	<u>\$ 3,740,441</u>	<u>21.6 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 14,735,439	\$ 15,032,667	\$ 14,864,466	\$ 15,997,945	\$ 18,746,900	\$ 4,011,461	27.2 %
Academic Support	287,979	262,964	248,103	234,702	234,709	(53,270)	(18.5) %
Student Services							
Institutional Support	1,166,371	934,964	807,979	911,117	1,016,381	(149,990)	(12.9) %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 16,189,790</u>	<u>\$ 16,230,595</u>	<u>\$ 15,920,548</u>	<u>\$ 17,143,764</u>	<u>\$ 19,997,990</u>	<u>\$ 3,808,200</u>	<u>23.5 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	1,052,539	1,076,037	2,308,955	2,415,844	1,240,506	187,967	17.9 %
Total Expenditures & Transfers	<u>\$ 17,242,329</u>	<u>\$ 17,306,632</u>	<u>\$ 18,229,503</u>	<u>\$ 19,559,608</u>	<u>\$ 21,238,496</u>	<u>\$ 3,996,167</u>	<u>23.2 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 80,150</u>	<u>\$ 52,120</u>	<u>\$ 212,667</u>	<u>\$ (20,456)</u>	<u>\$ (175,576)</u>		

Institute for Public Service Total

Unrestricted Net Assets

	IPS	MTAS	CTAS	TOTAL
Net Assets - June 30, 2015	\$ 492,365	\$ 394,248	\$ 338,939	\$ 1,225,552
Percent Unallocated of Expend. & Transfers *	4.54%	3.83%	3.86%	4.09%
FY 2015-16 ACTUAL				
Revenue	\$ 6,628,837	\$ 6,668,513	\$ 5,144,820	\$ 18,442,170
Less:				
Expenditures	\$ 5,242,584	\$ 5,990,118	\$ 4,687,845	\$ 15,920,547
Mandatory Transfers				
Non-Mandatory Transfers	1,394,028	534,348	380,579	2,308,955
Total Expenditures & Transfers	\$ 6,636,612	\$ 6,524,466	\$ 5,068,424	\$ 18,229,502
Net Change	\$ (7,775)	\$ 144,047	\$ 76,396	\$ 212,668
Unrestricted Net Assets				
Working Capital-Accounts Receivable	\$ 39,497	\$ 33,066		\$ 72,563
Working Capital-Petty Cash				
Working Capital-Inventories				
Revolving Funds				
Encumbrances				
Unexpended Gifts				
Reappropriations	200,000	250,000	\$ 200,000	\$ 650,000
Unallocated	245,093	255,229	215,334	715,657
Net Assets - June 30, 2016	\$ 484,590	\$ 538,295	\$ 415,335	\$ 1,438,220
Percent Unallocated of Expend. & Transfers *	3.69%	3.91%	4.25%	3.93%
* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.				
FY 2016-17 Actual				
Revenue	\$ 7,178,229	\$ 6,872,648	\$ 5,488,274	\$ 19,539,151
Less:				
Expenditures	\$ 5,709,628	\$ 6,331,766	\$ 5,102,370	\$ 17,143,764
Mandatory Transfers				
Non-Mandatory Transfers	1,465,425	553,366	397,053	2,415,844
Total Expenditures & Transfers	\$ 7,175,053	\$ 6,885,132	\$ 5,499,423	\$ 19,559,608
Net Change	\$ 3,176	\$ (12,484)	\$ (11,149)	\$ (20,457)
Unrestricted Net Assets				
Working Capital-Accounts Receivable	\$ 18,908	\$ 16,692		\$ 35,600
Working Capital-Petty Cash				
Working Capital-Inventories				
Revolving Funds				
Encumbrances				
Unexpended Gifts				
Reappropriations	200,000.0	250,000.0	\$ 200,000	650,000.0
Unallocated	268,858	259,118	204,185	732,161
Net Assets - June 30, 2017	\$ 487,766	\$ 525,811	\$ 404,186	\$ 1,417,763
Percent Unallocated of Expend. & Transfers *	3.75%	3.76%	3.71%	3.74%
* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.				
FY 2017-18 Revised Budget				
Revenue	\$ 7,765,251	\$ 7,101,429	\$ 6,196,240	\$ 21,062,920
Less:				
Expenditures	\$ 6,903,014	\$ 6,898,394	\$ 6,196,582	\$ 19,997,990
Mandatory Transfers				
Non-Mandatory Transfers	862,237	185,673	192,596	1,240,506
Total Expenditures & Transfers	\$ 7,765,251	\$ 7,084,067	\$ 6,389,178	\$ 21,238,496
Net Change	\$ -	\$ 17,362	\$ (192,938)	\$ (175,576)
Unrestricted Net Assets				
Working Capital-Accounts Receivable				
Working Capital-Petty Cash				
Working Capital-Inventories				
Revolving Funds				
Encumbrances				
Unexpended Gifts				
Reappropriations	\$ 200,000	\$ 250,000		\$ 450,000
Unallocated	287,767	293,173	\$ 211,248	792,188
Estimated Net Assets - June 30, 2018	\$ 487,766	\$ 543,173	\$ 211,248	\$ 1,242,187
Percent Unallocated of Expend. & Transfers *	3.71%	4.14%	3.31%	3.73%
* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.				

Institute for Public Service Total
FY 2018 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 35,025	\$ 326,037	\$ 326,037		
Non-Academic	9,266,006	10,174,394	10,350,093	\$ 175,699	1.7 %
Students	6,692	27,790	27,790		
Total Salaries	\$ 9,307,723	\$ 10,528,221	\$ 10,703,920	\$ 175,699	1.7 %
Staff Benefits	3,256,771	3,616,527	4,048,336	431,809	11.9 %
Total Salaries and Benefits	\$ 12,564,493	\$ 14,144,748	\$ 14,752,256	\$ 607,508	4.3 %
Operating	4,467,048	5,032,094	5,118,830	86,736	1.7 %
Equipment and Capital Outlay	112,222	119,904	126,904	7,000	5.8 %
Total Expenditures	\$ 17,143,764	\$ 19,296,746	\$ 19,997,990	\$ 701,244	3.6 %

Institute for Public Service Total

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 11,042,187		\$ 11,042,187	\$ 11,979,287		\$ 11,979,287	\$ 12,216,587		\$ 12,216,587	\$ 237,300	2.0 %
Grants & Contracts	806,056	\$ 5,223,681	6,029,738	426,346	\$ 6,820,000	7,246,346	426,346	\$ 6,820,000	7,246,346		
Sales & Service											
Other Sources	7,690,908	707,329	8,398,237	8,371,942	466,000	8,837,942	8,419,987	466,000	8,885,987	48,045	0.5 %
Total Revenues	<u>\$ 19,539,151</u>	<u>\$ 5,931,010</u>	<u>\$ 25,470,161</u>	<u>\$ 20,777,575</u>	<u>\$ 7,286,000</u>	<u>\$ 28,063,575</u>	<u>\$ 21,062,920</u>	<u>\$ 7,286,000</u>	<u>\$ 28,348,920</u>	<u>\$ 285,345</u>	<u>1.0 %</u>
Expenditures and Transfers											
Instruction		\$ 2,732	\$ 2,732								
Research											
Public Service	\$ 15,997,945	5,734,717	21,732,662	\$ 18,066,785	\$ 7,286,000	\$ 25,352,785	\$ 18,746,900	\$ 7,286,000	\$ 26,032,900	\$ 680,115	2.7 %
Academic Support	234,702	7,034	241,736	232,725		232,725	234,709		234,709	1,984	0.9 %
Student Services											
Institutional Support	911,117	8,489	919,606	997,236		997,236	1,016,381		1,016,381	19,145	1.9 %
Operation & Maintenance of Plant											
Scholarships & Fellowships		6,838	6,838								
Subtotal Expenditures	<u>\$ 17,143,764</u>	<u>\$ 5,759,810</u>	<u>\$ 22,903,573</u>	<u>\$ 19,296,746</u>	<u>\$ 7,286,000</u>	<u>\$ 26,582,746</u>	<u>\$ 19,997,990</u>	<u>\$ 7,286,000</u>	<u>\$ 27,283,990</u>	<u>\$ 701,244</u>	<u>2.6 %</u>
Mandatory Transfers											
Non-Mandatory Transfers	2,415,844		2,415,844	1,563,905		1,563,905	1,240,506		1,240,506	(323,399)	(20.7) %
Total Expenditures & Transfers	<u>\$ 19,559,608</u>	<u>\$ 5,759,810</u>	<u>\$ 25,319,417</u>	<u>\$ 20,860,651</u>	<u>\$ 7,286,000</u>	<u>\$ 28,146,651</u>	<u>\$ 21,238,496</u>	<u>\$ 7,286,000</u>	<u>\$ 28,524,496</u>	<u>\$ 377,845</u>	<u>1.3 %</u>
Fund Balance Addition / (Reduction)	<u>\$ (20,456)</u>	<u>\$ 171,200</u>	<u>\$ 150,744</u>	<u>\$ (83,076)</u>	<u>\$</u>	<u>(83,076)</u>	<u>\$ (175,576)</u>	<u>\$</u>	<u>(175,576)</u>		

Institute for Public Service Total

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 9,899,924	\$ 9,936,524	\$ 10,342,187	\$ 11,042,187	\$ 12,216,587	\$ 2,316,663	23.4 %
Grants & Contracts	4,708,249	4,464,806	5,053,675	6,029,738	7,246,346	2,538,097	53.9 %
Sales & Service							
Other Sources	7,630,486	7,678,467	8,402,211	8,398,237	8,885,987	1,255,501	16.5 %
Total Revenues	<u>\$ 22,238,658</u>	<u>\$ 22,079,798</u>	<u>\$ 23,798,074</u>	<u>\$ 25,470,161</u>	<u>\$ 28,348,920</u>	<u>\$ 6,110,262</u>	<u>27.5 %</u>
Expenditures and Transfers							
Instruction	\$ 1,113	\$ 50,000	\$ 2,273	\$ 2,732		\$ (1,113)	(100.0) %
Research		34,268	(964)				
Public Service	19,351,972	19,420,663	19,787,638	\$ 21,732,662	\$ 26,032,900	6,680,928	34.5 %
Academic Support	297,067	262,964	252,207	241,736	234,709	(62,358)	(21.0) %
Student Services							
Institutional Support	1,180,050	952,907	826,149	919,606	1,016,381	(163,669)	(13.9) %
Operation & Maintenance of Plant							
Scholarships & Fellowships	6,438	4,432	4,811	6,838		(6,438)	(100.0) %
Subtotal Expenditures	<u>\$ 20,836,639</u>	<u>\$ 20,725,233</u>	<u>\$ 20,872,113</u>	<u>\$ 22,903,573</u>	<u>\$ 27,283,990</u>	<u>\$ 6,447,351</u>	<u>30.9 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	1,052,539	1,076,037	2,308,955	2,415,844	1,240,506	187,967	17.9 %
Total Expenditures & Transfers	<u>\$ 21,889,178</u>	<u>\$ 21,801,270</u>	<u>\$ 23,181,068</u>	<u>\$ 25,319,417</u>	<u>\$ 28,524,496</u>	<u>\$ 6,635,318</u>	<u>30.3 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 349,480</u>	<u>\$ 278,527</u>	<u>\$ 617,005</u>	<u>\$ 150,744</u>	<u>\$ (175,576)</u>		

Institute for Public Service

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017		FY 2018		FY 2018		CHANGE	
	ACTUALS		ORIGINAL		REVISED		ORIGINAL TO	REVISED
							AMOUNT	%
EDUCATIONAL AND GENERAL								
Revenues								
Tuition & Fees								
State Appropriations	\$	5,643,985	\$	5,784,185	\$	5,841,485	\$ 57,300	1.0 %
Grants & Contracts		779,511		398,571		398,571		
Sales & Service								
Other Sources		754,733		1,477,150		1,525,195	48,045	3.3 %
Total Revenues	\$	7,178,229	\$	7,659,906	\$	7,765,251	\$ 105,345	1.4 %
Expenditures and Transfers								
Instruction								
Research								
Public Service	\$	4,806,846	\$	5,817,169	\$	5,903,368	\$ 86,199	1.5 %
Academic Support								
Student Services								
Institutional Support		902,782		980,501		999,646	19,145	2.0 %
Operation & Maintenance of Plant								
Scholarships & Fellowships								
Subtotal Expenditures	\$	5,709,628	\$	6,797,670	\$	6,903,014	\$ 105,344	1.5 %
Mandatory Transfers								
Non-Mandatory Transfers		1,465,425		862,236		862,236		
Total Expenditures & Transfers	\$	7,175,053	\$	7,659,906	\$	7,765,251	\$ 105,345	1.4 %
Fund Balance Addition/(Reduction)	\$	3,176						

Institute For Public Service

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 5,249,898	\$ 5,265,298	\$ 5,439,285	\$ 5,643,985	\$ 5,841,485	\$ 591,587	11.3 %
Grants & Contracts	292,867	301,450	252,140	779,511	398,571	105,704	36.1 %
Sales & Service							
Other Sources	837,426	623,205	937,412	754,733	1,525,195	687,769	82.1 %
Total Revenues	<u>\$ 6,380,191</u>	<u>\$ 6,189,953</u>	<u>\$ 6,628,837</u>	<u>\$ 7,178,229</u>	<u>\$ 7,765,251</u>	<u>\$ 1,385,060</u>	<u>21.7 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 4,164,483	\$ 4,466,659	\$ 4,442,740	\$ 4,806,846	\$ 5,903,368	\$ 1,738,885	41.8 %
Academic Support							
Student Services							
Institutional Support	1,157,338	924,492	799,845	902,782	999,646	(157,692)	(13.6) %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 5,321,822</u>	<u>\$ 5,391,151</u>	<u>\$ 5,242,584</u>	<u>\$ 5,709,628</u>	<u>\$ 6,903,014</u>	<u>\$ 1,581,192</u>	<u>29.7 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	961,047	803,828	1,394,028	1,465,425	862,237	(98,810)	(10.3) %
Total Expenditures & Transfers	<u>\$ 6,282,869</u>	<u>\$ 6,194,979</u>	<u>\$ 6,636,612</u>	<u>\$ 7,175,053</u>	<u>\$ 7,765,251</u>	<u>\$ 1,482,382</u>	<u>23.6 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 97,323</u>	<u>\$ (5,026)</u>	<u>\$ (7,776)</u>	<u>\$ 3,176</u>			

Institute of Public Service
FY 2018 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 21,782	\$ 244,437	\$ 244,437		
Non-Academic	2,691,048	3,169,279	3,226,635	\$ 57,356	1.8 %
Students	6,692	17,790	17,790		
Total Salaries	\$ 2,719,522	\$ 3,431,506	\$ 3,488,862	\$ 57,356	1.7 %
Staff Benefits	933,056	1,148,799	1,216,909	68,110	5.9 %
Total Salaries and Benefits	\$ 3,652,578	\$ 4,580,305	\$ 4,705,771	\$ 125,466	2.7 %
Operating	2,034,188	2,217,365	2,197,243	(20,122)	(0.9) %
Equipment and Capital Outlay	22,862				
Total Expenditures	\$ 5,709,628	\$ 6,797,670	\$ 6,903,014	\$ 105,344	1.5 %

Institute for Public Service

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Original to Revised Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 5,643,985		\$ 5,643,985	\$ 5,784,185		\$ 5,784,185	\$ 5,841,485		\$ 5,841,485	\$ 57,300	1.0 %
Grants & Contracts	779,511	\$ 5,027,230	5,806,742	398,571	\$ 6,400,000	6,798,571	398,571	\$ 6,400,000	6,798,571		
Sales & Service											
Other Sources	754,733	320,745	1,075,478	1,477,150	230,000	1,707,150	1,525,195	230,000	1,755,195	48,045	2.8 %
Total Revenues	\$ 7,178,229	\$ 5,347,976	\$ 12,526,205	\$ 7,659,906	\$ 6,630,000	\$ 14,289,906	\$ 7,765,251	\$ 6,630,000	\$ 14,395,251	\$ 105,345	0.7 %
Expenditures and Transfers											
Instruction											
Research											
Public Service	\$ 4,806,846	\$ 5,371,242	\$ 10,178,088	\$ 5,817,169	\$ 6,630,000	\$ 12,447,169	\$ 5,903,368	\$ 6,630,000	\$ 12,533,368	\$ 86,199	0.7 %
Academic Support		4,796	4,796								
Student Services											
Institutional Support	902,782	6,231	909,012	980,501		980,501	999,646		999,646	19,145	2.0 %
Operation & Maintenance of Plant											
Scholarships & Fellowships		6,838	6,838								
Subtotal Expenditures	\$ 5,709,628	\$ 5,389,106	\$ 11,098,734	\$ 6,797,670	\$ 6,630,000	\$ 13,427,670	\$ 6,903,014	\$ 6,630,000	\$ 13,533,014	\$ 105,344	0.8 %
Mandatory Transfers											
Non-Mandatory Transfers	1,465,425		1,465,425	862,236		862,236	862,237		862,237	1	- %
Total Expenditures & Transfers	\$ 7,175,053	\$ 5,389,106	\$ 12,564,159	\$ 7,659,906	\$ 6,630,000	\$ 14,289,906	\$ 7,765,251	\$ 6,630,000	\$ 14,395,251	\$ 105,345	0.7 %
Fund Balance Addition / (Reduction)	\$ 3,176	\$ (41,130)	\$ (37,954)								

Institute For Public Service

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 5,249,898	\$ 5,265,298	\$ 5,439,285	\$ 5,643,985	\$ 5,841,485	\$ 591,587	11.3 %
Grants & Contracts	4,482,923	4,258,056	4,697,962	5,806,742	6,798,571	2,315,648	51.7 %
Sales & Service							
Other Sources	1,076,599	900,263	1,189,352	1,075,478	1,755,195	678,596	63.0 %
Total Revenues	<u>\$ 10,809,420</u>	<u>\$ 10,423,617</u>	<u>\$ 11,326,600</u>	<u>\$ 12,526,205</u>	<u>\$ 14,395,251</u>	<u>\$ 3,585,831</u>	<u>33.2 %</u>
Expenditures and Transfers							
Instruction	\$ 1,113	\$ 50,000				\$ (1,113)	(100.0) %
Research		34,268	(964)				
Public Service	8,404,312	8,481,312	8,876,845	\$ 10,178,088	\$ 12,533,368	4,129,056	49.1 %
Academic Support	6,720		4,104	4,796		(6,720)	(100.0) %
Student Services							
Institutional Support	1,169,971	938,720	815,639	909,012	999,646	(170,325)	(14.6) %
Operation & Maintenance of Plant							
Scholarships & Fellowships	6,438	4,432	4,811	6,838		(6,438)	(100.0) %
Subtotal Expenditures	<u>\$ 9,588,554</u>	<u>\$ 9,508,732</u>	<u>\$ 9,700,435</u>	<u>\$ 11,098,734</u>	<u>\$ 13,533,014</u>	<u>\$ 3,944,460</u>	<u>41.1 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	961,047	803,828	1,394,028	1,465,425	862,237	(98,810)	(10.3) %
Total Expenditures & Transfers	<u>\$ 10,549,601</u>	<u>\$ 10,312,560</u>	<u>\$ 11,094,463</u>	<u>\$ 12,564,159</u>	<u>\$ 14,395,251</u>	<u>\$ 3,845,650</u>	<u>36.5 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 259,819</u>	<u>\$ 111,057</u>	<u>\$ 232,136</u>	<u>\$ (37,954)</u>			

Municipal Technical Advisory Service

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 3,159,551	\$ 3,326,251	\$ 3,410,551	\$ 84,300	2.5 %
Grants & Contracts	26,545	27,775	27,775		
Sales & Service					
Other Sources	3,686,553	3,663,103	3,663,103		
Total Revenues	<u>\$ 6,872,648</u>	<u>\$ 7,017,129</u>	<u>\$ 7,101,429</u>	<u>\$ 84,300</u>	<u>1.2 %</u>
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 6,091,908	\$ 6,648,342	\$ 6,654,785	\$ 6,443	0.1 %
Academic Support	234,702	232,725	234,709	1,984	0.9 %
Student Services					
Institutional Support	5,156	8,900	8,900		
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	<u>\$ 6,331,766</u>	<u>\$ 6,889,967</u>	<u>\$ 6,898,394</u>	<u>\$ 8,427</u>	<u>0.1 %</u>
Mandatory Transfers					
Non-Mandatory Transfers	553,366	110,000	185,673	75,673	68.8 %
Total Expenditures & Transfers	<u>\$ 6,885,132</u>	<u>\$ 6,999,967</u>	<u>\$ 7,084,067</u>	<u>\$ 84,100</u>	<u>1.2 %</u>
Fund Balance Addition/(Reduction)	<u>\$ (12,484)</u>	<u>\$ 17,162</u>	<u>\$ 17,362</u>		

Municipal Technical Advisory Service
Five Year FY18 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 2,892,013	\$ 2,903,313	\$ 3,039,651	\$ 3,159,551	\$ 3,410,551	\$ 518,538	17.9 %
Grants & Contracts	20,218	20,116	45,752	26,545	27,775	7,557	37.4 %
Sales & Service							
Other Sources	3,267,493	3,299,627	3,583,110	3,686,553	3,663,103	395,610	12.1 %
Total Revenues	<u>\$ 6,179,724</u>	<u>\$ 6,223,056</u>	<u>\$ 6,668,513</u>	<u>\$ 6,872,648</u>	<u>\$ 7,101,429</u>	<u>\$ 921,705</u>	<u>14.9 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 5,725,726	\$ 5,694,708	\$ 5,736,603	\$ 6,091,908	\$ 6,654,785	\$ 929,059	16.2 %
Academic Support	287,979	262,964	248,103	234,702	234,709	(53,270)	(18.5) %
Student Services							
Institutional Support	5,297	6,155	5,412	5,156	8,900	3,603	68.0 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 6,019,002</u>	<u>\$ 5,963,827</u>	<u>\$ 5,990,118</u>	<u>\$ 6,331,766</u>	<u>\$ 6,898,394</u>	<u>\$ 879,392</u>	<u>14.6 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	138,107	254,675	534,348	553,366	185,673	47,566	34.4 %
Total Expenditures & Transfers	<u>\$ 6,157,109</u>	<u>\$ 6,218,502</u>	<u>\$ 6,524,466</u>	<u>\$ 6,885,132</u>	<u>\$ 7,084,067</u>	<u>\$ 926,958</u>	<u>15.1 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 22,615</u>	<u>\$ 4,554</u>	<u>\$ 144,047</u>	<u>\$ (12,484)</u>	<u>\$ 17,362</u>		

Municipal Technical Advisory Service
FY 2018 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 1,975	\$ 75,000	\$ 75,000		
Non-Academic	3,769,135	3,943,904	3,874,774	\$ (69,130)	(1.8) %
Students		10,000	10,000		
Total Salaries	\$ 3,771,110	\$ 4,028,904	\$ 3,959,774	\$ (69,130)	(1.7) %
Staff Benefits	1,278,628	1,331,956	1,395,292	63,336	4.8 %
Total Salaries and Benefits	\$ 5,049,738	\$ 5,360,860	\$ 5,355,066	\$ (5,794)	(0.1) %
Operating	1,226,374	1,470,203	1,484,424	14,221	1.0 %
Equipment and Capital Outlay	55,654	58,904	58,904		
Total Expenditures	\$ 6,331,766	\$ 6,889,967	\$ 6,898,394	\$ 8,427	0.1 %

Municipal Technical Advisory Service

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Original to Revised Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees											
State Appropriations	\$ 3,159,551		\$ 3,159,551	\$ 3,326,251		\$ 3,326,251	\$ 3,410,551		\$ 3,410,551	\$ 84,300	2.5 %
Grants & Contracts	26,545	\$ 196,451	222,996	27,775	\$ 420,000	447,775	27,775	\$ 420,000	447,775		
Sales & Service											
Other Sources	3,686,553	229,440	3,915,992	3,663,103	96,000	3,759,103	3,663,103	96,000	3,759,103		
Total Revenues	<u>\$ 6,872,648</u>	<u>\$ 425,891</u>	<u>\$ 7,298,539</u>	<u>\$ 7,017,129</u>	<u>\$ 516,000</u>	<u>\$ 7,533,129</u>	<u>\$ 7,101,429</u>	<u>\$ 516,000</u>	<u>\$ 7,617,429</u>	<u>\$ 84,300</u>	<u>1.1 %</u>
Expenditures and Transfers											
Instruction		\$ 2,732	\$ 2,732								
Research											
Public Service	\$ 6,091,908	\$ 341,215	\$ 6,433,123	\$ 6,648,342	\$ 516,000	\$ 7,164,342	\$ 6,654,785	\$ 516,000	\$ 7,170,785	\$ 6,443	0.1 %
Academic Support	234,702	2,238	236,940	232,725		232,725	234,709		234,709	1,984	0.9 %
Student Services											
Institutional Support	5,156		5,156	8,900		8,900	8,900		8,900		
Operation & Maintenance of Plant											
Scholarships & Fellowships											
Subtotal Expenditures	<u>\$ 6,331,766</u>	<u>\$ 346,185</u>	<u>\$ 6,677,951</u>	<u>\$ 6,889,967</u>	<u>\$ 516,000</u>	<u>\$ 7,405,967</u>	<u>\$ 6,898,394</u>	<u>\$ 516,000</u>	<u>\$ 7,414,394</u>	<u>\$ 8,427</u>	<u>0.1 %</u>
Mandatory Transfers											
Non-Mandatory Transfers	553,366		553,366	110,000		110,000	185,673		185,673	75,673	68.8 %
Total Expenditures & Transfers	<u>\$ 6,885,132</u>	<u>\$ 346,185</u>	<u>\$ 7,231,317</u>	<u>\$ 6,999,967</u>	<u>\$ 516,000</u>	<u>\$ 7,515,967</u>	<u>\$ 7,084,067</u>	<u>\$ 516,000</u>	<u>\$ 7,600,067</u>	<u>\$ 84,100</u>	<u>1.1 %</u>
Fund Balance Addition / (Reduction)	<u>\$ (12,484)</u>	<u>\$ 79,706</u>	<u>\$ 67,222</u>	<u>\$ 17,162</u>		<u>\$ 17,162</u>	<u>\$ 17,362</u>		<u>\$ 17,362</u>		

Municipal Technical Advisory Service

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 2,892,013	\$ 2,903,313	\$ 3,039,651	\$ 3,159,551	\$ 3,410,551	\$ 518,538	17.9 %
Grants & Contracts	175,025	206,301	355,713	222,996	447,775	272,750	155.8 %
Sales & Service							
Other Sources	3,452,227	3,500,237	3,795,231	3,915,992	3,759,103	306,876	8.9 %
Total Revenues	<u>\$ 6,519,266</u>	<u>\$ 6,609,851</u>	<u>\$ 7,190,596</u>	<u>\$ 7,298,539</u>	<u>\$ 7,617,429</u>	<u>\$ 1,098,163</u>	<u>16.8 %</u>
Expenditures and Transfers							
Instruction			\$ 2,273	\$ 2,732			
Research							
Public Service	\$ 6,024,740	\$ 6,055,672	\$ 6,201,268	\$ 6,433,123	\$ 7,170,785	\$ 1,146,045	19.0 %
Academic Support	290,346	262,964	248,103	236,940	234,709	(55,637)	(19.2) %
Student Services							
Institutional Support	5,297	6,155	5,412	5,156	8,900	3,603	68.0 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 6,320,383</u>	<u>\$ 6,324,791</u>	<u>\$ 6,457,056</u>	<u>\$ 6,677,951</u>	<u>\$ 7,414,394</u>	<u>\$ 1,094,011</u>	<u>17.3 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	138,107	254,675	534,348	553,366	185,673	47,566	34.4 %
Total Expenditures & Transfers	<u>\$ 6,458,490</u>	<u>\$ 6,579,466</u>	<u>\$ 6,991,404</u>	<u>\$ 7,231,317</u>	<u>\$ 7,600,067</u>	<u>\$ 1,141,577</u>	<u>17.7 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 60,776</u>	<u>\$ 30,385</u>	<u>\$ 199,191</u>	<u>\$ 67,222</u>	<u>\$ 17,362</u>		

County Technical Assistance Service

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 2,238,651	\$ 2,868,851	\$ 2,964,551	\$ 95,700	3.3 %
Grants & Contracts					
Sales & Service					
Other Sources	3,249,623	3,231,689	3,231,689		
Total Revenues	\$ 5,488,274	\$ 6,100,540	\$ 6,196,240	\$ 95,700	1.6 %
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 5,099,191	\$ 5,601,274	\$ 6,188,747	\$ 587,473	10.5 %
Academic Support					
Student Services					
Institutional Support	3,179	7,835	7,835		
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	\$ 5,102,370	\$ 5,609,109	\$ 6,196,582	\$ 587,473	10.5 %
Mandatory Transfers					
Non-Mandatory Transfers	397,053	591,669	192,596	(399,073)	(67.4) %
Total Expenditures & Transfers	\$ 5,499,423	\$ 6,200,778	\$ 6,389,178	\$ 188,400	3.0 %
Fund Balance Addition/(Reduction)	\$ (11,149)	\$ (100,238)	\$ (192,938)		

County Technical Assistance Service
Five Year FY18 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 1,758,013	\$ 1,767,913	\$ 1,863,251	\$ 2,238,651	\$ 2,964,551	\$ 1,206,538	68.6 %
Grants & Contracts							
Sales & Service							
Other Sources	3,004,551	3,177,830	3,281,569	3,249,623	3,231,689	227,138	7.6 %
Total Revenues	<u>\$ 4,762,564</u>	<u>\$ 4,945,743</u>	<u>\$ 5,144,820</u>	<u>\$ 5,488,274</u>	<u>\$ 6,196,240</u>	<u>\$ 1,433,676</u>	<u>30.1 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 4,845,230	\$ 4,871,300	\$ 4,685,123	\$ 5,099,191	\$ 6,188,747	\$ 1,343,517	27.7 %
Academic Support							
Student Services							
Institutional Support	3,736	4,317	2,722	3,179	7,835	4,099	109.7 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 4,848,966</u>	<u>\$ 4,875,617</u>	<u>\$ 4,687,845</u>	<u>\$ 5,102,370</u>	<u>\$ 6,196,582</u>	<u>\$ 1,347,616</u>	<u>27.8 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	(46,615)	17,534	380,579	397,053	192,596	239,211	513.2 %
Total Expenditures & Transfers	<u>\$ 4,802,351</u>	<u>\$ 4,893,151</u>	<u>\$ 5,068,424</u>	<u>\$ 5,499,423</u>	<u>\$ 6,389,178</u>	<u>\$ 1,586,827</u>	<u>33.0 %</u>
Fund Balance Addition/(Reduction)	<u>\$ (39,788)</u>	<u>\$ 52,592</u>	<u>\$ 76,396</u>	<u>\$ (11,149)</u>	<u>\$ (192,938)</u>		

County Technical Assistance Service
FY 2018 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 11,268	\$ 6,600	\$ 6,600		
Non-Academic	2,805,823	3,061,211	3,248,684	\$ 187,473	6.1 %
Students					
Total Salaries	\$ 2,817,091	\$ 3,067,811	\$ 3,255,284	\$ 187,473	6.1 %
Staff Benefits	1,045,087	1,135,772	1,436,135	300,363	26.4 %
Total Salaries and Benefits	\$ 3,862,178	\$ 4,203,583	\$ 4,691,419	\$ 487,836	11.6 %
Operating	1,206,486	1,344,526	1,437,163	92,637	6.9 %
Equipment and Capital Outlay	33,706	61,000	68,000	7,000	11.5 %
Total Expenditures	\$ 5,102,370	\$ 5,609,109	\$ 6,196,582	\$ 587,473	10.5 %

County Technical Assistance Service

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Original to Revised	Amount %
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 2,238,651		\$ 2,238,651	\$ 2,868,851		\$ 2,868,851	\$ 2,964,551		\$ 2,964,551	\$ 95,700	3.3 %
Grants & Contracts											
Sales & Service											
Other Sources	3,249,623	\$ 157,144	3,406,766	3,231,689	\$ 140,000	3,371,689	3,231,689	140,000	3,371,689		
Total Revenues	\$ 5,488,274	\$ 157,144	\$ 5,645,417	6,100,540	\$ 140,000	\$ 6,240,540	6,196,240	\$ 140,000	\$ 6,336,240	\$ 95,700	1.5 %
Expenditures and Transfers											
Instruction											
Research											
Public Service	\$ 5,099,191	22,261	5,121,451	\$ 5,601,274	\$ 140,000	\$ 5,741,274	\$ 6,188,747	\$ 140,000	\$ 6,328,747	\$ 587,473	10.2 %
Academic Support											
Student Services											
Institutional Support	3,179	2,258	5,437	7,835		7,835	7,835		7,835		
Operation & Maintenance of Plant											
Scholarships & Fellowships											
Subtotal Expenditures	\$ 5,102,370	\$ 24,519	\$ 5,126,889	\$ 5,609,109	\$ 140,000	\$ 5,749,109	\$ 6,196,582	\$ 140,000	\$ 6,336,582	\$ 587,473	10.2 %
Mandatory Transfers											
Non-Mandatory Transfers	397,053		397,053	591,669		591,669	192,596		192,596	(399,073)	(67.4) %
Total Expenditures & Transfers	\$ 5,499,423	\$ 24,519	\$ 5,523,942	\$ 6,200,778	\$ 140,000	\$ 6,340,778	\$ 6,389,178	\$ 140,000	\$ 6,529,178	\$ 188,400	3.0 %
Fund Balance Addition / (Reduction)	\$ (11,149)	\$ 132,625	\$ 121,475	\$ (100,238)		\$ (100,238)	\$ (192,938)		\$ (192,938)	(92,700)	(92.5)

County Technical Assistance Service

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 1,758,013	\$ 1,767,913	\$ 1,863,251	\$ 2,238,651	\$ 2,964,551	\$ 1,206,538	68.6 %
Grants & Contracts	50,300	450				(50,300)	(100.0) %
Sales & Service							
Other Sources	3,101,660	3,277,967	3,417,627	3,406,766	3,371,689	270,029	8.7 %
Total Revenues	<u>\$ 4,909,973</u>	<u>\$ 5,046,330</u>	<u>\$ 5,280,878</u>	<u>\$ 5,645,417</u>	<u>\$ 6,336,240</u>	<u>\$ 1,426,267</u>	<u>29.0 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	4,922,920	4,883,679	\$ 4,709,525	\$ 5,121,451	\$ 6,328,747	1,405,827	28.6 %
Academic Support							
Student Services							
Institutional Support	4,782	8,032	5,097	5,437	7,835	3,053	63.8 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 4,927,702</u>	<u>\$ 4,891,711</u>	<u>\$ 4,714,622</u>	<u>\$ 5,126,889</u>	<u>\$ 6,336,582</u>	<u>\$ 1,408,880</u>	<u>28.6 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	(46,615)	17,534	380,579	397,053	192,596	239,211	513.2 %
Total Expenditures & Transfers	<u>\$ 4,881,087</u>	<u>\$ 4,909,245</u>	<u>\$ 5,095,201</u>	<u>\$ 5,523,942</u>	<u>\$ 6,529,178</u>	<u>\$ 1,648,091</u>	<u>33.8 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 28,886</u>	<u>\$ 137,085</u>	<u>\$ 185,677</u>	<u>\$ 121,475</u>	<u>\$ (192,938)</u>		

System Administration

FY 2018 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017 ACTUALS	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 5,531,417	\$ 5,551,917	\$ 5,615,617	\$ 63,700	1.1 %
Grants & Contracts					
Sales & Service					
Other Sources	21,979,127	17,397,056	17,594,577	197,521	1.1 %
Total Revenues	\$ 27,510,544	\$ 22,948,973	\$ 23,210,194	\$ 261,221	1.1 %
Expenditures and Transfers					
Instruction					
Research	\$ 2,482	\$ 250,000		\$ (250,000)	(100.0) %
Public Service		165,000		(165,000)	(100.0) %
Academic Support					
Student Services					
Institutional Support	48,144,471	51,186,972	\$ 52,722,764	\$ 1,535,792	3.0 %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	\$ 48,146,953	\$ 51,601,972	\$ 52,722,764	\$ 1,120,792	2.2 %
Mandatory Transfers	104,186	110,000	110,000		
Non-Mandatory Transfers	(20,266,117)	(28,042,521)	(29,028,606)	(986,085)	(3.5) %
Total Expenditures & Transfers	\$ 27,985,022	\$ 23,669,451	\$ 23,804,158	\$ 134,707	0.6 %
Fund Balance Addition/(Reduction)	\$ (474,477)	\$ (720,478)	\$ (593,964)		

System Administration

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 4,721,538	\$ 4,794,038	\$ 4,995,217	\$ 5,531,417	\$ 5,615,617	\$ 894,079	18.9 %
Grants & Contracts							
Sales & Service							
Other Sources	18,748,561	18,981,510	20,484,325	21,979,127	17,594,577	(1,153,984)	(6.2) %
Total Revenues	<u>\$ 23,470,099</u>	<u>\$ 23,775,548</u>	<u>\$ 25,479,542</u>	<u>\$ 27,510,544</u>	<u>\$ 23,210,194</u>	<u>\$ (259,905)</u>	<u>(1.1) %</u>
Expenditures and Transfers							
Instruction							
Research	\$ 227,303	\$ 239,983	\$ 81,639	\$ 2,482		\$ (227,303)	(100.0) %
Public Service							
Academic Support							
Student Services							
Institutional Support	45,707,635	43,559,856	47,962,864	48,144,471	\$ 52,722,764	7,015,129	15.3 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 45,934,938</u>	<u>\$ 43,799,839</u>	<u>\$ 48,044,503</u>	<u>\$ 48,146,953</u>	<u>\$ 52,722,764</u>	<u>\$ 6,787,826</u>	<u>14.8 %</u>
Mandatory Transfers	135,209	91,568	105,566	104,186	110,000	(25,209)	(18.6) %
Non-Mandatory Transfers	(21,484,705)	(23,112,344)	(19,975,063)	(20,266,117)	(29,028,606)	(7,543,901)	(35.1) %
Total Expenditures & Transfers	<u>\$ 24,585,442</u>	<u>\$ 20,779,063</u>	<u>\$ 28,175,006</u>	<u>\$ 27,985,022</u>	<u>\$ 23,804,158</u>	<u>\$ (781,284)</u>	<u>(3.2) %</u>
Fund Balance Addition/(Reduction)	<u>\$ (1,115,343)</u>	<u>\$ 2,996,484</u>	<u>\$ (2,695,464)</u>	<u>\$ (474,477)</u>	<u>\$ (593,964)</u>		

System Administration

Unrestricted Net Assets

	E&G
Net Assets - June 30, 2015	<u>\$ 23,300,622</u>
Percent Unallocated of Expenditure & Transfers *	<u>2.99%</u>

FY 2015-16 ACTUAL

Revenue	\$ 25,479,542
Less:	
Expenditures	\$ 48,044,503
Mandatory Transfers	105,566
Non-Mandatory Transfers	(19,975,063)
Total Expenditures & Transfers	<u>\$ 28,175,006</u>
Net Change	\$ (2,695,464)

Unrestricted Net Assets

Working Capital-Accounts Receivable	\$ 3,709,081
Working Capital-Petty Cash	1,699,384
Working Capital-Inventories	312,054
Revolving Funds	12,201,453
Encumbrances	
Unexpended Gifts	
Reappropriations	1,607,820
Unallocated	<u>1,075,367</u>

Net Assets - June 30, 2016	<u>\$ 20,605,158</u>
Percent Unallocated of Expenditure & Transfers *	<u>2.48%</u>

FY 2016-17 Actual

Revenue	\$ 27,510,544
Less:	
Expenditures	\$ 48,146,953
Mandatory Transfers	104,186
Non-Mandatory Transfers	(20,266,117)
Total Expenditures & Transfers	<u>\$ 27,985,022</u>
Net Change	\$ (474,478)

Unrestricted Net Assets

Working Capital-Accounts Receivable	\$ 2,978,242
Working Capital-Petty Cash	1,210,283
Working Capital-Inventories	393,902
Revolving Funds	12,837,438
Encumbrances	25,510
Unexpended Gifts	
Reappropriations	1,582,441
Unallocated	<u>1,102,864</u>

Net Assets - June 30, 2017	<u>\$ 20,130,680</u>
Percent Unallocated of Expenditure & Transfers *	<u>2.46%</u>

FY 2017-18 Revised Budget

Revenue	\$ 23,210,194
Less:	
Expenditures	\$ 52,722,764
Mandatory Transfers	110,000
Non-Mandatory Transfers	(29,028,606)
Total Expenditures & Transfers	<u>\$ 23,804,158</u>
Net Change	\$ (593,964)

Unrestricted Net Assets

Working Capital-Accounts Receivable	\$ 2,978,242
Working Capital-Petty Cash	1,210,283
Working Capital-Inventories	393,902
Revolving Funds	12,837,438
Encumbrances	25,510
Unexpended Gifts	
Reappropriations	1,090,039
Unallocated	<u>1,001,302</u>

Estimated Net Assets - June 30, 2017	<u>\$ 19,536,716</u>
Percent Unallocated of Expenditure & Transfers *	<u>2.38%</u>

* Expenditures are adjusted for UWA System Charge transfers-in.
3% to 5% for auxiliaries.

System Administration

FY 2018 Revised Budget Summary - Natural Classifications

Unrestricted Current Funds Expenditures

	FY 2017 ACTUAL	FY 2018 ORIGINAL	FY 2018 REVISED	CHANGE ORIGINAL TO REVISED	
				AMOUNT	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 159,165	\$ 139,170	\$ 208,941	\$ 69,771	50.1 %
Non-Academic	23,114,585	25,146,441	25,690,126	543,685	2.2 %
Students	107,964	130,686	130,786	100	0.1 %
Total Salaries	\$ 23,381,714	\$ 25,416,297	\$ 26,029,853	\$ 613,556	2.4 %
Staff Benefits	7,728,910	8,236,826	8,478,766	241,940	2.9 %
Total Salaries and Benefits	\$ 31,110,624	\$ 33,653,123	\$ 34,508,619	\$ 855,496	2.5 %
Operating	16,818,732	17,948,849	18,214,145	265,296	1.5 %
Equipment and Capital Outlay	217,597				
Total Expenditures	\$ 48,146,953	\$ 51,601,972	\$ 52,722,764	\$ 1,120,792	2.2 %

System Administration

FY 2018 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017 Actual			FY 2018 Original			FY 2018 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 5,531,417	\$ 88,000	\$ 5,619,417	\$ 5,551,917	\$ -	\$ 5,551,917	\$ 5,615,617	\$ -	\$ 5,615,617	\$ 63,700	1.1 %
Grants & Contracts		3,747,425	3,747,425		\$ 1,250,000	1,250,000		\$ 1,250,000	1,250,000		
Sales & Service											
Other Sources	21,979,127	1,179,100	23,158,227	17,397,056	600,000	17,997,056	17,594,577	600,000	18,194,577	197,521	1.1 %
Total Revenues	<u>\$ 27,510,544</u>	<u>\$ 5,014,525</u>	<u>\$ 32,525,069</u>	<u>\$ 22,948,973</u>	<u>\$ 1,850,000</u>	<u>\$ 24,798,973</u>	<u>\$ 23,210,194</u>	<u>\$ 1,850,000</u>	<u>\$ 25,060,194</u>	<u>\$ 261,221</u>	<u>1.1 %</u>
Expenditures and Transfers											
Instruction		\$ 22,093	\$ 22,093		\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000		
Research	\$ 2,482	\$ 298,566	\$ 301,048	250,000	682,000	932,000		682,000	682,000	\$ (250,000)	(26.8) %
Public Service	-	747,076	747,076	165,000	600,000	765,000		600,000	600,000	(165,000)	(21.6) %
Academic Support											
Student Services											
Institutional Support	48,144,471	680,116	48,824,587	\$ 51,186,972	520,000	51,706,972	\$ 52,722,764	520,000	53,242,764	\$ 1,535,792	3.0 %
Operation & Maintenance of Plant											
Scholarships & Fellowships		45,700	45,700		40,000	40,000		40,000	40,000		
Subtotal Expenditures	<u>\$ 48,146,953</u>	<u>\$ 1,793,552</u>	<u>\$ 49,940,504</u>	<u>\$ 51,601,972</u>	<u>\$ 1,850,000</u>	<u>\$ 53,451,972</u>	<u>\$ 52,722,764</u>	<u>\$ 1,850,000</u>	<u>\$ 54,572,764</u>	<u>\$ 1,120,792</u>	<u>2.1 %</u>
Mandatory Transfers	104,186		104,186	110,000		110,000	110,000		110,000		
Non-Mandatory Transfers	(20,266,117)		(20,266,117)	(28,042,521)		(28,042,521)	(29,028,606)		(29,028,606)	(986,085)	(3.5) %
Total Expenditures & Transfers	<u>\$ 27,985,022</u>	<u>\$ 1,793,552</u>	<u>\$ 29,778,573</u>	<u>\$ 23,669,451</u>	<u>\$ 1,850,000</u>	<u>\$ 25,519,451</u>	<u>\$ 23,804,158</u>	<u>\$ 1,850,000</u>	<u>\$ 25,654,158</u>	<u>\$ 134,707</u>	<u>0.5 %</u>
Fund Balance Addition / (Reduction)	<u>\$ (474,477)</u>	<u>\$ 3,220,973</u>	<u>\$ 2,746,496</u>	<u>\$ (720,478)</u>		<u>\$ (720,478)</u>	<u>\$ (593,964)</u>		<u>\$ (593,964)</u>	<u>\$ 126,514</u>	<u>17.6</u>

System Administration

Five Year FY18 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	CHANGE FY 2014 TO FY 2018	
						AMOUNT	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 4,469,600	\$ 9,395,538	\$ 3,969,344	\$ 5,619,417	\$ 5,615,617	\$ 1,146,017	25.6 %
Grants & Contracts	875,647	485,319	1,363,595	3,747,425	1,250,000	374,354	42.8 %
Sales & Service							
Other Sources	19,387,034	19,908,303	21,151,727	23,158,227	18,194,577	(1,192,457)	(6.2) %
Total Revenues	<u>\$ 24,732,280</u>	<u>\$ 29,789,159</u>	<u>\$ 26,484,666</u>	<u>\$ 32,525,069</u>	<u>\$ 25,060,194</u>	<u>\$ 327,914</u>	<u>1.3 %</u>
Expenditures and Transfers							
Instruction	\$ 51,069	\$ 104,706	\$ 259,234	\$ 22,093	\$ 8,000	\$ (43,069)	(84.3) %
Research	\$ 2,424,628	\$ 2,307,442	717,824	301,048	682,000	(1,742,628)	(71.9) %
Public Service	875,647	\$ 473,729	1,247,168	747,076	600,000	(275,646)	(31.5) %
Academic Support							
Student Services							
Institutional Support	46,311,554	44,128,016	48,558,495	\$ 48,824,587	\$ 53,242,764	6,931,210	15.0 %
Operation & Maintenance of Plant							
Scholarships & Fellowships	40,000	49,200	50,200	45,700	40,000		
Subtotal Expenditures	<u>\$ 49,702,899</u>	<u>\$ 47,063,092</u>	<u>\$ 50,832,921</u>	<u>\$ 49,940,504</u>	<u>\$ 54,572,764</u>	<u>\$ 4,869,865</u>	<u>9.8 %</u>
Mandatory Transfers	135,209	91,568	105,566	104,186	110,000	(25,209)	(18.6) %
Non-Mandatory Transfers	(21,484,705)	(23,112,344)	(19,975,063)	(20,266,117)	(29,028,606)	(7,543,901)	(35.1) %
Total Expenditures & Transfers	<u>\$ 28,353,403</u>	<u>\$ 24,042,316</u>	<u>\$ 30,963,424</u>	<u>\$ 29,778,573</u>	<u>\$ 25,654,158</u>	<u>\$ (2,699,245)</u>	<u>(9.5) %</u>
Fund Balance Addition/(Reduction)	<u>\$ (3,621,123)</u>	<u>\$ 5,746,843</u>	<u>\$ (4,478,758)</u>	<u>\$ 2,746,496</u>	<u>\$ (593,964)</u>		