

Revised Budget Document

FY 2018 – 2019

(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
Tennessee Language Center

System Administration

FY2018-19 REVISED BUDGET

THE UNIVERSITY OF TENNESSEE

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Message from the CFO

The FY 2018-19 revised operating budget reflects operating plans and financial projections as of October 31, 2018. 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 \$2.43 billion, a 0.5% increase over the original budget. Revised expense budgets total \$2.47 billion, a 5.3% increase. These revisions include all current funds: unrestricted educational and general (E&G) funds, restricted E&G funds, and auxiliary funds. Most of the 0.5% increase are adjustments to miscellaneous unrestricted E&G revenues, most notably the addition of the Tennessee Language Center to the Institute of Public Service.

Unrestricted E&G funds finance the university's core operations and are the primary focus of this budget

proposal. Adjustments totaling \$9.8 million (0.7%) have been added to our unrestricted E&G revenue budgets since July 1, 2018. Most of the increase is due to revised expectations for tuition and fee revenue from stronger than expected enrollments.

Recurring unrestricted E&G expenditures increased by \$16.8 million (1.1%), indicating no material changes to recurring programs and operations. Total unrestricted E&G expenditure budgets are up \$125.2 million (8.6%), reflecting carry-overs of unspent non-recurring funds from FY 2017-18. Campuses and institutes are using these funds for projects such as classroom technology upgrades, energy efficiency projects, faculty start-up packages, and critical maintenance needs; prudent one-time investments that increase capacity and improve long-term effectiveness and efficiency. Unspent non-recurring funds will be carried forward to the next fiscal year and presented to the Board in the 2019-20 revised budget proposal.

Each campus and institute has implemented the salary plans described in the FY 2018-2019 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

FY2018-19 REVISED BUDGET

Overview

The University of Tennessee FY 2018-19 revised budget revenues total \$2.43 billion: \$1.48 billion in unrestricted educational and general (E&G) funds, \$685 million in restricted E&G funds and \$264 million in auxiliary funds. This is a 0.5% increase from the FY 2018-19 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 2018-19. The adjustments ensure that the university's revised expenditure and transfer budgets for FY 2018-19 remain within available resources.

TOTAL REVENUE

(\$ millions)

Revenue Source	FY2019 Original	FY2019 Revised	Change	
Unrestricted E&G	\$ 1,471.2	\$ 1,481.0	\$ 9.8	0.7 %
Restricted E&G	681.7	685.1	3.4	0.5 %
Auxiliaries	264.6	264.1	(0.5)	(0.2)%
Total	\$ 2,417.5	\$ 2,430.2	\$ 12.7	0.5%

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.

Unrestricted E&G Revenues	
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	\$1.47B
FY 2018-19	\$1.48B

FY 2018-19 Quick Facts	
Enrollment (Fall 2018)	50,810
Capital Outlay	\$ 12.1M
Capital Maintenance	\$ 47.5M

Total Current Funds	
Revenues	\$2.43B
State Appropriations	\$610.9M
% of Revenues	25%
Tuition & Fees	\$719.5M
% of Revenues	30%
Positions	13,781

Unrestricted E&G Funds	
Revenues	\$1.48B
State Appropriations	\$592.8M
% of Revenues	40%
Tuition & Fees	\$719.5M
% of Revenues	49%
Positions	10,349

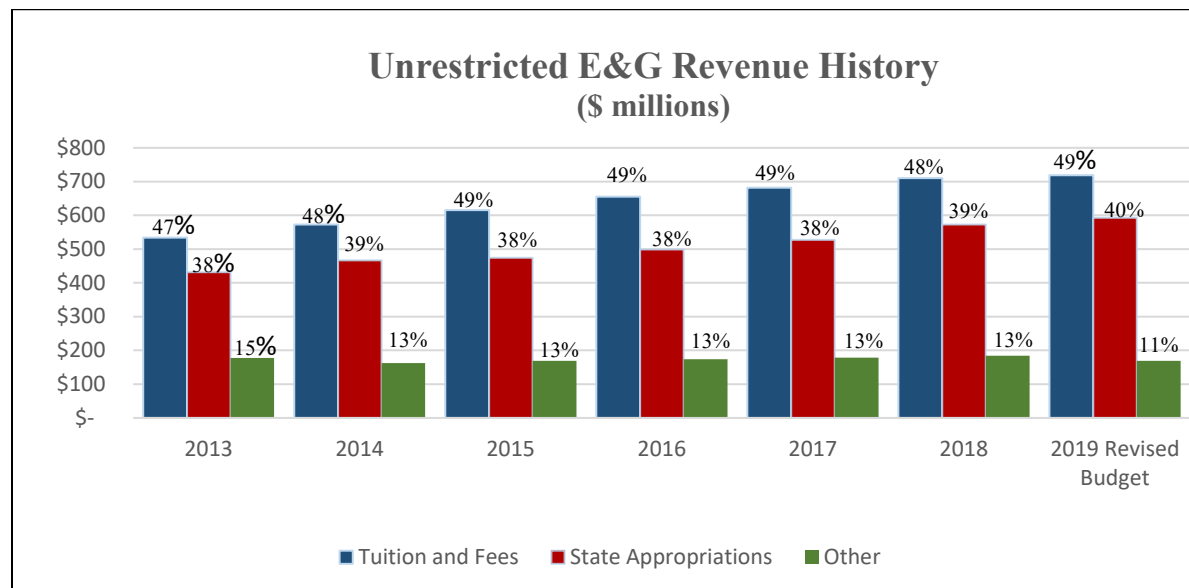
FY2018-19 REVISED BUDGET

Unrestricted E&G Revenues

Unrestricted E&G Revenue Summary

Revenue Source	FY 2019 Original	FY 2019 Revised	Change	
Tuition & Fees	\$711,215,155	\$719,498,584	\$ 8,283,429	1.2 %
State Appropriations	595,792,552	592,754,052	(3,038,500)	(0.5) %
Other Revenues	164,158,418	168,737,314	4,578,896	2.8 %
Total E&G Revenues	\$ 1,471,166,125	\$ 1,480,989,950	\$ 9,823,825	0.7 %

FY 2018-19 revised budget unrestricted E&G revenues increased slightly from the original budget. State appropriation budgets decreased 0.5%, primarily as a result of non-recurring adjustments to health insurance premiums and other post-employment benefits (OPEB). This reduction is partially offset by reductions in these expenditures. 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 1.2% based on actual enrollments. Other revenues are up 2.8%. Additional details are discussed in the following pages.



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 2012-13 to 89% in FY 2018-19.

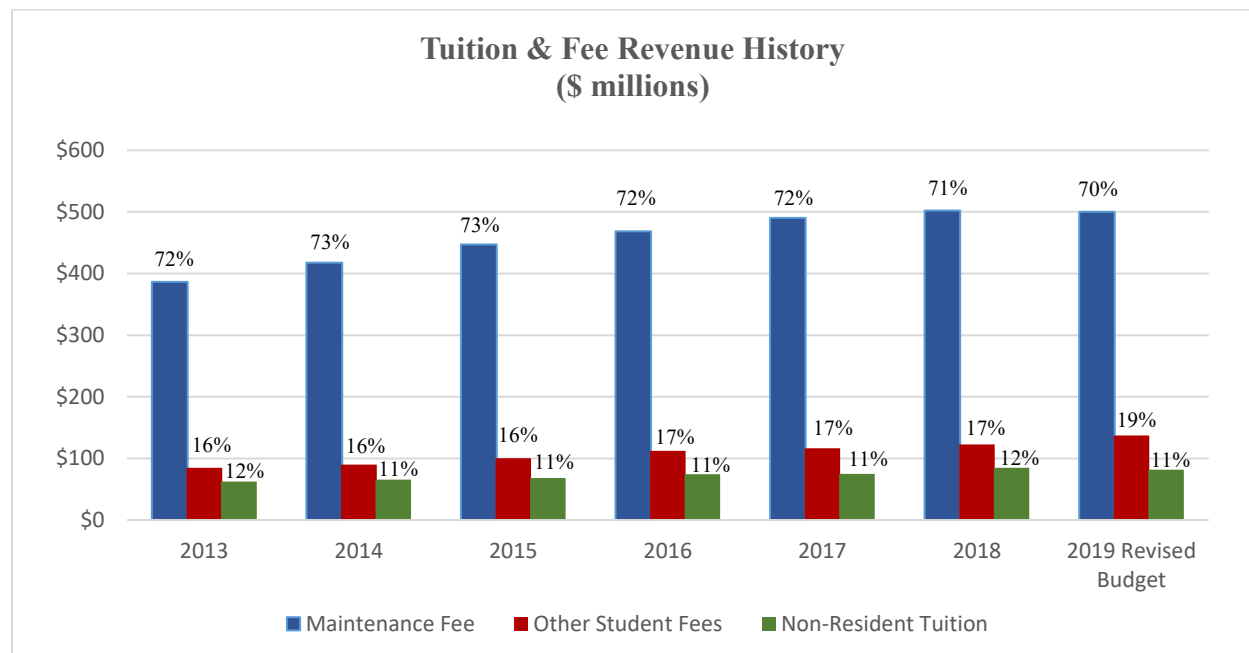
FY2018-19 REVISED BUDGET

Tuition and Fee Revenues

Fee Type	FY2018-19 Original	FY2018-19 Revised	Change	
Maintenance Fees	\$501,812,146	\$500,490,240	(\$1,321,906)	(0.3)%
Non-Resident Tuition	72,414,553	81,747,268	9,332,715	12.9%
Program and Service Fees	73,844,290	73,660,263	(184,027)	(0.2)%
Extension Enrollment Fees	7,987,374	7,992,586	5,212	0.1%
Other Student Fees	55,156,792	55,608,227	451,435	0.8%
Total Tuition and Fees	\$711,215,155	\$719,498,584	\$8,283,429	1.2%

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.

The revenue budget for non-resident tuition was adjusted upward to reflect the fact that actual enrollments of out-of-state students at UT Knoxville exceeded expectations. Most of this increase was allocated to scholarships and fellowships, improving access and affordability.



FY2018-19 REVISED BUDGET

Unrestricted State Appropriations

Adjustments	Total
FY 2019 Original Budget	\$ 595,792,552
Increase in partial funding for state-mandated tuition waivers & discounts	162,600
Reduction in health insurance premium costs	(14,806,100)
NEW: payments into state's trust fund for retiree health benefit costs (OPEB)	9,800,400
State retirement plan cost increases	838,700
Claims premium cost increase	58,100
Property insurance premium cost increase	627,100
Tennessee Language Center transferred from state to UTIPS	678,800
State CCTA formula funding adjustment	(398,100)
FY 2019 Revised Budget	\$592,754,052

Unrestricted state appropriations decreased \$3.039 million (0.5%) from the original budget. Recurring appropriations increased \$10.7 million (1.8%), while non-recurring decreased \$13.8 million. The state reduced appropriations for health insurance by \$14.8 million due to a significant drop in premiums. This was partially offset by \$9.8 million in state funding for new expenditures for other post-employment benefits (OPEB) to fund retiree health benefits. Recurring funds of \$678,800 were added to fund the Tennessee Language Center, a state program that was transferred to UT's Institute for Public Service (IPS) this year.

Other Unrestricted Revenues

Revenue Source	FY19 Original	FY19 Revised	Change	
Grants & Contracts	\$ 43,237,280	\$43,371,046	\$ 133,766	0.3%
Sales & Services	63,329,502	63,200,011	(129,491)	(0.2)%
Miscellaneous Sources	57,591,636	62,166,257	4,574,621	7.9%
Total Other Revenues	\$164,158,418	\$168,737,314	\$ 4,578,896	2.8%

Unrestricted E&G grant and contract 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. Sales and services revenues are generated by operations that provide fee-based services to the public such as medical clinics, 4-H camps, theaters, child development centers, and sports camps. There are only minor adjustment to these budget categories.

Miscellaneous sources include interest earnings, conference revenues, federal appropriations, local appropriations, UT-Battelle management fees, licensing revenues, and unrestricted gifts endowments. Most of the \$4.57 million increase is from the new IPS Tennessee Language Center interpretation and translation services and projections for increased interest earnings.

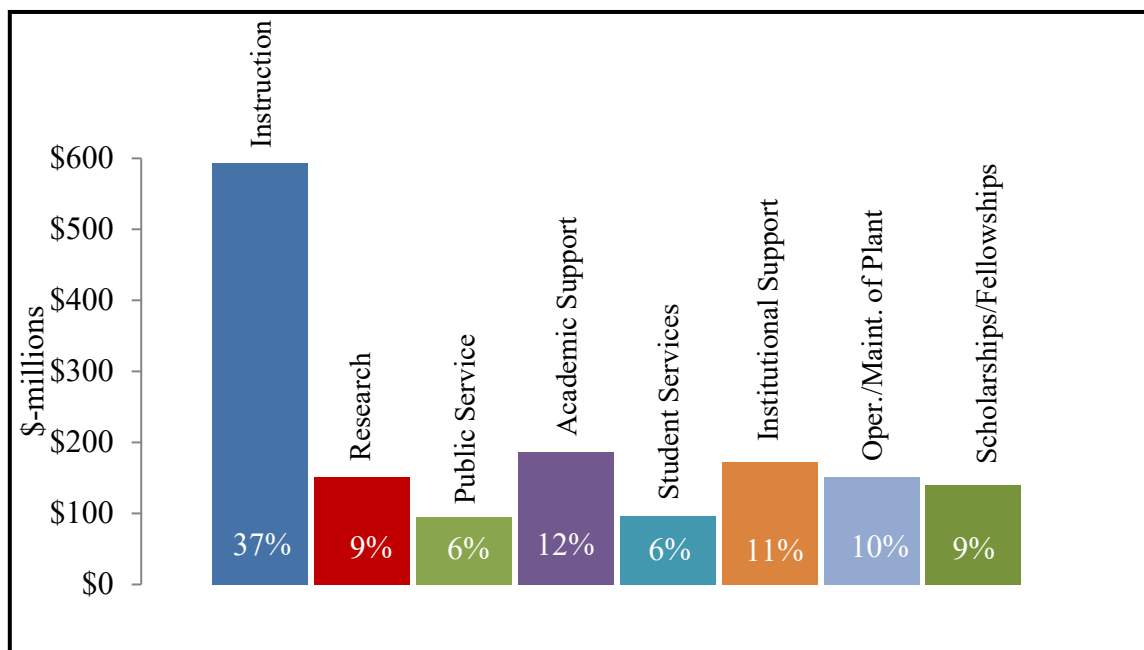
FY2018-19 REVISED BUDGET

Unrestricted E&G Expenditures by Function

Functional Category	FY 2019 Original	FY 2019 Revised	Change Amount	Change %
Instruction	\$568,982,253	\$592,522,806	\$23,540,553	4.1%
Research	108,656,998	152,303,268	43,646,270	40.2%
Public Service	86,506,110	94,542,919	8,036,809	9.3%
Academic Support	171,593,592	187,496,335	15,902,743	9.3%
Student Services	91,907,823	97,483,098	5,575,275	6.1%
Institutional Support	163,417,869	173,003,012	9,585,143	5.9%
Operation/Maint. of Plant	148,986,294	150,593,215	1,606,921	1.1%
Scholarships and Fellowships	122,709,656	140,043,211	17,333,555	14.1%
Total E&G Expenditures	\$1,462,760,595	\$1,587,987,864	\$125,227,269	8.6%

Budgeted expenditures increased \$125.2 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.

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 2019-20 for use on similar non-recurring projects and improvements in the future.



FY2018-19 REVISED BUDGET

Recurring Unrestricted E&G Expenditures

The relatively large amount of non-recurring funds in mid-year revised expense budgets shown on the previous page 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. None of these adjustments reflect material changes in strategy, operations, or financial conditions other than the \$9.5 million increase in budgets for scholarships and fellowships. This is being funded by stronger than expected out-of-state tuition revenues.

Recurring Unrestricted E&G Expenditures by Function

Functional Area	FY 2019 Original	FY 2019 Revised	Change	
Instruction	\$568,267,900	\$571,445,291	3,177,391	(0.6)%
Research	108,136,764	110,171,053	2,034,289	1.9%
Public Service	86,313,338	85,319,156	(994,182)	(1.2)%
Academic Support	171,586,192	170,520,177	(1,066,015)	(0.6)%
Student Services	91,907,823	93,987,649	2,079,826	2.3%
Institutional Support	162,162,035	165,901,667	3,739,632	2.3%
Operation/Maint. of Plant	151,764,047	150,079,015	(1,685,032)	(1.1)%
Scholarships and Fellowships	121,644,056	131,124,854	9,480,798	7.8%
Total E&G Expenditures	\$1,461,782,155	\$1,478,548,862	\$16,766,707	1.1%
Transfers	8,035,099	8,249,649	214,550	2.7%
Expenditures & Transfers	\$1,469,817,254	\$1,148,679,511	\$16,981,257	1.2%

Recurring Unrestricted E&G Expenditures by Natural Classification

Natural Classification	FY 2019 Original	FY 2019 Revised	Change	
Academic Salaries	\$ 362,692,446	\$365,377,838	\$2,685,392	0.7%
Non-Academic Salaries	359,376,812	364,671,265	\$5,294,453	1.5%
Student Employees	8,561,574	8,511,782	(\$49,792)	(0.6)%
Total Salaries	\$730,630,832	\$738,560,885	\$7,930,053	1.1%
Staff Benefits	252,706,041	259,001,432	6,295,391	2.5%
Total Salaries & Benefits	\$983,336,873	\$997,562,317	\$14,225,444	1.4%
Operating & Equipment	478,445,282	480,986,545	2,541,263	0.5%
Total Expenditures	\$1,461,782,155	\$1,478,548,862	\$16,766,707	1.1%

FY2018-19 REVISED BUDGET

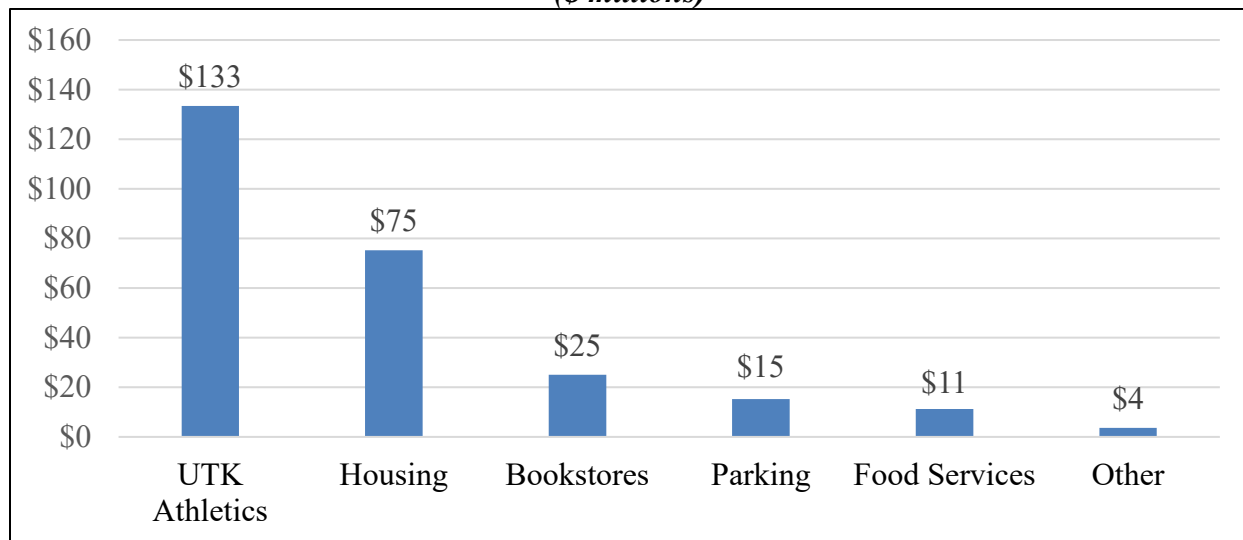
Auxiliary Enterprises

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 dropped \$507,330 (0.2%). This is consistent with a \$482,855 (0.2%) decrease in budgeted expenditures and transfers.

Auxiliary Revenues by Enterprise

(\$ millions)



Auxiliary Fund Summary

Revenues, Expenditures, and Transfers	FY 2019 Original	FY 2019 Revised	Change	
Revenues	\$ 264,379,683	\$ 263,872,353	\$ (507,330)	(0.2)%
Expenditures	198,430,261	198,622,468	192,207	0.1%
Transfers	65,929,422	65,254,360	(675,062)	(1.0)%
Expenditures and Transfers	\$ 264,359,683	\$ 263,876,828	\$ (482,855)	(0.2)%

FY2018-19 REVISED BUDGET

Restricted Funds

Many of the budget tables and schedules in this document include information on restricted fund budgets. This information is not part of the proposed Board resolution. It is presented for information purposes to provide a complete picture of funds available for current operations in 2018-19.

Restricted funds are the largest revenue sources for research and financial aid and play an important role in funding the university's public service initiatives. Externally funded projects in research, public service, and instruction are vital components of the university's core mission. They support jobs directly at University of Tennessee campuses and indirectly in surrounding communities; provide partial funding for overhead; develop innovative technologies that improve healthcare, strengthen national security, and drive economic development; provide services to Tennessee citizens, manufacturers, agribusiness, and communities; support graduate education; and enrich undergraduate education through exposure to cutting edge science in the classroom and direct involvement in undergraduate research opportunities. Funding from the federal government, State of Tennessee, gifts, and endowments provide scholarships and fellowships that significantly improve student access and affordability.

Restricted funds must be used for purposes established by an external party and in accordance with the contractual terms and conditions negotiated with the sponsor of each grant and contract and the administrative provisions set by donors for each gift fund and endowment. University administration has limited discretion on the use of restricted funds once a grant, contract, or gift agreement is executed. All proposed grants, contracts, gifts, and endowments are carefully reviewed before any agreement is finalized to ensure that the proposed use of funds, terms, and conditions further the mission of the university; directly or indirectly support and enhance general operations; and conform to all university policies, generally accepted accounting standards, and state and federal regulations.

The information presented for restricted fund budgets are projections for likely revenues and expenditures during the current fiscal year. They are not revenue targets and authorized spending levels set by management. The budget for each grant, contract, gift, and endowment is unique and often applies to time periods that do not coincide with the university's fiscal year. Budgetary control of these funds is exercised by university administration at the project level. Budgets and financial activity for these funds are tracked in over 11,000 accounts in the university's official chart of accounts and subject to external audit by federal agencies and the State Comptroller.

The following page includes information on actual restricted fund expenditures for educational and general (E&G) operations in 2017-18. It shows how restricted revenues from each major funding source supported different functions of the university in 2017-18.

FY2018-19 REVISED BUDGET

2017-18 Restricted E&G Expenditures by Function and Funding Source

(\$-millions)

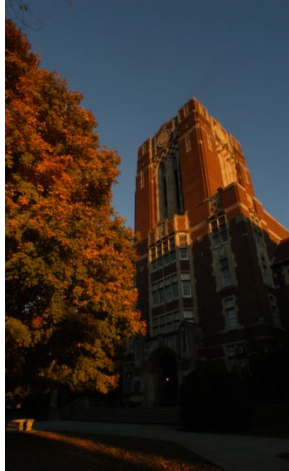
Functional Area	Private Entities	Federal Government	State/Local Government	Endowment Income	Gifts	Appropriations	Total	%
Instruction	\$132.0	\$5.0	\$31.9	\$16.0	\$5.1	\$2.7	\$192.7	28.8%
Research	43.4	105.6	17.4	3.0	7.3	15.6	192.4	27.9%
Scholarships/Fellowships	0.3	64.0	94.4	16.6	4.9	-	180.1	26.1%
Public Service	11.0	18.0	35.8	0.8	5.0	-	70.8	10.3%
Academic Support	29.9	1.1	0.9	5.1	10.1	-	47.2	6.8%
Std't.Svcs./Inst.Spt./Phys.Plant	0.2	0.7	0.1	0.5	4.0	0.8	6.2	0.9%
Total	\$216.9	\$194.4	\$180.5	\$42.0	\$36.4	\$19.1	\$689.3	100.0%
%	31.5%	28.2%	26.2%	6.1%	5.3%	2.8%	100.0%	

Most of the \$192.7 million spent on instruction was not traditional classroom education; nearly all of the \$132 million of private entity revenue expended for instruction was graduate medical education (GME) funding for Health Science Center interns and residents. Over half of the \$192.4 million expended on externally funded research came from the federal government; around 23% was funded by private entities. The largest funding sources for public service sponsored projects were state and local governments (51%), the federal government (25%), and private entities (16%). Most of the \$29.9 million from private entities for academic support were mission support payments to the Health Science Center generated by hospital affiliation agreements.

The largest sources of restricted scholarship and fellowship funding are the State of Tennessee, federal government, and endowments. Almost all of the \$94.4 million spent on scholarships from state and local governments was state funding from the Tennessee Student Assistance Corporation (TSAC) for the HOPE Lottery Scholarship and other state-funded financial aid. Most of the \$64.0 million in federal funding was for need-based financial aid such as Pell grants, federal work study, and Supplemental Educational Opportunity Grants. (The university also funded \$115.0 million of scholarships and fellowships from unrestricted general operating funds in 2017-18, bringing total funding scholarships and fellowship funding in 2017-18 to \$295.2 million.)

The two primary uses of endowment income are financial aid and instruction. Endowments support several endowed chairs and professors, bringing exceptionally talented faculty into the classroom; this is an important supplement to unrestricted appropriations and tuition revenues allocated to faculty salaries. Gift funds are spread over all functional areas. The \$10.1 million spent in academic support provided important discretionary funds for deans and department heads in several colleges, programs, and departments. (This does not include gifts for construction, which play an important role in capital development at each campus.) Restricted state appropriations include funding for UT's Centers of Excellence and Governor's Chairs; these funds are leveraged to acquire federal and private research funding and support dozens of graduate assistants and post-docs.

FY2018-19 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.

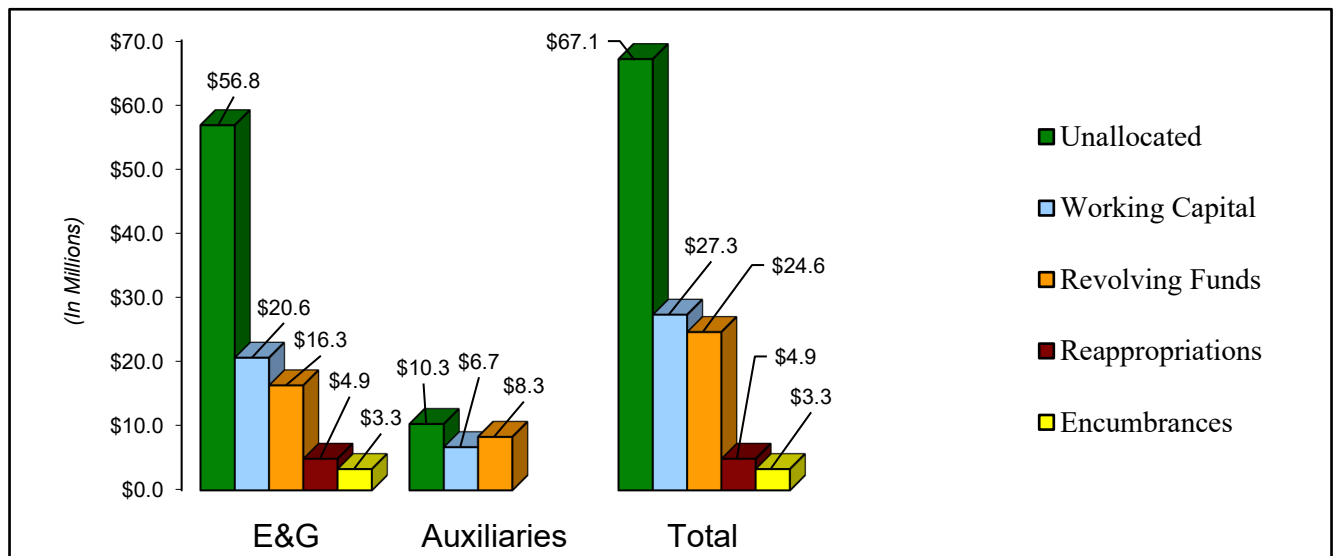
FY2018-19 REVISED BUDGET

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 \$56.8 million, or 3.82% of expenditures and transfers. The unrestricted auxiliary enterprises unallocated balance is \$10.3 million, 3.92% of expenditures and transfers. The total unallocated balance projected for June 30 is \$67.1million, which is 3.84% of expenditures and transfers.

FY 2018-19 Revised Budget Unrestricted Net Assets
(\$ millions)



\$56.8 million
3.82%

\$10.3 million
3.92%

\$67.1 million
3.84%

Unallocated Balance
% of Expenditures & Transfers

FY2018-19 REVISED BUDGET

THE UNIVERSITY OF TENNESSEE BOARD OF TRUSTEES Resolution to Approve the FY 2018-19 Revised Operating Budget

WHEREAS, by state law, the Board of Trustees must approve an annual operating budget for the University; and

WHEREAS, the Board approved the FY 2018-19 operating budget on June 22, 2018; 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 on June 22, 2018; and

WHEREAS, the 2018-19 Revised Operating Budget includes adjustments allocating revisions to budgeted revenues and carry forward of unexpended non-recurring funds from 2017-18; and

WHEREAS, further adjustments may be required if material changes in revenues or expenditures arise during the remainder of FY 2018-19; and

WHEREAS, the FY 2018-19 Revised Budgets for Unrestricted Education and General (E&G) and Auxiliary Enterprises are balanced, and within available resources and comply with all applicable policies and guidelines;

NOW THEREFORE BE IT RESOLVED that:

1. The FY 2018-19 Revised Unrestricted, Educational and General Operating Budget in the amount of \$1,480,989,950 and the Revised Unrestricted Auxiliary Operating Budget in the amount of \$263,872,353 are approved with the understanding that if the General Assembly or the Department of Finance and Administration further alters the FY 2018-19 appropriations, or if changes in estimated resources require, the budget shall be modified accordingly so expenditures will not exceed available resources.
2. Any additional general salary increases that exceed the FY 2019 salary and wage plan may only be granted upon approval by the Board of Trustees.
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, operational plans, or 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 this 1st day of March, 2019.

FY2018-19 REVISED BUDGET

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	Institute for Public Service	B-25
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The University of Tennessee

FY 2018-19 Revised Budget

Unrestricted & Restricted Current Funds

Unrestricted & Restricted Revenues (\$millions)

Chattanooga	\$245.4
Knoxville	1,211.8
Martin	144.5
Health Science Center	570.2
Institute of Agriculture	195.4
Inst. for Public Service	31.2
System Administration	<u>31.7</u>
TOTAL	\$2,430.2

Fall 2018 Headcount Enrollment

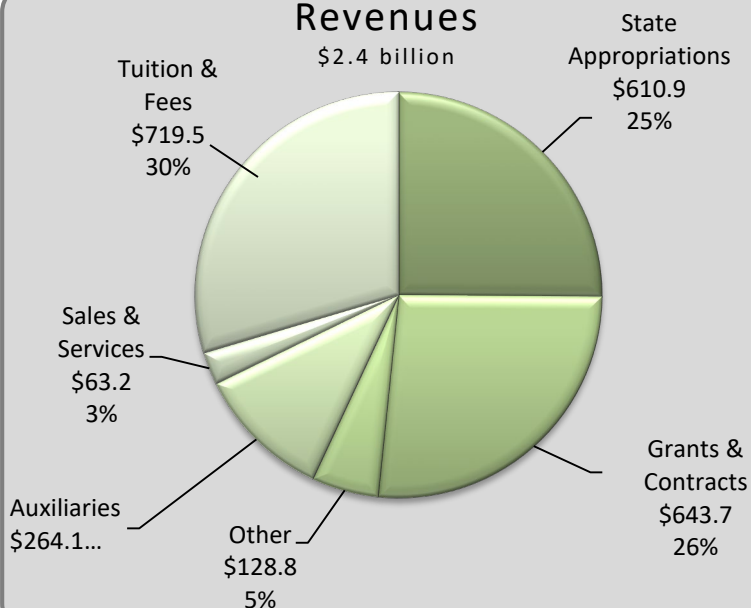
Knoxville	28,894
Chattanooga	11,588
Martin	7,048
Health Science Center	3,280
Vet Med	369
Space Institute	<u>104</u>
TOTAL	50,810

FTE Positions (Unrestricted & Restricted)

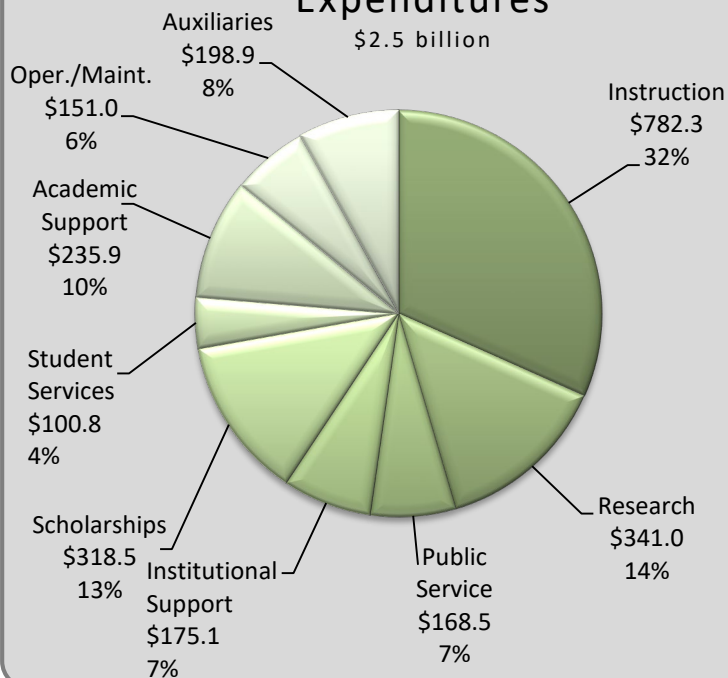
October 31, 2018

Faculty	4,133
Administrative	944
Professional	3,319
Cler/Tech/Maint	<u>5,384</u>
TOTAL	13,781

Revenues



Expenditures



The University of Tennessee

FY 2018-19 Revised Budget

Unrestricted Current Funds

Current Fund Revenues (\$millions)

Chattanooga	\$192.6
Knoxville	953.9
Martin	109.6
Health Science Center	286.4
Institute of Agriculture	147.3
Inst. for Public Service	25.3
System Administration	<u>29.9</u>
TOTAL	\$1,744.9

Fall 2018 (Fall) Headcount Enrollment

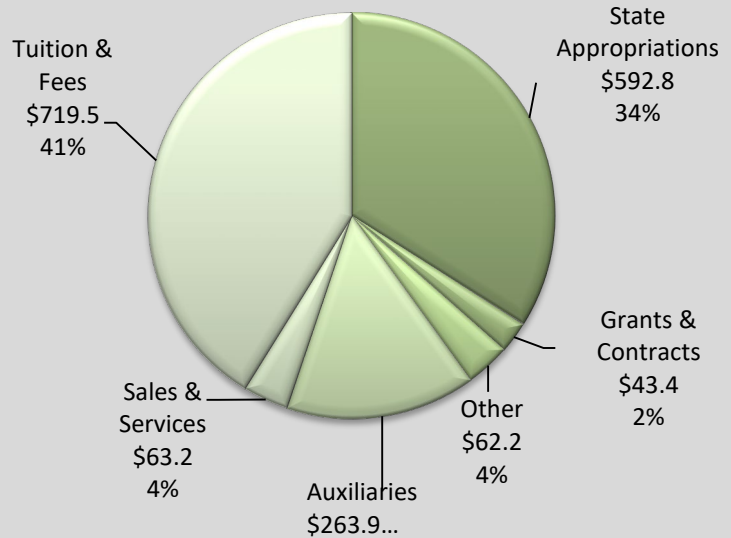
Knoxville	27,840
Chattanooga	11,587
Martin	6,772
Health Science Center	3,199
Vet Med	373
Space Institute	<u>108</u>
TOTAL	49,879

FTE Positions (Unrestricted & Restricted) October 31, 2018

Faculty	3,376
Administrative	812
Professional	2,171
Cler/Tech/Maint	<u>3,990</u>
TOTAL	10,349

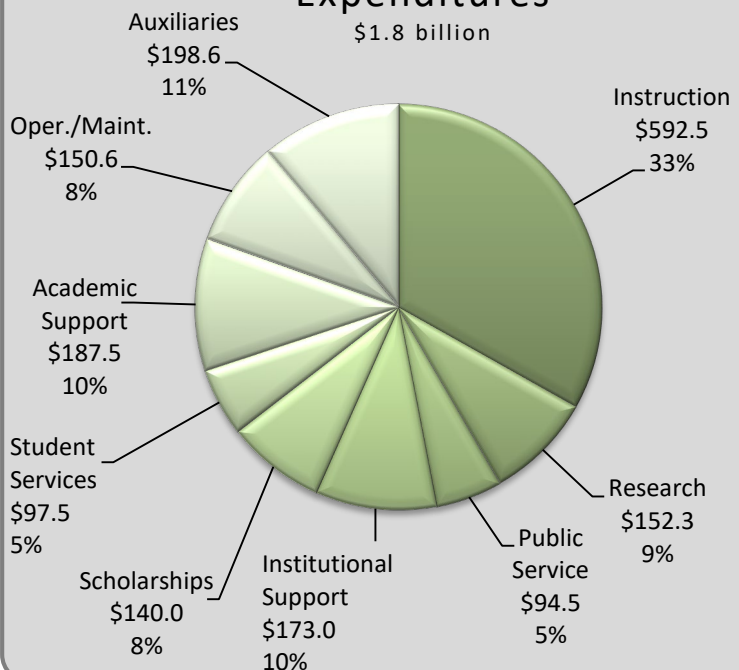
Revenues

\$1.7 billion



Expenditures

\$1.8 billion



University of Tennessee System
FY 2018-19 Revised Budget State Appropriations Summary
Unrestricted Educational and General Funds

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	CHANGE Original to Revised	
				Amount	%
STATE APPROPRIATIONS					
Chattanooga	\$ 51,840,105	\$ 55,663,705	\$ 55,440,405	\$ (223,300)	(0.4) %
Knoxville					
<i>Knoxville</i>	\$ 226,290,355	\$ 233,325,655	\$ 232,458,655	\$ (867,000)	(0.4) %
<i>Space Institute</i>	8,990,803	9,213,503	9,135,403	(78,100)	(0.8) %
Subtotal Knoxville	\$ 235,281,158	\$ 242,539,158	\$ 241,594,058	\$ (945,100)	0.4 %
Martin	33,208,097	35,102,197	34,409,997	(692,200)	(2.0) %
Health Science Center	149,955,324	155,492,224	154,579,424	(912,800)	(0.6) %
Institute of Agriculture					
<i>Agricultural Experiment Station</i>	\$ 29,161,888	\$ 30,322,198	\$ 30,008,688	\$ (313,510)	(1.0) %
<i>Extension</i>	35,701,417	36,973,697	36,651,817	(321,880)	(0.9) %
<i>College of Veterinary Medicine</i>	20,036,359	21,315,569	21,236,259	(79,310)	(0.4) %
Subtotal Institute of Agriculture	\$ 84,899,664	\$ 88,611,464	\$ 87,896,764	\$ (714,700)	0.8 %
Institute for Public Service					
<i>Institute for Public Service</i>	\$ 5,841,485	\$ 5,968,185	\$ 5,929,385	\$ (38,800)	(0.7) %
<i>Municipal Technical Advisory Service</i>	3,410,551	3,546,651	3,535,751	(10,900)	(0.3) %
<i>County Technical Assistance Service</i>	2,964,551	3,075,451	3,056,451	(19,000)	(0.6) %
<i>Tennessee Language Center</i>			657,800	657,800	100.0 %
Subtotal Institute for Public Service	\$ 12,216,587	\$ 12,590,287	\$ 13,179,387	\$ 589,100	4.7 %
System Administration	5,615,617	5,793,517	5,654,017	(139,500)	(2.4) %
Total State Appropriations	\$ 573,016,552	\$ 595,792,552	\$ 592,754,052	\$ (3,038,500)	(0.5) %

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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
STATE APPROPRIATIONS							
Chattanooga	\$ 38,442,081	\$ 42,637,305	\$ 46,671,705	\$ 51,840,105	\$ 55,440,405	\$ 16,998,324	44.2 %
Knoxville							
<i>Knoxville</i>	\$ 182,310,443	\$ 191,219,955	\$ 202,989,655	\$ 226,290,355	\$ 232,458,655	\$ 50,148,212	27.5 %
<i>Space Institute</i>	8,012,212	8,289,803	8,583,903	8,990,803	9,135,403	1,123,191	14.0 %
Subtotal Knoxville	\$ 190,322,655	\$ 199,509,758	\$ 211,573,558	\$ 235,281,158	\$ 241,594,058	\$ 51,271,403	27.0 %
Martin	27,025,867	28,673,797	31,508,097	33,208,097	34,409,997	7,384,130	27.3 %
Health Science Center	129,958,440	135,670,521	141,084,321	149,955,324	154,579,424	24,620,984	18.9 %
Institute of Agriculture							
<i>Agricultural Experiment Station</i>	\$ 25,698,486	\$ 26,529,588	\$ 27,745,788	\$ 29,161,888	\$ 30,008,688	\$ 4,310,202	16.8 %
<i>Extension</i>	31,195,267	32,546,817	33,950,817	35,701,417	36,651,817	5,456,550	17.5 %
<i>College of Veterinary Medicine</i>	16,874,254	17,733,159	18,453,659	20,036,359	21,236,259	4,362,005	25.9 %
Subtotal Institute of Agriculture	\$ 73,768,007	\$ 76,809,564	\$ 80,150,264	\$ 84,899,664	\$ 87,896,764	\$ 14,128,757	19.2 %
Institute for Public Service							
<i>Institute for Public Service</i>	\$ 5,265,298	\$ 5,439,285	\$ 5,643,985	\$ 5,841,485	\$ 5,929,385	\$ 664,087	12.6 %
<i>Municipal Technical Advisory Service</i>	2,903,313	3,039,651	3,159,551	3,410,551	3,535,751	632,438	21.8 %
<i>County Technical Assistance Service</i>	1,767,913	1,863,251	2,238,651	2,964,551	3,056,451	1,288,538	72.9 %
<i>Tennessee Language Center</i>					657,800	657,800	100.0 %
Subtotal Institute for Public Service	\$ 9,936,524	\$ 10,342,187	\$ 11,042,187	\$ 12,216,587	\$ 13,179,387	\$ 3,242,863	32.6 %
System Administration	4,794,038	4,995,217	5,531,417	5,615,617	5,654,017	859,979	17.9 %
Total State Appropriations	\$ 474,247,612	\$ 498,638,349	\$ 527,561,549	\$ 573,016,552	\$ 592,754,052	\$ 118,506,440	25.0 %

University of Tennessee System
FY 2019 Revised State Appropriations Summary
Access & Diversity

	FY 2018 Actual	FY 2019 Original	FY 2019 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 2018-19 Revised Budget Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2016	\$ 99,743,364	\$ 20,601,966	\$ 120,345,330
Percent Unallocated of Expend. & Transfers *	3.34%	4.15%	4.80%
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
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	\$ 21,090,463	\$ 118,161,748
Percent Unallocated of Expend. & Transfers *	3.38%	3.89%	3.46%
FY 2017-18 Actual			
Revenue	\$ 1,467,347,589	\$ 266,172,939	\$ 1,733,520,528
Less:			
Expenditures	\$ 1,407,623,932	\$ 206,098,534	\$ 1,613,722,466
Mandatory Transfers	10,733,175	46,326,750	57,059,925
Non-Mandatory Transfers	35,756,137	9,507,965	45,264,102
Total Expenditures & Transfers	\$ 1,454,113,244	\$ 261,933,249	\$ 1,716,046,493
Net Change	\$ 13,234,345	\$ 4,239,690	\$ 17,474,035
Unrestricted Net Assets			
Working Capital	\$ 22,444,263	\$ 6,660,481	\$ 29,104,744
Revolving Funds	16,251,387	8,320,559	24,571,946
Encumbrances	3,412,482	24,475	3,436,957
Reappropriations	11,890,693		11,890,693
Unallocated	56,306,806	10,324,636	66,631,442
Net Assets - June 30, 2018	\$ 110,305,631	\$ 25,330,153	\$ 135,635,783
Percent Unallocated of Expend. & Transfers *	3.87%	3.94%	3.88%
FY 2018-19 Revised Budget			
Revenue	\$ 1,480,989,950	\$ 263,872,353	\$ 1,744,862,303
Less:			
Expenditures	\$ 1,587,987,864	\$ 198,622,468	\$ 1,786,610,332
Mandatory Transfers	11,637,487	47,597,203	\$59,234,690
Non-Mandatory Transfers	(110,287,904)	17,657,157	(\$92,630,747)
Total Expenditures & Transfers	\$ 1,489,337,447	\$ 263,876,828	\$ 1,753,214,275
Net Change	\$ (8,347,497)	\$ (4,475)	\$ (8,351,972)
Unrestricted Net Assets			
Working Capital	\$ 20,664,003	\$ 6,660,481	\$ 27,324,484
Revolving Funds	16,251,387	8,320,559	24,571,946
Encumbrances	3,324,425		3,324,425
Reappropriations	4,890,693		4,890,693
Unallocated	56,827,626	10,344,635	67,172,261
Estimated Net Assets - June 30, 2019	\$ 101,958,134	\$ 25,325,678	\$ 127,283,811
Percent Unallocated of Expend. & Transfers *	3.82%	3.92%	3.83%

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

University of Tennessee System

Educational and General Unrestricted Net Assets

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
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	\$ 18,968,486	\$ 3,632,449	\$ 2,871,647	\$ 1,490,179	\$ 5,194,550	\$ 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	\$ 48,875,444	\$ 3,632,449	\$ 5,088,774	\$ 4,869,647	\$ 6,677,702	\$ 8,893,456	\$ 685,600	\$ 19,027,816
UNALLOCATED	48,195,843	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	3.47%	4.04%	3.31%	4.93%	2.35%	3.75%	3.74%	2.46%
FY 2017-18 Actual								
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	\$ 1,467,347,589	\$ 168,948,706	\$ 723,787,046	\$ 96,332,689	\$ 282,028,840	\$ 145,147,879	\$ 21,250,273	\$ 29,852,156
Less: Expenditures and Transfers	(1,454,113,244)	(168,478,289)	(717,872,765)	(97,115,848)	(279,221,014)	(143,394,747)	(21,146,667)	(26,883,914)
Carryover Funds To/(From) Net Assets	\$ 13,234,346	\$ 470,418	\$ 5,914,281	\$ (783,160)	\$ 2,807,826	\$ 1,753,132	\$ 103,606	\$ 2,968,242
Net Assets Detail:								
ALLOCATED								
Working Capital	\$ 22,444,263	\$ 3,602,866	\$ 2,109,934	\$ 1,629,197	\$ 7,036,865	\$ 2,443,307	\$ 94,456	\$ 5,527,638
Revolving Funds	16,251,387		1,788,892					14,462,495
Encumbrances	3,412,482		1,806,165	85,823	525,692	959,802	35,000	
Unexpended Gifts								
Reserve for Reappropriations	11,890,693			2,400,000		7,000,000	700,000	1,790,693
Total Allocated Net Assets	\$ 53,998,825	\$ 3,602,866	\$ 5,704,991	\$ 4,115,020	\$ 7,562,557	\$ 10,403,109	\$ 829,456	\$ 21,780,826
UNALLOCATED	56,306,806	7,000,000	27,796,173	4,550,321	9,548,490	5,401,812	691,914	1,318,096
Total Net Assets - June 30, 2018	\$ 110,305,633	\$ 10,602,866	\$ 33,501,165	\$ 8,665,341	\$ 17,111,047	\$ 15,804,922	\$ 1,521,370	\$ 23,098,922
Percent Unallocated of Expend. & Transfers	3.87%	4.15%	3.87%	4.69%	3.42%	3.77%	3.27%	2.92%
FY 2018-19 Revised Budget								
Net Assets at Beginning of Year	\$ 110,305,633	\$ 10,602,866	\$ 33,501,165	\$ 8,665,341	\$ 17,111,047	\$ 15,804,922	\$ 1,521,370	\$ 23,098,922
Operating Funds								
Revenue	\$ 1,480,989,950	\$ 173,756,729	\$ 721,408,239	\$ 99,300,897	\$ 284,059,226	\$ 147,295,917	\$ 25,314,939	\$ 29,854,003
Less: Expenditures and Transfers	(1,489,337,447)	(173,756,729)	(721,408,239)	(99,300,897)	(284,537,218)	(154,622,978)	(25,251,606)	(30,459,780)
Carryover Funds To/(From) Net Assets	\$ (8,347,497)	\$ -	\$ -	\$ -	\$ (477,992)	\$ (7,327,061)	\$ 63,333	\$ (605,777)
Net Assets Detail:								
ALLOCATED								
Working Capital	\$ 20,664,002	\$ 3,602,866	\$ 2,109,934	\$ 1,629,197	\$ 7,036,865	\$ 1,268,822	\$ 94,456	\$ 4,921,861
Revolving Funds	16,251,387		1,788,892					14,462,495
Encumbrances	3,324,425		1,806,165	85,823	67,700	1,329,737	35,000	
Unexpended Gifts								
Reserve for Reappropriations	4,890,693			2,400,000			700,000	1,790,693
Total Allocated Net Assets	\$ 45,130,507	\$ 3,602,866	\$ 5,704,991	\$ 4,115,020	\$ 7,104,565	\$ 2,598,559	\$ 829,456	\$ 21,175,049
UNALLOCATED	56,827,626	7,000,000	27,796,173	4,550,321	9,528,489	5,879,301	755,246	1,318,096
Estimated Total Net Assets - June 30, 2019	\$ 101,958,136	\$ 10,602,866	\$ 33,501,165	\$ 8,665,341	\$ 16,633,055	\$ 8,477,861	\$ 1,584,703	\$ 22,493,145
Percent Unallocated of Expend. & Transfers	3.82%	4.03%	3.85%	4.58%	3.35%	3.80%	2.99%	2.66%

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

Auxiliary Unrestricted Current Fund Balances

	Total System	Chattanooga	Knoxville	Martin	Health Science Center
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	(253,735,406)	(15,431,319)	(227,498,310)	(9,276,714)	(1,529,063)
Carryover Funds To/(From) Net Assets	\$ 488,495	\$ 161,040	\$ 619,160	\$ (245,031)	\$ (46,674)
Net Assets at End of Year	\$ 21,090,462	\$ 1,766,307	\$ 18,360,934	\$ 775,941	\$ 187,281
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	9,871,219	\$ 700,001	\$ 8,811,468	\$ 296,452	\$ 63,299
Total Net Assets - June 30, 2017	\$ 21,090,462	\$ 1,766,307	\$ 18,360,934	\$ 775,941	\$ 187,281
Percent Unallocated of Expend. & Transfers	3.89%	4.54%	3.87%	3.20%	4.14%
FY 2017-18 Actual					
Estimated Net Assets at Beginning of Year	\$ 21,090,462	\$ 1,766,307	\$ 18,360,934	\$ 775,941	\$ 187,281
Operating Funds					
Revenue	\$ 266,172,939	\$ 16,231,712	\$ 238,573,010	\$ 9,496,343	\$ 1,871,874
Less: Expenditures and Transfers	(261,933,250)	(16,124,937)	(234,425,824)	(9,432,755)	(1,949,734)
Carryover Funds To/(From) Net Assets	\$ 4,239,689	\$ 106,775	\$ 4,147,186	\$ 63,588	\$ (77,860)
Net Assets at End of Year	\$ 25,330,152	\$ 1,873,082	\$ 22,508,120	\$ 839,529	\$ 109,421
Net Assets Detail:					
ALLOCATED					
Working Capital	\$ 6,660,481	\$ 1,073,080	\$ 5,145,568	\$ 426,355	\$ 15,478
Revolving Funds	8,320,559		8,320,559		
Encumbrances	24,475				24,475
Total Allocated Net Assets	\$ 15,005,515	\$ 1,073,080	\$ 13,466,127	\$ 426,355	\$ 39,953
UNALLOCATED	10,324,636	\$ 800,002	\$ 9,041,994	\$ 413,172	\$ 69,468
Total Net Assets - June 30, 2018	\$ 25,330,151	\$ 1,873,082	\$ 22,508,121	\$ 839,529	\$ 109,421
Percent Unallocated of Expend. & Transfers	3.94%	4.96%	3.86%	4.38%	3.56%
FY 2018-19 Revised Budget					
Estimated Net Assets at Beginning of Year	\$ 25,330,151	\$ 1,873,082	\$ 22,508,121	\$ 839,529	\$ 109,421
Operating Funds					
Revenue	\$ 263,872,353	\$ 18,796,704	\$ 232,468,692	\$ 10,290,846	\$ 2,316,111
Less: Expenditures and Transfers	(263,876,828)	(18,796,704)	(232,468,692)	(10,290,846)	(2,320,586)
Carryover Funds To/(From) Net Assets	\$ (4,475)	\$ -	\$ -	\$ -	\$ (4,475)
Net Assets at End of Year	\$ 25,325,676	\$ 1,873,082	\$ 22,508,121	\$ 839,529	\$ 104,946
Net Assets Detail:					
ALLOCATED					
Working Capital	\$ 6,660,481	\$ 1,073,080	\$ 5,145,568	\$ 426,355	\$ 15,478
Revolving Funds	8,320,559		8,320,559		
Encumbrances	-				
Total Allocated Net Assets	\$ 14,981,040	\$ 1,073,080	\$ 13,466,127	\$ 426,355	\$ 15,478
UNALLOCATED	10,344,635	\$ 800,000	\$ 9,041,993	\$ 413,172	\$ 89,470
Estimated Total Net Assets - June 30, 2019	\$ 25,325,675	\$ 1,873,080	\$ 22,508,120	\$ 839,527	\$ 104,948
Percent Unallocated of Expend. & Transfers	3.92%	4.26%	3.89%	4.01%	3.86%

Recommended percent unallocated of expenditures and transfers is 2% to 5%.
Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System

FY 2018-19 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	\$ 719,498,584	\$ 112,698,369	\$ 444,431,263	\$ 59,740,130	\$ 89,605,034	\$ 13,023,788		
State Appropriations	592,754,052	55,440,405	241,594,058	34,409,997	154,579,424	87,896,764	\$ 13,179,387	\$ 5,654,017
Grants & Contracts	43,371,046	530,443	22,960,000	241,400	15,039,876	4,320,571	278,756	
Sales & Service	63,200,011	4,818,012	4,762,089	4,138,370	23,622,134	25,859,406		
Other Sources	62,166,257	269,500	7,660,829	771,000	1,212,758	16,195,388	11,856,796	24,199,986
Total Revenues	\$ 1,480,989,950	\$ 173,756,729	\$ 721,408,239	\$ 99,300,897	\$ 284,059,226	\$ 147,295,917	\$ 25,314,939	\$ 29,854,003
Expenditures and Transfers								
Instruction	\$ 592,522,806	\$ 79,010,179	\$ 279,671,724	\$ 44,184,929	\$ 148,755,315	\$ 40,900,659		
Research	152,303,268	3,126,083	91,802,477	306,588	7,611,671	49,456,449		
Public Service	94,542,919	2,682,332	10,262,351	809,208	103,000	57,591,301	\$ 23,094,727	
Academic Support	187,496,335	17,075,728	85,259,986	10,893,356	64,878,984	9,162,777	225,504	
Student Services	97,483,098	26,393,789	49,742,373	13,803,387	7,543,549			
Institutional Support	173,003,012	16,587,922	59,100,841	6,988,181	31,127,071	2,575,804	1,033,280	\$ 55,589,913
Op/Maint Physical Plant	150,593,215	20,580,378	83,029,198	11,098,634	32,130,544	3,754,461		
Scholarships & Fellowships	140,043,211	13,027,373	104,356,479	12,721,685	9,872,670	65,004		
Subtotal Expenditures	\$ 1,587,987,864	\$ 178,483,784	\$ 763,225,429	\$ 100,805,968	\$ 302,022,804	\$ 163,506,455	\$ 24,353,511	\$ 55,589,913
Mandatory Transfers	11,637,487	3,987,165	738,268	590,064	6,191,990			130,000
Non Mandatory Transfers	(110,287,904)	(8,714,220)	(42,555,458)	(2,095,135)	(23,677,576)	(8,883,477)	898,095	(25,260,133)
Total Expenditures & Transfers	\$ 1,489,337,447	\$ 173,756,729	\$ 721,408,239	\$ 99,300,897	\$ 284,537,218	\$ 154,622,978	\$ 25,251,606	\$ 30,459,780
Fund Balance Addition/(Reduction)	\$ (8,347,497)				\$ (477,992)	\$ (7,327,061)	\$ 63,333	\$ (605,777)
AUXILIARIES								
Revenues	\$ 263,872,353	\$ 18,796,704	\$ 232,468,692	\$ 10,290,846	\$ 2,316,111			
Expenditures and Transfers								
Expenditures	\$ 198,622,468	\$ 10,672,593	\$ 179,046,736	\$ 6,933,053	\$ 1,970,086			
Mandatory Transfers	47,597,203	6,104,333	38,461,367	2,661,003	370,500			
Non-Mandatory Transfers	17,657,157	2,019,778	14,960,589	696,790	(20,000)			
Total Expenditures & Transfers	\$ 263,876,828	\$ 18,796,704	\$ 232,468,692	\$ 10,290,846	\$ 2,320,586			
Fund Balance Addition/(Reduction)	\$ (4,475)				\$ (4,475)			
TOTALS								
Revenues	\$ 1,744,862,303	\$ 192,553,433	\$ 953,876,931	\$ 109,591,743	\$ 286,375,337	\$ 147,295,917	\$ 25,314,939	\$ 29,854,003
Expenditures and Transfers								
Expenditures	\$ 1,786,610,332	\$ 189,156,377	\$ 942,272,165	\$ 107,739,021	\$ 303,992,890	\$ 163,506,455	\$ 24,353,511	\$ 55,589,913
Mandatory Transfers	59,234,690	10,091,498	39,199,635	3,251,067	6,562,490			130,000
Non-Mandatory Transfers	(92,630,747)	(6,694,442)	(27,594,869)	(1,398,345)	(23,697,576)	(8,883,477)	898,095	(25,260,133)
Total Expenditures & Transfers	\$ 1,753,214,275	\$ 192,553,433	\$ 953,876,931	\$ 109,591,743	\$ 286,857,804	\$ 154,622,978	\$ 25,251,606	\$ 30,459,780
Fund Balance Addition/(Reduction)	\$ (8,351,972)				\$ (482,467)	\$ (7,327,061)	\$ 63,333	\$ (605,777)

Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System

FY 2018-19 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	\$ 719,498,584	\$ 112,698,369	\$ 444,431,263	\$ 59,740,130	\$ 89,605,034	\$ 13,023,788		
State Appropriations	610,871,779	56,222,001	253,048,487	34,710,473	159,644,246	88,413,168	\$ 13,179,387	\$ 5,654,017
Grants & Contracts	643,674,286	46,471,556	240,185,049	30,851,400	272,789,876	46,520,571	5,605,834	1,250,000
Sales & Service	63,200,011	4,818,012	4,762,089	4,138,370	23,622,134	25,859,406		
Other Sources	128,816,451	6,400,919	36,606,029	4,792,913	22,176,486	21,579,388	12,460,730	24,799,986
Total Revenues	\$ 2,166,061,111	\$ 226,610,857	\$ 979,032,917	\$ 134,233,286	\$ 567,837,776	\$ 195,396,321	\$ 31,245,951	\$ 31,704,003
Expenditures and Transfers								
Instruction	\$ 782,304,551	\$ 82,889,992	\$ 290,785,924	\$ 46,634,929	\$ 320,755,315	\$ 41,227,659	\$ 2,732.00	\$ 8,000
Research	341,035,312	5,819,439	202,853,055	486,588	59,667,377	71,526,853		682,000
Public Service	168,502,165	3,778,659	30,762,351	2,125,208	19,567,000	82,668,301	\$ 29,000,646	600,000
Academic Support	235,860,733	19,488,192	95,264,886	11,743,356	99,878,984	9,252,777	232,538	
Student Services	100,804,719	28,457,166	50,542,373	14,253,387	7,551,793			
Institutional Support	175,105,323	16,827,944	59,403,041	7,163,181	31,877,671	2,681,804	1,041,769	56,109,913
Op/Maint Physical Plant	150,968,392	20,580,555	83,379,198	11,108,634	32,130,544	3,769,461		
Scholarships/Fellowships	318,477,830	53,495,965	207,859,279	42,223,074	14,372,670	480,004	6,838	40,000
Subtotal Expenditures	\$ 2,273,059,025	\$ 231,337,912	\$ 1,020,850,107	\$ 135,738,357	\$ 585,801,354	\$ 211,606,859	\$ 30,284,523	\$ 57,439,913
Mandatory Transfers	11,637,487	3,987,165	738,268	590,064	6,191,990			130,000
Non Mandatory Transfers	(110,287,904)	(8,714,220)	(42,555,458)	(2,095,135)	(23,677,576)	(8,883,477)	898,095	(25,260,133)
Total Expenditures & Transfers	\$ 2,174,408,608	\$ 226,610,857	\$ 979,032,917	\$ 134,233,286	\$ 568,315,768	\$ 202,723,382	\$ 31,182,618	\$ 32,309,780
Fund Balance Addition/(Reduction)	\$ (8,347,497)				\$ (477,992)	\$ (7,327,061)	\$ 63,333	\$ (605,777)
AUXILIARIES								
Revenues								
	\$ 264,132,353	\$ 18,796,704	\$ 232,728,692	\$ 10,290,846	\$ 2,316,111			
Expenditures & Transfers								
Expenditures	\$ 198,882,468	\$ 10,672,593	\$ 179,306,736	\$ 6,933,053	\$ 1,970,086			
Mandatory Transfers	47,597,203	6,104,333	38,461,367	2,661,003	370,500			
Non Mandatory Transfers	17,657,157	2,019,778	14,960,589	696,790	(20,000)			
Total Expenditures & Transfers	\$ 264,136,828	\$ 18,796,704	\$ 232,728,692	\$ 10,290,846	\$ 2,320,586			
Fund Balance Addition/(Reduction)	\$ (4,475)				\$ (4,475)			
TOTALS								
Revenues								
	\$ 2,430,193,464	\$ 245,407,561	\$ 1,211,761,609	\$ 144,524,132	\$ 570,153,887	\$ 195,396,321	\$ 31,245,951	\$ 31,704,003
Expenditures & Transfers								
Expenditures	\$ 2,471,941,493	\$ 242,010,505	\$ 1,200,156,843	\$ 142,671,410	\$ 587,771,440	\$ 211,606,859	\$ 30,284,523	\$ 57,439,913
Mandatory Transfers	59,234,690	10,091,498	39,199,635	3,251,067	6,562,490			130,000
Non Mandatory Transfers	(92,630,747)	(6,694,442)	(27,594,869)	(1,398,345)	(23,697,576)	(8,883,477)	898,095	(25,260,133)
Total Expenditures & Transfers	\$ 2,438,545,436	\$ 245,407,561	\$ 1,211,761,609	\$ 144,524,132	\$ 570,636,354	\$ 202,723,382	\$ 31,182,618	\$ 32,309,780
Fund Balance Addition/(Reduction)	\$ (8,351,972)				\$ (482,467)	\$ (7,327,061)	\$ 63,333	\$ (605,777)

Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System
Five Year FY2018-19 Revised Budget Summary Comparison
 Current Funds Revenues, Expenditures and Transfers - Unrestricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 615,545,784	\$ 655,160,210	\$ 681,407,238	\$ 710,190,418	\$ 719,498,584	\$ 103,952,800	16.9 %
State Appropriations	474,247,612	498,638,349	527,561,549	573,016,552	592,754,052	118,506,440	25.0 %
Grants & Contracts	46,798,665	47,776,120	49,379,698	51,045,254	43,371,046	(3,427,619)	(7.3) %
Sales & Service	60,095,439	63,277,345	67,209,889	69,851,826	63,200,011	3,104,572	5.2 %
Other Sources	62,148,888	63,237,010	61,722,810	63,243,539	62,166,257	17,369	0.0 %
Total Revenues	\$ 1,258,836,388	\$ 1,328,089,034	\$ 1,387,281,183	\$ 1,467,347,589	\$ 1,480,989,950	\$ 222,153,562	17.6 %
Expenditures and Transfers							
Instruction	\$ 492,336,269	\$ 507,785,919	\$ 528,475,592	\$ 498,578,427	\$ 592,522,806	\$ 100,186,537	20.3 %
Research	83,487,974	85,108,045	82,089,147	131,121,213	152,303,268	68,815,294	82.4 %
Public Service	71,365,049	75,848,480	77,402,864	79,639,156	94,542,919	23,177,870	32.5 %
Academic Support	140,629,850	144,873,052	154,939,269	171,075,686	187,496,335	46,866,485	33.3 %
Student Services	87,447,751	90,151,545	95,228,666	96,897,429	97,483,098	10,035,347	11.5 %
Institutional Support	133,117,858	143,813,604	147,400,379	164,355,023	173,003,012	39,885,154	30.0 %
Operation & Maintenance of Plant	125,493,000	129,125,389	140,923,628	150,918,426	150,593,215	25,100,215	20.0 %
Scholarships & Fellowships	88,984,234	95,852,388	100,705,270	115,038,571	140,043,211	51,058,977	57.4 %
Subtotal Expenditures	\$ 1,222,861,986	\$ 1,272,558,422	\$ 1,327,164,814	\$ 1,407,623,932	\$ 1,587,987,864	\$ 365,125,878	29.9 %
Mandatory Transfers	7,702,456	9,116,648	10,203,193	10,733,175	11,637,487	3,935,031	51.1 %
Non-Mandatory Transfers	26,736,499	93,603,560	52,585,255	35,756,137	(110,287,904)	(137,024,403)	(512.5) %
Total Expenditures & Transfers	\$ 1,257,300,941	\$ 1,375,278,630	\$ 1,389,953,262	\$ 1,454,113,244	\$ 1,489,337,447	\$ 232,036,506	18.5 %
Fund Balance Addition/(Reduction)	\$ 1,535,447	\$ (47,189,596)	\$ (2,672,078)	\$ 13,234,345	\$ (8,347,497)		
AUXILIARIES							
Revenues							
	\$ 229,998,450	\$ 243,291,225	\$ 254,223,902	\$ 266,172,939	\$ 263,872,353	\$ 33,873,903	14.7 %
Expenditures and Transfers							
Expenditures	\$ 162,487,928	\$ 179,801,559	\$ 186,136,905	\$ 206,098,534	\$ 198,622,468	\$ 36,134,540	22.2 %
Mandatory Transfers	30,475,329	35,921,341	42,169,835	46,326,750	47,597,203	17,121,874	56.2 %
Non-Mandatory Transfers	27,175,190	34,109,650	25,428,666	9,507,965	17,657,157	(9,518,033)	(35.0) %
Total Expenditures & Transfers	\$ 220,138,447	\$ 249,832,550	\$ 253,735,406	\$ 261,933,249	\$ 263,876,828	\$ 43,738,381	19.9 %
Fund Balance Addition/(Reduction)	\$ 9,860,002	\$ (6,541,325)	\$ 488,496	\$ 4,239,690	\$ (4,475)		
TOTALS							
Revenues							
	\$ 1,488,834,838	\$ 1,571,380,259	\$ 1,641,505,085	\$ 1,733,520,528	\$ 1,744,862,303	\$ 256,027,465	17.2 %
Expenditures and Transfers							
Expenditures	\$ 1,385,349,915	\$ 1,452,359,981	\$ 1,513,301,719	\$ 1,613,722,467	\$ 1,786,610,332	\$ 401,260,417	29.0 %
Mandatory Transfers	38,177,785	45,037,989	52,373,028	57,059,925	59,234,690	21,056,905	55.2 %
Non-Mandatory Transfers	53,911,689	127,713,210	78,013,921	45,264,102	(92,630,747)	(146,542,436)	(271.8) %
Total Expenditures & Transfers	\$ 1,477,439,389	\$ 1,625,111,180	\$ 1,643,688,668	\$ 1,716,046,494	\$ 1,753,214,275	\$ 275,774,886	18.7 %
Fund Balance Addition/(Reduction)	\$ 11,395,449	\$ (53,730,921)	\$ (2,183,583)	\$ 17,474,035	\$ (8,351,972)		

University of Tennessee System
Five Year FY 2018-19 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 615,545,784	\$ 655,160,210	\$ 681,407,238	\$ 710,190,418	\$ 719,498,584	\$ 103,952,800	16.9 %
State Appropriations	498,835,055	517,432,168	546,284,768	592,062,887	610,871,779	112,036,724	22.5 %
Grants & Contracts	579,397,127	594,898,136	683,228,016	638,606,948	643,674,286	64,277,159	11.1 %
Sales & Service	60,095,439	63,277,345	67,209,889	69,851,826	63,200,011	3,104,572	5.2 %
Other Sources	135,054,622	139,646,158	137,649,683	139,504,137	128,816,451	(6,238,171)	(4.6) %
Total Revenues	\$ 1,888,928,027	\$ 1,970,414,018	\$ 2,115,779,593	\$ 2,150,216,217	\$ 2,166,061,111	\$ 277,133,084	14.7 %
Expenditures and Transfers							
Instruction	\$ 661,945,281	\$ 675,193,890	\$ 705,777,228	\$ 691,271,544	\$ 782,304,551	\$ 120,359,270	18.2 %
Research	256,779,818	261,427,977	266,074,863	323,493,599	341,035,312	84,255,494	32.8 %
Public Service	130,087,649	143,797,743	146,770,348	150,391,428	168,502,165	38,414,516	29.5 %
Academic Support	179,856,422	190,896,151	207,096,268	218,247,500	235,860,733	56,004,311	31.1 %
Student Services	89,692,660	92,750,862	97,803,344	100,380,026	100,804,719	11,112,059	12.4 %
Institutional Support	135,132,492	146,540,103	149,261,875	166,685,771	175,105,323	39,972,831	29.6 %
Operation & Maintenance of Plant	125,906,243	129,513,235	141,350,370	151,286,259	150,968,392	25,062,149	19.9 %
Scholarships & Fellowships	263,845,171	268,865,652	272,381,517	295,164,163	318,477,830	54,632,659	20.7 %
Subtotal Expenditures	\$ 1,843,245,736	\$ 1,908,985,614	\$ 1,986,515,814	\$ 2,096,920,290	\$ 2,273,059,025	\$ 429,813,289	23.3 %
Mandatory Transfers	7,702,456	9,116,648	10,203,193	10,733,175	11,637,487	3,935,031	51.1 %
Non-Mandatory Transfers	26,736,499	93,603,560	52,585,255	35,756,137	(110,287,904)	(137,024,403)	(512.5) %
Total Expenditures & Transfers	\$ 1,877,684,691	\$ 2,011,705,822	\$ 2,049,304,262	\$ 2,143,409,602	\$ 2,174,408,608	\$ 296,723,917	15.8 %
Fund Balance Addition/(Reduction)	\$ 11,243,336	\$ (41,291,804)	\$ 66,475,332	\$ 6,806,615	\$ (8,347,497)		
AUXILIARIES							
Revenues							
	\$ 230,256,055	\$ 243,882,965	\$ 255,189,378	\$ 266,956,202	\$ 264,132,353	\$ 33,876,298	14.7 %
Expenditures and Transfers							
Expenditures	\$ 162,769,238	\$ 180,136,338	\$ 186,905,317	\$ 207,035,549	\$ 198,882,468	\$ 36,113,230	22.2 %
Mandatory Transfers	30,475,329	35,921,341	42,169,835	46,326,750	47,597,203	17,121,874	56.2 %
Non-Mandatory Transfers	27,175,190	34,109,650	25,428,666	9,507,965	17,657,157	(9,518,033)	(35.0) %
Total Expenditures & Transfers	\$ 220,419,757	\$ 250,167,329	\$ 254,503,818	\$ 262,870,264	\$ 264,136,828	\$ 43,717,071	19.8 %
Fund Balance Addition/(Reduction)	\$ 9,836,298	\$ (6,284,365)	\$ 685,560	\$ 4,085,938	\$ (4,475)		
TOTALS							
Revenues							
	\$ 2,119,184,082	\$ 2,214,296,982	\$ 2,370,968,971	\$ 2,417,172,419	\$ 2,430,193,464	\$ 311,009,382	14.7 %
Expenditures and Transfers							
Expenditures	\$ 2,006,014,974	\$ 2,089,121,952	\$ 2,173,421,131	\$ 2,303,955,839	\$ 2,471,941,493	\$ 465,926,519	23.2 %
Mandatory Transfers	38,177,785	45,037,989	52,373,028	57,059,925	59,234,690	21,056,905	55.2 %
Non-Mandatory Transfers	53,911,689	127,713,210	78,013,921	45,264,102	(92,630,747)	(146,542,436)	(271.8) %
Total Expenditures & Transfers	\$ 2,098,104,448	\$ 2,261,873,151	\$ 2,303,808,080	\$ 2,406,279,866	\$ 2,438,545,436	\$ 340,440,988	16.2 %
Fund Balance Addition/(Reduction)	\$ 21,079,634	\$ (47,576,169)	\$ 67,160,891	\$ 10,892,552	\$ (8,351,972)		

University of Tennessee System

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Original			FY 2019 Revised			Change Original to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 710,190,418		\$ 710,190,418	\$ 711,215,155		\$ 711,215,155	\$ 719,498,584		\$ 719,498,584	\$ 8,283,429	1.2 %
State Appropriations	573,016,552	\$ 19,046,335	592,062,887	595,792,552	\$ 16,111,441	611,903,993	592,754,052	\$ 18,117,727	610,871,779	(1,032,214)	(0.2) %
Grants & Contracts	51,045,254	587,561,694	638,606,948	43,237,280	597,381,250	640,618,530	43,371,046	600,303,240	643,674,286	3,055,756	0.5 %
Sales & Service	69,851,826		69,851,826	63,329,502		63,329,502	63,200,011		63,200,011	(129,491)	(0.2) %
Other Sources	63,243,539	76,260,598	139,504,137	57,591,636	68,190,604	125,782,240	62,166,257	66,650,194	128,816,451	3,034,211	2.4 %
Total Revenues	<u>\$ 1,467,347,589</u>	<u>\$ 682,868,627</u>	<u>\$ 2,150,216,217</u>	<u>\$ 1,471,166,125</u>	<u>\$ 681,683,295</u>	<u>\$ 2,152,849,420</u>	<u>\$ 1,480,989,950</u>	<u>\$ 685,071,161</u>	<u>\$ 2,166,061,111</u>	<u>\$ 13,211,691</u>	<u>0.6 %</u>
Expenditures and Transfers											
Instruction	\$ 498,578,427	\$ 192,693,116	\$ 691,271,544	568,982,253	\$ 186,731,001	\$ 755,713,254	\$ 592,522,806	\$ 189,781,745	\$ 782,304,551	\$ 26,591,297	3.5 %
Research	131,121,213	192,372,385	323,493,599	108,656,998	188,607,643	297,264,641	152,303,268	188,732,044	341,035,312	43,770,671	14.7 %
Public Service	79,639,156	70,752,273	150,391,428	86,506,110	71,251,878	157,757,988	94,542,919	73,959,246	168,502,165	10,744,177	6.8 %
Academic Support	171,075,686	47,171,813	218,247,500	171,593,592	52,595,457	224,189,049	187,496,335	48,364,398	235,860,733	11,671,684	5.2 %
Student Services	96,897,429	3,482,597	100,380,026	91,907,823	2,285,892	94,193,715	97,483,098	3,321,621	100,804,719	6,611,004	7.0 %
Institutional Support	164,355,023	2,330,748	166,685,771	163,417,869	1,887,431	165,305,300	173,003,012	2,102,311	175,105,323	9,800,023	5.9 %
Operations & Maintenance of Plant	150,918,426	367,834	151,286,259	148,986,294	535,000	149,521,294	150,593,215	375,177	150,968,392	1,447,098	1.0 %
Scholarships & Fellowships	115,038,571	180,125,592	295,164,163	122,709,656	181,126,972	303,836,628	140,043,211	178,434,619	318,477,830	14,641,202	4.8 %
Subtotal Expenditures	<u>\$ 1,407,623,932</u>	<u>\$ 689,296,358</u>	<u>\$ 2,096,920,290</u>	<u>\$ 1,462,760,595</u>	<u>\$ 685,021,274</u>	<u>\$ 2,147,781,869</u>	<u>\$ 1,587,987,864</u>	<u>\$ 685,071,161</u>	<u>\$ 2,273,059,025</u>	<u>\$ 125,277,156</u>	<u>5.8 %</u>
Mandatory Transfers	10,733,175		10,733,175	11,617,487		11,617,487	11,637,487		11,637,487	20,000	0.2 %
Non-Mandatory Transfers	35,756,137		35,756,137	(2,875,056)		(2,875,056)	(110,287,904)		(110,287,904)	(107,412,848)	(3,736.0) %
Total Expenditures & Transfers	<u>\$ 1,454,113,244</u>	<u>\$ 689,296,358</u>	<u>\$ 2,143,409,602</u>	<u>\$ 1,471,503,026</u>	<u>\$ 685,021,274</u>	<u>\$ 2,156,524,300</u>	<u>\$ 1,489,337,447</u>	<u>\$ 685,071,161</u>	<u>\$ 2,174,408,608</u>	<u>\$ 17,884,308</u>	<u>0.8 %</u>
Fund Balance Addition / (Reduction)	\$ 13,234,345	\$ (6,427,730)	\$ 6,806,615	\$ (336,901)	\$ (3,337,979)	\$ (3,674,880)	\$ (8,347,497)		\$ (8,347,497)		
AUXILIARIES											
Revenues											
	\$ 266,172,939	\$ 783,263	\$ 266,956,202	\$ 264,379,683	\$ 260,000	\$ 264,639,683	\$ 263,872,353	\$ 260,000	\$ 264,132,353	\$ (507,330)	(0.2) %
Expenditures and Transfers											
Expenditures	\$ 206,098,534	\$ 937,015	\$ 207,035,549	\$ 198,430,261	\$ 260,000	\$ 198,690,261	\$ 198,622,468	\$ 260,000	\$ 198,882,468	\$ 192,207	0.1 %
Mandatory Transfers	46,326,750		46,326,750	47,597,204		47,597,204	47,597,203		47,597,203		%
Non-Mandatory Transfers	9,507,965		9,507,965	18,332,218		18,332,218	17,657,157		17,657,157	(675,061)	(3.7) %
Total Expenditures & Transfers	<u>\$ 261,933,249</u>	<u>\$ 937,015</u>	<u>\$ 262,870,264</u>	<u>\$ 264,359,683</u>	<u>\$ 260,000</u>	<u>\$ 264,619,683</u>	<u>\$ 263,876,828</u>	<u>\$ 260,000</u>	<u>\$ 264,136,828</u>	<u>\$ (482,855)</u>	<u>(0.2) %</u>
Fund Balance Addition / (Reduction)	\$ 4,239,690	\$ (153,752)	\$ 4,085,938	\$ 20,000		\$ 20,000	\$ (4,475)		\$ (4,475)		
TOTALS											
Revenues											
	\$ 1,733,520,528	\$ 683,651,890	\$ 2,417,172,419	\$ 1,735,545,808	\$ 681,943,295	\$ 2,417,489,103	\$ 1,744,862,303	\$ 685,331,161	\$ 2,430,193,464	\$ 12,704,361	0.5 %
Expenditures and Transfers											
Expenditures	\$ 1,613,722,467	\$ 690,233,373	\$ 2,303,955,839	\$ 1,661,190,856	\$ 685,281,274	\$ 2,346,472,130	\$ 1,786,610,332	\$ 685,331,161	\$ 2,471,941,493	\$ 125,469,363	5.3 %
Mandatory Transfers	57,059,925		57,059,925	59,214,691		59,214,691	59,234,690		59,234,690	19,999	- %
Non-Mandatory Transfers	45,264,102		45,264,102	15,457,162		15,457,162	(92,630,747)		(92,630,747)	(108,087,909)	(699.3) %
Total Expenditures & Transfers	<u>\$ 1,716,046,494</u>	<u>\$ 690,233,373</u>	<u>\$ 2,406,279,866</u>	<u>\$ 1,735,862,709</u>	<u>\$ 685,281,274</u>	<u>\$ 2,421,143,983</u>	<u>\$ 1,753,214,275</u>	<u>\$ 685,331,161</u>	<u>\$ 2,438,545,436</u>	<u>\$ 17,401,453</u>	<u>0.7 %</u>
Fund Balance Addition / (Reduction)	\$ 17,474,035	\$ (6,581,482)	\$ 10,892,552	\$ (316,901)	\$ (3,337,979)	\$ (3,654,880)	\$ (8,351,972)		\$ (8,351,972)		

University of Tennessee System

FY 2018-19 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	\$ 363,179,316	\$ 44,955,493	\$ 174,031,540	\$ 24,355,496	\$ 87,108,401	\$ 32,028,887	\$ 552,529	\$ 146,970
Non-Academic	365,334,119	40,808,827	144,515,867	22,278,925	72,282,969	46,998,490	11,745,155	26,703,886
Students	8,578,548	910,404	4,908,900	1,322,791	849,168	398,922	20,800	167,563
Total Salaries	\$ 737,091,983	\$ 86,674,724	\$ 323,456,307	\$ 47,957,212	\$ 160,240,538	\$ 79,426,299	\$ 12,318,484	\$ 27,018,419
Staff Benefits	246,661,248	31,353,568	108,815,232	17,749,099	45,548,585	29,872,343	4,549,352	8,773,069
Total Salaries and Benefits	\$ 983,753,231	\$ 118,028,292	\$ 432,271,539	\$ 65,706,311	\$ 205,789,123	\$ 109,298,642	\$ 16,867,836	\$ 35,791,488
Operating	579,535,704	59,415,753	317,560,694	33,386,952	89,389,463	52,612,214	7,372,203	19,798,425
Equipment and Capital Outlay	24,698,929	1,039,739	13,393,196	1,712,705	6,844,218	1,595,599	113,472	
Total Expenditures	\$ 1,587,987,864	\$ 178,483,784	\$ 763,225,429	\$ 100,805,968	\$ 302,022,804	\$ 163,506,455	\$ 24,353,511	\$ 55,589,913
AUXILIARIES								
Salaries and Benefits								
Salaries								
Academic	\$ 706,658	\$ 7,000	\$ 699,658					
Non-Academic	56,911,566	2,616,965	52,221,992	\$ 1,472,503	\$ 600,106			
Students	4,824,298	95,484	4,189,154	539,660				
Total Salaries	\$ 62,442,522	\$ 2,719,449	\$ 57,110,804	\$ 2,012,163	\$ 600,106			
Staff Benefits	15,789,031	713,125	14,128,018	682,960	264,928			
Total Salaries and Benefits	\$ 78,231,553	\$ 3,432,574	\$ 71,238,822	\$ 2,695,123	\$ 865,034			
Operating	119,546,470	7,232,549	107,000,414	4,232,930	1,080,577			
Equipment and Capital Outlay	844,445	7,470	807,500	5,000	24,475			
Total Expenditures	\$ 198,622,468	\$ 10,672,593	\$ 179,046,736	\$ 6,933,053	\$ 1,970,086			
TOTALS								
Salaries and Benefits								
Salaries								
Academic	\$ 363,885,974	\$ 44,962,493	\$ 174,731,198	\$ 24,355,496	\$ 87,108,401	\$ 32,028,887	\$ 552,529	\$ 146,970
Non-Academic	422,245,685	43,425,792	196,737,859	23,751,428	72,883,075	46,998,490	11,745,155	26,703,886
Students	13,402,846	1,005,888	9,098,054	1,862,451	849,168	398,922	20,800	167,563
Total Salaries	\$ 799,534,505	\$ 89,394,173	\$ 380,567,111	\$ 49,969,375	\$ 160,840,644	\$ 79,426,299	\$ 12,318,484	\$ 27,018,419
Staff Benefits	262,450,279	32,066,693	122,943,250	18,432,059	45,813,513	29,872,343	4,549,352	8,773,069
Total Salaries and Benefits	\$ 1,061,984,784	\$ 121,460,866	\$ 503,510,361	\$ 68,401,434	\$ 206,654,157	\$ 109,298,642	\$ 16,867,836	\$ 35,791,488
Operating	699,082,174	66,648,302	424,561,108	37,619,882	90,470,040	52,612,214	7,372,203	19,798,425
Equipment and Capital Outlay	25,543,374	1,047,209	14,200,696	1,717,705	6,868,693	1,595,599	113,472	
Total Expenditures	\$ 1,786,610,332	\$ 189,156,377	\$ 942,272,165	\$ 107,739,021	\$ 303,992,890	\$ 163,506,455	\$ 24,353,511	\$ 55,589,913

Knoxville includes UTK Knoxville and UT Space Institute.

University of Tennessee System
FY 2018-19 Revised Budget Summary - Natural Classifications
 Unrestricted Current Funds Expenditures

	FY 2018		FY 2019		FY 2019		Change	
	Actual		Original		Revised		Original to Revised	
							Amount	%
EDUCATIONAL AND GENERAL								
Salaries and Benefits								
Salaries								
Academic	\$ 360,128,943	\$	363,138,411	\$	363,179,316	\$	40,905	- %
Non-Academic	352,270,860		359,702,939		365,334,119		5,631,180	1.6 %
Students	11,206,795		8,567,574		8,578,548		10,974	0.1 %
Total Salaries	\$ 723,606,598	\$	731,408,924	\$	737,091,983	\$	5,683,059	0.8 %
Staff Benefits	252,540,103		252,934,010		246,661,248		(6,272,762)	(2.5) %
Total Salaries and Benefits	\$ 976,146,701	\$	984,342,934	\$	983,753,231	\$	(589,703)	(0.1) %
Operating	401,637,430		455,965,004		579,535,704		123,570,700	27.1 %
Equipment and Capital Outlay	29,839,801		22,452,657		24,698,929		2,246,272	10.0 %
Total Expenditures	\$ 1,407,623,932	\$	1,462,760,595	\$	1,587,987,864	\$	125,227,269	8.6 %

AUXILIARIES

Salaries and Benefits								
Salaries								
Academic	\$ 493,366	\$	670,423	\$	706,658	\$	36,235	5.4 %
Non-Academic	67,966,203		55,516,800		56,911,566		1,394,766	2.5 %
Students	4,877,620		4,823,667		4,824,298		631	- %
Total Salaries	\$ 73,337,189	\$	61,010,890	\$	62,442,522	\$	1,431,632	2.3 %
Staff Benefits	16,374,188		15,751,987		15,789,031		37,044	0.2 %
Total Salaries and Benefits	\$ 89,711,377	\$	76,762,877	\$	78,231,553	\$	1,468,676	1.9 %
Operating	115,582,692		120,835,714		119,546,470		(1,289,244)	(1.1) %
Equipment and Capital Outlay	804,465		831,670		844,445		12,775	1.5 %
Total Expenditures	\$ 206,098,534	\$	198,430,261	\$	198,622,468	\$	192,207	0.1 %

TOTALS

Salaries and Benefits								
Salaries								
Academic	\$ 360,622,308	\$	363,808,834	\$	363,885,974	\$	77,140	- %
Non-Academic	420,237,064		415,219,739		422,245,685		7,025,946	1.7 %
Students	16,084,415		13,391,241		13,402,846		11,605	0.1 %
Total Salaries	\$ 796,943,788	\$	792,419,814	\$	799,534,505	\$	7,114,691	0.9 %
Staff Benefits	268,914,291		268,685,997		262,450,279		(6,235,718)	(2.3) %
Total Salaries and Benefits	\$ 1,065,858,078	\$	1,061,105,811	\$	1,061,984,784	\$	878,973	0.1 %
Operating	517,220,122		576,800,718		699,082,174		122,281,456	21.2 %
Equipment and Capital Outlay	30,644,267		23,284,327		25,543,374		2,259,047	9.7 %
Total Expenditures	\$ 1,613,722,467	\$	1,661,190,856	\$	1,786,610,332	\$	125,419,476	7.5 %

University of Tennessee System

FY 2018-19 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
HOUSING					
Revenues	\$ 70,671,371	\$ 75,821,031	\$ 75,319,351	\$ (501,680)	(0.7) %
Expenditures and Transfers					
Expenditures	\$ 41,752,153	\$ 44,821,005	\$ 44,319,327	\$ (501,680)	(1.1) %
Mandatory Transfers	19,957,336	26,701,876	26,701,876		
Non-Mandatory Transfers	8,236,713	4,298,150	4,298,150		
Total Expenditures and Transfers	\$ 69,946,202	\$ 75,821,031	\$ 75,319,351	\$ (501,680)	(0.7) %
Fund Balance Addition/(Reduction)	\$ 725,169				
FOOD SERVICE					
Revenues	\$ 10,729,108	\$ 11,228,420	\$ 11,235,503	\$ 7,083	0.1 %
Expenditures and Transfers					
Expenditures	\$ 2,370,644	\$ 3,499,822	\$ 3,506,905	\$ 7,083	0.2 %
Mandatory Transfers	7,918,837				
Non-Mandatory Transfers	2,049,822	7,719,292	7,719,292		
Total Expenditures and Transfers	\$ 12,339,303	\$ 11,219,114	\$ 11,226,197	\$ 7,083	0.1 %
Fund Balance Addition/(Reduction)	\$ (1,610,195)	\$ 9,306	\$ 9,306		
BOOKSTORES					
Revenues	\$ 24,926,822	\$ 25,010,352	\$ 25,010,352		
Expenditures and Transfers					
Expenditures	\$ 24,260,597	\$ 23,257,014	\$ 23,257,014		
Mandatory Transfers		109,418	109,418		
Non-Mandatory Transfers	1,527,966	1,644,920	1,644,920		
Total Expenditures and Transfers	\$ 25,788,563	\$ 25,011,352	\$ 25,011,352		
Fund Balance Addition/(Reduction)	\$ (861,741)	\$ (1,000)	\$ (1,000)		
PARKING					
Revenues	\$ 14,196,183	\$ 15,199,720	\$ 15,208,041	\$ 8,321	0.1 %
Expenditures and Transfers					
Expenditures	\$ 7,516,920	\$ 8,373,872	\$ 8,406,668	\$ 32,796	0.4 %
Mandatory Transfers	4,543,671	6,346,538	6,346,538		
Non-Mandatory Transfers	3,014,013	479,310	479,310		
Total Expenditures and Transfers	\$ 15,074,604	\$ 15,199,720	\$ 15,232,516	\$ 32,796	0.2 %
Fund Balance Addition/(Reduction)	\$ (878,421)		\$ (24,475)		
ATHLETICS					
Revenues	\$ 142,186,180	\$ 133,678,897	\$ 133,678,897		
Expenditures and Transfers					
Expenditures	\$ 126,590,279	\$ 115,007,485	\$ 115,682,546	\$ 675,061	0.6 %
Mandatory Transfers	13,906,906	14,439,372	14,439,372		
Non-Mandatory Transfers	(4,268,743)	4,232,040	3,556,979	(675,061)	(16.0) %
Total Expenditures and Transfers	\$ 136,228,442	\$ 133,678,897	\$ 133,678,897		
Fund Balance Addition/(Reduction)	\$ 5,957,738				
OTHER					
Revenues	\$ 3,463,275	\$ 3,441,263	\$ 3,420,209	\$ (21,054)	(0.0) %
Expenditures and Transfers					
Expenditures	\$ 3,607,941	\$ 3,471,063	\$ 3,450,009	\$ (21,054)	(0.0) %
Mandatory Transfers					
Non-Mandatory Transfers	(1,051,806)	(41,494)	(41,494)		
Total Expenditures and Transfers	\$ 2,556,135	\$ 3,429,569	\$ 3,408,515	\$ (21,054)	(0.0) %
Fund Balance Addition/(Reduction)	\$ 907,140	\$ 11,694	\$ 11,694		
TOTAL					
Revenues	\$ 266,172,939	\$ 264,379,683	\$ 263,872,353	\$ (507,330)	(0.2) %
Expenditures and Transfers					
Expenditures	\$ 206,098,534	\$ 198,430,261	\$ 198,622,468	\$ 192,207	0.1 %
Mandatory Transfers	46,326,750	47,597,204	47,597,204		
Non-Mandatory Transfers	9,507,965	18,332,218	17,657,157	(675,061)	(3.7) %
Total Expenditures and Transfers	\$ 261,933,249	\$ 264,359,683	\$ 263,876,828	\$ (482,855)	(0.2) %
Fund Balance Addition/(Reduction)	\$ 4,239,690	\$ 20,000	\$ (4,475)		

University of Tennessee System

Athletics FY 2018-19 Revised Budget Summary

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

	FY 2018 Actual	FY 2019 Original	FY 2019 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	34,537,848	34,259,384	34,259,384		
Gifts	38,562,310	30,620,000	30,620,000		
Other	69,430,822	68,797,013	68,797,013		
Total Revenues	<u>\$ 143,530,980</u>	<u>\$ 134,676,397</u>	<u>\$ 134,676,397</u>		
Expenditures and Transfers					
Salaries and Benefits	\$ 59,052,374	\$ 46,637,431	\$ 47,312,492	\$ 675,061	1.4%
Travel	11,265,154	11,215,509	11,215,509		
Student Aid	14,466,372	15,384,069	15,384,069		
Other Operating	42,304,453	42,161,976	42,161,976		
Subtotal Expenditures	<u>\$ 127,088,353</u>	<u>\$ 115,398,985</u>	<u>\$ 116,074,046</u>	<u>\$ 675,061</u>	<u>0.6%</u>
Debt Service Transfers	13,906,906	14,439,372	14,439,372		
Other Transfers	(3,268,742)	4,838,040	4,162,979	\$ (675,061)	-14.0%
Total Expenditures and Transfers	<u>\$ 137,726,517</u>	<u>\$ 134,676,397</u>	<u>\$ 134,676,397</u>	<u>\$ -</u>	
Fund Balance Addition / (Reduction)	\$ 5,804,463				
CHATTANOOGA					
Revenues					
General Funds	\$ 8,529,645	\$ 5,953,054	\$ 7,745,166	\$ 1,792,112	30.1%
Student Fees for Athletics	4,472,079	4,991,503	4,991,503		
Ticket Sales	804,218	936,046	825,023	\$ (111,023)	-11.9%
Gifts	1,847,990	1,500,000	1,500,000		
Other	2,167,544	2,036,891	1,990,000	\$ (46,891)	-2.3%
Total Revenues	<u>\$ 17,821,476</u>	<u>\$ 15,417,494</u>	<u>\$ 17,051,692</u>	<u>\$ 1,634,198</u>	<u>10.6%</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 7,684,282	\$ 7,110,666	\$ 7,354,469	\$ 243,803	3.4%
Travel	1,350,366	1,777,205	1,697,205	(80,000)	-4.5%
Student Aid	4,874,916	5,233,939	5,181,888	(52,051)	-1.0%
Other Operating	4,285,589	660,684	2,183,130	1,522,446	230.4%
Subtotal Expenditures	<u>\$ 18,195,153</u>	<u>\$ 14,782,494</u>	<u>\$ 16,416,692</u>	<u>\$ 1,634,198</u>	<u>11.1%</u>
Debt Service Transfers	161,696	635,000	635,000		
Other Transfers					
Total Expenditures and Transfers	<u>\$ 18,356,849</u>	<u>\$ 15,417,494</u>	<u>\$ 17,051,692</u>	<u>\$ 1,634,198</u>	<u>10.6%</u>
Fund Balance Addition / (Reduction)	\$ (535,372)				
MARTIN					
Revenues					
General Funds	\$ 6,282,278	\$ 6,272,505	\$ 6,262,785	\$ (9,720)	-0.2%
Student Fees for Athletics	2,183,442	2,032,000	2,102,000	70,000	3.4%
Ticket Sales	170,623	140,000	160,000	20,000	14.3%
Gifts	953,230	646,039	779,929	133,890	20.7%
Other	2,099,923	1,958,694	2,278,860	320,166	16.3%
Total Revenues	<u>\$ 11,689,496</u>	<u>\$ 11,049,238</u>	<u>\$ 11,583,574</u>	<u>\$ 534,336</u>	<u>4.8%</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 4,290,771	\$ 4,545,644	\$ 4,393,050	\$ (152,594)	-3.4%
Travel	964,843	576,943	640,240	63,297	11.0%
Student Aid	4,203,953	4,515,973	4,516,494	521	0.0%
Other Operating	2,043,518	1,294,448	1,821,395	526,947	40.7%
Subtotal Expenditures	<u>\$ 11,503,085</u>	<u>\$ 10,933,008</u>	<u>\$ 11,371,179</u>	<u>\$ 438,171</u>	<u>4.0%</u>
Debt Service Transfers	186,411	116,230	212,395	96,165	82.7%
Other Transfers					
Total Expenditures and Transfers	<u>\$ 11,689,496</u>	<u>\$ 11,049,238</u>	<u>\$ 11,583,574</u>	<u>\$ 534,336</u>	<u>4.8%</u>
Fund Balance Addition / (Reduction)	\$ -				
TOTAL ATHLETICS					
Revenues					
General Funds	\$ 14,811,923	\$ 12,225,559	\$ 14,007,951	\$ 1,782,392	14.6%
Student Fees for Athletics	7,655,521	8,023,503	8,093,503		
Ticket Sales	35,512,689	35,335,430	35,244,407	(91,023)	-0.3%
Gifts	41,363,530	32,766,039	32,899,929	133,890	0.4%
Other	73,698,289	72,792,598	73,065,873	273,275	0.4%
Total Revenues	<u>\$ 173,041,952</u>	<u>\$ 161,143,129</u>	<u>\$ 163,311,663</u>	<u>\$ 2,098,534</u>	<u>1.3%</u>
Expenditures and Transfers					
Salaries and Benefits	\$ 71,027,427	\$ 58,293,741	\$ 59,060,011	\$ 766,270	1.3%
Travel	13,580,363	13,569,657	13,552,954	(16,703)	-0.1%
Student Aid	23,545,241	25,133,981	25,082,451	(51,530)	-0.2%
Other Operating	48,633,560	44,117,108	46,166,501	2,049,393	4.6%
Subtotal Expenditures	<u>\$ 156,786,591</u>	<u>\$ 141,114,487</u>	<u>\$ 143,861,917</u>	<u>\$ 2,747,430</u>	<u>1.9%</u>
Debt Service Transfers	14,255,013	15,190,602	15,286,767	96,165	0.6%
Other Transfers	(3,268,742)	4,838,040	4,162,979	(675,061)	-14.0%
Total Expenditures and Transfers	<u>\$ 167,772,862</u>	<u>\$ 161,143,129</u>	<u>\$ 163,311,663</u>	<u>\$ 2,168,534</u>	<u>1.3%</u>
Fund Balance Addition / (Reduction)	\$ 5,269,091				

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 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 710,190,418	\$ 711,215,155	\$ 719,498,584	\$ 8,283,429	1.2 %
State Appropriations	573,016,552	595,792,552	592,754,052	(3,038,500)	(0.5) %
Grants & Contracts	51,045,254	43,237,280	43,371,046	133,766	0.3 %
Sales & Service	69,851,826	63,329,502	63,200,011	(129,491)	(0.2) %
Other Sources	63,243,539	57,591,636	62,166,257	4,574,621	7.9 %
Total Revenues	\$ 1,467,347,589	\$ 1,471,166,125	\$ 1,480,989,950	\$ 9,823,825	0.7 %
Expenditures and Transfers					
Instruction	\$ 498,578,427	\$ 568,982,253	\$ 592,522,806	\$ 23,540,553	4.1 %
Research	131,121,213	108,656,998	152,303,268	43,646,270	40.2 %
Public Service	79,639,156	86,506,110	94,542,919	8,036,809	9.3 %
Academic Support	171,075,686	171,593,592	187,496,335	15,902,743	9.3 %
Student Services	96,897,429	91,907,823	97,483,098	5,575,275	6.1 %
Institutional Support	164,355,023	163,417,869	173,003,012	9,585,143	5.9 %
Operation & Maintenance of Plant	150,918,426	148,986,294	150,593,215	1,606,921	1.1 %
Scholarships & Fellowships	115,038,571	122,709,656	140,043,211	17,333,555	14.1 %
Subtotal Expenditures	\$ 1,407,623,932	\$ 1,462,760,595	\$ 1,587,987,864	\$ 125,227,269	8.6 %
Mandatory Transfers	10,733,175	11,617,487	11,637,487	20,000	0.2 %
Non-Mandatory Transfers	35,756,137	(2,875,056)	(110,287,904)	(107,412,848)	(3,736.0) %
Total Expenditures & Transfers	\$ 1,454,113,244	\$ 1,471,503,026	\$ 1,489,337,447	\$ 17,834,421	1.2 %
Fund Balance Addition/(Reduction)	\$ 13,234,345	\$ (336,901)	\$ (8,347,497)		
AUXILIARIES					
Revenues	\$ 266,172,939	\$ 264,379,683	\$ 263,872,353	\$ (507,330)	(0.20) %
Expenditures and Transfers					
Expenditures	206,098,534	198,430,261	198,622,468	192,207	0.1 %
Mandatory Transfers	46,326,750	47,597,204	47,597,204		
Non-Mandatory Transfers	9,507,965	18,332,218	17,657,157	(675,061)	(3.7) %
Total Expenditures & Transfers	\$ 261,933,249	\$ 264,359,683	\$ 263,876,828	\$ (482,855)	(0.2) %
Fund Balance Addition/(Reduction)	\$ 4,239,690	\$ 20,000	\$ (4,475)		
TOTALS					
Revenues	\$ 1,733,520,528	\$ 1,735,545,808	\$ 1,744,862,303	\$ 9,316,495	0.5 %
Expenditures and Transfers					
Expenditures	\$ 1,613,722,467	\$ 1,661,190,856	\$ 1,786,610,332	\$ 125,419,476	7.5 %
Mandatory Transfers	57,059,925	59,214,691	59,234,690	19,999	- %
Non-Mandatory Transfers	45,264,102	15,457,162	(92,630,747)	(108,087,909)	(699.3) %
Total Expenditures & Transfers	\$ 1,716,046,494	\$ 1,735,862,709	\$ 1,753,214,275	\$ 17,351,566	1.0 %
Fund Balance Addition/(Reduction)	\$ 17,474,035	\$ (316,901)	\$ (8,351,972)		

Chattanooga

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 110,755,036	\$ 112,672,503	\$ 112,698,369	\$ 25,866	- %
State Appropriations	51,840,105	55,663,705	55,440,405	(223,300)	(0.4) %
Grants & Contracts	724,121	453,856	530,443	76,587	16.9 %
Sales & Service	5,230,462	5,125,324	4,818,012	(307,312)	(6.0) %
Other Sources	398,984	239,500	269,500	30,000	12.5 %
Total Revenues	\$ 168,948,706	\$ 174,154,888	\$ 173,756,729	\$ (398,159)	(0.2) %
Expenditures and Transfers					
Instruction	\$ 67,759,772	\$ 75,139,063	\$ 79,010,179	\$ 3,871,116	5.2 %
Research	3,912,746	2,545,028	3,126,083	581,055	22.8 %
Public Service	2,150,254	2,727,856	2,682,332	(45,524)	(1.7) %
Academic Support	17,226,039	14,344,882	17,075,728	2,730,846	19.0 %
Student Services	27,117,364	26,308,232	26,393,789	85,557	0.3 %
Institutional Support	13,286,203	13,055,249	16,587,922	3,532,673	27.1 %
Operation & Maintenance of Plant	16,143,824	21,528,231	20,580,378	(947,853)	(4.4) %
Scholarships & Fellowships	12,204,630	12,916,824	13,027,373	110,549	0.9 %
Subtotal Expenditures	\$ 159,800,832	\$ 168,565,365	\$ 178,483,784	\$ 9,918,419	5.9 %
Mandatory Transfers	572,738	3,987,165	3,987,165		
Non-Mandatory Transfers	8,104,718	1,602,358	(8,714,220)	(10,316,578)	(643.8) %
Total Expenditures & Transfers	\$ 168,478,288	\$ 174,154,888	\$ 173,756,729	\$ (398,159)	(0.2) %
Fund Balance Addition/(Reduction)	\$ 470,418				
AUXILIARIES					
Revenues	\$ 16,231,712	\$ 18,796,704	\$ 18,796,704		
Expenditures and Transfers					
Expenditures	10,534,579	10,672,593	10,672,593		
Mandatory Transfers	1,391,143	6,104,333	6,104,333		
Non-Mandatory Transfers	4,199,214	2,019,778	2,019,778		
Total Expenditures & Transfers	\$ 16,124,936	\$ 18,796,704	\$ 18,796,704		
Fund Balance Addition/(Reduction)	\$ 106,775				
TOTALS					
Revenues	\$ 185,180,418	\$ 192,951,592	\$ 192,553,433	\$ (398,159)	(0.2) %
Expenditures and Transfers					
Expenditures	\$ 170,335,412	\$ 179,237,958	\$ 189,156,377	\$ 9,918,419	5.5 %
Mandatory Transfers	1,963,881	10,091,498	10,091,498		
Non-Mandatory Transfers	12,303,932	3,622,136	(6,694,442)	(10,316,578)	(284.8) %
Total Expenditures & Transfers	\$ 184,603,225	\$ 192,951,592	\$ 192,553,433	\$ (398,159)	(0.2) %
Fund Balance Addition/(Reduction)	\$ 577,193				

Knoxville

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 439,107,940	\$ 433,862,306	\$ 444,431,263	\$ 10,568,957	2.4 %
State Appropriations	235,281,158	242,539,158	241,594,058	(945,100)	(0.4) %
Grants & Contracts	28,828,264	22,960,000	22,960,000		
Sales & Service	7,737,474	4,671,984	4,762,089	90,105	1.9 %
Other Sources	12,832,210	11,843,078	7,660,829	(4,182,249)	(35.3) %
Total Revenues	\$ 723,787,046	\$ 715,876,526	\$ 721,408,239	\$ 5,531,713	0.8 %
Expenditures and Transfers					
Instruction	\$ 228,835,586	\$ 270,655,349	\$ 279,671,724	\$ 9,016,375	3.3 %
Research	77,969,562	59,378,052	91,802,477	32,424,425	54.6 %
Public Service	13,242,351	12,252,190	10,262,351	(1,989,839)	(16.2) %
Academic Support	74,170,135	83,630,986	85,259,986	1,629,000	1.9 %
Student Services	50,139,522	46,429,042	49,742,373	3,313,331	7.1 %
Institutional Support	53,645,727	58,390,917	59,100,841	709,924	1.2 %
Operation & Maintenance of Plant	79,506,218	79,744,284	83,029,198	3,284,914	4.1 %
Scholarships & Fellowships	81,290,597	88,317,301	104,356,479	16,039,178	18.2 %
Subtotal Expenditures	\$ 658,799,697	\$ 698,798,121	\$ 763,225,429	\$ 64,427,308	9.2 %
Mandatory Transfers	3,923,772	738,268	738,268		
Non-Mandatory Transfers	55,149,296	16,340,137	(42,555,458)	(58,895,595)	(360.4) %
Total Expenditures & Transfers	\$ 717,872,765	\$ 715,876,526	\$ 721,408,239	\$ 5,531,713	0.8 %
Fund Balance Addition/(Reduction)	\$ 5,914,281				
AUXILIARIES					
Revenues	\$ 238,573,010	\$ 232,462,988	\$ 232,468,692	\$ 5,704	- %
Expenditures and Transfers					
Expenditures	187,789,599	178,365,971	179,046,736	680,765	0.4 %
Mandatory Transfers	42,521,115	38,461,367	38,461,367		
Non-Mandatory Transfers	4,115,110	15,635,650	14,960,589	(675,061)	(4.3) %
Total Expenditures & Transfers	\$ 234,425,824	\$ 232,462,988	\$ 232,468,692	\$ 5,704	- %
Fund Balance Addition/(Reduction)	\$ 4,147,187				
TOTALS					
Revenues	\$ 962,360,056	\$ 948,339,514	\$ 953,876,931	\$ 5,537,417	0.6 %
Expenditures and Transfers					
Expenditures	\$ 846,589,296	\$ 877,164,092	\$ 942,272,165	\$ 65,108,073	7.4 %
Mandatory Transfers	46,444,887	39,199,635	39,199,635		
Non-Mandatory Transfers	59,264,406	31,975,787	(27,594,869)	(59,570,656)	(186.3) %
Total Expenditures & Transfers	\$ 952,298,589	\$ 948,339,514	\$ 953,876,931	\$ 5,537,417	0.6 %
Fund Balance Addition/(Reduction)	\$ 10,061,467				

Knoxville includes UT Knoxville and the UT Space Institute.

Martin

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 57,986,775	\$ 61,859,798	\$ 59,740,130	\$ (2,119,668)	(3.4) %
State Appropriations	33,208,097	35,102,197	34,409,997	(692,200)	(2.0) %
Grants & Contracts	216,486	211,400	241,400	30,000	14.2 %
Sales & Service	4,053,553	3,543,297	4,138,370	595,073	16.8 %
Other Sources	867,778	817,400	771,000	(46,400)	(5.7) %
Total Revenues	\$ 96,332,689	\$ 101,534,092	\$ 99,300,897	\$ (2,233,195)	(2.2) %
Expenditures and Transfers					
Instruction	\$ 42,283,223	\$ 43,795,524	\$ 44,184,929	\$ 389,405	0.9 %
Research	374,754	321,886	306,588	(15,298)	(4.8) %
Public Service	760,940	768,092	809,208	41,116	5.4 %
Academic Support	10,716,889	11,263,531	10,893,356	(370,175)	(3.3) %
Student Services	13,354,643	12,649,847	13,803,387	1,153,540	9.1 %
Institutional Support	6,622,594	6,894,545	6,988,181	93,636	1.4 %
Operation & Maintenance of Plant	11,061,120	11,902,427	11,098,634	(803,793)	(6.8) %
Scholarships & Fellowships	11,069,445	12,094,327	12,721,685	627,358	5.2 %
Subtotal Expenditures	\$ 96,243,608	\$ 99,690,179	\$ 100,805,968	\$ 1,115,789	1.1 %
Mandatory Transfers	250,392	590,064	590,064		
Non-Mandatory Transfers	621,848	1,253,849	(2,095,135)	(3,348,984)	(267.1) %
Total Expenditures & Transfers	\$ 97,115,848	\$ 101,534,092	\$ 99,300,897	\$ (2,233,195)	(2.2) %
Fund Balance Addition/(Reduction)	\$ (783,159)				
AUXILIARIES					
Revenues	\$ 9,496,343	\$ 10,818,526	\$ 10,290,846	(527,680)	(4.90) %
Expenditures and Transfers					
Expenditures	\$ 6,074,248	\$ 7,460,732	\$ 6,933,053	(527,679)	(7.1) %
Mandatory Transfers	2,046,047	2,661,004	2,661,004		
Non-Mandatory Transfers	1,312,460	696,790	696,790		
Total Expenditures & Transfers	\$ 9,432,755	\$ 10,818,526	\$ 10,290,846	(527,680)	(4.9)
Fund Balance Addition/(Reduction)	\$ 63,589				
TOTALS					
Revenues	\$ 105,829,032	\$ 112,352,618	\$ 109,591,743	\$ (2,760,875)	(2.5) %
Expenditures and Transfers					
Expenditures	102,317,855	107,150,911	107,739,021	588,110	0.5 %
Mandatory Transfers	2,296,439	3,251,068	3,251,068		
Non-Mandatory Transfers	1,934,308	1,950,639	(1,398,345)	(3,348,984)	(171.7) %
Total Expenditures & Transfers	\$ 106,548,602	\$ 112,352,618	\$ 109,591,743	\$ (2,760,875)	(2.5) %
Fund Balance Addition/(Reduction)	\$ (719,570)				

Health Science Center

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 89,199,896	\$ 89,554,372	\$ 89,605,034	\$ 50,662	0.1 %
State Appropriations	149,955,324	155,492,224	154,579,424	(912,800)	(0.6) %
Grants & Contracts	15,973,759	15,012,697	15,039,876	27,179	0.2 %
Sales & Service	25,993,411	24,000,581	23,622,134	(378,447)	(1.6) %
Other Sources	906,450	1,212,758	1,212,758		
Total Revenues	\$ 282,028,840	\$ 285,272,632	\$ 284,059,226	\$ (1,213,406)	(0.4) %
Expenditures and Transfers					
Instruction	\$ 126,418,758	\$ 139,184,061	\$ 148,755,315	\$ 9,571,254	6.9 %
Research	8,980,044	5,397,773	7,611,671	2,213,898	41.0 %
Public Service	7,710	103,000	103,000		
Academic Support	58,815,755	53,573,166	64,878,984	11,305,818	21.1 %
Student Services	6,285,900	6,520,702	7,543,549	1,022,847	15.7 %
Institutional Support	33,960,690	27,521,263	31,127,071	3,605,808	13.1 %
Operation & Maintenance of Plant	40,422,433	32,117,263	32,130,544	13,281	- %
Scholarships & Fellowships	10,425,717	9,306,714	9,872,670	565,956	6.1 %
Subtotal Expenditures	\$ 285,317,007	\$ 273,723,942	\$ 302,022,804	\$ 28,298,862	10.3 %
Mandatory Transfers	5,860,533	6,191,990	6,191,990		
Non-Mandatory Transfers	(11,956,526)	5,376,700	(23,677,576)	(29,054,276)	(540.4) %
Total Expenditures & Transfers	\$ 279,221,014	\$ 285,292,632	\$ 284,537,218	\$ (755,414)	(0.3) %
Fund Balance Addition/(Reduction)	\$ 2,807,826	\$ (20,000)	\$ (477,992)		
AUXILIARIES					
Revenues	\$ 1,871,874	\$ 2,301,465	\$ 2,316,111	\$ 14,646	0.60 %
Expenditures and Transfers					
Expenditures	1,700,108	1,930,965	1,970,086	39,121	2.0 %
Mandatory Transfers	368,445	370,500	370,500		
Non-Mandatory Transfers	(118,819)	(20,000)	(20,000)		
Total Expenditures & Transfers	\$ 1,949,734	\$ 2,281,465	\$ 2,320,586	\$ 39,121	1.7 %
Fund Balance Addition/(Reduction)	\$ (77,861)	\$ 20,000	\$ (4,475)		
TOTALS					
Revenues	\$ 283,900,714	\$ 287,574,097	\$ 286,375,337	\$ (1,198,760)	(0.4) %
Expenditures and Transfers					
Expenditures	\$ 287,017,116	\$ 275,654,907	\$ 303,992,890	\$ 28,337,983	10.3 %
Mandatory Transfers	6,228,978	6,562,490	6,562,490		
Non-Mandatory Transfers	(12,075,345)	5,356,700	(23,697,576)	(29,054,276)	(542.4) %
Total Expenditures & Transfers	\$ 281,170,749	\$ 287,574,097	\$ 286,857,804	\$ (716,293)	(0.2) %
Fund Balance Addition/(Reduction)	\$ 2,729,965		\$ (482,467)		

Institute of Agriculture

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 13,037,090	\$ 13,266,176	\$ 13,023,788	\$ (242,388)	(1.8) %
State Appropriations	84,899,664	88,611,464	87,896,764	(714,700)	(0.8) %
Grants & Contracts	4,991,798	4,320,571	4,320,571		
Sales & Service	26,836,927	25,988,316	25,859,406	(128,910)	(0.5) %
Other Sources	15,382,400	16,211,361	16,195,388	(15,973)	(0.1) %
Total Revenues	<u>\$ 145,147,879</u>	<u>\$ 148,397,888</u>	<u>\$ 147,295,917</u>	<u>\$ (1,101,971)</u>	<u>(0.7) %</u>
Expenditures and Transfers					
Instruction	\$ 33,281,089	\$ 40,208,256	\$ 40,900,658	\$ 692,402	1.7 %
Research	39,884,108	41,014,259	49,456,449	8,442,190	20.6 %
Public Service	45,695,358	50,985,345	57,591,301	6,605,956	13.0 %
Academic Support	9,956,420	8,558,458	9,162,777	604,319	7.1 %
Student Services					
Institutional Support	2,535,882	2,562,877	2,575,804	12,927	0.5 %
Operation & Maintenance of Plant	3,784,830	3,694,089	3,754,461	60,372	1.6 %
Scholarships & Fellowships	48,182	74,490	65,004	(9,486)	(12.7) %
Subtotal Expenditures	<u>\$ 135,185,869</u>	<u>\$ 147,097,774</u>	<u>\$ 163,506,454</u>	<u>\$ 16,408,680</u>	<u>11.2 %</u>
Mandatory Transfers					
Non-Mandatory Transfers	8,208,878	1,392,295	(8,883,477)	(10,275,772)	(738.0) %
Total Expenditures & Transfers	<u>\$ 143,394,747</u>	<u>\$ 148,490,069</u>	<u>\$ 154,622,977</u>	<u>\$ 6,132,908</u>	<u>4.1 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 1,753,131</u>	<u>\$ (92,181)</u>	<u>\$ (7,327,060)</u>		

Institute for Public Service Total

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 103,681				
State Appropriations	12,216,587	\$ 12,590,287	\$ 13,179,387	\$ 589,100	4.7 %
Grants & Contracts	310,827	278,756	278,756		
Sales & Service					
Other Sources	8,619,179	9,027,963	11,856,796	2,828,833	31.3 %
Total Revenues	<u>\$ 21,250,273</u>	<u>\$ 21,897,006</u>	<u>\$ 25,314,939</u>	<u>\$ 3,417,933</u>	<u>15.6 %</u>
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 17,782,542	\$ 19,669,627	\$ 23,094,727	\$ 3,425,100	17.4 %
Academic Support	190,449	222,569	225,504	2,935	1.3 %
Student Services					
Institutional Support	1,011,157	1,036,287	1,033,280	(3,007)	(0.3) %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	<u>\$ 18,984,148</u>	<u>\$ 20,928,483</u>	<u>\$ 24,353,511</u>	<u>\$ 3,425,028</u>	<u>16.4 %</u>
Mandatory Transfers					
Non-Mandatory Transfers	2,162,519	909,082	898,095	(10,987)	(1.2) %
Total Expenditures & Transfers	<u>\$ 21,146,667</u>	<u>\$ 21,837,565</u>	<u>\$ 25,251,606</u>	<u>\$ 3,414,041</u>	<u>15.6 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 103,606</u>	<u>\$ 59,441</u>	<u>\$ 63,333</u>		

System Administration

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 5,615,617	\$ 5,793,517	\$ 5,654,017	\$ (139,500)	(2.4) %
Grants & Contracts					
Sales & Service					
Other Sources	24,236,539	18,239,576	24,199,986	5,960,410	32.7 %
Total Revenues	\$ 29,852,156	\$ 24,033,093	\$ 29,854,003	\$ 5,820,910	24.2 %
Expenditures and Transfers					
Instruction					
Research					
Public Service					
Academic Support					
Student Services					
Institutional Support	\$ 53,292,770	\$ 53,956,731	\$ 55,589,913	\$ 1,633,182	3.0 %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	\$ 53,292,770	\$ 53,956,731	\$ 55,589,913	\$ 1,633,182	3.0 %
Mandatory Transfers	125,740	110,000	130,000	20,000	18.2 %
Non-Mandatory Transfers	(26,534,596)	(29,749,477)	(25,260,133)	4,489,344	15.1 %
Total Expenditures & Transfers	\$ 26,883,914	\$ 24,317,254	\$ 30,459,780	\$ 6,142,526	25.3 %
Fund Balance Addition/(Reduction)	\$ 2,968,242	\$ (284,161)	\$ (605,777)		

FY 2018-19 Revised Budget Supplemental Schedules	Page
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Positions	C-11
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Knoxville (UTK)	C-20
Knoxville (Space Institute)	C-28
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Institute of Agriculture Total	C-52
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University of Tennessee System

FY 2018-19 Revised Budget State Appropriations Summary

Unrestricted and Restricted Educational and General Funds

	FY 2017-18	FY 2018-19	FY 2018-19	Change	
	Actual	Original	Revised	Original to Revised	
				Amount	%
STATE APPROPRIATIONS					
Chattanooga	\$ 52,606,384	\$ 56,444,765	\$ 56,222,001	\$ (222,764)	(0.4) %
Knoxville					
<i>Knoxville</i>	\$ 236,708,761	\$ 243,933,679	\$ 243,070,268	\$ (863,411)	(0.4) %
<i>Space Institute</i>	9,817,102	10,055,741	9,978,219	(77,522)	(0.8) %
Subtotal Knoxville	\$ 246,525,863	\$ 253,989,420	\$ 253,048,487	\$ (940,933)	(0.0) %
Martin	\$ 33,578,753	\$ 35,402,468	\$ 34,710,473	\$ (691,995)	(2.0) %
Health Science Center	156,073,323	158,556,022	159,644,246	1,088,224	0.7 %
Institute of Agriculture					
<i>Agricultural Experiment Station</i>	\$ 29,197,422	\$ 30,322,198	\$ 30,008,688	\$ (313,510)	(1.0) %
<i>Extension</i>	35,701,417	36,973,697	36,651,817	(321,880)	(0.9) %
<i>College of Veterinary Medicine</i>	20,507,109	21,831,619	21,752,663	(78,956)	(0.4) %
Subtotal Institute of Agriculture	\$ 85,405,948	\$ 89,127,514	\$ 88,413,168	\$ (714,346)	(0.8) %
Institute for Public Service					
<i>Institute for Public Service</i>	\$ 5,841,485	\$ 5,968,185	\$ 5,929,385	\$ (38,800)	(0.7) %
<i>Municipal Technical Advisory Service</i>	3,410,551	3,546,651	3,535,751	(10,900)	(0.3) %
<i>County Technical Assistance Service</i>	2,964,551	3,075,451	3,056,451	(19,000)	(0.6) %
<i>Tennessee Language Center</i>	-	-	657,800	657,800	
Subtotal Institute for Public Service	\$ 12,216,587	\$ 12,590,287	\$ 13,179,387	\$ 589,100	0.0 %
System Administration	5,656,030	5,793,517	5,654,017	(139,500)	(2.4) %
Total State Appropriations	\$ 592,062,887	\$ 611,903,993	\$ 610,871,779	\$ (1,032,214)	(0.2) %

University of Tennessee System
FY 2018-19 Revised Budget
State Appropriations
Unrestricted and Restricted Educational & General Funds

UT System Units	Unrestricted E&G				Budgeted to Restricted E&G					Total
			Estimated Tuition and Fee Waivers	Total Unrestricted E&G	UTHSC Mouse Genome Project	UTHSC Tennessee Together Opioid Initiative (Non-Recurring)	Centers of Excellence	Research Initiatives - Governor's Chairs	Total Restricted E&G	Unrestricted and Restricted E&G
STATE APPROPRIATIONS	Maintenance	Access & Diversity								
Chattanooga	\$ 54,616,100	\$ 661,705	\$ 162,600	\$ 55,440,405			\$ 781,596		\$ 781,596	\$ 56,222,001
Knoxville	229,425,000	2,317,355	716,300	232,458,655			5,238,651	\$ 5,372,962	10,611,613	243,070,268
Martin	33,705,900	558,497	145,600	34,409,997			300,476		300,476	34,710,473
Space Institute	9,043,400	88,303	3,700	9,135,403			842,816		842,816	9,978,219
Health Science Center	153,036,852	1,535,172	7,400	154,579,424	\$ 1,089,448	\$ 2,000,000	1,495,437	479,938	5,064,823	159,644,247
Agricultural Units										
<i>Agricultural Experiment Station</i>	\$ 29,895,200	\$ 113,488		\$ 30,008,688						30,008,688
<i>Extension</i>	36,540,900	110,917		36,651,817						36,651,817
<i>Veterinary Medicine</i>	20,910,700	325,559		21,236,259			\$ 516,404		\$ 516,404	21,752,663
Subtotal Agricultural Units	\$ 87,346,800	\$ 549,964	\$ -	\$ 87,896,764			\$ 516,404	\$ -	\$ 516,404	\$ 88,413,168
Public Service Units										
<i>Institute for Public Service</i>	\$ 5,915,200	\$ 14,185		\$ 5,929,385						5,929,385
<i>Municipal Technical Advisory Service</i>	3,533,900	1,851		3,535,751						3,535,751
<i>County Technical Assistance Service</i>	3,054,600	1,851		3,056,451						3,056,451
<i>Foreign Language Institute</i>	657,800			657,800						657,800
Subtotal Public Service Units	\$ 13,161,500	\$ 17,887	\$ -	\$ 13,179,387						\$ 13,179,387
System Administration	\$ 5,576,200	\$ 77,817		\$ 5,654,017						\$ 5,654,017
Total FY 2018-19 State Appropriations	\$ 585,911,752	\$ 5,806,700	\$ 1,035,600	\$ 592,754,052	\$ 1,089,448	\$ 2,000,000	\$ 9,175,380	\$ 5,852,900	\$ 18,117,728	\$ 610,871,780

University of Tennessee System
FY 2018-19 Revised Budget State Appropriations Summary
Unrestricted Educational and General Funds

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
STATE APPROPRIATIONS					
Chattanooga	\$ 51,840,105	\$ 55,663,705	\$ 55,440,405	\$ (223,300)	(0.4) %
Knoxville					
<i>Knoxville</i>	\$ 226,290,355	\$ 233,325,655	\$ 232,458,655	\$ (867,000)	(0.4) %
<i>Space Institute</i>	8,990,803	9,213,503	9,135,403	(78,100)	(0.8) %
Subtotal Knoxville	\$ 235,281,158	\$ 242,539,158	\$ 241,594,058	\$ (945,100)	0.4 %
 Martin	33,208,097	35,102,197	34,409,997	(692,200)	(2.0) %
Health Science Center	149,955,324	155,492,224	154,579,424	(912,800)	(0.6) %
Institute of Agriculture					
<i>Agricultural Experiment Station</i>	\$ 29,161,888	\$ 30,322,198	\$ 30,008,688	\$ (313,510)	(1.0) %
<i>Extension</i>	35,701,417	36,973,697	36,651,817	(321,880)	(0.9) %
<i>College of Veterinary Medicine</i>	20,036,359	21,315,569	21,236,259	(79,310)	(0.4) %
Subtotal Institute of Agriculture	\$ 84,899,664	\$ 88,611,464	\$ 87,896,764	\$ (714,700)	0.8 %
 Institute for Public Service					
<i>Institute for Public Service</i>	\$ 5,841,485	\$ 5,968,185	\$ 5,929,385	\$ (38,800)	(0.7) %
<i>Municipal Technical Advisory Service</i>	3,410,551	3,546,651	3,535,751	(10,900)	(0.3) %
<i>County Technical Assistance Service</i>	2,964,551	3,075,451	3,056,451	(19,000)	(0.6) %
<i>Tennessee Language Center</i>	-	-	657,800	657,800	100.0
Subtotal Institute for Public Service	\$ 12,216,587	\$ 12,590,287	\$ 13,179,387	\$ 589,100	4.7 %
 System Administration	5,615,617	5,793,517	5,654,017	(139,500)	(2.4) %
Total State Appropriations	\$ 573,016,552	\$ 595,792,552	\$ 592,754,052	\$ (3,038,500)	(0.5) %

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

University of Tennessee System

FY 2018-19 Revised State Appropriations

Summary by Budget Type

Unrestricted Educational and General Funds

	Recurring	Non-Recurring	Total
STATE APPROPRIATIONS			
Chattanooga	\$ 56,846,205	\$ (1,405,800)	\$ 55,440,405
Knoxville			
<i>Knoxville</i>	\$ 236,699,555	\$ (4,240,900)	\$ 232,458,655
<i>Space Institute</i>	9,217,403	(82,000)	9,135,403
Subtotal Knoxville	\$ 245,916,958	\$ (4,322,900)	\$ 241,594,058
Martin	35,256,597	(846,600)	34,409,997
Health Science Center	158,128,824	(3,549,400)	154,579,424
Institute of Agriculture			
<i>Agricultural Experiment Station</i>	\$ 30,548,788	\$ (540,100)	\$ 30,008,688
<i>Extension</i>	37,620,617	(968,800)	36,651,817
<i>College of Veterinary Medicine</i>	21,723,959	(487,700)	21,236,259
Subtotal Institute of Agriculture	\$ 89,893,364	\$ (1,996,600)	\$ 87,896,764
Institute for Public Service			
<i>Institute for Public Service</i>	\$ 6,026,985	\$ (97,600)	\$ 5,929,385
<i>Municipal Technical Advisory Service</i>	3,605,651	(69,900)	3,535,751
<i>County Technical Assistance Service</i>	3,105,651	(49,200)	3,056,451
<i>Tennessee Language Center</i>	672,000	(14,200)	657,800
Subtotal Institute for Public Service	\$ 13,410,287	\$ (230,900)	\$ 13,179,387
System Administration	6,016,817	(362,800)	5,654,017
Total Unrestricted E&G State Appropriations	\$ 605,469,052	\$ (12,715,000)	\$ 592,754,052

University of Tennessee System

State Appropriations

FY 2018-19 Revised Budget Changes From FY 2018-19 Proposed Budget Unrestricted Educational & General Funds

	Chattanooga	Knoxville	Martin	Space Institute	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration	Total UT
Beginning Appropriations									
FY 2018-19 Recurring Base	\$ 55,002,000	\$ 230,092,000	\$ 34,398,100	\$ 9,121,500	\$ 153,949,652	\$ 88,061,500	\$ 12,572,400	\$ 5,715,700	\$ 588,912,852
Nonrecurring		916,300	145,600	3,700	7,400				1,073,000
Access & Diversity	661,705	2,317,355	558,497	88,303	1,535,172	549,964	17,887	77,817	5,806,700
FY 2018-19 Proposed Budget	\$ 55,663,705	\$ 233,325,655	\$ 35,102,197	\$ 9,213,503	\$ 155,492,224	\$ 88,611,464	\$ 12,590,287	\$ 5,793,517	\$ 595,792,552
RECURRING ADJUSTMENTS									
Health Insurance Premium Adj. 1/1/2019 ^[1]	\$ (1,176,700)	\$ (3,871,700)	\$ (751,300)	\$ (65,100)	\$ (2,761,200)	\$ (1,553,400)	\$ (193,600)	\$ (283,000)	\$ (10,656,000)
OPEB Increase ^[2]	2,220,000	7,298,200	1,399,300	120,500	4,963,000	2,783,500	311,100	505,300	19,600,900
TCRS Adjustment	83,900	385,900	49,300	10,600	179,800	102,000	22,300	4,900	838,700
Risk Mgmt Claims Premium Adj	3,100	(5,300)	3,100	200	20,600	34,200	1,800	400	58,100
Risk Mgmt Property Insurance Prem. Adj	52,200	483,100	(2,300)	(58,600)	241,800	(84,400)	(400)	(4,300)	627,100
Foreign Language Center ^[3]							678,800		678,800
CCTA formula adjustments ^[4]			(398,100)						(398,100)
Total Recurring Adjustments	\$ 1,182,500	\$ 4,290,200	\$ 300,000	\$ 7,600	\$ 2,644,000	\$ 1,281,900	\$ 820,000	\$ 223,300	\$ 10,749,500
NONRECURRING ADJUSTMENTS									
Health Insurance Premium Adj. 1/1/2019 ^[1]	\$ (458,400)	\$ (1,508,100)	\$ (292,600)	\$ (25,400)	\$ (1,075,200)	\$ (604,800)	\$ (75,400)	\$ (110,200)	\$ (4,150,100)
OPEB Decrease ^[2]	(1,110,000)	(3,649,100)	(699,600)	(60,300)	(2,481,600)	(1,391,800)	(155,500)	(252,600)	(9,800,500)
Tennessee Together Opioid Initiative					2,000,000				2,000,000
Tennessee Together Opioid Initiative (Rebudget to Restricted) ^[5]					(2,000,000)				(2,000,000)
Tuition and fee waivers ^[4]	162,600								162,600
Total Nonrecurring Adjustments	\$ (1,405,800)	\$ (5,157,200)	\$ (992,200)	\$ (85,700)	\$ (3,556,800)	\$ (1,996,600)	\$ (230,900)	\$ (362,800)	\$ (13,788,000)
Total Adjustments	\$ (223,300)	\$ (867,000)	\$ (692,200)	\$ (78,100)	\$ (912,800)	\$ (714,700)	\$ 589,100	\$ (139,500)	\$ (3,038,500)
FY 2018-19 State Appropriations									
Recurring Base	\$ 56,184,500	\$ 234,382,200	\$ 34,698,100	\$ 9,129,100	\$ 156,593,652	\$ 89,343,400	\$ 13,392,400	\$ 5,939,000	\$ 599,662,352
Access & Diversity	661,705	2,317,355	558,497	88,303	1,535,172	549,964	17,887	77,817	5,806,700
Total Recurring	\$ 56,846,205	\$ 236,699,555	\$ 35,256,597	\$ 9,217,403	\$ 158,128,824	\$ 89,893,364	\$ 13,410,287	\$ 6,016,817	\$ 605,469,052
Total Nonrecurring	\$ (1,405,800)	\$ (4,240,900)	\$ (846,600)	\$ (82,000)	\$ (3,549,400)	\$ (1,996,600)	\$ (230,900)	\$ (362,800)	\$ (12,715,000)
Total State Appropriations	\$ 55,440,405	\$ 232,458,655	\$ 34,409,997	\$ 9,135,403	\$ 154,579,424	\$ 87,896,764	\$ 13,179,387	\$ 5,654,017	\$ 592,754,052

Footnotes:

^[1] See Health Insurance Premium Adjustments Detail.

^[2] See OPEB Adjustments Detail.

^[3] The Tennessee Foreign Language Institute was transferred to and reestablished as a part of the Institute for Public Service and renamed the Tennessee Foreign Language Center (State of Tennessee Public Chapter No. 932, Senate Bill No 2198, Section 2. amendment to Title 49, Chapter 9, Part 4).

^[4] The CCTA formula adjustment and tuition and fee waivers for Martin and Chattanooga, respectively, were not reflected in the Proposed Budget.

^[5] The non-recurring \$2.0 million UTHSC Tennessee Together Opioid Initiative was not included in the original budget because legislative approval occurred too late in the session. The project is budgeted as restricted E&G.

Institute of Agriculture
State Appropriations
FY 2018-19 Revised Budget
Change From FY 2018-19 Proposed Budget
Unrestricted Educational & General Funds

	Ag Research	Extension	College of Veterinary Medicine	Total UT Institute of Agriculture
Proposed Budget				
FY2018-19 Recurring Base	\$ 30,208,710	\$ 36,862,780	\$ 20,990,010	\$ 88,061,500
Access & Diversity	113,488	110,917	325,559	549,964
FY 2018-19 Proposed Budget	\$ 30,322,198	\$ 36,973,697	\$ 21,315,569	\$ 88,611,464
<u>RECURRING ADJUSTMENTS</u>				
Health Insurance Premium Adj. 1/1/2019 ^[1]	\$ (427,200)	\$ (761,000)	\$ (365,200)	\$ (1,553,400)
OPEB Increase ^[2]	747,900	1,344,900	690,700	2,783,500
TCRS Adjustment	28,800	37,200	36,000	102,000
Risk Mgmt Claims Premium Adj	22,600	10,900	700	34,200
Risk Mgmt Property Insurance Prem. Adj	(145,500)	14,900	46,200	(84,400)
Total Recurring Adjustments	\$ 226,600	\$ 646,900	\$ 408,400	\$ 1,281,900
<u>NONRECURRING ADJUSTMENTS</u>				
Health Insurance Premium Adj. 1/1/2019 ^[1]	\$ (166,200)	\$ (296,300)	\$ (142,300)	\$ (604,800)
OPEB Decrease ^[2]	(373,900)	(672,500)	(345,400)	(1,391,800)
Total NonRecurring Adjustments	\$ (540,100)	\$ (968,800)	\$ (487,700)	\$ (1,996,600)
Total Adjustments	\$ (313,500)	\$ (321,900)	\$ (79,300)	\$ (714,700)
FY 2018-19 State Appropriations				
Recurring Base	\$ 30,435,310	\$ 37,509,680	\$ 21,398,410	\$ 89,343,400
Access & Diversity	113,488	110,917	325,559	549,964
Total Recurring	\$ 30,548,798	\$ 37,620,597	\$ 21,723,969	\$ 89,893,364
Total Norecurring	\$ (540,100)	\$ (968,800)	\$ (487,700)	\$ (1,996,600)
Total State Appropriations	\$ 30,008,698	\$ 36,651,797	\$ 21,236,269	\$ 87,896,764

Footnotes:

^[1] See Health Insurance Premium Adjustments Detail.

^[2] See OPEB Adjustments Detail.

Institute for Public Service
State Appropriations
FY 2018-19 Revised Budget
Changes From FY 2018-19 Proposed Budget
Unrestricted Educational & General Funds

	Institute for Public Service	Municipal Technical Advisory Service	County Technical Assistance Service	Foreign Language Center ^[3]	Total Institute for Public Service
Beginning Appropriations					
FY 2018-19 Recurring Base	\$ 5,954,000	\$ 3,544,800	\$ 3,073,600	\$	\$ 12,572,400
Access & Diversity	14,185	1,851	1,851		17,887
FY 2018-19 Proposed Budget	\$ 5,968,185	\$ 3,546,651	\$ 3,075,451	\$	\$ 12,590,287
<u>RECURRING ADJUSTMENTS</u>					
Health Insurance Premium Adj. 1/1/2019 ^[1]	\$ (80,100)	\$ (50,000)	\$ (43,700)	\$ (19,800)	\$ (193,600)
OPEB Increase ^[2]	133,000	100,800	64,300	13,000	311,100
TCRS Adjustment	4,400	8,500	9,400		22,300
Risk Mgmt Claims Premium Adjustment	1,900	(300)	200		1,800
Risk Mgmt Property Insurance Premium Adj.	(400)				(400)
Foreign Language Center ^[3]				678,800	678,800
Total Recurring Adjustments	\$ 58,800	\$ 59,000	\$ 30,200	\$ 672,000	\$ 820,000
<u>NONRECURRING ADJUSTMENTS</u>					
Health Insurance Premium Adj. 1/1/2019 ^[1]	\$ (31,200)	\$ (19,500)	\$ (17,000)	\$ (7,700)	\$ (75,400)
OPEB Decrease ^[2]	(66,400)	(50,400)	(32,200)	(6,500)	(155,500)
Total Nonrecurring Adjustments	\$ (97,600)	\$ (69,900)	\$ (49,200)	\$ (14,200)	\$ (230,900)
Total Adjustments	\$ (38,800)	\$ (10,900)	\$ (19,000)	\$ 657,800	\$ 589,100
FY 2018-19 State Appropriations					
Recurring Base	\$ 6,012,800	\$ 3,603,800	\$ 3,103,800	\$ 672,000	\$ 13,392,400
Access & Diversity	14,185	1,851	1,851	-	17,887
Total Recurring	\$ 6,026,985	\$ 3,605,651	\$ 3,105,651	\$ 672,000	\$ 13,410,287
Total Nonrecurring	(97,600)	(69,900)	(49,200)	(14,200)	(230,900)
Total State Appropriations	\$ 5,929,385	\$ 3,535,751	\$ 3,056,451	\$ 657,800	\$ 13,179,387

Footnotes:

^[1] See Health Insurance Premium Adjustments Detail.

^[2] See OPEB Adjustments Detail.

^[3] The Tennessee Foreign Language Institute was transferred to and reestablished as a part of the Institute for Public Service and renamed the Tennessee Foreign Language Center (*State of Tennessee Public Chapter No. 932, Senate Bill No 2198, Section 2. amendment to Title 49, Chapter 9, Part 4*).

University of Tennessee System
State Appropriations
FY 2018-19 Revised Budget
OPEB Adjustments Detail
Unrestricted Educational & General Funds

Units	Recurring Adjustments			Nonrecurring Adjustments			Total Recurring and Nonrecurring Adjustments	Summary		
	Normal Cost Increase	UAAL Cost Increase	Total Recurring Adjustments	Normal Cost Adjustment	UAAL Cost Adjustment	Total Nonrecurring Adjustments		Net Normal Adjustments	Net UAAL Adjustments	Total Net Adjustments
Chattanooga	\$ 762,800	\$ 1,457,200	\$ 2,220,000	\$ (381,400)	\$ (728,600)	\$ (1,110,000)	\$ 1,110,000	\$ 381,400	\$ 728,600	\$ 1,110,000
Knoxville	2,507,700	4,790,500	7,298,200	(1,253,800)	(2,395,300)	(3,649,100)	3,649,100	1,253,900	2,395,200	3,649,100
Martin	480,800	918,500	1,399,300	(240,400)	(459,200)	(699,600)	699,700	240,400	459,300	699,700
Space Institute	41,400	79,100	120,500	(20,700)	(39,600)	(60,300)	60,200	20,700	39,500	60,200
Health Science Center	1,705,300	3,257,700	4,963,000	(852,700)	(1,628,900)	(2,481,600)	2,481,400	852,600	1,628,800	2,481,400
Institute of Agriculture										
Ag Research	\$ 257,000	\$ 490,900	\$ 747,900	\$ (128,400)	\$ (245,500)	\$ (373,900)	374,000	\$ 128,600	\$ 245,400	\$ 374,000
Extension	462,100	882,800	1,344,900	(231,100)	(441,400)	(672,500)	672,400	231,000	441,400	672,400
Veterinary Medicine	237,300	453,400	690,700	(118,700)	(226,700)	(345,400)	345,300	118,600	226,700	345,300
Institute of Agriculture	\$ 956,400	\$ 1,827,100	\$ 2,783,500	\$ (478,200)	\$ (913,600)	\$ (1,391,800)	\$ 1,391,700	\$ 478,200	\$ 913,500	\$ 1,391,700
Institute for Public Service										
IPS	\$ 45,700	\$ 87,300	\$ 133,000	\$ (22,800)	\$ (43,600)	\$ (66,400)	66,600	\$ 22,900	\$ 43,700	\$ 66,600
MTAS	34,600	66,200	100,800	(17,300)	(33,100)	(50,400)	50,400	17,300	33,100	50,400
CTAS	22,100	42,200	64,300	(11,100)	(21,100)	(32,200)	32,100	11,000	21,100	32,100
Foreign Language Center	13,000		13,000	(6,500)		(6,500)	6,500	6,500	-	6,500
Institute for Public Service	\$ 115,400	\$ 195,700	\$ 311,100	\$ (57,700)	\$ (97,800)	\$ (155,500)	\$ 155,600	\$ 57,700	\$ 97,900	\$ 155,600
System Administration	173,600	331,700	505,300	(86,800)	(165,800)	(252,600)	252,700	86,800	165,900	252,700
Total Adjustments	\$ 6,743,400	\$ 12,857,500	\$ 19,600,900	\$ (3,371,700)	\$ (6,428,800)	\$ (9,800,500)	\$ 9,800,400	\$ 3,371,700	\$ 6,428,700	\$ 9,800,400

Footnotes:

OPEB Adjustments: additional appropriations provided to offset increased costs resulting from a change in the state's approach to funding health benefits for eligible retirees and spouses, which are referred to as other post-employment benefits (OPEB). Currently the university pays actual OPEB costs as they are incurred. Effective January 1, 2019, the university will begin making actuarially determined contributions to the state OPEB Trust Fund.

Normal Cost Increase: funding to offset the increase in recurring annual costs of future OPEB benefits for current eligible employees.

UAAL Cost Increase: funding to offset the increase in recurring annual costs of unfunded actuarial accrued liability (UAAL) for past OPEB benefits provided to current eligible employees and retirees.

Normal Cost Adjustment and UAAL Cost Adjustment: nonrecurring reductions to adjust funding to 6 months; recurring cost increases take effect halfway through the 2018-19 fiscal year.

University of Tennessee System
State Appropriations
FY 2018-19 Revised Budget
Health Insurance Premium Adjustments Detail
Unrestricted Educational & General Funds

UT Units	Recurring			Nonrecurring			Total
	Increase Effective 1/1/19 (proposed budget)	Decrease Effective 1/1/19 (revised budget)	Net Recurring Adjustments (revised budget)	6-Months of 1/1/19 Decrease (revised budget)	December 2018 Premium Savings (revised budget)	Net Nonrecurring Adjustments (revised budget)	Recurring and Nonrecurring (revised budget)
Chattanooga	\$ 263,300	\$ (1,176,700)	\$ (913,400)	\$ 588,300	\$ (1,046,700)	\$ (458,400)	\$ (1,371,800)
Knoxville	933,800	(3,871,700)	(2,937,900)	1,935,900	(3,444,000)	(1,508,100)	(4,446,000)
Martin	183,300	(751,300)	(568,000)	375,700	(668,300)	(292,600)	(860,600)
Space Institute	16,700	(65,100)	(48,400)	32,600	(58,000)	(25,400)	(73,800)
Health Science Center	635,000	(2,761,200)	(2,126,200)	1,380,600	(2,455,800)	(1,075,200)	(3,201,400)
Institute of Agriculture							
Ag Research	\$ 108,800	\$ (427,200)	\$ (318,400)	\$ 213,700	\$ (379,900)	\$ (166,200)	\$ (484,600)
Extension	172,500	(761,000)	(588,500)	380,500	(676,800)	(296,300)	(884,800)
Veterinary Medicine	82,900	(365,200)	(282,300)	182,600	(324,900)	(142,300)	(424,600)
Institute of Agriculture	\$ 364,200	\$ (1,553,400)	\$ (1,189,200)	\$ 776,800	\$ (1,381,600)	\$ (604,800)	\$ (1,794,000)
Institute for Public Service							
IPS	\$ 15,400	\$ (80,100)	\$ (64,700)	\$ 40,000	\$ (71,200)	\$ (31,200)	\$ (95,900)
MTAS	11,300	(50,000)	(38,700)	25,000	(44,500)	(19,500)	(58,200)
CTAS	7,900	(43,700)	(35,800)	21,900	(38,900)	(17,000)	(52,800)
Foreign Language Center		(19,800)	(19,800)	9,900	(17,600)	(7,700)	(27,500)
Institute for Public Service	\$ 34,600	\$ (193,600)	\$ (159,000)	\$ 96,800	\$ (172,200)	\$ (75,400)	\$ (234,400)
System Administration	70,400	(283,000)	(212,600)	141,600	(251,800)	(110,200)	(322,800)
Total Adjustments	\$ 2,501,300	\$ (10,656,000)	\$ (8,154,700)	\$ 5,328,300	\$ (9,478,400)	\$ (4,150,100)	\$ (12,304,800)

Footnotes:

Health Insurance Premium Adjustments: zero-sum changes in state appropriations offsetting changes in health insurance premium costs.

Premium Increase Effective 1/1/19: recurring funds for the annual costs of a proposed premium increase effective January 1, 2019; included in the FY 2018-19 Proposed Budget.

Premium Decrease Effective 1/1/19: offsets a 9.4% drop in premiums effective January 1, 2019.

6-Months of 1/1/19 Premium Decrease: nonrecurring adjustment to maintain funding for the 6-month period before the effective date of the premium decreases.

December 2018 Premium Savings: offsets a one-time reduction in premium payments during December 2018.

University of Tennessee System

FY 2018-19 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	506	147	270	368	1,291
Knoxville	1,590	322	873	1,656	4,441
Martin	312	67	130	289	798
Space Institute	17	10	14	32	73
Health Science Center	695	139	265	1,000	2,099
<u>Institute of Agriculture</u>					
Agricultural Experiment Station	96	19	77	114	306
UT Extension	51	16	254	209	530
Veterinary Medicine	108	10	36	220	374
Sub-total Institute of Agriculture	255	45	367	543	1,210
<u>Public Service Units</u>					
Institute for Public Service		6	22	14	42
MTAS		2	36	8	46
CTAS		2	29	6	37
TLC (Tennessee Language Center)		1	13	5	19
Sub-total Public Service Units		11	100	33	144
System Administration	1	72	165	74	312
Total Unrestricted E&G	3,376	813	2,184	3,995	10,368

AUXILIARIES

	Administrative	Professional	Clerical, Technical, Maintenance	Total
Chattanooga	10	10	39	59
Knoxville	55	207	444	706
Martin	2	10	34	46
Space Institute		1	3	4
Health Science Center	1	2	12	15
Total Auxiliaries	68	230	532	830

RESTRICTED EDUCATION AND GENERAL (E&G)

	Faculty	Administrative	Professional	Clerical, Technical, Maintenance	Total
Chattanooga	19	9	26	27	81
Knoxville	115	23	453	177	768
Martin	3	2	19	9	33
Space Institute	3	-	3	3	9
Health Science Center	603	28	212	439	1,282
<u>Institute of Agriculture</u>					
Agricultural Experiment Station	5	1	12	13	31
UT Extension	8	1	170	193	372
Veterinary Medicine	1				1
Sub-total Institute of Agriculture	14	2	182	206	404
<u>Public Service Units</u>					
Institute for Public Service			20	1	21
MTAS			2		2
CTAS					
TLC					
Sub-total Public Service Units			22		23
UWA			1	1	2
Total Restricted E&G	757	64	918	862	2,602
TOTAL UNIVERSITY POSITIONS	4,133	945	3,332	5,389	13,800
Percent of Total	30%	7%	24%	39%	100%

The University of Tennessee at Chattanooga

FY 2018-19 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted Funds

E & G	\$173.8
Auxiliaries	<u>18.8</u>
Unrestricted Total	<u>\$192.6</u>

Restricted Funds

E & G	<u>52.9</u>
Total Current Fund Revenues	\$245.4

Fall 2018 Headcount Enrollment

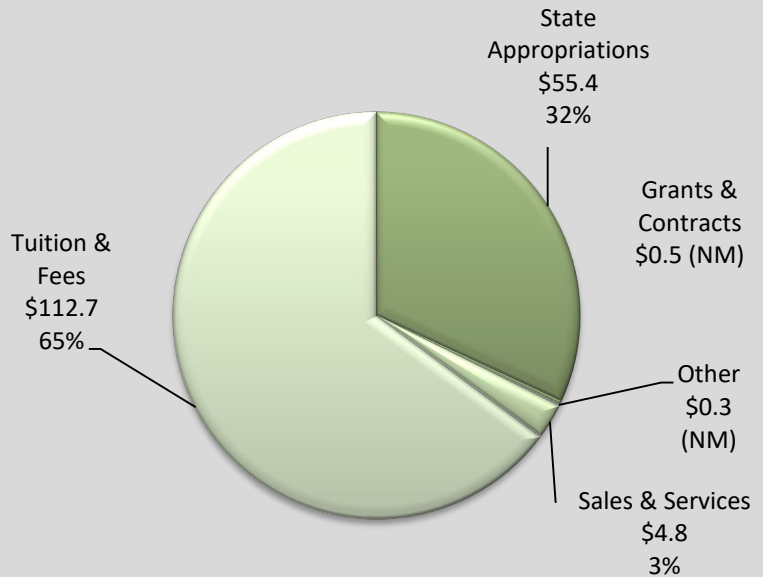
Undergraduate	10,195
Graduate	<u>1,393</u>
Total Enrollment	<u>11,588</u>
First-time Freshmen	2,255

FTE Positions (Unrestricted & Restricted) October 31, 2018

Faculty	525
Administrative	166
Professional	306
Cler/Tech/Maint	<u>434</u>
Total FTE Positions	1,431

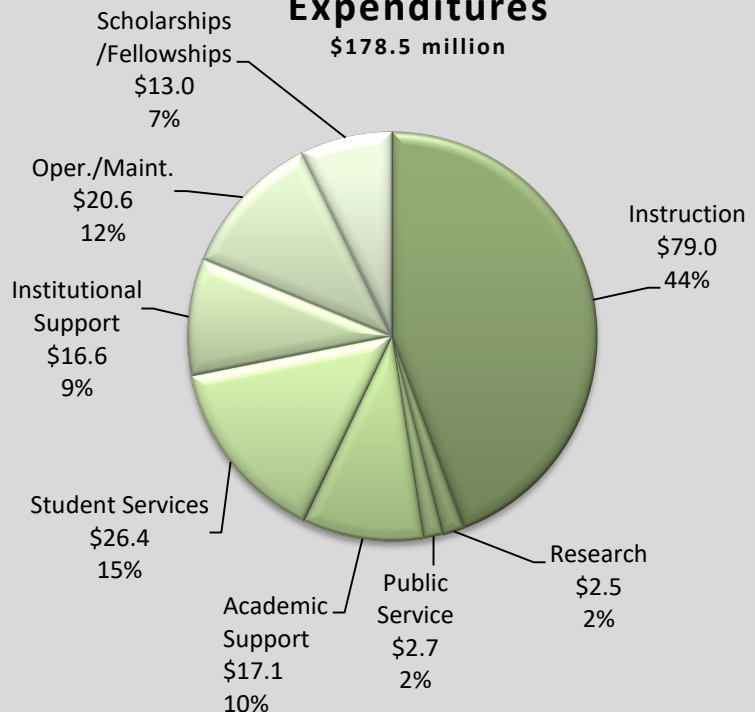
Revenues

\$173.8 million



Expenditures

\$178.5 million



Chattanooga

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 110,755,036	\$ 112,672,503	\$ 112,698,369	\$ 25,866	- %
State Appropriations	51,840,105	55,663,705	55,440,405	(223,300)	(0.4) %
Grants & Contracts	724,121	453,856	530,443	76,587	16.9 %
Sales & Service	5,230,462	5,125,324	4,818,012	(307,312)	(6.0) %
Other Sources	398,984	239,500	269,500	30,000	12.5 %
Total Revenues	\$ 168,948,706	\$ 174,154,888	\$ 173,756,729	\$ (398,159)	(0.2) %
Expenditures and Transfers					
Instruction	\$ 67,759,772	\$ 75,139,063	\$ 79,010,179	\$ 3,871,116	5.2 %
Research	3,912,746	2,545,028	3,126,083	581,055	22.8 %
Public Service	2,150,254	2,727,856	2,682,332	(45,524)	(1.7) %
Academic Support	17,226,039	14,344,882	17,075,728	2,730,846	19.0 %
Student Services	27,117,364	26,308,232	26,393,789	85,557	0.3 %
Institutional Support	13,286,203	13,055,249	16,587,922	3,532,673	27.1 %
Operation & Maintenance of Plant	16,143,824	21,528,231	20,580,378	(947,853)	(4.4) %
Scholarships & Fellowships	12,204,630	12,916,824	13,027,373	110,549	0.9 %
Subtotal Expenditures	\$ 159,800,832	\$ 168,565,365	\$ 178,483,784	\$ 9,918,419	5.9 %
Mandatory Transfers	572,738	3,987,165	3,987,165		
Non-Mandatory Transfers	8,104,718	1,602,358	(8,714,220)	(10,316,578)	(643.8) %
Total Expenditures & Transfers	\$ 168,478,288	\$ 174,154,888	\$ 173,756,729	\$ (398,159)	(0.2) %
Fund Balance Addition/(Reduction)	\$ 470,418				
AUXILIARIES					
Revenues	\$ 16,231,712	\$ 18,796,704	\$ 18,796,704	\$ -	-
Expenditures and Transfers					
Expenditures	10,534,579	10,672,593	10,672,593	-	-
Mandatory Transfers	1,391,143	6,104,333	6,104,333	-	-
Non-Mandatory Transfers	4,199,214	2,019,778	2,019,778	-	-
Total Expenditures & Transfers	\$ 16,124,936	\$ 18,796,704	\$ 18,796,704	\$ -	-
Fund Balance Addition/(Reduction)	\$ 106,775				
TOTALS					
Revenues	\$ 185,180,418	\$ 192,951,592	\$ 192,553,433	\$ (398,159)	(0.2) %
Expenditures and Transfers					
Expenditures	\$ 170,335,412	\$ 179,237,958	\$ 189,156,377	\$ 9,918,419	5.5 %
Mandatory Transfers	1,963,881	10,091,498	10,091,498		
Non-Mandatory Transfers	12,303,932	3,622,136	(6,694,442)	(10,316,578)	(284.8) %
Total Expenditures & Transfers	\$ 184,603,225	\$ 192,951,592	\$ 192,553,433	\$ (398,159)	(0.2) %
Fund Balance Addition/(Reduction)	\$ 577,193				

Chattanooga

Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Change FY 2015 to FY 2019	
	Actual	Actual	Actual	Actual	Revised	Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 101,724,207	\$ 103,869,395	\$ 107,008,760	\$ 110,755,036	\$ 112,698,369	\$ 10,974,162	10.8 %
State Appropriations	38,442,081	42,637,305	46,671,705	51,840,105	55,440,405	16,998,324	44.2 %
Grants & Contracts	802,628	588,790	665,972	724,121	530,443	(272,185)	(33.9) %
Sales & Service	5,757,143	6,020,297	6,904,219	5,230,462	4,818,012	(939,131)	(16.3) %
Other Sources	266,489	293,290	299,495	398,984	269,500	3,011	1.1 %
Total Revenues	\$ 146,992,547	\$ 153,409,078	\$ 161,550,152	\$ 168,948,706	\$ 173,756,729	\$ 26,764,182	18.2 %
Expenditures and Transfers							
Instruction	\$ 58,742,370	\$ 60,039,229	\$ 63,255,288	\$ 67,759,772	\$ 79,010,179	\$ 20,267,809	34.5 %
Research	2,789,532	3,227,388	3,516,511	3,912,746	3,126,083	336,551	12.1 %
Public Service	2,353,088	2,507,595	2,445,060	2,150,254	2,682,332	329,244	14.0 %
Academic Support	13,842,730	13,967,722	14,852,083	17,226,039	17,075,728	3,232,998	23.4 %
Student Services	26,043,300	25,926,865	27,594,390	27,117,364	26,393,789	350,489	1.3 %
Institutional Support	10,226,361	10,462,101	11,166,268	13,286,203	16,587,922	6,361,561	62.2 %
Operation & Maintenance of Plant	14,811,159	15,933,414	18,618,505	16,143,824	20,580,378	5,769,219	39.0 %
Scholarships & Fellowships	11,572,385	11,468,107	11,972,007	12,204,630	13,027,373	1,454,988	12.6 %
Subtotal Expenditures	\$ 140,380,925	\$ 143,532,422	\$ 153,420,113	\$ 159,800,832	\$ 178,483,784	\$ 38,102,859	27.1 %
Mandatory Transfers	688,528	467,782	161,779	572,738	3,987,165	3,298,637	479.1 %
Non-Mandatory Transfers	5,558,862	9,155,945	7,491,756	8,104,718	(8,714,220)	(14,273,082)	(256.8) %
Total Expenditures & Transfers	\$ 146,628,315	\$ 153,156,149	\$ 161,073,648	\$ 168,478,288	\$ 173,756,729	\$ 27,128,414	18.5 %
Fund Balance Addition/(Reduction)	\$ 364,233	\$ 252,928	\$ 476,504	\$ 470,418	\$ -		
AUXILIARIES							
Revenues							
	\$ 15,146,190	\$ 15,173,532	\$ 15,592,359	\$ 16,231,712	\$ 18,796,704	\$ 3,650,514	24.1 %
Expenditures and Transfers							
Expenditures	\$ 9,768,772	\$ 9,595,817	\$ 10,040,197	\$ 10,534,579	\$ 10,672,593	\$ 903,821	9.3 %
Mandatory Transfers	1,376,244	1,341,729	1,409,478	1,391,143	6,104,333	4,728,089	343.6 %
Non-Mandatory Transfers	3,875,617	4,146,442	3,981,645	4,199,214	2,019,778	(1,855,839)	(47.9) %
Total Expenditures & Transfers	\$ 15,020,633	\$ 15,083,988	\$ 15,431,320	\$ 16,124,936	\$ 18,796,704	\$ 3,776,071	25.1 %
Fund Balance Addition/(Reduction)	\$ 125,557	\$ 89,543	\$ 161,039	\$ 106,775	\$ -		
TOTALS							
Revenues							
	\$ 162,138,737	\$ 168,582,609	\$ 177,142,511	\$ 185,180,418	\$ 192,553,433	\$ 30,414,696	18.8 %
Expenditures and Transfers							
Expenditures	\$ 150,149,697	\$ 153,128,240	\$ 163,460,310	\$ 170,335,412	\$ 189,156,377	\$ 39,006,680	26.0 %
Mandatory Transfers	2,064,772	1,809,511	1,571,257	1,963,881	10,091,498	8,026,726	388.7 %
Non-Mandatory Transfers	9,434,479	13,302,387	11,473,401	12,303,932	(6,694,442)	(16,128,921)	(171.0) %
Total Expenditures & Transfers	\$ 161,648,948	\$ 168,240,138	\$ 176,504,968	\$ 184,603,225	\$ 192,553,433	\$ 30,904,485	19.1 %
Fund Balance Addition/(Reduction)	\$ 489,789	\$ 342,472	\$ 637,543	\$ 577,193	\$ -		

Chattanooga

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2016	<u>\$ 9,655,945</u>	<u>\$ 1,605,266</u>	<u>\$ 11,261,211</u>
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	<u>7,491,756</u>	<u>3,981,644</u>	<u>11,473,400</u>
Total Expenditures & Transfers	<u>\$ 161,073,648</u>	<u>\$ 15,431,319</u>	<u>\$ 176,504,967</u>
Net Change	<u>\$ 476,504</u>	<u>\$ 161,040</u>	<u>\$ 637,544</u>
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	<u>6,500,000</u>	<u>700,000</u>	<u>7,200,000</u>
Net Assets - June 30, 2017	<u>\$ 10,132,449</u>	<u>\$ 1,766,306</u>	<u>\$ 11,898,755</u>
Percent Unallocated of Expend. & Transfers *	4.04%	4.54%	4.08%
FY 2017-18 Actual			
Revenue	\$ 168,948,706	\$ 16,231,712	\$ 185,180,418
Less:			
Expenditures	\$ 159,800,832	\$ 10,534,579	\$ 170,335,412
Mandatory Transfers	572,738	1,391,143	1,963,881
Non-Mandatory Transfers	<u>8,104,718</u>	<u>4,199,214</u>	<u>12,303,933</u>
Total Expenditures & Transfers	<u>\$ 168,478,289</u>	<u>\$ 16,124,937</u>	<u>\$ 184,603,226</u>
Net Change	<u>\$ 470,418</u>	<u>\$ 106,775</u>	<u>\$ 577,192</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 3,525,004	\$ 1,073,080	4,598,084
Working Capital-Petty Cash			
Working Capital-Inventories	77,862		77,862
Revolving Funds			
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	<u>7,000,000</u>	<u>800,000</u>	<u>7,800,000</u>
Net Assets - June 30, 2018	<u>\$ 10,602,866</u>	<u>\$ 1,873,081</u>	<u>\$ 12,475,947</u>
Percent Unallocated of Expend. & Transfers *	4.15%	4.96%	4.23%
* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			
FY 2018-19 Revised Budget			
Revenue	\$ 173,756,729	\$ 18,796,704	\$ 192,553,433
Less:			
Expenditures	\$ 178,483,784	\$ 10,672,593	\$ 189,156,377
Mandatory Transfers	3,987,165	6,104,333	10,091,498
Non-Mandatory Transfers	<u>(8,714,220)</u>	<u>2,019,778</u>	<u>(6,694,442)</u>
Total Expenditures & Transfers	<u>\$ 173,756,729</u>	<u>\$ 18,796,704</u>	<u>\$ 192,553,433</u>
Net Change	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 3,525,004	\$ 1,073,080	4,598,084
Working Capital-Petty Cash			
Working Capital-Inventories	77,862		77,862
Revolving Funds			
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	<u>7,000,000</u>	<u>800,000</u>	<u>7,800,000</u>
Estimated Net Assets - June 30, 2019	<u>\$ 10,602,866</u>	<u>\$ 1,873,081</u>	<u>\$ 12,475,947</u>
Percent Unallocated of Expend. & Transfers *	4.03%	4.26%	4.05%
* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			

Chattanooga
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 43,048,279	\$ 44,897,664	\$ 44,955,493	\$ 57,829	0.1 %
Non-Academic	37,404,599	39,702,625	40,808,827	1,106,202	2.8 %
Students	1,801,291	897,904	910,404	12,500	1.4 %
Total Salaries	\$ 82,254,168	\$ 85,498,193	\$ 86,674,724	\$ 1,176,531	1.4 %
Staff Benefits	29,481,839	31,867,955	31,353,568	(514,387)	(1.6) %
Total Salaries and Benefits	\$ 111,736,007	\$ 117,366,148	\$ 118,028,292	\$ 662,144	0.6 %
Operating	45,820,706	49,469,312	59,415,753	9,946,441	20.1 %
Equipment and Capital Outlay	2,244,120	1,729,905	1,039,739	(690,166)	(39.9) %
Total Expenditures	\$ 159,800,832	\$ 168,565,365	\$ 178,483,784	\$ 9,918,419	5.9 %

AUXILIARIES

Salaries and Benefits					
Salaries					
Academic	\$ 25,660	\$ 7,000	\$ 7,000		
Non-Academic	2,277,618	2,172,313	2,616,965	\$ 444,652	20.5 %
Students	238,199	95,484	95,484		
Total Salaries	\$ 2,541,477	\$ 2,274,797	\$ 2,719,449	\$ 444,652	19.5 %
Staff Benefits	958,199	672,147	713,125	40,978	6.1 %
Total Salaries and Benefits	\$ 3,499,676	\$ 2,946,944	\$ 3,432,574	\$ 485,630	16.5 %
Operating	7,034,903	7,718,179	7,232,549	(485,630)	(6.3) %
Equipment and Capital Outlay		7,470	7,470		
Total Expenditures	\$ 10,534,579	\$ 10,672,593	\$ 10,672,593	\$ -	-

TOTALS

Salaries and Benefits					
Salaries					
Academic	\$ 43,073,939	\$ 44,904,664	\$ 44,962,493	\$ 57,829	0.1 %
Non-Academic	39,682,217	41,874,938	43,425,792	1,550,854	3.7 %
Students	2,039,489	993,388	1,005,888	12,500	1.3 %
Total Salaries	\$ 84,795,645	\$ 87,772,990	\$ 89,394,173	\$ 1,621,183	1.8 %
Staff Benefits	30,440,038	32,540,102	32,066,693	(473,409)	(1.5) %
Total Salaries and Benefits	\$ 115,235,683	\$ 120,313,092	\$ 121,460,866	\$ 1,147,774	1.0 %
Operating	52,855,609	57,187,491	66,648,302	9,460,811	16.5 %
Equipment and Capital Outlay	2,244,120	1,737,375	1,047,209	(690,166)	(39.7) %
Total Expenditures	\$ 170,335,412	\$ 179,237,958	\$ 189,156,377	\$ 9,918,419	5.5 %

Chattanooga
FY 2018-19 Revised Budget Summary
Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
HOUSING					
Revenues	\$ 10,888,341	\$ 13,929,536	\$ 13,929,536		
Expenditures and Transfers					
Expenditures	\$ 8,039,753	\$ 7,524,577	\$ 7,524,577		
Mandatory Transfers	1,177,541	4,876,799	4,876,799		
Non-Mandatory Transfers	1,781,987	1,528,160	1,528,160		
Total Expenditures and Transfers	\$ 10,999,281	\$ 13,929,536	\$ 13,929,536		
Fund Balance Addition/(Reduction)	\$ (110,940)	\$ -	\$ -		
FOOD SERVICE					
Revenues	\$ 1,110,355	\$ 960,918	\$ 960,918		
Expenditures and Transfers					
Expenditures	\$ 194,324	\$ 833,435	\$ 833,435		
Mandatory Transfers					
Non-Mandatory Transfers	916,030	127,483	127,483		
Total Expenditures and Transfers	\$ 1,110,354	\$ 960,918	\$ 960,918		
Fund Balance Addition/(Reduction)	\$ -	\$ -	\$ -		
BOOKSTORES					
Revenues	\$ 710,980	\$ 500,000	\$ 500,000		
Expenditures and Transfers					
Expenditures	\$ 82,926	\$ 251,447	\$ 251,447		
Mandatory Transfers	-	109,418	109,418		
Non-Mandatory Transfers	628,054	139,135	139,135		
Total Expenditures and Transfers	\$ 710,980	\$ 500,000	\$ 500,000		
Fund Balance Addition/(Reduction)	\$ -	\$ -	\$ -		
PARKING					
Revenues	\$ 2,810,441	\$ 3,003,607	\$ 3,003,607		
Expenditures and Transfers					
Expenditures	\$ 1,501,850	\$ 1,660,491	\$ 1,660,491		
Mandatory Transfers	213,602	1,118,116	1,118,116		
Non-Mandatory Transfers	1,094,989	225,000	225,000		
Total Expenditures and Transfers	\$ 2,810,441	\$ 3,003,607	\$ 3,003,607		
Fund Balance Addition/(Reduction)	\$ -	\$ -	\$ -		
ATHLETICS					
Revenues	\$ 434,941	\$ 262,500	\$ 262,500		
Expenditures and Transfers					
Expenditures	\$ 434,941	\$ 262,500	\$ 262,500		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 434,941	\$ 262,500	\$ 262,500		
Fund Balance Addition/(Reduction)	\$ -	\$ -	\$ -		
OTHER					
Revenues	\$ 276,654	\$ 140,143	\$ 140,143		
Expenditures and Transfers					
Expenditures	\$ 280,785	\$ 140,143	\$ 140,143		
Mandatory Transfers					
Non-Mandatory Transfers	(221,846)				
Total Expenditures and Transfers	\$ 58,939	\$ 140,143	\$ 140,143		
Fund Balance Addition/(Reduction)	\$ 217,715	\$ -	\$ -		
TOTAL					
Revenues	\$ 16,231,712	\$ 18,796,704	\$ 18,796,704		
Expenditures and Transfers					
Expenditures	\$ 10,534,579	\$ 10,672,593	\$ 10,672,593		
Mandatory Transfers	1,391,143	6,104,333	6,104,333		
Non-Mandatory Transfers	4,199,214	2,019,778	2,019,778		
Total Expenditures and Transfers	\$ 16,124,936	\$ 18,796,704	\$ 18,796,704		
Fund Balance Addition/(Reduction)	\$ 106,775	\$ -	\$ -		

Chattanooga

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 110,755,036		\$ 110,755,036	\$ 112,672,503		\$ 112,672,503	\$ 112,698,369		\$ 112,698,369	\$ 25,866	- %
State Appropriations	51,840,105	\$ 766,279	52,606,384	55,663,705	\$ 781,060	56,444,765	55,440,405	\$ 781,596	56,222,001	(222,764)	(0.4) %
Grants & Contracts	724,121	45,970,582	46,694,703	453,856	41,165,010	41,618,866	530,443	45,941,113	46,471,556	4,852,690	11.7 %
Sales & Service	5,230,462		5,230,462	5,125,324		5,125,324	4,818,012		4,818,012	(307,312)	(6.0) %
Other Sources	398,984	5,942,036	6,341,020	239,500	8,931,029	9,170,529	269,500	6,131,419	6,400,919	(2,769,610)	(30.2) %
Total Revenues	\$ 168,948,706	\$ 52,678,897	\$ 221,627,603	\$ 174,154,888	\$ 50,877,099	\$ 225,031,987	\$ 173,756,729	\$ 52,854,128	\$ 226,610,857	\$ 1,578,870	0.7 %
Expenditures and Transfers											
Instruction	\$ 67,759,772	\$ 4,127,071	\$ 71,886,843	75,139,063	\$ 3,413,001	\$ 78,552,064	\$ 79,010,179	\$ 3,879,813	\$ 82,889,992	\$ 4,337,928	5.5 %
Research	3,912,746	2,865,002	6,777,748	2,545,028	2,703,387	5,248,415	3,126,083	2,693,356	5,819,439	571,024	10.9 %
Public Service	2,150,254	1,166,195	3,316,449	2,727,856	1,160,866	3,888,722	2,682,332	1,096,327	3,778,659	(110,063)	(2.8) %
Academic Support	17,226,039	2,566,209	19,792,248	14,344,882	1,792,057	16,136,939	17,075,728	2,412,464	19,488,192	3,351,253	20.8 %
Student Services	27,117,364	2,194,875	29,312,238	26,308,232	1,207,648	27,515,880	26,393,789	2,063,377	28,457,166	941,286	3.4 %
Institutional Support	13,286,203	255,318	13,541,521	13,055,249	193,631	13,248,880	16,587,922	240,022	16,827,944	3,579,064	27.0 %
Operation & Maintenance of Plant	16,143,824	189	16,144,014	21,528,231	-	21,528,231	20,580,378	177	20,580,555	(947,676)	(4.4) %
Scholarships & Fellowships	12,204,630	43,047,631	55,252,261	12,916,824	43,744,488	56,661,312	13,027,373	40,468,592	53,495,965	(3,165,347)	(5.6) %
Subtotal Expenditures	\$ 159,800,832	\$ 56,222,490	\$ 216,023,323	\$ 168,565,365	\$ 54,215,078	\$ 222,780,443	\$ 178,483,784	\$ 52,854,128	\$ 231,337,912	\$ 8,557,469	3.8 %
Mandatory Transfers	572,738		572,738	3,987,165		3,987,165	3,987,165		3,987,165		
Non-Mandatory Transfers	8,104,718		8,104,718	1,602,358		1,602,358	\$ (8,714,220)		(8,714,220)	(10,316,578)	(643.8) %
Total Expenditures & Transfers	\$ 168,478,288	\$ 56,222,490	\$ 224,700,779	\$ 174,154,888	\$ 54,215,078	\$ 228,369,966	\$ 173,756,729	\$ 52,854,128	\$ 226,610,857	\$ (1,759,109)	(0.8) %
Fund Balance Addition / (Reduction)	\$ 470,418	\$ (3,543,593)	\$ (3,073,175)	\$ -	\$ (3,337,979)	\$ (3,337,979)	\$ -	\$ -	\$ -		
AUXILIARIES											
Revenues	\$ 16,231,712		\$ 16,231,712	\$ 18,796,704		\$ 18,796,704	\$ 18,796,704		\$ 18,796,704	\$	
Expenditures and Transfers											
Expenditures	\$ 10,534,579		\$ 10,534,579	\$ 10,672,593		\$ 10,672,593	\$ 10,672,593		\$ 10,672,593	\$	
Mandatory Transfers	1,391,143		1,391,143	6,104,333		6,104,333	6,104,333		6,104,333		
Non-Mandatory Transfers	4,199,214		4,199,214	2,019,778		2,019,778	2,019,778		2,019,778		
Total Expenditures & Transfers	\$ 16,124,936		\$ 16,124,936	\$ 18,796,704		\$ 18,796,704	\$ 18,796,704		\$ 18,796,704	\$	
Fund Balance Addition / (Reduction)	\$ 106,775		\$ 106,775								
TOTALS											
Revenues	\$ 185,180,418	\$ 52,678,897	\$ 237,859,315	\$ 192,951,592	\$ 50,877,099	\$ 243,828,691	\$ 192,553,433	\$ 52,854,128	\$ 245,407,561	\$ 1,578,870	0.6 %
Expenditures and Transfers											
Expenditures	\$ 170,335,412	\$ 56,222,490	\$ 226,557,902	\$ 179,237,958	\$ 54,215,078	\$ 233,453,036	\$ 189,156,377	\$ 52,854,128	\$ 242,010,505	\$ 8,557,469	3.7 %
Mandatory Transfers	1,963,881		1,963,881	10,091,498		10,091,498	10,091,498		10,091,498		
Non-Mandatory Transfers	12,303,932		12,303,932	3,622,136		3,622,136	(6,694,442)		(6,694,442)	(10,316,578)	
Total Expenditures & Transfers	\$ 184,603,225	\$ 56,222,490	\$ 240,825,715	\$ 192,951,592	\$ 54,215,078	\$ 247,166,670	\$ 192,553,433	\$ 52,854,128	\$ 245,407,561	\$ (1,759,109)	(0.7) %
Fund Balance Addition / (Reduction)	\$ 577,193	\$ (3,543,593)	\$ (2,966,400)		\$ (3,337,979)	\$ (3,337,979)					

Chattanooga

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	CHANGE FY 2015 TO FY 2019	
	Actual	Actual	Actual	Actual	Revised	Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 101,724,207	\$ 103,869,395	\$ 107,008,760	\$ 110,755,036	\$ 112,698,369	\$ 10,974,162	10.8 %
State Appropriations	39,215,096	43,394,555	47,416,688	52,606,384	56,222,001	17,006,905	43.4 %
Grants & Contracts	48,100,806	45,267,125	44,197,814	46,694,703	46,471,556	(1,629,250)	(3.4) %
Sales & Service	5,757,143	6,020,297	6,904,219	5,230,462	4,818,012	(939,131)	(16.3) %
Other Sources	11,457,615	9,549,593	10,520,124	6,341,020	6,400,919	(5,056,696)	(44.1) %
Total Revenues	\$ 206,254,867	\$ 208,100,965	\$ 216,047,606	\$ 221,627,603	\$ 226,610,857	\$ 20,355,990	9.9 %
Expenditures and Transfers							
Instruction	\$ 63,625,675	\$ 64,593,397	\$ 67,473,996	\$ 71,886,843	\$ 82,889,992	\$ 19,264,317	30.3 %
Research	6,337,726	5,297,892	6,001,310	6,777,748	5,819,439	(518,287)	(8.2) %
Public Service	3,331,218	3,657,346	3,492,175	3,316,449	3,778,659	447,441	13.4 %
Academic Support	17,195,873	16,462,097	17,432,345	19,792,248	19,488,192	2,292,319	13.3 %
Student Services	27,131,226	27,555,908	29,305,522	29,312,238	28,457,166	1,325,940	4.9 %
Institutional Support	10,569,162	10,731,168	11,324,749	13,541,521	16,827,944	6,258,782	59.2 %
Operation & Maintenance of Plant	14,811,765	15,933,740	18,629,127	16,144,014	20,580,555	5,768,790	38.9 %
Scholarships & Fellowships	54,976,398	53,204,514	52,888,488	55,252,261	53,495,965	(1,480,433)	(2.7) %
Subtotal Expenditures	\$ 197,979,043	\$ 197,436,062	\$ 206,547,711	\$ 216,023,323	\$ 231,337,912	\$ 33,358,869	16.8 %
Mandatory Transfers	688,528	467,782	161,779	572,738	3,987,165	3,298,637	479.1 %
Non-Mandatory Transfers	5,558,862	9,155,945	7,491,756	8,104,718	(8,714,220)	(14,273,082)	(256.8) %
Total Expenditures & Transfers	\$ 204,226,433	\$ 207,059,789	\$ 214,201,246	\$ 224,700,779	\$ 226,610,857	\$ 22,384,424	11.0 %
Fund Balance Addition/(Reduction)	\$ 2,028,433	\$ 1,041,176	\$ 1,846,360	\$ (3,073,175)			
AUXILIARIES							
Revenues	\$ 15,146,190	\$ 15,173,532	\$ 15,592,359	\$ 16,231,712	\$ 18,796,704	\$ 3,650,514	24.1 %
Expenditures and Transfers							
Expenditures	\$ 9,768,772	\$ 9,595,817	\$ 10,040,197	\$ 10,534,579	\$ 10,672,593	\$ 903,821	9.3 %
Mandatory Transfers	1,376,244	1,341,729	1,409,478	1,391,143	6,104,333	4,728,089	343.6 %
Non-Mandatory Transfers	3,875,617	4,146,442	3,981,645	4,199,214	2,019,778	(1,855,839)	(47.9) %
Total Expenditures & Transfers	\$ 15,020,633	\$ 15,083,988	\$ 15,431,320	\$ 16,124,936	\$ 18,796,704	\$ 3,776,071	25.1 %
Fund Balance Addition/(Reduction)	\$ 125,557	\$ 89,543	\$ 161,039	\$ 106,775			
TOTALS							
Revenues	\$ 221,401,056	\$ 223,274,497	\$ 231,639,966	\$ 237,859,315	\$ 245,407,561	\$ 24,006,505	10.8 %
Expenditures and Transfers							
Expenditures	\$ 207,747,815	\$ 207,031,880	\$ 216,587,908	\$ 226,557,902	\$ 242,010,505	\$ 34,262,690	16.5 %
Mandatory Transfers	2,064,772	1,809,511	1,571,257	1,963,881	10,091,498	8,026,726	388.7 %
Non-Mandatory Transfers	9,434,479	13,302,387	11,473,401	12,303,932	(6,694,442)	(16,128,921)	(171.0) %
Total Expenditures & Transfers	\$ 219,247,066	\$ 222,143,778	\$ 229,632,566	\$ 240,825,715	\$ 245,407,561	\$ 26,160,495	11.9 %
Fund Balance Addition/(Reduction)	\$ 2,153,990	\$ 1,130,719	\$ 2,007,399	\$ (2,966,400)			

The University of Tennessee at Knoxville

FY 2019 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted Funds

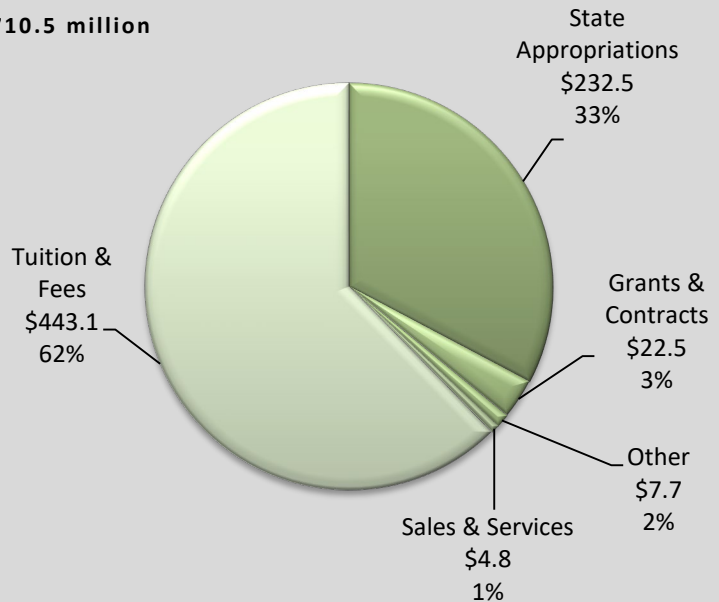
E & G	\$ 710.5
Auxiliaries	<u>232.2</u>
Unrestricted Total	<u>\$ 942.8</u>

Restricted Funds

E & G	\$ 255.0
Auxiliaries	<u>.3</u>
Restricted Total	<u>\$ 255.2</u>
TOTAL FUNDS	\$ 1,198.0

Revenues

\$710.5 million



Fall 2018 Headcount Enrollment

Undergraduate	22,815
Graduate	<u>5,606</u>
TOTAL	28,421
First-time Freshmen	5,215

FTE Positions

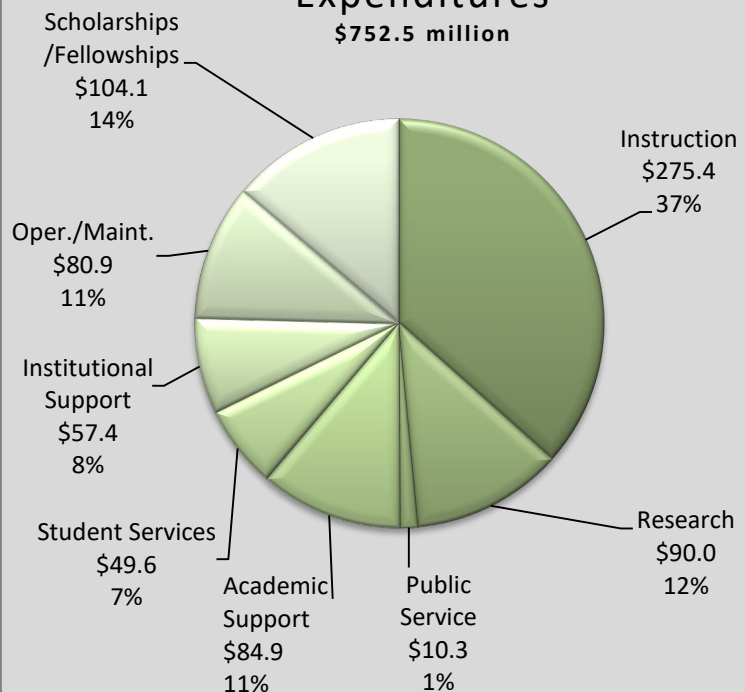
(Unrestricted & Restricted)

October 31, 2018

Faculty	1,705
Administrative	400
Professional	1,533
Cler/Tech/Maint	<u>2,277</u>
TOTAL	5,915

Expenditures

\$752.5 million



Knoxville

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 437,673,490	\$ 432,527,181	\$ 443,096,138	\$ 10,568,957	2.4 %
State Appropriations	226,290,355	233,325,655	232,458,655	(867,000)	(0.4) %
Grants & Contracts	28,207,028	22,560,000	22,560,000		
Sales & Service	7,737,474	4,671,984	4,762,089	90,105	1.9 %
Other Sources	12,825,694	11,838,078	7,655,829	(4,182,249)	(35.3) %
Total Revenues	\$ 712,734,041	\$ 704,922,898	\$ 710,532,711	\$ 5,609,813	0.8 %
Expenditures and Transfers					
Instruction	\$ 225,870,245	\$ 265,767,271	\$ 275,398,009	\$ 9,630,738	3.6 %
Research	76,302,927	58,050,958	89,971,320	31,920,362	55.0 %
Public Service	13,242,351	12,252,190	10,262,351	(1,989,839)	(16.2) %
Academic Support	73,844,167	83,327,859	84,868,314	1,540,455	1.8 %
Student Services	50,057,088	46,355,665	49,649,463	3,293,798	7.1 %
Institutional Support	51,748,815	56,662,993	57,365,686	702,693	1.2 %
Operation & Maintenance of Plant	77,059,188	77,554,835	80,903,416	3,348,581	4.3 %
Scholarships & Fellowships	81,020,841	88,019,922	104,059,100	16,039,178	18.2 %
Subtotal Expenditures	\$ 649,145,622	\$ 687,991,693	\$ 752,477,659	\$ 64,485,966	9.4 %
Mandatory Transfers	3,923,772	738,268	738,268		
Non-Mandatory Transfers	53,833,937	16,192,937	(42,683,216)	(58,876,153)	(363.6) %
Total Expenditures & Transfers	\$ 706,903,331	\$ 704,922,898	\$ 710,532,711	\$ 5,609,813	0.8 %
Fund Balance Addition/(Reduction)	\$ 5,830,710				
AUXILIARIES					
Revenues	\$ 238,413,540	\$ 232,236,496	\$ 232,242,200	\$ 5,704	- %
Expenditures and Transfers					
Expenditures	187,523,765	178,139,479	178,820,244	680,765	0.4 %
Mandatory Transfers	42,521,115	38,461,367	38,461,367		
Non-Mandatory Transfers	4,198,310	15,635,650	14,960,589	(675,061)	(4.3) %
Total Expenditures & Transfers	\$ 234,243,190	\$ 232,236,496	\$ 232,242,200	\$ 5,704	- %
Fund Balance Addition/(Reduction)	\$ 4,170,349				
TOTALS					
Revenues	\$ 951,147,581	\$ 937,159,394	\$ 942,774,911	\$ 5,615,517	0.6 %
Expenditures and Transfers					
Expenditures	\$ 836,669,387	\$ 866,131,172	\$ 931,297,903	\$ 65,166,731	7.5 %
Mandatory Transfers	46,444,887	39,199,635	39,199,635		
Non-Mandatory Transfers	58,032,247	31,828,587	(27,722,627)	(59,551,214)	(187.1) %
Total Expenditures & Transfers	\$ 941,146,521	\$ 937,159,394	\$ 942,774,911	\$ 5,615,517	0.6 %
Fund Balance Addition/(Reduction)	\$ 10,001,060				

Knoxville

Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 363,293,977	\$ 397,738,024	\$ 418,543,956	\$ 437,673,490	\$ 443,096,138	\$ 79,802,161	22.0 %
State Appropriations	182,310,443	191,219,955	202,989,655	226,290,355	232,458,655	50,148,212	27.5 %
Grants & Contracts	25,913,526	26,627,435	26,721,432	28,207,028	22,560,000	(3,353,526)	(12.9) %
Sales & Service	7,348,472	8,197,302	8,450,304	7,737,474	4,762,089	(2,586,383)	(35.2) %
Other Sources	12,751,006	15,930,124	13,466,604	12,825,694	7,655,829	(5,095,177)	(40.0) %
Total Revenues	\$ 591,617,424	\$ 639,712,839	\$ 670,171,951	\$ 712,734,041	\$ 710,532,711	\$ 118,915,287	20.1 %
Expenditures and Transfers							
Instruction	\$ 234,529,087	\$ 246,896,320	\$ 261,758,500	\$ 225,870,245	\$ 275,398,009	\$ 40,868,922	17.4 %
Research	32,520,982	31,331,477	29,310,353	76,302,927	89,971,320	57,450,338	176.7 %
Public Service	12,506,281	15,842,637	14,607,334	13,242,351	10,262,351	(2,243,930)	(17.9) %
Academic Support	65,409,954	66,121,520	70,204,880	73,844,167	84,868,314	19,458,360	29.7 %
Student Services	43,849,688	45,791,110	47,943,320	50,057,088	49,649,463	5,799,775	13.2 %
Institutional Support	44,966,990	48,850,958	50,331,237	51,748,815	57,365,686	12,398,696	27.6 %
Operation & Maintenance of Plant	60,939,574	63,923,803	68,562,997	77,059,188	80,903,416	19,963,842	32.8 %
Scholarships & Fellowships	59,826,184	65,050,626	69,694,992	81,020,841	104,059,100	44,232,916	73.9 %
Subtotal Expenditures	\$ 554,548,740	\$ 583,808,451	\$ 612,413,613	\$ 649,145,622	\$ 752,477,659	\$ 197,928,919	35.7 %
Mandatory Transfers	1,745,964	1,572,832	2,914,140	3,923,772	738,268	(1,007,696)	(57.7) %
Non-Mandatory Transfers	35,170,885	54,609,802	54,755,836	53,833,937	(42,683,216)	(77,854,101)	(221.4) %
Total Expenditures & Transfers	\$ 591,465,589	\$ 639,991,085	\$ 670,083,589	\$ 706,903,331	\$ 710,532,711	\$ 119,067,122	20.1 %
Fund Balance Addition/(Reduction)	\$ 151,835	\$ (278,246)	\$ 88,362	\$ 5,830,710	\$ -		
AUXILIARIES							
Revenues							
	\$ 203,163,591	\$ 216,882,464	\$ 227,968,042	\$ 238,413,540	\$ 232,242,200	\$ 29,078,609	14.3 %
Expenditures and Transfers							
Expenditures	\$ 145,086,602	\$ 162,723,675	\$ 167,951,768	\$ 187,523,765	\$ 178,820,244	\$ 33,733,642	23.3 %
Mandatory Transfers	26,224,698	31,517,650	37,701,231	42,521,115	38,461,367	12,236,669	46.7 %
Non-Mandatory Transfers	22,381,046	29,479,591	21,697,325	4,198,310	14,960,589	(7,420,457)	(33.2) %
Total Expenditures & Transfers	\$ 193,692,346	\$ 223,720,916	\$ 227,350,324	\$ 234,243,190	\$ 232,242,200	\$ 38,549,854	19.9 %
Fund Balance Addition/(Reduction)	\$ 9,471,244	\$ (6,838,452)	\$ 617,717	\$ 4,170,349	\$ -		
TOTALS							
Revenues							
	\$ 794,781,015	\$ 856,595,303	\$ 898,139,993	\$ 951,147,581	\$ 942,774,911	\$ 147,993,896	18.6 %
Expenditures and Transfers							
Expenditures	\$ 699,635,342	\$ 746,532,127	\$ 780,365,381	\$ 836,669,387	\$ 931,297,903	\$ 231,662,561	33.1 %
Mandatory Transfers	27,970,662	33,090,482	40,615,371	46,444,887	39,199,635	11,228,973	40.1 %
Non-Mandatory Transfers	57,551,931	84,089,393	76,453,161	58,032,247	(27,722,627)	(85,274,558)	(148.2) %
Total Expenditures & Transfers	\$ 785,157,935	\$ 863,712,002	\$ 897,433,913	\$ 941,146,521	\$ 942,774,911	\$ 157,616,976	20.1 %
Fund Balance Addition/(Reduction)	\$ 9,623,079	\$ (7,116,698)	\$ 706,079	\$ 10,001,060	\$ -		

Knoxville

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2016	\$ 27,055,681	\$ 17,705,725	\$ 44,761,406
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	\$ 670,083,589	\$ 227,350,325	\$ 897,433,914
Net Change	\$ 88,362	\$ 617,717	\$ 706,079

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	22,062,629	8,804,072	30,866,701

Net Assets - June 30, 2017	\$ 27,144,043	\$ 18,323,442	\$ 45,467,485
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Percent Unallocated of Expend. & Transfers	3.29%	3.87%	3.44%
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Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.

FY 2017-18 ACTUAL

Revenue	\$ 712,734,041	\$ 238,413,540	\$ 951,147,581
Less:			
Expenditures	\$ 649,145,622	\$ 187,523,765	\$ 836,669,387
Mandatory Transfers	3,923,772	42,521,115	46,444,887
Non-Mandatory Transfers	53,833,937	4,198,311	58,032,247
Total Expenditures & Transfers	\$ 706,903,331	\$ 234,243,191	\$ 941,146,522
Net Change	\$ 5,830,711	\$ 4,170,349	\$ 10,001,059

Unrestricted Net Assets

Working Capital-Accounts Receivable		\$ 2,853,350	2,853,350
Working Capital-Petty Cash			
Working Capital-Inventories	\$ 2,109,934	2,285,804	4,395,737
Revolving Funds	1,788,892	8,320,559	10,109,451
Encumbrances	1,711,427		1,711,427
Unexpended Gifts			
Reappropriations			
Unallocated	27,364,501	9,034,078	36,398,579

Net Assets - June 30, 2018	\$ 32,974,754	\$ 22,493,791	\$ 55,468,544
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Percent Unallocated of Expend. & Transfers *	3.87%	3.86%	3.87%
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* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries. Excludes UTSL

FY 2018-19 REVISED BUDGET

Revenue	\$ 710,532,711	\$ 232,242,200	\$ 942,774,911
Less:			
Expenditures	\$ 752,477,659	\$ 178,820,244	\$ 931,297,903
Mandatory Transfers	738,268	38,461,367	39,199,635
Non-Mandatory Transfers	(42,683,216)	14,960,589	(27,722,627)
Total Expenditures & Transfers	\$ 710,532,711	\$ 232,242,200	\$ 942,774,911
Net Change	\$ -	\$ -	\$ -

Unrestricted Net Assets

Working Capital-Accounts Receivable		\$ 2,853,350	2,853,350
Working Capital-Petty Cash			
Working Capital-Inventories	2,109,934	2,285,804	4,395,738
Revolving Funds	1,788,892	8,320,559	10,109,451
Encumbrances	1,711,427		1,711,427
Unexpended Gifts			
Reappropriations			
Unallocated	27,364,501	9,034,078	36,398,579

Estimated Net Assets - June 30, 2019	\$ 32,974,754	\$ 22,493,791	\$ 55,468,544
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Percent Unallocated of Expend. & Transfers *	3.85%	3.89%	3.86%
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* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries. Excludes UTSL.

Knoxville

FY 2018-19 Revised Budget Summary - Natural Classifications

Unrestricted Current Funds Expenditures

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 175,022,090	\$ 172,459,468	\$ 171,592,421	\$ (867,047)	(0.5) %
Non-Academic	142,480,207	138,838,265	141,071,698	2,233,433	1.6 %
Students	5,899,467	5,030,684	4,908,900	(121,784)	(2.4) %
Total Salaries	\$ 323,401,763	\$ 316,328,417	\$ 317,573,019	\$ 1,244,602	0.4 %
Staff Benefits	110,017,155	107,498,640	106,639,753	(858,887)	(0.8) %
Total Salaries and Benefits	\$ 433,418,918	\$ 423,827,057	\$ 424,212,772	\$ 385,715	0.1 %
Operating	197,566,420	251,363,630	314,926,691	63,563,061	25.3 %
Equipment and Capital Outlay	18,160,284	12,801,006	13,338,196	537,190	4.2 %
Total Expenditures	\$ 649,145,622	\$ 687,991,693	\$ 752,477,659	\$ 64,485,966	9.4 %

AUXILIARIES

Salaries and Benefits

Salaries					
Academic	\$ 467,706	\$ 660,360	\$ 699,658	\$ 39,298	6.0 %
Non-Academic	63,961,706	51,385,627	52,113,624	727,997	1.4 %
Students	4,156,125	4,185,442	4,189,154	3,712	0.1 %
Total Salaries	\$ 68,585,536	\$ 56,231,429	\$ 57,002,436	\$ 771,007	1.4 %
Staff Benefits	14,600,971	14,128,761	14,122,827	(5,934)	- %
Total Salaries and Benefits	\$ 83,186,508	\$ 70,360,190	\$ 71,125,263	\$ 765,073	1.1 %
Operating	103,554,687	106,971,789	106,887,481	(84,308)	(0.1) %
Equipment and Capital Outlay	782,571	807,500	807,500		
Total Expenditures	\$ 187,523,765	\$ 178,139,479	\$ 178,820,244	\$ 680,765	0.4 %

TOTALS

Salaries and Benefits

Salaries					
Academic	\$ 175,489,795	\$ 173,119,828	\$ 172,292,079	\$ (827,749)	(0.5) %
Non-Academic	206,441,913	190,223,892	193,185,322	2,961,430	1.6 %
Students	10,055,592	9,216,126	9,098,054	(118,072)	(1.3) %
Total Salaries	\$ 391,987,299	\$ 372,559,846	\$ 374,575,455	\$ 2,015,609	0.5 %
Staff Benefits	124,618,127	121,627,401	120,762,580	(864,821)	(0.7) %
Total Salaries and Benefits	\$ 516,605,426	\$ 494,187,247	\$ 495,338,035	\$ 1,150,788	0.2 %
Operating	301,121,107	358,335,419	421,814,172	63,478,753	17.7 %
Equipment and Capital Outlay	18,942,854	13,608,506	14,145,696	537,190	3.9 %
Total Expenditures	\$ 836,669,387	\$ 866,131,172	\$ 931,297,903	\$ 65,166,731	7.5 %

Knoxville

FY 2018-19 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
HOUSING					
Revenues	\$ 52,154,350	\$ 53,178,115	\$ 53,178,115		
Expenditures and Transfers					
Expenditures	\$ 28,758,649	\$ 31,414,491	\$ 31,414,491		
Mandatory Transfers	16,733,748	19,164,073	19,164,073		
Non-Mandatory Transfers	5,846,822	2,599,551	2,599,551		
Total Expenditures and Transfers	\$ 51,339,219	\$ 53,178,115	\$ 53,178,115		
Fund Balance Addition/(Reduction)	\$ 815,130	\$ -	\$ -		
FOOD SERVICE					
Revenues	\$ 9,041,384	\$ 9,412,146	\$ 9,417,850	\$ 5,704	0.1 %
Expenditures and Transfers					
Expenditures	\$ 1,460,691	\$ 2,097,512	\$ 2,103,216	\$ 5,704	0.3 %
Mandatory Transfers	7,918,837				
Non-Mandatory Transfers	1,252,611	7,314,634	7,314,634		
Total Expenditures and Transfers	\$ 10,632,139	\$ 9,412,146	\$ 9,417,850	\$ 5,704	0.1 %
Fund Balance Addition/(Reduction)	\$ (1,590,756)	\$ -	\$ -		
BOOKSTORES					
Revenues	\$ 23,713,130	\$ 23,870,000	\$ 23,870,000		
Expenditures and Transfers					
Expenditures	\$ 23,909,003	\$ 22,634,885	\$ 22,634,885		
Mandatory Transfers					
Non-Mandatory Transfers	731,394	1,235,115	1,235,115		
Total Expenditures and Transfers	\$ 24,640,397	\$ 23,870,000	\$ 23,870,000		
Fund Balance Addition/(Reduction)	\$ (927,267)	\$ -	\$ -		
PARKING					
Revenues	\$ 9,355,904	\$ 10,211,338	\$ 10,211,338		
Expenditures and Transfers					
Expenditures	\$ 4,914,537	\$ 5,099,106	\$ 5,099,106		
Mandatory Transfers	3,961,624	4,857,922	4,857,922		
Non-Mandatory Transfers	1,780,677	254,310	254,310		
Total Expenditures and Transfers	\$ 10,656,838	\$ 10,211,338	\$ 10,211,338		
Fund Balance Addition/(Reduction)	\$ (1,300,934)	\$ -	\$ -		
ATHLETICS					
Revenues	\$ 141,751,240	\$ 133,416,397	\$ 133,416,397		
Expenditures and Transfers					
Expenditures	\$ 126,155,338	\$ 114,744,985	\$ 115,420,046	\$ 675,061	0.6 %
Mandatory Transfers	13,906,906	14,439,372	14,439,372		
Non-Mandatory Transfers	(4,268,743)	4,232,040	3,556,979	(675,061)	(16.0) %
Total Expenditures and Transfers	\$ 135,793,501	\$ 133,416,397	\$ 133,416,397		
Fund Balance Addition/(Reduction)	\$ 5,957,739	\$ -	\$ -		
OTHER					
Revenues	\$ 2,397,533	\$ 2,148,500	\$ 2,148,500		
Expenditures and Transfers					
Expenditures	\$ 2,325,547	\$ 2,148,500	\$ 2,148,500		
Mandatory Transfers					
Non-Mandatory Transfers	(1,144,451)				
Total Expenditures and Transfers	\$ 1,181,096	\$ 2,148,500	\$ 2,148,500		
Fund Balance Addition/(Reduction)	\$ 1,216,437	\$ -	\$ -		
TOTAL					
Revenues	\$ 238,413,540	\$ 232,236,496	\$ 232,242,200	\$ 5,704	0.0 %
Expenditures and Transfers					
Expenditures	\$ 187,523,765	\$ 178,139,479	\$ 178,820,244	\$ 680,765	0.4 %
Mandatory Transfers	42,521,115	38,461,367	38,461,367		
Non-Mandatory Transfers	4,198,310	15,635,650	14,960,589	(675,061)	(4.3) %
Total Expenditures and Transfers	\$ 234,243,190	\$ 232,236,496	\$ 232,242,200	\$ 5,704	0.0 %
Fund Balance Addition/(Reduction)	\$ 4,170,349	\$ -	\$ -		

Knoxville

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 437,673,490		\$ 437,673,490	\$ 432,527,181		\$ 432,527,181	\$ 443,096,138		\$ 443,096,138	\$ 10,568,957	2.4 %
State Appropriations	226,290,355	\$ 10,418,406	236,708,761	233,325,655	\$ 10,608,024	243,933,679	232,458,655	\$ 10,611,613	243,070,268	(863,411)	(0.4) %
Grants & Contracts	28,207,028	221,132,593	249,339,621	22,560,000	218,300,000	240,860,000	22,560,000	215,538,387	238,098,387	(2,761,613)	(1.1) %
Sales & Service	7,737,474		7,737,474	4,671,984		4,671,984	4,762,089		4,762,089	90,105	1.9 %
Other Sources	12,825,694	30,023,188	42,848,882	11,838,078	28,500,000	40,338,078	7,655,829	28,800,000	36,455,829	(3,882,249)	(9.6) %
Total Revenues	\$ 712,734,041	\$ 261,574,187	\$ 974,308,228	\$ 704,922,898	\$ 257,408,024	\$ 962,330,922	\$ 710,532,711	\$ 254,950,000	\$ 965,482,711	\$ 3,151,789	0.3 %
Expenditures and Transfers											
Instruction	\$ 225,870,245	\$ 10,494,413	\$ 236,364,658	265,767,271	\$ 12,000,000	\$ 277,767,271	\$ 275,398,009	\$ 11,000,000	\$ 286,398,009	\$ 8,630,738	3.1 %
Research	76,302,927	111,955,757	188,258,684	58,050,958	108,408,024	166,458,982	89,971,320	108,500,000	198,471,320	32,012,338	19.2 %
Public Service	13,242,351	20,627,248	33,869,599	12,252,190	20,500,000	32,752,190	10,262,351	20,500,000	30,762,351	(1,989,839)	(6.1) %
Academic Support	73,844,167	10,980,141	84,824,308	83,327,859	12,000,000	95,327,859	84,868,314	10,000,000	94,868,314	(459,545)	(0.5) %
Student Services	50,057,088	805,450	50,862,538	46,355,665	800,000	47,155,665	49,649,463	800,000	50,449,463	3,293,798	7.0 %
Institutional Support	51,748,815	283,777	52,032,592	56,662,993	200,000	56,862,993	57,365,686	300,000	57,665,686	802,693	1.4 %
Operation & Maintenance of Plant	77,059,188	347,591	77,406,779	77,554,835	500,000	78,054,835	80,903,416	350,000	81,253,416	3,198,581	4.1 %
Scholarships & Fellowships	81,020,841	103,229,495	184,250,336	88,019,922	103,000,000	191,019,922	104,059,100	103,500,000	207,559,100	16,539,178	8.7 %
Subtotal Expenditures	\$ 649,145,622	\$ 258,723,873	\$ 907,869,494	\$ 687,991,693	\$ 257,408,024	\$ 945,399,717	\$ 752,477,659	\$ 254,950,000	\$ 1,007,427,659	\$ 62,027,942	6.6 %
Mandatory Transfers	3,923,772		3,923,772	738,268		738,268	738,268		738,268		
Non-Mandatory Transfers	53,833,937		53,833,937	16,192,937		16,192,937	(42,683,216)		(42,683,216)	(58,876,153)	(363.6) %
Total Expenditures & Transfers	\$ 706,903,331	\$ 258,723,873	\$ 965,627,203	\$ 704,922,898	\$ 257,408,024	\$ 962,330,922	\$ 710,532,711	\$ 254,950,000	\$ 965,482,711	\$ 3,151,789	0.3 %
Fund Balance Addition / (Reduction)	\$ 5,830,710	\$ 2,850,314	\$ 8,681,025								
AUXILIARIES											
Revenues											
	\$ 238,413,540	\$ 783,263	\$ 239,196,803	\$ 232,236,496	\$ 260,000	\$ 232,496,496	\$ 232,242,200	\$ 260,000	\$ 232,502,200	\$ 5,704	- %
Expenditures and Transfers											
Expenditures	\$ 187,523,765	\$ 937,015	\$ 188,460,781	\$ 178,139,479	\$ 260,000	\$ 178,399,479	\$ 178,820,244	\$ 260,000	\$ 179,080,244	\$ 680,765	0.4 %
Mandatory Transfers	42,521,115		42,521,115	38,461,367		38,461,367	38,461,367		38,461,367		
Non-Mandatory Transfers	4,198,310		4,198,310	15,635,650		15,635,650	14,960,589		14,960,589	(675,061)	(4.3) %
Total Expenditures & Transfers	\$ 234,243,190	\$ 937,015	\$ 235,180,206	\$ 232,236,496	\$ 260,000	\$ 232,496,496	\$ 232,242,200	\$ 260,000	\$ 232,502,200	\$ 5,704	- %
Fund Balance Addition / (Reduction)	\$ 4,170,349	\$ (153,752)	\$ 4,016,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTALS											
Revenues											
	\$ 951,147,581	\$ 262,357,450	\$ 1,213,505,031	\$ 937,159,394	\$ 257,668,024	\$ 1,194,827,418	\$ 942,774,911	\$ 255,210,000	\$ 1,197,984,911	\$ 3,157,493	0.3 %
Expenditures and Transfers											
Expenditures	\$ 836,669,387	\$ 259,660,888	\$ 1,096,330,275	\$ 866,131,172	\$ 257,668,024	\$ 1,123,799,196	\$ 931,297,903	\$ 255,210,000	\$ 1,186,507,903	\$ 62,708,707	5.6 %
Mandatory Transfers	46,444,887		46,444,887	39,199,635		39,199,635	39,199,635		39,199,635		
Non-Mandatory Transfers	58,032,247		58,032,247	31,828,587		31,828,587	(27,722,627)		(27,722,627)	(59,551,214)	(187.1) %
Total Expenditures & Transfers	\$ 941,146,521	\$ 259,660,888	\$ 1,200,807,409	\$ 937,159,394	\$ 257,668,024	\$ 1,194,827,418	\$ 942,774,911	\$ 255,210,000	\$ 1,197,984,911	\$ 3,157,493	0.3 %
Fund Balance Addition / (Reduction)	\$ 10,001,060	\$ 2,696,562	\$ 12,697,622								

Knoxville

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 363,293,977	\$ 397,738,024	\$ 418,543,956	\$ 437,673,490	\$ 443,096,138	\$ 79,802,161	22.0 %
State Appropriations	193,393,537	202,640,037	213,174,864	236,708,761	243,070,268	49,676,731	25.7 %
Grants & Contracts	224,715,031	226,703,723	249,773,105	249,339,621	238,098,387	13,383,356	6.0 %
Sales & Service	7,348,472	8,197,302	8,450,304	7,737,474	4,762,089	(2,586,383)	(35.2) %
Other Sources	44,086,715	49,063,807	43,765,113	42,848,882	36,455,829	(7,630,886)	(17.3) %
Total Revenues	\$ 832,837,734	\$ 884,342,892	\$ 933,707,342	\$ 974,308,228	\$ 965,482,711	\$ 132,644,977	15.9 %
Expenditures and Transfers							
Instruction	\$ 245,537,346	\$ 257,129,185	\$ 272,692,935	\$ 236,364,658	\$ 286,398,009	\$ 40,860,663	16.6 %
Research	134,589,779	134,196,276	137,433,052	188,258,684	198,471,320	63,881,541	47.5 %
Public Service	32,118,921	36,263,515	34,870,768	33,869,599	30,762,351	(1,356,570)	(4.2) %
Academic Support	76,044,839	76,340,821	82,688,706	84,824,308	94,868,314	18,823,475	24.8 %
Student Services	44,373,797	46,415,411	48,340,189	50,862,538	50,449,463	6,075,666	13.7 %
Institutional Support	45,071,887	48,935,692	50,502,400	52,032,592	57,665,686	12,593,799	27.9 %
Operation & Maintenance of Plant	61,332,158	64,295,425	68,932,335	77,406,779	81,253,416	19,921,258	32.5 %
Scholarships & Fellowships	156,163,988	163,253,848	168,176,186	184,250,336	207,559,100	51,395,112	32.9 %
Subtotal Expenditures	\$ 795,232,715	\$ 826,830,172	\$ 863,636,572	\$ 907,869,494	\$ 1,007,427,659	\$ 212,194,944	26.7 %
Mandatory Transfers	1,745,964	1,572,832	2,914,140	3,923,772	738,268	(1,007,696)	(57.7) %
Non-Mandatory Transfers	35,170,885	54,609,802	54,755,836	53,833,937	(42,683,216)	(77,854,101)	(221.4) %
Total Expenditures & Transfers	\$ 832,149,564	\$ 883,012,806	\$ 921,306,548	\$ 965,627,203	\$ 965,482,711	\$ 133,333,147	16.0 %
Fund Balance Addition/(Reduction)	\$ 688,169	\$ 1,330,087	\$ 12,400,794	\$ 8,681,025			
AUXILIARIES							
Revenues							
	\$ 203,421,196	\$ 217,474,203	\$ 228,933,517	\$ 239,196,803	\$ 232,502,200	\$ 29,081,004	14.3 %
Expenditures and Transfers							
Expenditures	\$ 145,367,912	\$ 163,058,454	\$ 168,720,180	\$ 188,460,781	\$ 179,080,244	\$ 33,712,332	23.2 %
Mandatory Transfers	26,224,698	31,517,650	37,701,231	42,521,115	38,461,367	12,236,669	46.7 %
Non-Mandatory Transfers	22,381,046	29,479,591	21,697,325	4,198,310	14,960,589	(7,420,457)	(33.2) %
Total Expenditures & Transfers	\$ 193,973,656	\$ 224,055,695	\$ 228,118,736	\$ 235,180,206	\$ 232,502,200	\$ 38,528,544	19.9 %
Fund Balance Addition/(Reduction)	\$ 9,447,540	\$ (6,581,491)	\$ 814,781	\$ 4,016,597	\$ -		
TOTALS							
Revenues							
	\$ 1,036,258,929	\$ 1,101,817,096	\$ 1,162,640,859	\$ 1,213,505,031	\$ 1,197,984,911	\$ 161,725,982	15.6 %
Expenditures and Transfers							
Expenditures	\$ 940,600,627	\$ 989,888,626	\$ 1,032,356,752	\$ 1,096,330,275	\$ 1,186,507,903	\$ 245,907,276	26.1 %
Mandatory Transfers	27,970,662	33,090,482	40,615,371	46,444,887	39,199,635	11,228,973	40.1 %
Non-Mandatory Transfers	57,551,931	84,089,393	76,453,161	58,032,247	(27,722,627)	(85,274,558)	(148.2) %
Total Expenditures & Transfers	\$ 1,026,123,220	\$ 1,107,068,501	\$ 1,149,425,284	\$ 1,200,807,409	\$ 1,197,984,911	\$ 171,861,691	16.7 %
Fund Balance Addition/(Reduction)	\$ 10,135,709	\$ (5,251,405)	\$ 13,215,575	\$ 12,697,622	\$ -		

Space Institute

FY 2019 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted Funds

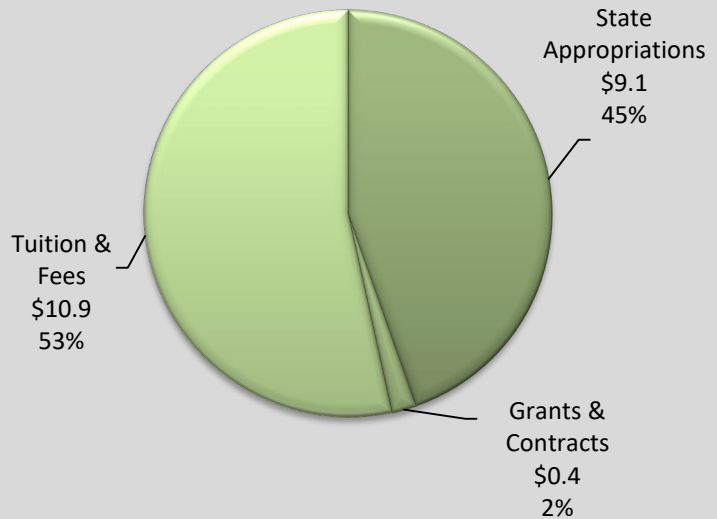
E & G	\$ 10.9
Auxiliaries	.2
Unrestricted Total	<u>\$ 11.1</u>

Restricted Funds

E & G	\$ 2.7
Restricted Total	<u>\$ 2.7</u>
TOTAL FUNDS	\$ 13.8

Revenues

\$10.9 million



Fall 2018 Headcount Enrollment

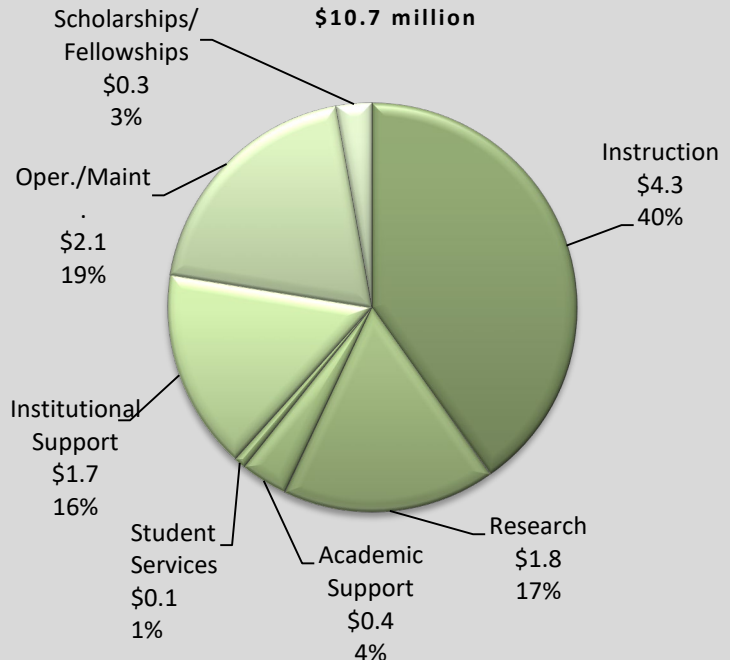
Graduate	<u>104</u>
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FTE Positions (Unrestricted & Restricted) October 31, 2018

Faculty	20
Administrative	10
Professional	18
Cler/Tech/Maint	<u>38</u>
TOTAL	86

Expenditures

\$10.7 million



Space Institute

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 1,434,450	\$ 1,335,125	\$ 1,335,125		
State Appropriations	8,990,803	9,213,503	9,135,403	\$ (78,100)	(0.8) %
Grants & Contracts	621,236	400,000	400,000		
Sales & Service					
Other Sources	6,516	5,000	5,000		
Total Revenues	\$ 11,053,005	\$ 10,953,628	\$ 10,875,528	\$ (78,100)	(0.7) %
Expenditures and Transfers					
Instruction	\$ 2,965,341	\$ 4,888,078	\$ 4,273,715	\$ (614,363)	(12.6) %
Research	1,666,635	1,327,094	1,831,157	504,063	38.0 %
Public Service					
Academic Support	325,968	303,127	391,672	88,545	29.2 %
Student Services	82,434	73,377	92,910	19,533	26.6 %
Institutional Support	1,896,912	1,727,924	1,735,155	7,231	0.4 %
Operation & Maintenance of Plant	2,447,030	2,189,449	2,125,782	(63,667)	(2.9) %
Scholarships & Fellowships	269,755	297,379	297,379		
Subtotal Expenditures	\$ 9,654,076	\$ 10,806,428	\$ 10,747,770	\$ (58,658)	(0.5) %
Mandatory Transfers					
Non-Mandatory Transfers	1,315,359	147,200	127,758	(19,442)	(13.2) %
Total Expenditures & Transfers	\$ 10,969,435	\$ 10,953,628	\$ 10,875,528	\$ (78,100)	(0.7) %
Fund Balance Addition/(Reduction)	\$ 83,570				
AUXILIARIES					
Revenues	\$ 159,471	\$ 226,492	\$ 226,492		
Expenditures and Transfers					
Expenditures	265,833	226,492	226,492		
Mandatory Transfers					
Non-Mandatory Transfers	(83,200)				
Total Expenditures & Transfers	\$ 182,633	\$ 226,492	\$ 226,492		
Fund Balance Addition/(Reduction)	\$ (23,163)				
TOTALS					
Revenues	\$ 11,212,476	\$ 11,180,120	\$ 11,102,020	\$ (78,100)	(0.7) %
Expenditures and Transfers					
Expenditures	\$ 9,919,909	\$ 11,032,920	\$ 10,974,262	\$ (58,658)	(0.5) %
Mandatory Transfers					
Non-Mandatory Transfers	1,232,159	147,200	127,758	(19,442)	(13.2) %
Total Expenditures & Transfers	\$ 11,152,068	\$ 11,180,120	\$ 11,102,020	\$ (78,100)	(0.7) %
Fund Balance Addition/(Reduction)	\$ 60,408				

Space Institute

Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		Change FY 2015 to FY 2019	
	Actual		Actual		Actual		Actual		Revised		Amount	%
EDUCATIONAL AND GENERAL												
Revenues												
Tuition & Fees	\$ 1,365,881	\$	1,248,964	\$	1,415,060	\$	1,434,450	\$	1,335,125	\$	(30,756)	(2.3) %
State Appropriations	8,012,212		8,289,803		8,583,903		8,990,803		9,135,403		1,123,191	14.0 %
Grants & Contracts	251,580		428,464		540,347		621,236		400,000		148,420	59.0 %
Sales & Service												%
Other Sources	36,446		28,497		41,555		6,516		5,000		(31,446)	(86.3) %
Total Revenues	\$ 9,666,119	\$	9,995,728	\$	10,580,866	\$	11,053,005	\$	10,875,528	\$	1,209,409	12.5 %
Expenditures and Transfers												
Instruction	\$ 4,175,856	\$	3,357,306	\$	3,128,670	\$	2,965,341	\$	4,273,715	\$	97,859	2.3 %
Research	1,444,985		1,563,187		1,434,246		1,666,635		1,831,157		386,172	26.7 %
Public Service												
Academic Support	258,219		558,575		620,303		325,968		391,672		133,453	51.7 %
Student Services	94,020		89,087		81,005		82,434		92,910		(1,110)	(1.2) %
Institutional Support	1,476,377		1,415,877		1,492,019		1,896,912		1,735,155		258,778	17.5 %
Operation & Maintenance of Plant	2,214,874		2,310,541		2,317,898		2,447,030		2,125,782		(89,092)	(4.0) %
Scholarships & Fellowships	235,139		270,021		206,226		269,755		297,379		62,240	26.5 %
Subtotal Expenditures	\$ 9,899,470	\$	9,564,594	\$	9,280,367	\$	9,654,076	\$	10,747,770	\$	848,300	8.6 %
Mandatory Transfers												
Non-Mandatory Transfers	(263,564)		217,883		1,328,910		1,315,359		127,758		391,322	148.5 %
Total Expenditures & Transfers	\$ 9,635,906	\$	9,782,477	\$	10,609,277	\$	10,969,435	\$	10,875,528	\$	1,239,622	12.9 %
Fund Balance Addition/(Reduction)	\$ 30,213	\$	213,251	\$	(28,411)	\$	83,570	\$	-			
AUXILIARIES												
Revenues												
	\$ 175,895	\$	174,900	\$	149,428	\$	159,471	\$	226,492	\$	50,597	28.8 %
Expenditures and Transfers												
Expenditures	\$ 330,237	\$	233,814	\$	232,487	\$	265,833	\$	226,492	\$	(103,745)	(31.4) %
Mandatory Transfers												
Non-Mandatory Transfers	(161,737)		(55,835)		(84,502)		(83,200)				161,737	100.0 %
Total Expenditures & Transfers	\$ 168,500	\$	177,979	\$	147,985	\$	182,633	\$	226,492	\$	57,992	34.4 %
Fund Balance Addition/(Reduction)	\$ 7,395	\$	(3,079)	\$	1,444	\$	(23,163)	\$	-			
TOTALS												
Revenues												
	\$ 9,842,014	\$	10,170,628	\$	10,730,294	\$	11,212,476	\$	11,102,020	\$	1,260,006	12.8 %
Expenditures and Transfers												
Expenditures	\$ 10,229,707	\$	9,798,408	\$	9,512,853	\$	9,919,909	\$	10,974,262	\$	744,555	7.3 %
Mandatory Transfers												
Non-Mandatory Transfers	(425,301)		162,048		1,244,408		1,232,159		127,758		553,059	130.0 %
Total Expenditures & Transfers	\$ 9,804,406	\$	9,960,456	\$	10,757,261	\$	11,152,068	\$	11,102,020	\$	1,297,614	13.2 %
Fund Balance Addition/(Reduction)	\$ 37,608	\$	210,172	\$	(26,967)	\$	60,408	\$	-			

Space Institute

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
Net Assets - June 30, 2016	\$ 471,251	\$ 36,048	\$ 507,299
Percent Unallocated of Expend. & Transfers	3.98%	4.04%	3.98%
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	\$ 10,609,277	\$ 147,985	\$ 10,757,262
Net Change	\$ (28,411)	\$ 1,443	\$ (26,968)
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	\$ 442,840	\$ 37,491	\$ 480,331
Percent Unallocated of Expend. & Transfers	4.10%	5.00%	4.12%
Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			
FY 2017-18 ACTUALS			
Revenue	\$ 11,053,005	\$ 159,471	\$ 11,212,476
Less:			
Expenditures	\$ 9,654,076	\$ 265,833	\$ 9,919,909
Mandatory Transfers			-
Non-Mandatory Transfers	1,315,359	(83,200)	1,232,159
Total Expenditures & Transfers	\$ 10,969,435	\$ 182,633	\$ 11,152,068
Net Change	\$ 83,570	\$ (23,163)	\$ 60,408
Unrestricted Net Assets			
Working Capital-Accounts Receivable			
Working Capital-Petty Cash			
Working Capital-Inventories		6,414	6,414
Revolving Funds			
Encumbrances	94,738		94,738
Unexpended Gifts			
Reappropriations			
Unallocated	431,672	7,915	439,587
Net Assets - June 30, 2018	\$ 526,410	\$ 14,328	\$ 540,739
Percent Unallocated of Expend. & Transfers *	3.94%	4.33%	3.94%
* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			
FY 2018-19 REVISED BUDGET			
Revenue	\$ 10,875,528	\$ 226,492	\$ 11,102,020
Less:			
Expenditures	\$ 10,747,770	\$ 226,492	\$ 10,974,262
Mandatory Transfers			-
Non-Mandatory Transfers	127,758	-	127,758
Total Expenditures & Transfers	\$ 10,875,528	\$ 226,492	\$ 11,102,020
Net Change	\$ -	\$ -	\$ -
Unrestricted Net Assets			
Working Capital-Accounts Receivable			
Working Capital-Petty Cash			
Working Capital-Inventories		6,414	6,414
Revolving Funds			
Encumbrances	94,738		94,738
Unexpended Gifts			
Reappropriations			
Unallocated	431,672	7,915	439,587
Estimated Net Assets - June 30, 2019	\$ 526,410	\$ 14,328	\$ 540,739
Percent Unallocated of Expend. & Transfers *	3.97%	3.49%	3.96%
* Recommended percent for unallocated expenditures is 2% to 5% for E&G and 3% to 5% for auxiliaries.			

Space Institute
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 2,037,004	\$ 2,968,386	\$ 2,439,119	\$ (529,267)	(17.8) %
Non-Academic	3,368,345	3,403,238	3,444,169	40,931	1.2 %
Students	624				
Total Salaries	\$ 5,405,973	\$ 6,371,624	\$ 5,883,288	\$ (488,336)	(7.7) %
Staff Benefits	2,013,704	2,165,509	2,175,479	9,970	0.5 %
Total Salaries and Benefits	\$ 7,419,677	\$ 8,537,133	\$ 8,058,767	\$ (478,366)	(5.6) %
Operating	2,201,119	2,214,295	2,634,003	419,708	19.0 %
Equipment and Capital Outlay	33,280	55,000	55,000		
Total Expenditures	\$ 9,654,076	\$ 10,806,428	\$ 10,747,770	\$ (58,658)	(0.5) %

AUXILIARIES

Salaries and Benefits					
Salaries					
Academic					
Non-Academic	\$ 91,330	\$ 109,851	\$ 108,368	\$ (1,483)	(1.4) %
Students					
Total Salaries	\$ 91,330	\$ 109,851	\$ 108,368	\$ (1,483)	(1.4) %
Staff Benefits	48,647	5,191	5,191		
Total Salaries and Benefits	\$ 139,977	\$ 115,042	\$ 113,559	\$ (1,483)	(1.3) %
Operating	125,857	111,450	112,933	1,483	1.3 %
Equipment and Capital Outlay					
Total Expenditures	\$ 265,833	\$ 226,492	\$ 226,492	\$ -	- %

TOTALS

Salaries and Benefits					
Salaries					
Academic	\$ 2,037,004	\$ 2,968,386	\$ 2,439,119	\$ (529,267)	(17.8) %
Non-Academic	3,459,675	3,513,089	3,552,537	39,448	1.1 %
Students	624				
Total Salaries	\$ 5,497,303	\$ 6,481,475	\$ 5,991,656	\$ (489,819)	(7.6) %
Staff Benefits	2,062,351	2,170,700	2,180,670	9,970	0.5 %
Total Salaries and Benefits	\$ 7,559,653	\$ 8,652,175	\$ 8,172,326	\$ (479,849)	(5.5) %
Operating	2,326,976	2,325,745	2,746,936	421,191	18.1 %
Equipment and Capital Outlay	33,280	55,000	55,000		
Total Expenditures	\$ 9,919,909	\$ 11,032,920	\$ 10,974,262	\$ (58,658)	(0.5) %

Space Institute

FY 2018-19 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
HOUSING					
Revenues	\$ 78,578	\$ 65,000	\$ 65,000		
Expenditures and Transfers					
Expenditures	\$ 56,865	\$ 65,000	\$ 65,000		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 56,865	\$ 65,000	\$ 65,000		
Fund Balance Addition/(Reduction)	\$ 21,713	\$ -	\$ -		
FOOD SERVICE					
Revenues	\$ 80,892	\$ 161,492	\$ 161,492		
Expenditures and Transfers					
Expenditures	\$ 208,968	\$ 161,492	\$ 161,492		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 208,968	\$ 161,492	\$ 161,492		
Fund Balance Addition/(Reduction)	\$ (128,076)	\$ -	\$ -		
OTHER					
Revenues					
Expenditures and Transfers					
Expenditures					
Mandatory Transfers					
Non-Mandatory Transfers	(83,200)				
Total Expenditures and Transfers	\$ (83,200)				
Fund Balance Addition/(Reduction)	\$ 83,200				
TOTAL					
Revenues	\$ 159,471	\$ 226,492	\$ 226,492		
Expenditures and Transfers					
Expenditures	\$ 265,833	\$ 226,492	\$ 226,492		
Mandatory Transfers					
Non-Mandatory Transfers	(83,200)				
Total Expenditures and Transfers	\$ 182,633	\$ 226,492	\$ 226,492		
Fund Balance Addition/(Reduction)	\$ (23,163)	\$ -	\$ -		

Space Institute

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 1,434,450		\$ 1,434,450	\$ 1,335,125		\$ 1,335,125	\$ 1,335,125		\$ 1,335,125	\$ -	- %
State Appropriations	8,990,803	\$ 826,299	9,817,102	9,213,503	\$ 842,238	10,055,741	9,135,403	\$ 842,816	9,978,219	\$ (77,522)	(0.8) %
Grants & Contracts	621,236	1,582,197	2,203,433	400,000	1,686,662	2,086,662	400,000	1,686,662	2,086,662	-	- %
Sales & Service											
Other Sources	6,516	132,560	139,075	5,000	91,000	96,000	5,000	145,200	150,200	54,200	56.5 %
Total Revenues	\$ 11,053,005	\$ 2,541,056	\$ 13,594,061	\$ 10,953,628	\$ 2,619,900	\$ 13,573,528	\$ 10,875,528	\$ 2,674,678	\$ 13,550,206	\$ (23,322)	(0.2) %
Expenditures and Transfers											
Instruction	\$ 2,965,341	\$ 90,920	\$ 3,056,261	4,888,078	\$ 60,000	\$ 4,948,078	\$ 4,273,715	\$ 114,200	\$ 4,387,915	\$ (560,163)	(11.3) %
Research	1,666,635	2,513,850	4,180,485	1,327,094	\$ 2,550,000	3,877,094	1,831,157	2,550,578	4,381,735	504,641	13.0 %
Public Service											
Academic Support	325,968	3,385	329,353	303,127	4,900	308,027	391,672	4,900	396,572	88,545	28.7 %
Student Services	82,434	480	82,914	73,377		73,377	92,910		92,910	19,533	26.6 %
Institutional Support	1,896,912	1,090	1,898,002	1,727,924	2,200	1,730,124	1,735,155	2,200	1,737,355	7,231	0.4 %
Operation & Maintenance of Plant	2,447,030		2,447,030	2,189,449		2,189,449	2,125,782		2,125,782	(63,667)	(2.9) %
Scholarships & Fellowships	269,755	4,900	274,655	297,379	2,800	300,179	297,379	2,800	300,179	-	- %
Subtotal Expenditures	\$ 9,654,076	\$ 2,614,625	\$ 12,268,701	\$ 10,806,428	\$ 2,619,900	\$ 13,426,328	\$ 10,747,770	\$ 2,674,678	\$ 13,422,448	\$ (3,880)	- %
Mandatory Transfers											
Non-Mandatory Transfers	1,315,359		1,315,359	147,200		147,200	127,758		127,758	(19,442)	(13.2) %
Total Expenditures & Transfers	\$ 10,969,435	\$ 2,614,625	\$ 13,584,060	\$ 10,953,628	\$ 2,619,900	\$ 13,573,528	\$ 10,875,528	\$ 2,674,678	\$ 13,550,206	\$ (23,322)	(0.2) %
Fund Balance Addition / (Reduction)	\$ 83,570	\$ (73,569)	\$ 10,001								
AUXILIARIES											
Revenues											
	\$ 159,471		\$ 159,471	\$ 226,492		\$ 226,492	\$ 226,492		\$ 226,492		
Expenditures and Transfers											
Expenditures	\$ 265,833		\$ 265,833	\$ 226,492		\$ 226,492	\$ 226,492		\$ 226,492		
Mandatory Transfers											
Non-Mandatory Transfers	(83,200)		(83,200)								
Total Expenditures & Transfers	\$ 182,633		\$ 182,633	\$ 226,492		\$ 226,492	\$ 226,492		\$ 226,492		
Fund Balance Addition / (Reduction)	\$ (23,163)		\$ (23,163)								
TOTALS											
Revenues											
	\$ 11,212,476	\$ 2,541,056	\$ 13,753,531	\$ 11,180,120	\$ 2,619,900	\$ 13,800,020	\$ 11,102,020	\$ 2,674,678	\$ 13,776,698	\$ (23,322)	(0.2) %
Expenditures and Transfers											
Expenditures	\$ 9,919,909	\$ 2,614,625	\$ 12,534,534	\$ 11,032,920	\$ 2,619,900	\$ 13,652,820	\$ 10,974,262	\$ 2,674,678	\$ 13,648,940	\$ (3,880)	- %
Mandatory Transfers											
Non-Mandatory Transfers	1,232,159		1,232,159	147,200		147,200	127,758		127,758	(19,442)	(13.2) %
Total Expenditures & Transfers	\$ 11,152,068	\$ 2,614,625	\$ 13,766,693	\$ 11,180,120	\$ 2,619,900	\$ 13,800,020	\$ 11,102,020	\$ 2,674,678	\$ 13,776,698	\$ (23,322)	(0.2) %
Fund Balance Addition / (Reduction)	\$ 60,408	\$ (73,569)	\$ (13,162)								

Space Institute

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 1,365,881	\$ 1,248,964	\$ 1,415,060	\$ 1,434,450	\$ 1,335,125	\$ (30,756)	(2.3) %
State Appropriations	8,845,776	9,106,367	9,387,238	9,817,102	9,978,219	1,132,443	12.8 %
Grants & Contracts	897,179	1,826,673	1,965,407	2,203,433	2,086,662	1,189,483	132.6 %
Sales & Service							
Other Sources	36,995	267,664	137,969	139,075	150,200	113,205	306.0 %
Total Revenues	\$ 11,145,831	\$ 12,449,668	\$ 12,905,674	\$ 13,594,061	\$ 13,550,206	\$ 2,404,375	21.6 %
Expenditures and Transfers							
Instruction	\$ 4,240,429	\$ 3,483,165	\$ 3,282,090	\$ 3,056,261	\$ 4,387,915	\$ 147,486	3.5 %
Research	2,797,792	3,881,900	3,624,853	4,180,485	4,381,735	1,583,943	56.6 %
Public Service							
Academic Support	274,700	567,790	623,202	329,353	396,572	121,872	44.4 %
Student Services	94,020	89,087	82,005	82,914	92,910	(1,110)	(1.2) %
Institutional Support	1,496,093	1,418,197	1,492,719	1,898,002	1,737,355	241,262	16.1 %
Operation & Maintenance of Plant	2,214,874	2,310,541	2,317,898	2,447,030	2,125,782	(89,092)	(4.0) %
Scholarships & Fellowships	246,842	283,721	208,726	274,655	300,179	53,337	21.6 %
Subtotal Expenditures	\$ 11,364,750	\$ 12,034,401	\$ 11,631,494	\$ 12,268,701	\$ 13,422,448	\$ 2,057,698	18.1 %
Mandatory Transfers							
Non-Mandatory Transfers	(263,564)	217,883	1,328,910	1,315,359	127,758	391,322	148.5 %
Total Expenditures & Transfers	\$ 11,101,186	\$ 12,252,284	\$ 12,960,404	\$ 13,584,060	\$ 13,550,206	\$ 2,449,020	22.1 %
Fund Balance Addition/(Reduction)	\$ 44,645	\$ 197,384	\$ (54,730)	\$ 10,001	\$ -		
AUXILIARIES							
Revenues	\$ 175,895	\$ 174,900	\$ 149,428	\$ 159,471	\$ 226,492	\$ 50,597	28.8 %
Expenditures and Transfers							
Expenditures	\$ 330,237	\$ 233,814	\$ 232,487	\$ 265,833	\$ 226,492	\$ (103,745)	(31.4) %
Mandatory Transfers							
Non-Mandatory Transfers	(161,737)	(55,835)	(84,502)	(83,200)		161,737	100.0 %
Total Expenditures & Transfers	\$ 168,500	\$ 177,979	\$ 147,985	\$ 182,633	\$ 226,492	\$ 57,992	34.4 %
Fund Balance Addition/(Reduction)	\$ 7,395	\$ (3,079)	\$ 1,444	\$ (23,163)	\$ -		
TOTALS							
Revenues	\$ 11,321,726	\$ 12,624,568	\$ 13,055,102	\$ 13,753,531	\$ 13,776,698	\$ 2,454,972	21.7 %
Expenditures and Transfers							
Expenditures	\$ 11,694,987	\$ 12,268,215	\$ 11,863,980	\$ 12,534,534	\$ 13,648,940	\$ 1,953,953	16.7 %
Mandatory Transfers							
Non-Mandatory Transfers	(425,301)	162,048	1,244,408	1,232,159	127,758	553,059	130.0 %
Total Expenditures & Transfers	\$ 11,269,686	\$ 12,430,263	\$ 13,108,388	\$ 13,766,693	\$ 13,776,698	\$ 2,507,012	22.2 %
Fund Balance Addition/(Reduction)	\$ 52,041	\$ 194,304	\$ (53,286)	\$ (13,162)	\$ -		

The University of Tennessee at Martin

FY 2018-19 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues

FY 2018-19 Revenues

<u>Unrestricted Funds</u>	(In Millions)
E & G	\$99.3
Auxiliaries	<u>10.3</u>
Unrestricted Total	\$109.6
<u>Restricted Funds</u>	
E & G	<u>34.9</u>
TOTAL REVENUES	\$144.5

Fall 2018 Headcount Enrollment

Undergraduate	6,674
Graduate	<u>374</u>
TOTAL	<u>7,048</u>
First-time Freshmen	1,143

FTE Positions

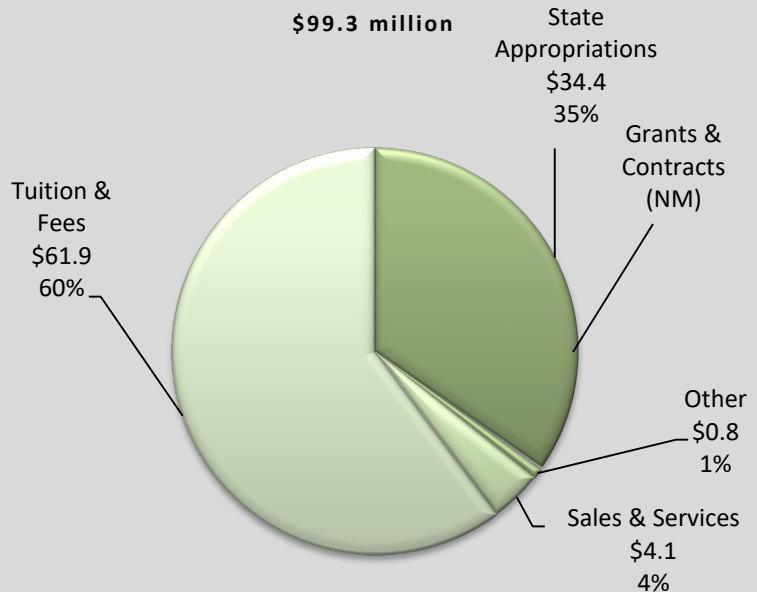
(Unrestricted & Restricted)

October 31, 2018

Faculty	312
Administrative	69
Professional	140
Cler/Tech/Maint	<u>323</u>
TOTAL	844

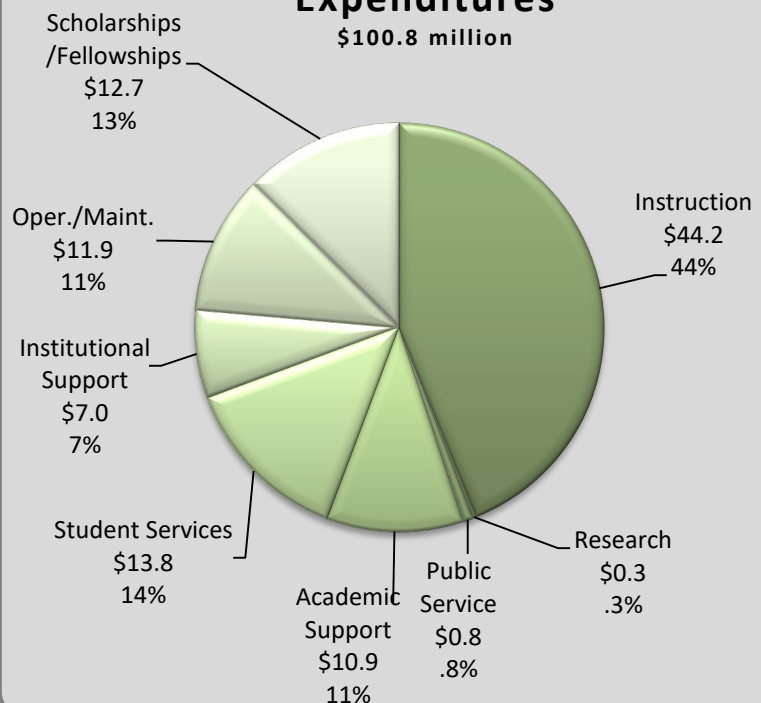
Revenues

\$99.3 million



Expenditures

\$100.8 million



Martin

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 57,986,775	\$ 61,859,798	\$ 59,740,130	\$ (2,119,668)	(3.4) %
State Appropriations	33,208,097	35,102,197	34,409,997	(692,200)	(2.0) %
Grants & Contracts	216,486	211,400	241,400	30,000	14.2 %
Sales & Service	4,053,553	3,543,297	4,138,370	595,073	16.8 %
Other Sources	867,778	817,400	771,000	(46,400)	(5.7) %
Total Revenues	\$ 96,332,689	\$ 101,534,092	\$ 99,300,897	\$ (2,233,195)	(2.2) %
Expenditures and Transfers					
Instruction	\$ 42,283,223	\$ 43,795,524	\$ 44,184,929	\$ 389,405	0.9 %
Research	374,754	321,886	306,588	(15,298)	(4.8) %
Public Service	760,940	768,092	809,208	41,116	5.4 %
Academic Support	10,716,889	11,263,531	10,893,356	(370,175)	(3.3) %
Student Services	13,354,643	12,649,847	13,803,387	1,153,540	9.1 %
Institutional Support	6,622,594	6,894,545	6,988,181	93,636	1.4 %
Operation & Maintenance of Plant	11,061,120	11,902,427	11,098,634	(803,793)	(6.8) %
Scholarships & Fellowships	11,069,445	12,094,327	12,721,685	627,358	5.2 %
Subtotal Expenditures	\$ 96,243,608	\$ 99,690,179	\$ 100,805,968	\$ 1,115,789	1.1 %
Mandatory Transfers	250,392	590,064	590,064		
Non-Mandatory Transfers	621,848	1,253,849	(2,095,135)	(3,348,984)	(267.1) %
Total Expenditures & Transfers	\$ 97,115,848	\$ 101,534,092	\$ 99,300,897	\$ (2,233,195)	(2.2) %
Fund Balance Addition/(Reduction)	\$ (783,159)				
AUXILIARIES					
Revenues	\$ 9,496,343	\$ 10,818,526	\$ 10,290,846	(527,680)	(4.90) %
Expenditures and Transfers					
Expenditures	\$ 6,074,248	\$ 7,460,732	\$ 6,933,053	(527,679)	(7.1) %
Mandatory Transfers	2,046,047	2,661,004	2,661,004		
Non-Mandatory Transfers	1,312,460	696,790	696,790		
Total Expenditures & Transfers	\$ 9,432,755	\$ 10,818,526	\$ 10,290,846	(527,680)	(4.9)
Fund Balance Addition/(Reduction)	\$ 63,589				
TOTALS					
Revenues	\$ 105,829,032	\$ 112,352,618	\$ 109,591,743	\$ (2,760,875)	(2.5) %
Expenditures and Transfers					
Expenditures	102,317,855	107,150,911	107,739,021	588,110	0.5 %
Mandatory Transfers	2,296,439	3,251,068	3,251,068		
Non-Mandatory Transfers	1,934,308	1,950,639	(1,398,345)	(3,348,984)	(171.7) %
Total Expenditures & Transfers	\$ 106,548,602	\$ 112,352,618	\$ 109,591,743	\$ (2,760,875)	(2.5) %
Fund Balance Addition/(Reduction)	\$ (719,570)				

Martin

Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 58,905,450	\$ 57,161,574	\$ 55,937,307	\$ 57,986,775	\$ 59,740,130	\$ 834,680	1.4 %
State Appropriations	27,025,867	28,673,797	31,508,097	33,208,097	34,409,997	7,384,130	27.3 %
Grants & Contracts	146,425	179,963	234,119	216,486	241,400	94,975	64.9 %
Sales & Service	3,796,159	3,989,940	4,071,566	4,053,553	4,138,370	342,211	9.0 %
Other Sources	718,300	675,460	652,487	867,778	771,000	52,700	7.3 %
Total Revenues	\$ 90,592,200	\$ 90,680,734	\$ 92,403,576	\$ 96,332,689	\$ 99,300,897	\$ 8,708,697	9.6 %
Expenditures and Transfers							
Instruction	\$ 40,166,959	\$ 39,839,902	\$ 40,398,729	\$ 42,283,223	\$ 44,184,929	\$ 4,017,970	10.0 %
Research	407,381	425,602	457,619	374,754	306,588	(100,793)	(24.7) %
Public Service	593,974	593,639	593,824	760,940	809,208	215,234	36.2 %
Academic Support	10,036,931	9,264,107	10,583,792	10,716,889	10,893,356	856,425	8.5 %
Student Services	11,145,821	11,897,313	13,197,389	13,354,643	13,803,387	2,657,566	23.8 %
Institutional Support	5,250,056	6,056,311	6,206,084	6,622,594	6,988,181	1,738,125	33.1 %
Operation & Maintenance of Plant	11,224,479	10,542,069	11,003,117	11,061,120	11,098,634	(125,845)	(1.1) %
Scholarships & Fellowships	8,305,036	8,864,620	8,926,672	11,069,445	12,721,685	4,416,649	53.2 %
Subtotal Expenditures	\$ 87,130,639	\$ 87,483,563	\$ 91,367,225	\$ 96,243,608	\$ 100,805,968	\$ 13,675,329	15.7 %
Mandatory Transfers	661,576	477,031	619,931	250,392	590,064	(71,512)	(10.8) %
Non-Mandatory Transfers	1,584,444	2,063,074	897,220	621,848	(2,095,135)	(3,679,579)	(232.2) %
Total Expenditures & Transfers	\$ 89,376,659	\$ 90,023,668	\$ 92,884,376	\$ 97,115,848	\$ 99,300,897	\$ 9,924,238	11.1 %
Fund Balance Addition/(Reduction)	\$ 1,215,541	\$ 657,066	\$ (480,800)	\$ (783,159)	\$ -		
AUXILIARIES							
Revenues							
	\$ 10,111,015	\$ 9,662,434	\$ 9,031,683	\$ 9,496,343	\$ 10,290,846	\$ 179,831	1.8 %
Expenditures and Transfers							
Expenditures	\$ 6,264,028	\$ 6,097,689	\$ 6,758,899	\$ 6,074,248	\$ 6,933,053	\$ 669,025	10.7 %
Mandatory Transfers	2,505,713	2,693,132	2,691,063	2,046,047	2,661,003	155,290	6.2 %
Non-Mandatory Transfers	1,068,833	823,242	(173,248)	1,312,460	696,790	(372,043)	(34.8) %
Total Expenditures & Transfers	\$ 9,838,574	\$ 9,614,063	\$ 9,276,714	\$ 9,432,755	\$ 10,290,846	\$ 452,272	4.6 %
Fund Balance Addition/(Reduction)	\$ 272,440	\$ 48,371	\$ (245,031)	\$ 63,589	\$ -		
TOTALS							
Revenues							
	\$ 100,703,215	\$ 100,343,167	\$ 101,435,259	\$ 105,829,032	\$ 109,591,743	\$ 8,888,528	8.8 %
Expenditures and Transfers							
Expenditures	\$ 93,394,667	\$ 93,581,252	\$ 98,126,124	\$ 102,317,855	\$ 107,739,021	\$ 14,344,354	15.4 %
Mandatory Transfers	3,167,289	3,170,163	3,310,994	2,296,439	3,251,067	83,778	2.6 %
Non-Mandatory Transfers	2,653,277	2,886,316	723,972	1,934,308	(1,398,345)	(4,051,622)	(152.7) %
Total Expenditures & Transfers	\$ 99,215,233	\$ 99,637,731	\$ 102,161,090	\$ 106,548,602	\$ 109,591,743	\$ 10,376,510	10.5 %
Fund Balance Addition/(Reduction)	\$ 1,487,982	\$ 705,437	\$ (725,831)	\$ (719,570)	\$ -		

Martin

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
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	1,415,368
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	4,375,819		4,375,819
Unallocated	3,453,035	296,450	3,749,485

Net Assets - June 30, 2017	\$ 9,448,501	\$ 775,939	\$ 10,224,440
Percent Unallocated of Expend. & Transfers *	3.72%	3.20%	3.67%

FY 2017-18 Actual

Revenue	\$96,332,689	\$9,496,343	\$105,829,032
Less:			
Expenditures	\$96,243,608	\$6,074,248	\$102,317,855
Mandatory Transfers	250,392	2,046,047	\$2,296,439
Non-Mandatory Transfers	621,848	1,312,460	\$1,934,308
Total Expenditures & Transfers	\$ 97,115,848	\$ 9,432,755	\$ 106,548,602
Net Change	\$ (783,159)	\$ 63,589	\$ (719,570)

Unrestricted Net Assets

Working Capital-Accounts Receivable	\$ 1,189,649	\$ 340,272	1,529,920
Working Capital-Petty Cash			-
Working Capital-Inventories	439,548	86,083	525,631
Revolving Funds			
Encumbrances	85,823		85,823
Unexpended Gifts			
Reappropriations	2,400,000		2,400,000
Unallocated	4,550,321	413,172	4,963,494

Net Assets - June 30, 2018	\$ 8,665,342	\$ 839,528	\$ 9,504,869
Percent Unallocated of Expend. & Transfers *	4.69%	4.38%	4.66%

FY 2018-19 Revised Budget

Revenue	\$99,300,897	\$10,290,846	\$109,591,743
Less:			
Expenditures	100,805,968	6,933,053	\$107,739,021
Mandatory Transfers	590,064	2,661,003	\$3,251,067
Non-Mandatory Transfers	(2,095,135)	696,790	(\$1,398,345)
Total Expenditures & Transfers	\$ 99,300,897	\$ 10,290,846	\$ 109,591,743
Net Change	\$ -	\$ -	\$ -

Unrestricted Net Assets

Working Capital-Accounts Receivable	\$ 1,189,649	\$ 340,272	1,529,920
Working Capital-Petty Cash			-
Working Capital-Inventories	439,548	86,083	525,631
Revolving Funds			
Encumbrances	85,823		85,823
Unexpended Gifts			
Reappropriations	2,400,000.00		2,400,000
Unallocated	4,550,321	413,172	4,963,494

Estimated Net Assets - June 30, 2019	\$ 8,665,342	\$ 839,528	\$ 9,504,869
Percent Unallocated of Expend. & Transfers *	4.58%	4.01%	4.53%

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

Martin

FY 2018-19 Revised Budget Summary - Natural Classifications

Unrestricted Current Funds Expenditures

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 24,266,888	\$ 24,528,496	\$ 24,355,496	\$ (173,000)	(0.7) %
Non-Academic	20,705,687	22,506,025	22,278,925	(227,100)	(1.0) %
Students	1,423,117	1,362,872	1,322,791	(40,081)	(2.9) %
Total Salaries	\$ 46,395,692	\$ 48,397,393	\$ 47,957,212	\$ (440,181)	(0.9) %
Staff Benefits	18,027,353	19,111,282	17,749,099	(1,362,183)	(7.1) %
Total Salaries and Benefits	\$ 64,423,045	\$ 67,508,675	\$ 65,706,311	\$ (1,802,364)	(2.7) %
Operating	30,340,275	30,726,346	33,386,952	2,660,606	8.7 %
Equipment and Capital Outlay	1,480,287	1,455,158	1,712,705	257,547	17.7 %
Total Expenditures	\$ 96,243,608	\$ 99,690,179	\$ 100,805,968	\$ 1,115,789	1.1 %

AUXILIARIES

Salaries and Benefits

Salaries					
Academic		\$ 3,063		\$ (3,063)	(100.0) %
Non-Academic	1,287,731	1,454,262	1,472,503	\$ 18,241	1.3 %
Students	483,297	542,741	539,660	(3,081)	(0.6) %
Total Salaries	\$ 1,771,027	\$ 2,000,066	\$ 2,012,163	\$ 12,097	0.6 %
Staff Benefits	641,417	680,960	682,960	2,000	0.3 %
Total Salaries and Benefits	\$ 2,412,444	\$ 2,681,026	\$ 2,695,123	\$ 14,097	0.5 %
Operating	3,664,812	4,763,006	4,232,930	(530,076)	(11.1) %
Equipment and Capital Outlay	(3,008)	16,700	5,000	(11,700)	(70.1) %
Total Expenditures	\$ 6,074,248	\$ 7,460,732	\$ 6,933,053	\$ (527,679)	(7.1) %

TOTALS

Salaries and Benefits

Salaries					
Academic	\$ 24,266,888	\$ 24,531,559	\$ 24,355,496	\$ (176,063)	(0.7) %
Non-Academic	21,993,418	23,960,287	23,751,428	(208,859)	(0.9) %
Students	1,906,414	1,905,613	1,862,451	(43,162)	(2.3) %
Total Salaries	\$ 48,166,720	\$ 50,397,459	\$ 49,969,375	\$ (428,084)	(0.8) %
Staff Benefits	18,668,770	19,792,242	18,432,059	(1,360,183)	(6.9) %
Total Salaries and Benefits	\$ 66,835,489	\$ 70,189,701	\$ 68,401,434	\$ (1,788,267)	(2.5) %
Operating	34,005,087	35,489,352	37,619,882	2,130,530	6.0 %
Equipment and Capital Outlay	1,477,279	1,471,858	1,717,705	245,847	16.7 %
Total Expenditures	\$ 102,317,855	\$ 107,150,911	\$ 107,739,021	\$ 588,110	0.5 %

Martin

FY 2018-19 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
HOUSING					
Revenues	\$ 7,549,502	\$ 8,646,880	\$ 8,145,200	\$ (501,680)	(5.8) %
Expenditures and Transfers					
Expenditures	\$ 4,895,550	\$ 5,815,437	\$ 5,313,758	\$ (501,679)	(8.6) %
Mandatory Transfers	2,046,047	2,661,004	2,661,004		
Non-Mandatory Transfers	607,904	170,439	170,439		
Total Expenditures and Transfers	\$ 7,549,501	\$ 8,646,880	\$ 8,145,200	\$ (501,680)	(5.8) %
Fund Balance Addition/(Reduction)	\$ 1	\$ -	\$ -		
FOOD SERVICE					
Revenues	\$ 434,239	\$ 381,636	\$ 381,636		
Expenditures and Transfers					
Expenditures	\$ 18,773	\$ 84,461	\$ 84,461		
Mandatory Transfers					
Non-Mandatory Transfers	-	297,175	297,175		
Total Expenditures and Transfers	\$ 18,773	\$ 381,636	\$ 381,636		
Fund Balance Addition/(Reduction)	\$ 415,466	\$ -	\$ -		
BOOKSTORES					
Revenues	\$ 502,713	\$ 640,352	\$ 640,352		
Expenditures and Transfers					
Expenditures	\$ 268,669	\$ 369,682	\$ 369,682		
Mandatory Transfers					
Non-Mandatory Transfers	168,518	270,670	270,670		
Total Expenditures and Transfers	\$ 437,187	\$ 640,352	\$ 640,352		
Fund Balance Addition/(Reduction)	\$ 65,526	\$ -	\$ -		
PARKING					
Revenues	\$ 581,888	\$ 616,000	\$ 616,000		
Expenditures and Transfers					
Expenditures	\$ 443,541	\$ 616,000	\$ 616,000		
Mandatory Transfers					
Non-Mandatory Transfers	138,347				
Total Expenditures and Transfers	\$ 581,888	\$ 616,000	\$ 616,000		
Fund Balance Addition/(Reduction)	\$ -	\$ -	\$ -		
OTHER					
Revenues	\$ 428,001	\$ 533,658	\$ 507,658	\$ (26,000)	(4.9) %
Expenditures and Transfers					
Expenditures	\$ 447,715	\$ 575,152	\$ 549,152	\$ (26,000)	(4.5) %
Mandatory Transfers					
Non-Mandatory Transfers	397,691	(41,494)	(41,494)		
Total Expenditures and Transfers	\$ 845,406	\$ 533,658	\$ 507,658	\$ (26,000)	(4.9) %
Fund Balance Addition/(Reduction)	\$ (417,405)	\$ -	\$ -		
TOTAL					
Revenues	\$ 9,496,343	\$ 10,818,526	\$ 10,290,846	\$ (527,680)	(4.9) %
Expenditures and Transfers					
Expenditures	\$ 6,074,248	\$ 7,460,732	\$ 6,933,053	\$ (527,679)	(7.1) %
Mandatory Transfers	2,046,047	2,661,004	2,661,004		
Non-Mandatory Transfers	1,312,460	696,790	696,790		
Total Expenditures and Transfers	\$ 9,432,755	\$ 10,818,526	\$ 10,290,846	\$ (527,680)	(4.9) %
Fund Balance Addition/(Reduction)	\$ 63,589	\$ -	\$ -	\$ -	

Martin

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 57,986,775		\$ 57,986,775	\$ 61,859,798		\$ 61,859,798	\$ 59,740,130		\$ 59,740,130	\$ (2,119,668)	(3.4) %
State Appropriations	33,208,097	\$ 370,656	33,578,753	35,102,197	\$ 300,271	35,402,468	34,409,997	\$ 300,476	34,710,473	(691,995)	(2.0) %
Grants & Contracts	216,486	30,623,004	30,839,490	211,400	29,800,000	30,011,400	241,400	30,610,000	30,851,400	840,000	2.8 %
Sales & Service	4,053,553		4,053,553	3,543,297		3,543,297	4,138,370		4,138,370	595,073	16.8 %
Other Sources	867,778	3,907,322	4,775,100	817,400	3,871,913	4,689,313	771,000	4,021,913	4,792,913	103,600	2.2 %
Total Revenues	\$ 96,332,689	\$ 34,900,983	\$ 131,233,672	\$ 101,534,092	\$ 33,972,184	\$ 135,506,276	\$ 99,300,897	\$ 34,932,389	\$ 134,233,286	\$ (1,272,990)	(0.9) %
Expenditures and Transfers											
Instruction	\$ 42,283,223	\$ 2,495,513	\$ 44,778,735	43,795,524	\$ 2,450,000	\$ 46,245,524	\$ 44,184,929	\$ 2,450,000	\$ 46,634,929	\$ 389,405	0.8 %
Research	374,754	179,860	554,614	321,886	180,000	501,886	306,588	180,000	486,588	(15,298)	(3.0) %
Public Service	760,940	1,337,603	2,098,544	768,092	1,300,000	2,068,092	809,208	1,316,000	2,125,208	57,116	2.8 %
Academic Support	10,716,889	917,598	11,634,487	11,263,531	700,000	11,963,531	10,893,356	850,000	11,743,356	(220,175)	(1.8) %
Student Services	13,354,643	473,428	13,828,071	12,649,847	270,000	12,919,847	13,803,387	450,000	14,253,387	1,333,540	10.3 %
Institutional Support	6,622,594	182,416	6,805,010	6,894,545	115,000	7,009,545	6,988,181	175,000	7,163,181	153,636	2.2 %
Operation & Maintenance of Plant	11,061,120	6,404	11,067,524	11,902,427	20,000	11,922,427	11,098,634	10,000	11,108,634	(813,793)	(6.8) %
Scholarships & Fellowships	11,069,445	29,515,156	40,584,600	12,094,327	28,937,184	41,031,511	12,721,685	29,501,389	42,223,074	1,191,563	2.9 %
Subtotal Expenditures	\$ 96,243,608	\$ 35,107,977	\$ 131,351,585	\$ 99,690,179	\$ 33,972,184	\$ 133,662,363	\$ 100,805,968	\$ 34,932,389	\$ 135,738,357	\$ 2,075,994	1.6 %
Mandatory Transfers	250,392		250,392	590,064		590,064	590,064		590,064		
Non-Mandatory Transfers	621,848		621,848	1,253,849		1,253,849	(2,095,135)		(2,095,135)	(3,348,984)	(267.1) %
Total Expenditures & Transfers	\$ 97,115,848	\$ 35,107,977	\$ 132,223,825	\$ 101,534,092	\$ 33,972,184	\$ 135,506,276	\$ 99,300,897	\$ 34,932,389	\$ 134,233,286	\$ (1,272,990)	(0.9) %
Fund Balance Addition / (Reduction)	\$ (783,159)	\$ (206,995)	\$ (990,154)								
AUXILIARIES											
Revenues	\$ 9,496,343		\$ 9,496,343	\$ 10,818,526		\$ 10,818,526	\$ 10,290,846		\$ 10,290,846	\$ (527,680)	(4.9) %
Expenditures and Transfers											
Expenditures	\$ 6,074,248		\$ 6,074,248	\$ 7,460,732		\$ 7,460,732	\$ 6,933,053		\$ 6,933,053	\$ (527,679)	(7.1) %
Mandatory Transfers	2,046,047		2,046,047	2,661,004		2,661,004	2,661,003		2,661,003	(1)	- %
Non-Mandatory Transfers	1,312,460		1,312,460	696,790		696,790	696,790		696,790	-	- %
Total Expenditures & Transfers	\$ 9,432,755		\$ 9,432,755	\$ 10,818,526		\$ 10,818,526	\$ 10,290,846		\$ 10,290,846	\$ (527,680)	(4.9) %
Fund Balance Addition / (Reduction)	\$ 63,589		\$ 63,589								
TOTALS											
Revenues	\$ 105,829,032	\$ 34,900,983	\$ 140,730,015	\$ 112,352,618	\$ 33,972,184	\$ 146,324,802	\$ 109,591,743	\$ 34,932,389	\$ 144,524,132	\$ (1,800,670)	(1.2) %
Expenditures and Transfers											
Expenditures	\$ 102,317,855	\$ 35,107,977	\$ 137,425,833	\$ 107,150,911	\$ 33,972,184	\$ 141,123,095	\$ 107,739,021	\$ 34,932,389	\$ 142,671,410	\$ 1,548,315	1.1 %
Mandatory Transfers	2,296,439		2,296,439	3,251,068		3,251,068	3,251,067		3,251,067	(1)	- %
Non-Mandatory Transfers	1,934,308		1,934,308	1,950,639		1,950,639	(1,398,345)		(1,398,345)	(3,348,984)	(171.7) %
Total Expenditures & Transfers	\$ 106,548,602	\$ 35,107,977	\$ 141,656,580	\$ 112,352,618	\$ 33,972,184	\$ 146,324,802	\$ 109,591,743	\$ 34,932,389	\$ 144,524,132	\$ (1,800,670)	(1.2) %
Fund Balance Addition / (Reduction)	\$ (719,570)	\$ (206,995)	\$ (926,565)								

Martin

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 58,905,450	\$ 57,161,574	\$ 55,937,307	\$ 57,986,775	\$ 59,740,130	\$ 834,680	1.4 %
State Appropriations	27,323,045	28,964,912	31,794,497	33,578,753	34,710,473	7,387,428	27.0 %
Grants & Contracts	31,656,427	30,416,784	29,248,754	30,839,490	30,851,400	(805,027)	(2.5) %
Sales & Service	3,796,159	3,989,940	4,071,566	4,053,553	4,138,370	342,211	9.0 %
Other Sources	4,338,176	4,393,300	4,786,304	4,775,100	4,792,913	454,737	10.5 %
Total Revenues	\$ 126,019,256	\$ 124,926,510	\$ 125,838,428	\$ 131,233,672	\$ 134,233,286	\$ 8,214,030	6.5 %
Expenditures and Transfers							
Instruction	\$ 42,109,671	\$ 42,232,491	\$ 43,106,516	\$ 44,778,735	\$ 46,634,929	\$ 4,525,258	10.7 %
Research	492,491	553,207	637,208	554,614	486,588	(5,903)	(1.2) %
Public Service	1,776,009	1,847,649	1,876,327	2,098,544	2,125,208	349,199	19.7 %
Academic Support	10,328,928	9,789,411	11,248,057	11,634,487	11,743,356	1,414,428	13.7 %
Student Services	11,775,768	12,240,162	13,653,676	13,828,071	14,253,387	2,477,619	21.0 %
Institutional Support	5,266,721	6,192,535	6,278,238	6,805,010	7,163,181	1,896,460	36.0 %
Operation & Maintenance of Plant	11,230,726	10,551,460	11,035,077	11,067,524	11,108,634	(122,092)	(1.1) %
Scholarships & Fellowships	39,740,907	38,124,625	36,644,831	40,584,600	42,223,074	2,482,167	6.2 %
Subtotal Expenditures	\$ 122,721,220	\$ 121,531,540	\$ 124,479,932	\$ 131,351,585	\$ 135,738,357	\$ 13,017,137	10.6 %
Mandatory Transfers	661,576	477,031	619,931	250,392	590,064	(71,512)	(10.8) %
Non-Mandatory Transfers	1,584,444	2,063,074	897,220	621,848	(2,095,135)	(3,679,579)	(232.2) %
Total Expenditures & Transfers	\$ 124,967,240	\$ 124,071,645	\$ 125,997,083	\$ 132,223,825	\$ 134,233,286	\$ 9,266,046	7.4 %
Fund Balance Addition/(Reduction)	\$ 1,052,016	\$ 854,865	\$ (158,655)	\$ (990,154)	\$ -		
AUXILIARIES							
Revenues							
	\$ 10,111,015	\$ 9,662,434	\$ 9,031,683	\$ 9,496,343	\$ 10,290,846	\$ 179,831	1.8 %
Expenditures and Transfers							
Expenditures	\$ 6,264,028	\$ 6,097,689	\$ 6,758,899	\$ 6,074,248	\$ 6,933,053	\$ 669,025	10.7 %
Mandatory Transfers	2,505,713	2,693,132	2,691,063	2,046,047	2,661,003	155,290	6.2 %
Non-Mandatory Transfers	1,068,833	823,242	(173,248)	1,312,460	696,790	(372,043)	(34.8) %
Total Expenditures & Transfers	\$ 9,838,574	\$ 9,614,063	\$ 9,276,714	\$ 9,432,755	\$ 10,290,846	\$ 452,272	4.6 %
Fund Balance Addition/(Reduction)	\$ 272,440	\$ 48,371	\$ (245,031)	\$ 63,589	\$ -		
TOTALS							
Revenues							
	\$ 136,130,271	\$ 134,588,944	\$ 134,870,111	\$ 140,730,015	\$ 144,524,132	\$ 8,393,861	6.2 %
Expenditures and Transfers							
Expenditures	\$ 128,985,248	\$ 127,629,229	\$ 131,238,831	\$ 137,425,833	\$ 142,671,410	\$ 13,686,162	10.6 %
Mandatory Transfers	3,167,289	3,170,163	3,310,994	2,296,439	3,251,067	83,778	2.6 %
Non-Mandatory Transfers	2,653,277	2,886,316	723,972	1,934,308	(1,398,345)	(4,051,622)	(152.7) %
Total Expenditures & Transfers	\$ 134,805,814	\$ 133,685,708	\$ 135,273,797	\$ 141,656,580	\$ 144,524,132	\$ 9,718,318	7.2 %
Fund Balance Addition/(Reduction)	\$ 1,324,457	\$ 903,236	\$ (403,686)	\$ (926,565)	\$ -		

University of Tennessee Health Science Center

FY 2018-19 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted Funds

E & G	\$284.1
Auxiliaries	<u>2.3</u>
Unrestricted Total	<u>\$286.4</u>

Restricted Funds

E & G	<u>\$283.8</u>
Total Current Fund Revenues	\$570.2

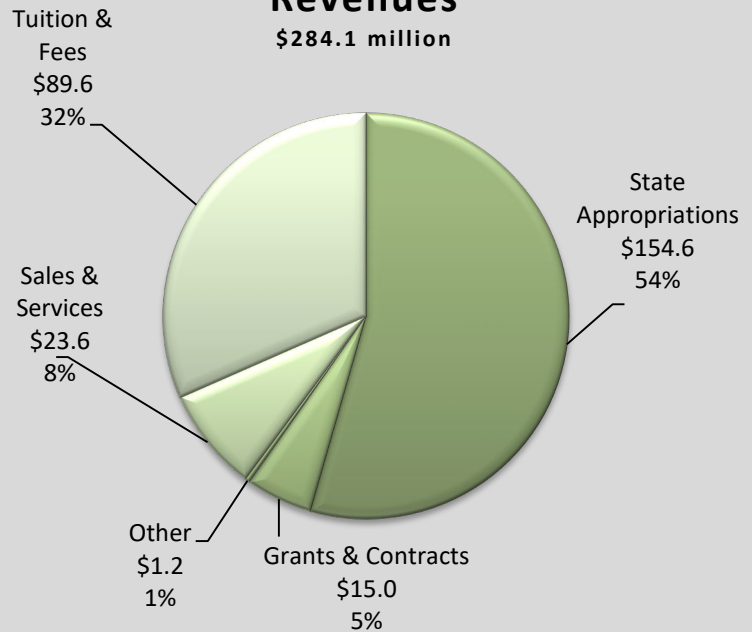
Fall 2018 Headcount Enrollment

Undergraduate	359
Graduate	<u>2,921</u>
Total Enrollment	<u>3,280</u>

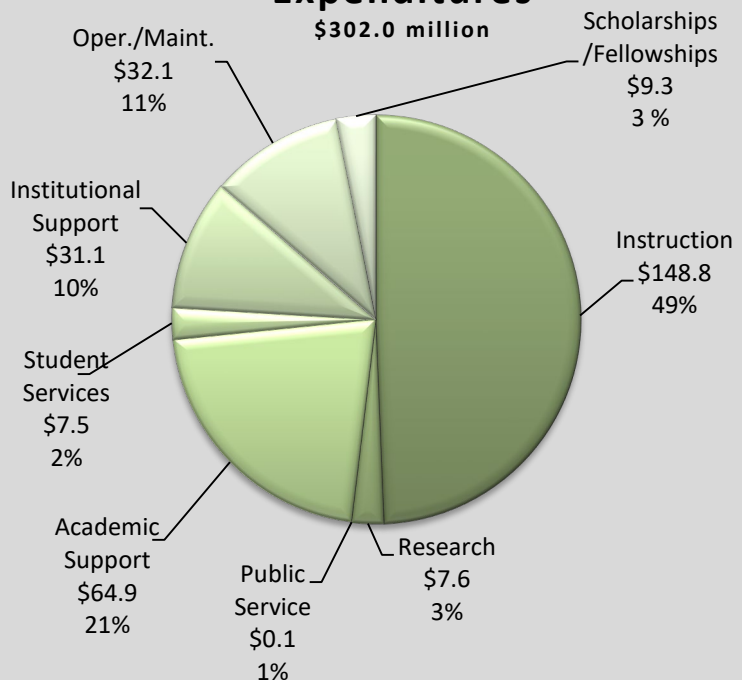
FTE Positions (Unrestricted & Restricted) October 31, 2018

Faculty	1,298
Administrative	168
Professional	479
Cler/Tech/Maint	<u>1,451</u>
Total FTE Positions	<u>3,396</u>

Revenues \$284.1 million



Expenditures \$302.0 million



Health Science Center

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 89,199,896	\$ 89,554,372	\$ 89,605,034	\$ 50,662	0.1 %
State Appropriations	149,955,324	155,492,224	154,579,424	(912,800)	(0.6) %
Grants & Contracts	15,973,759	15,012,697	15,039,876	27,179	0.2 %
Sales & Service	25,993,411	24,000,581	23,622,134	(378,447)	(1.6) %
Other Sources	906,450	1,212,758	1,212,758		
Total Revenues	\$ 282,028,840	\$ 285,272,632	\$ 284,059,226	\$ (1,213,406)	(0.4) %
Expenditures and Transfers					
Instruction	\$ 126,418,758	\$ 139,184,061	\$ 148,755,315	\$ 9,571,254	6.9 %
Research	8,980,044	5,397,773	7,611,671	2,213,898	41.0 %
Public Service	7,710	103,000	103,000		
Academic Support	58,815,755	53,573,166	64,878,984	11,305,818	21.1 %
Student Services	6,285,900	6,520,702	7,543,549	1,022,847	15.7 %
Institutional Support	33,960,690	27,521,263	31,127,071	3,605,808	13.1 %
Operation & Maintenance of Plant	40,422,433	32,117,263	32,130,544	13,281	- %
Scholarships & Fellowships	10,425,717	9,306,714	9,872,670	565,956	6.1 %
Subtotal Expenditures	\$ 285,317,007	\$ 273,723,942	\$ 302,022,804	\$ 28,298,862	10.3 %
Mandatory Transfers	5,860,533	6,191,990	6,191,990		
Non-Mandatory Transfers	(11,956,526)	5,376,700	(23,677,576)	(29,054,276)	(540.4) %
Total Expenditures & Transfers	\$ 279,221,014	\$ 285,292,632	\$ 284,537,218	\$ (755,414)	(0.3) %
Fund Balance Addition/(Reduction)	\$ 2,807,826	\$ (20,000)	\$ (477,992)		
AUXILIARIES					
Revenues	\$ 1,871,874	\$ 2,301,465	\$ 2,316,111	\$ 14,646	0.60 %
Expenditures and Transfers					
Expenditures	1,700,108	1,930,965	1,970,086	39,121	2.0 %
Mandatory Transfers	368,445	370,500	370,500		
Non-Mandatory Transfers	(118,819)	(20,000)	(20,000)		
Total Expenditures & Transfers	\$ 1,949,734	\$ 2,281,465	\$ 2,320,586	\$ 39,121	1.7 %
Fund Balance Addition/(Reduction)	\$ (77,861)	\$ 20,000	\$ (4,475)		
TOTALS					
Revenues	\$ 283,900,714	\$ 287,574,097	\$ 286,375,337	\$ (1,198,760)	(0.4) %
Expenditures and Transfers					
Expenditures	\$ 287,017,116	\$ 275,654,907	\$ 303,992,890	\$ 28,337,983	10.3 %
Mandatory Transfers	6,228,978	6,562,490	6,562,490		
Non-Mandatory Transfers	(12,075,345)	5,356,700	(23,697,576)	(29,054,276)	(542.4) %
Total Expenditures & Transfers	\$ 281,170,749	\$ 287,574,097	\$ 286,857,804	\$ (716,293)	(0.2) %
Fund Balance Addition/(Reduction)	\$ 2,729,965		\$ (482,467)		

Health Science Center

Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 78,753,143	\$ 83,206,372	\$ 86,057,872	\$ 89,199,896	\$ 89,605,034	\$ 10,851,891	13.8 %
State Appropriations	129,958,440	135,670,521	141,084,321	149,955,324	154,579,424	24,620,984	18.9 %
Grants & Contracts	14,969,407	14,815,367	14,969,630	15,973,759	15,039,876	70,469	0.5 %
Sales & Service	19,678,231	21,407,136	22,617,070	25,993,411	23,622,134	3,943,903	20.0 %
Other Sources	2,531,675	3,013,548	3,090,488	906,450	1,212,758	(1,318,917)	(52.1) %
Total Revenues	\$ 245,890,897	\$ 258,112,945	\$ 267,819,381	\$ 282,028,840	\$ 284,059,226	\$ 38,168,329	15.5 %
Expenditures and Transfers							
Instruction	\$ 126,169,173	\$ 127,999,468	\$ 129,060,007	\$ 126,418,758	\$ 148,755,315	\$ 22,586,142	17.9 %
Research	7,185,683	9,294,992	7,487,146	8,980,044	7,611,671	425,988	5.9 %
Public Service	25,577	38,070	76,775	7,710	103,000	77,423	302.7 %
Academic Support	42,692,206	45,872,330	49,175,419	58,815,755	64,878,984	22,186,778	52.0 %
Student Services	6,314,922	6,447,170	6,412,561	6,285,900	7,543,549	1,228,627	19.5 %
Institutional Support	24,373,093	25,720,450	26,572,354	33,960,690	31,127,071	6,753,978	27.7 %
Operation & Maintenance of Plant	32,872,246	33,100,453	37,204,611	40,422,433	32,130,544	(741,702)	(2.3) %
Scholarships & Fellowships	9,032,008	10,173,506	9,899,138	10,425,717	9,872,670	840,662	9.3 %
Subtotal Expenditures	\$ 248,664,908	\$ 258,646,439	\$ 265,888,010	\$ 285,317,007	\$ 302,022,804	\$ 53,357,896	21.5 %
Mandatory Transfers	4,077,472	6,056,103	5,962,779	5,860,533	6,191,990	2,114,518	51.9 %
Non-Mandatory Transfers	(1,753,146)	33,722,374	(1,680,964)	(11,956,526)	(23,677,576)	(21,924,430)	(1250.6) %
Total Expenditures & Transfers	\$ 250,989,234	\$ 298,424,916	\$ 270,169,825	\$ 279,221,014	\$ 284,537,218	\$ 33,547,984	13.4 %
Fund Balance Addition/(Reduction)	\$ (5,098,337)	\$ (40,311,972)	\$ (2,350,444)	\$ 2,807,826	\$ (477,992)		
AUXILIARIES							
Revenues							
	\$ 1,401,760	\$ 1,397,896	\$ 1,482,389	\$ 1,871,874	\$ 2,316,111	\$ 914,351	65.2 %
Expenditures and Transfers							
Expenditures	\$ 1,038,289	\$ 1,150,564	\$ 1,153,554	\$ 1,700,108	\$ 1,970,086	\$ 931,797	89.7 %
Mandatory Transfers	368,674	368,830	368,063	368,445	370,500	1,826	0.5 %
Non-Mandatory Transfers	11,431	(283,790)	7,446	(118,819)	(20,000)	(31,431)	(275.0) %
Total Expenditures & Transfers	\$ 1,418,394	\$ 1,235,604	\$ 1,529,063	\$ 1,949,734	\$ 2,320,586	\$ 902,192	63.6 %
Fund Balance Addition/(Reduction)	\$ (16,634)	\$ 162,292	\$ (46,674)	\$ (77,861)	\$ (4,475)		
TOTALS							
Revenues							
	\$ 247,292,657	\$ 259,510,840	\$ 269,301,771	\$ 283,900,714	\$ 286,375,337	\$ 39,082,680	15.8 %
Expenditures and Transfers							
Expenditures	\$ 249,703,197	\$ 259,797,003	\$ 267,041,565	\$ 287,017,116	\$ 303,992,890	\$ 54,289,693	21.7 %
Mandatory Transfers	4,446,146	6,424,933	6,330,842	6,228,978	6,562,490	2,116,344	47.6 %
Non-Mandatory Transfers	(1,741,715)	33,438,584	(1,673,518)	(12,075,345)	(23,697,576)	(21,955,861)	(1260.6) %
Total Expenditures & Transfers	\$ 252,407,628	\$ 299,660,520	\$ 271,698,889	\$ 281,170,749	\$ 286,857,804	\$ 34,450,176	13.6 %
Fund Balance Addition/(Reduction)	\$ (5,114,971)	\$ (40,149,680)	\$ (2,397,118)	\$ 2,729,965	\$ (482,467)		

Health Science Center

Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
NET ASSETS - JUNE 30, 2016	\$ 16,653,664	\$ 233,955	\$ 16,887,619
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	\$ 270,169,825	\$ 1,529,061	\$ 271,698,886
Net Change	\$ (2,350,444)	\$ (46,672)	\$ (2,397,116)
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	54,475	1,537,627
Unexpended Gifts	-	-	-
Reappropriations	-	-	-
Unallocated	6,355,836	63,300	6,419,136
NET ASSETS - JULY 1, 2017	\$ 14,303,220	\$ 187,283	\$ 14,490,503
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 Actuals			
Revenue	\$ 282,028,840	\$ 1,871,874	\$ 283,900,714
Less:			
Expenditures	\$ 285,317,007	\$ 1,700,108	\$ 287,017,116
Mandatory Transfers	5,860,533	368,445	6,228,977
Non-Mandatory Transfers	(11,956,526)	(118,819)	(12,075,346)
Total Expenditures & Transfers	\$ 279,221,014	\$ 1,949,734	\$ 281,170,747
Net Change	\$ 2,807,826	\$ (77,860)	\$ 2,729,967
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 5,874,806	\$ 15,478	\$ 5,890,284
Working Capital-Petty Cash	-	-	-
Working Capital-Inventories	1,162,059	-	1,162,059
Revolving Funds	-	-	-
Encumbrances	525,692	24,475	550,167
Unexpended Gifts	-	-	-
Reappropriations	-	-	-
Unallocated	9,548,490	69,469	9,617,959
Estimated Net Assets - June 30, 2018	\$ 17,111,046	\$ 109,423	\$ 17,220,470
Percent Unallocated of Expend. & Transfers *	3.42%	3.56%	3.42%

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

FY 2018-19 Revised Budget			
Revenue	\$ 284,059,226	\$ 2,316,111	\$ 286,375,337
Less:			
Expenditures	\$ 302,022,804	\$ 1,970,086	\$ 303,992,890
Mandatory Transfers	6,191,990	370,500	6,562,490
Non-Mandatory Transfers	(23,677,576)	(20,000)	(23,697,576)
Total Expenditures & Transfers	\$ 284,537,218	\$ 2,320,586	\$ 286,857,804
Net Change	\$ (477,992)	\$ (4,475)	\$ (482,467)
Unrestricted Net Assets			
Working Capital-Accounts Receivable	\$ 5,874,806	\$ 15,478	\$ 5,890,284
Working Capital-Petty Cash	-	-	-
Working Capital-Inventories	1,162,059	-	1,162,059
Revolving Funds	-	-	-
Encumbrances	67,700	-	67,700
Unexpended Gifts	-	-	-
Reappropriations	-	-	-
Unallocated	9,528,489	89,470	9,617,960
Estimated Net Assets - June 30, 2018	\$ 16,633,054	\$ 104,948	\$ 16,738,003
Percent Unallocated of Expend. & Transfers *	3.35%	3.86%	3.35%

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

Health Science Center
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 86,372,866	\$ 85,149,846	\$ 87,108,401	\$ 1,958,555	2.3 %
Non-Academic	69,390,905	70,844,642	72,282,969	1,438,327	2.0 %
Students	1,346,275	703,449	849,168	145,719	20.7 %
Total Salaries	\$ 157,110,045	\$ 156,697,937	\$ 160,240,538	\$ 3,542,601	2.3 %
Staff Benefits	50,521,256	49,125,238	45,548,585	(3,576,653)	(7.3) %
Total Salaries and Benefits	\$ 207,631,302	\$ 205,823,175	\$ 205,789,123	\$ (34,052)	- %
Operating	71,596,256	61,946,238	89,389,463	27,443,225	44.3 %
Equipment and Capital Outlay	6,089,449	5,954,529	6,844,218	889,689	14.9 %
Total Expenditures	\$ 285,317,007	\$ 273,723,942	\$ 302,022,804	\$ 28,298,862	10.3 %

AUXILIARIES

Salaries and Benefits					
Salaries					
Academic					
Non-Academic	\$ 347,819	\$ 394,747	\$ 600,106	\$ 205,359	52.0 %
Students					
Total Salaries	\$ 347,819	\$ 394,747	\$ 600,106	\$ 205,359	52.0 %
Staff Benefits	124,954	264,928	264,928		
Total Salaries and Benefits	\$ 472,773	\$ 659,675	\$ 865,034	\$ 205,359	31.1 %
Operating	1,202,433	1,271,290	1,080,577	(190,713)	(15.0) %
Equipment and Capital Outlay	24,903		24,475	24,475	
Total Expenditures	\$ 1,700,108	\$ 1,930,965	\$ 1,970,086	\$ 39,121	2.0 %

TOTALS

Salaries and Benefits					
Salaries					
Academic	\$ 86,372,866	\$ 85,149,846	\$ 87,108,401	\$ 1,958,555	2.3 %
Non-Academic	69,738,723	71,239,389	72,883,075	1,643,686	2.3 %
Students	1,346,275	703,449	849,168	145,719	20.7 %
Total Salaries	\$ 157,457,864	\$ 157,092,684	\$ 160,840,644	\$ 3,747,960	2.4 %
Staff Benefits	50,646,210	49,390,166	45,813,513	(3,576,653)	(7.2) %
Total Salaries and Benefits	\$ 208,104,074	\$ 206,482,850	\$ 206,654,157	\$ 171,307	0.1 %
Operating	72,798,689	63,217,528	90,470,040	27,252,512	43.1 %
Equipment and Capital Outlay	6,114,352	5,954,529	6,868,693	914,164	15.4 %
Total Expenditures	\$ 287,017,116	\$ 275,654,907	\$ 303,992,890	\$ 28,337,983	10.3 %

Health Science Center

FY 2018-19 Revised Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
HOUSING					
Revenues	\$ 600	\$ 1,500	\$ 1,500		
Expenditures and Transfers					
Expenditures	\$ 1,335	\$ 1,500	\$ 1,500		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 1,335	\$ 1,500	\$ 1,500		
Fund Balance Addition/(Reduction)	\$ (735)	\$ -	\$ -		
FOOD SERVICE					
Revenues	\$ 62,238	\$ 312,228	\$ 313,607	\$ 1,379	0.4 %
Expenditures and Transfers					
Expenditures	\$ 487,888	\$ 322,922	\$ 324,301	\$ 1,379	0.4 %
Mandatory Transfers					
Non-Mandatory Transfers	(118,819)	(20,000)	(20,000)		
Total Expenditures and Transfers	\$ 369,069	\$ 302,922	\$ 304,301	\$ 1,379	0.5 %
Fund Balance Addition/(Reduction)	\$ (306,831)	\$ 9,306	\$ 9,306		
BOOKSTORES					
Revenues					
Expenditures and Transfers					
Expenditures		\$ 1,000	\$ 1,000		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ -	\$ 1,000	\$ 1,000		
Fund Balance Addition/(Reduction)	\$ -	\$ (1,000)	\$ (1,000)		
PARKING					
Revenues	\$ 1,447,949	\$ 1,368,775	\$ 1,377,096	\$ 8,321	0.6 %
Expenditures and Transfers					
Expenditures	\$ 656,992	\$ 998,275	\$ 1,031,071	\$ 32,796	3.3 %
Mandatory Transfers	368,445	370,500	370,500		
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 1,025,437	\$ 1,368,775	\$ 1,401,571	\$ 32,796	2.4 %
Fund Balance Addition/(Reduction)	\$ 422,512	\$ -	\$ (24,475)	\$ (24,475)	
OTHER					
Revenues	\$ 361,087	\$ 618,962	\$ 623,908	\$ 4,946	0.8 %
Expenditures and Transfers					
Expenditures	\$ 553,894	\$ 607,268	\$ 612,214	\$ 4,946	0.8 %
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	\$ 553,894	\$ 607,268	\$ 612,214	\$ 4,946	0.8 %
Fund Balance Addition/(Reduction)	\$ (192,807)	\$ 11,694	\$ 11,694		
TOTAL					
Revenues	\$ 1,871,874	\$ 2,301,465	\$ 2,316,111	\$ 14,646	0.6 %
Expenditures and Transfers					
Expenditures	\$ 1,700,108	\$ 1,930,965	\$ 1,970,086	\$ 39,121	2.0 %
Mandatory Transfers	368,445	370,500	370,500		
Non-Mandatory Transfers	(118,819)	(20,000)	(20,000)		
Total Expenditures and Transfers	\$ 1,949,734	\$ 2,281,465	\$ 2,320,586	\$ 39,121	1.7 %
Fund Balance Addition/(Reduction)	\$ (77,861)	\$ 20,000	\$ (4,475)	\$ (24,475)	-12240.0%

Health Science Center

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	\$ 89,199,896		\$ 89,199,896	\$ 89,554,372		\$ 89,554,372	\$ 89,605,034		\$ 89,605,034	\$ 50,662	0.1 %
State Appropriations	149,955,324	\$ 6,117,999	156,073,323	155,492,224	\$ 3,063,798	158,556,022	154,579,424	\$ 5,064,822	159,644,246	1,088,224	0.7 %
Grants & Contracts	15,973,759	239,612,313	255,586,071	15,012,697	258,500,000	273,512,697	15,039,876	257,750,000	272,789,876	(722,821)	(0.3) %
Sales & Service	25,993,411		25,993,411	24,000,581		24,000,581	23,622,134		23,622,134	(378,447)	(1.6) %
Other Sources	906,450	28,197,585	29,104,035	1,212,758	20,213,728	21,426,486	1,212,758	20,963,728	22,176,486	750,000	3.5 %
Total Revenues	<u>\$ 282,028,840</u>	<u>\$ 273,927,897</u>	<u>\$ 555,956,737</u>	<u>\$ 285,272,632</u>	<u>\$ 281,777,526</u>	<u>\$ 567,050,158</u>	<u>\$ 284,059,226</u>	<u>\$ 283,778,550</u>	<u>\$ 567,837,776</u>	<u>\$ 787,618</u>	<u>0.1 %</u>
Expenditures and Transfers											
Instruction	\$ 126,418,758	\$ 175,114,277	\$ 301,533,036	139,184,061	\$ 168,500,000	\$ 307,684,061	\$ 148,755,315	\$ 172,000,000	\$ 320,755,315	\$ 13,071,254	4.2 %
Research	8,980,044	51,463,624	60,443,668	5,397,773	52,054,682	57,452,455	7,611,671	52,055,706	59,667,377	2,214,922	3.9 %
Public Service	7,710	16,785,147	16,792,857	103,000	17,464,000	17,567,000	103,000	19,464,000	19,567,000	2,000,000	11.4 %
Academic Support	58,815,755	32,540,636	91,356,391	53,573,166	38,000,000	91,573,166	64,878,984	35,000,000	99,878,984	8,305,818	9.1 %
Student Services	6,285,900	8,365	6,294,265	6,520,702	8,244	6,528,946	7,543,549	8,244	7,551,793	1,022,847	15.7 %
Institutional Support	33,960,690	568,879	34,529,569	27,521,263	750,600	28,271,863	31,127,071	750,600	31,877,671	3,605,808	12.8 %
Operation & Maintenance of Plant	40,422,433		40,422,433	32,117,263		32,117,263	32,130,544		32,130,544	13,281	- %
Scholarships & Fellowships	10,425,717	3,922,614	14,348,331	9,306,714	5,000,000	14,306,714	9,872,670	4,500,000	14,372,670	65,956	0.5 %
Subtotal Expenditures	<u>\$ 285,317,007</u>	<u>\$ 280,403,542</u>	<u>\$ 565,720,549</u>	<u>\$ 273,723,942</u>	<u>\$ 281,777,526</u>	<u>\$ 555,501,468</u>	<u>\$ 302,022,804</u>	<u>\$ 283,778,550</u>	<u>\$ 585,801,354</u>	<u>\$ 30,299,886</u>	<u>5.5 %</u>
Mandatory Transfers	5,860,533		5,860,533	6,191,990		6,191,990	6,191,990		6,191,990	-	- %
Non-Mandatory Transfers	(11,956,526)		(11,956,526)	5,376,700		5,376,700	(23,677,576)		(23,677,576)	(29,054,276)	(540.4) %
Total Expenditures & Transfer:	<u>\$ 279,221,014</u>	<u>\$ 280,403,542</u>	<u>\$ 559,624,556</u>	<u>\$ 285,292,632</u>	<u>\$ 281,777,526</u>	<u>\$ 567,070,158</u>	<u>\$ 284,537,218</u>	<u>\$ 283,778,550</u>	<u>\$ 568,315,768</u>	<u>\$ 1,245,610</u>	<u>0.2 %</u>
Fund Balance Addition / (Reduction)	\$ 2,807,826	\$ (6,475,645)	\$ (3,667,820)	\$ (20,000)		\$ (20,000)	\$ (477,992)		\$ (477,992)		
AUXILIARIES											
Revenues											
	\$ 1,871,874		\$ 1,871,874	\$ 2,301,465		\$ 2,301,465	\$ 2,316,111		\$ 2,316,111	\$ 14,646	0.6 %
Expenditures and Transfers											
Expenditures	\$ 1,700,108		\$ 1,700,108	\$ 1,930,965		\$ 1,930,965	\$ 1,970,086		\$ 1,970,086	\$ 39,121	2.0 %
Mandatory Transfers	368,445		368,445	370,500		370,500	370,500		370,500	-	- %
Non-Mandatory Transfers	(118,819)		(118,819)	(20,000)		(20,000)	(20,000)		(20,000)	-	- %
Total Expenditures & Transfer:	<u>\$ 1,949,734</u>	<u>\$ 1,949,734</u>	<u>\$ 1,949,734</u>	<u>\$ 2,281,465</u>	<u>\$ 2,281,465</u>	<u>\$ 2,281,465</u>	<u>\$ 2,320,586</u>	<u>\$ 2,320,586</u>	<u>\$ 2,320,586</u>	<u>\$ 39,121</u>	<u>1.7 %</u>
Fund Balance Addition / (Reduction)	\$ (77,861)		\$ (77,861)	\$ 20,000		\$ 20,000	\$ (4,475)		\$ (4,475)		
TOTALS											
Revenues											
	\$ 283,900,714	\$ 273,927,897	\$ 557,828,611	\$ 287,574,097	\$ 281,777,526	\$ 569,351,623	\$ 286,375,337	\$ 283,778,550	\$ 570,153,887	\$ 802,264	0.1 %
Expenditures and Transfers											
Expenditures	\$ 287,017,116	\$ 280,403,542	\$ 567,420,658	\$ 275,654,907	\$ 281,777,526	\$ 557,432,433	\$ 303,992,890	\$ 283,778,550	\$ 587,771,440	\$ 30,339,007	5.4 %
Mandatory Transfers	6,228,978		6,228,978	6,562,490		6,562,490	6,562,490		6,562,490	-	- %
Non-Mandatory Transfers	(12,075,345)		(12,075,345)	5,356,700		5,356,700	(23,697,576)		(23,697,576)	(29,054,276)	(542.4) %
Total Expenditures & Transfer:	<u>\$ 281,170,749</u>	<u>\$ 280,403,542</u>	<u>\$ 561,574,291</u>	<u>\$ 287,574,097</u>	<u>\$ 281,777,526</u>	<u>\$ 569,351,623</u>	<u>\$ 286,857,804</u>	<u>\$ 283,778,550</u>	<u>\$ 570,636,354</u>	<u>\$ 1,284,731</u>	<u>0.2 %</u>
Fund Balance Addition / (Reduction)	\$ 2,729,965	\$ (6,475,645)	\$ (3,745,680)				\$ (482,467)		\$ (482,467)		

Health Science Center

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 78,753,143	\$ 83,206,372	\$ 86,057,872	\$ 89,199,896	\$ 89,605,034	\$ 10,851,891	13.8 %
State Appropriations	136,192,559	141,704,881	147,085,201	156,073,323	159,644,246	23,451,687	17.2 %
Grants & Contracts	227,026,501	238,752,159	299,893,272	255,586,071	272,789,876	45,763,375	20.2 %
Sales & Service	19,678,231	21,407,136	22,617,070	25,993,411	23,622,134	3,943,903	20.0 %
Other Sources	22,358,564	25,814,034	25,717,503	29,104,035	22,176,486	(182,078)	(0.8) %
Total Revenues	\$ 484,008,998	\$ 510,884,582	\$ 581,370,919	\$ 555,956,737	\$ 567,837,776	\$ 83,828,778	17.3 %
Expenditures and Transfers							
Instruction	\$ 276,170,876	\$ 276,686,594	\$ 287,657,215	\$ 301,533,036	\$ 320,755,315	\$ 44,584,439	16.1 %
Research	49,752,577	55,069,935	55,544,612	60,443,668	59,667,377	9,914,800	19.9 %
Public Service	12,017,987	17,067,709	16,903,696	16,792,857	19,567,000	7,549,013	62.8 %
Academic Support	67,465,837	78,550,681	85,495,744	91,356,391	99,878,984	32,413,147	48.0 %
Student Services	6,317,849	6,450,295	6,421,951	6,294,265	7,551,793	1,233,944	19.5 %
Institutional Support	25,254,700	27,262,224	27,231,407	34,529,569	31,877,671	6,622,971	26.2 %
Operation & Maintenance of Plant	32,872,246	33,100,453	37,204,611	40,422,433	32,130,544	(741,702)	(2.3) %
Scholarships & Fellowships	12,326,079	13,589,623	13,994,711	14,348,331	14,372,670	2,046,591	16.6 %
Subtotal Expenditures	\$ 482,178,150	\$ 507,777,513	\$ 530,453,948	\$ 565,720,549	\$ 585,801,354	\$ 103,623,204	21.5 %
Mandatory Transfers	4,077,472	6,056,103	5,962,779	5,860,533	6,191,990	2,114,518	51.9 %
Non-Mandatory Transfers	(1,753,146)	33,722,374	(1,680,964)	(11,956,526)	(23,677,576)	(21,924,430)	(1250.6) %
Total Expenditures & Transfers	\$ 484,502,476	\$ 547,555,990	\$ 534,735,763	\$ 559,624,556	\$ 568,315,768	\$ 83,813,292	17.3 %
Fund Balance Addition/(Reduction)	\$ (493,477)	\$ (36,671,408)	\$ 46,635,156	\$ (3,667,820)	\$ (477,992)		
AUXILIARIES							
Revenues	\$ 1,401,760	\$ 1,397,896	\$ 1,482,389	\$ 1,871,874	\$ 2,316,111	\$ 914,351	65.2 %
Expenditures and Transfers							
Expenditures	\$ 1,038,289	\$ 1,150,564	\$ 1,153,554	\$ 1,700,108	\$ 1,970,086	\$ 931,797	89.7 %
Mandatory Transfers	368,674	368,830	368,063	368,445	370,500	1,826	0.5 %
Non-Mandatory Transfers	11,431	(283,790)	7,446	(118,819)	(20,000)	(31,431)	(275.0) %
Total Expenditures & Transfers	\$ 1,418,394	\$ 1,235,604	\$ 1,529,063	\$ 1,949,734	\$ 2,320,586	\$ 902,192	63.6 %
Fund Balance Addition/(Reduction)	\$ (16,634)	\$ 162,292	\$ (46,674)	\$ (77,861)	\$ (4,475)		
TOTALS							
Revenues	\$ 485,410,758	\$ 512,282,477	\$ 582,853,308	\$ 557,828,611	\$ 570,153,887	\$ 84,743,129	17.5 %
Expenditures and Transfers							
Expenditures	\$ 483,216,439	\$ 508,928,077	\$ 531,607,502	\$ 567,420,658	\$ 587,771,440	\$ 104,555,001	21.6 %
Mandatory Transfers	4,446,146	6,424,933	6,330,842	6,228,978	6,562,490	2,116,344	47.6 %
Non-Mandatory Transfers	(1,741,715)	33,438,584	(1,673,518)	(12,075,345)	(23,697,576)	(21,955,861)	(1260.6) %
Total Expenditures & Transfers	\$ 485,920,870	\$ 548,791,594	\$ 536,264,826	\$ 561,574,291	\$ 570,636,354	\$ 84,715,484	17.4 %
Fund Balance Addition/(Reduction)	\$ (510,112)	\$ (36,509,116)	\$ 46,588,482	\$ (3,745,680)	\$ (482,467)		

The University of Tennessee Institute of Agriculture

FY 2018-19 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted E & G

AG Experiment Sta.	\$ 41.8
AG Extension	53.0
College of Vet. Med.	<u>52.5</u>
Total Unrest. E&G Revenues	\$147.3

Restricted E&G

AG Experiment Sta.	\$ 18.6
UT Extension	24.9
College of Vet. Med.	<u>4.6</u>
Total Restrict. E&G Revenues	\$48.1

Total E&G

AG Experiment Sta.	\$60.4
UT Extension	78.0
College of Vet. Med.	<u>57.1</u>
Total Current Fund Revenues	\$195.4

Fall 2018 Headcount Enrollment (Vet Med)

Graduate Students	<u>369</u>
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FTE Positions

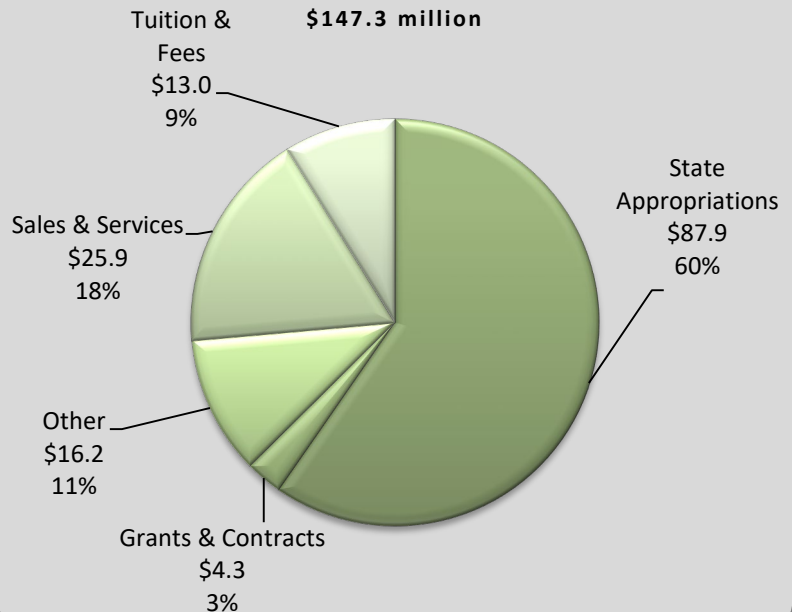
(Unrestricted & Restricted)

October 31, 2018

Faculty	269
Administrative	47
Professional	549
Cler/Tech/Maint	<u>749</u>
Total FTE Positions	1,614

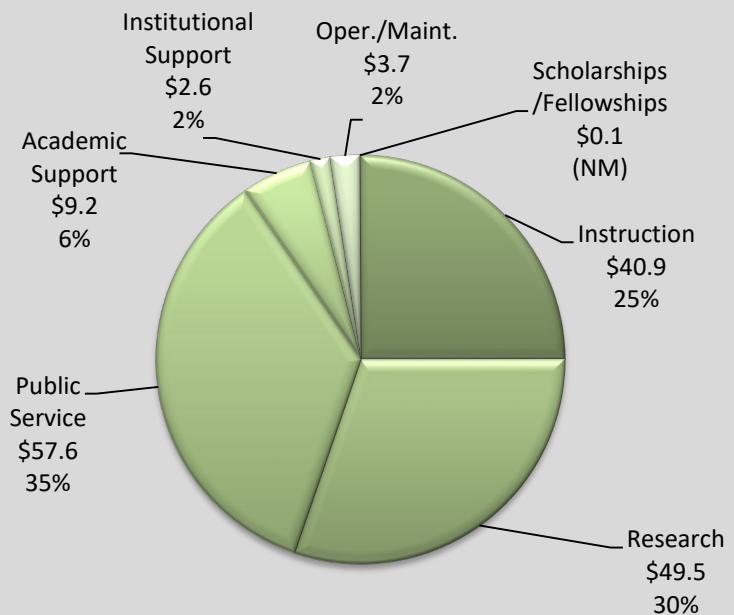
Revenues

\$147.3 million



Expenditures

\$163.5 million



Institute of Agriculture

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 13,037,090	\$ 13,266,176	\$ 13,023,788	\$ (242,388)	(1.8) %
State Appropriations	84,899,664	88,611,464	87,896,764	(714,700)	(0.8) %
Grants & Contracts	4,991,798	4,320,571	4,320,571		
Sales & Service	26,836,927	25,988,316	25,859,406	(128,910)	(0.5) %
Other Sources	15,382,400	16,211,361	16,195,388	(15,973)	(0.1) %
Total Revenues	<u>\$ 145,147,879</u>	<u>\$ 148,397,888</u>	<u>\$ 147,295,917</u>	<u>\$ (1,101,971)</u>	<u>(0.7) %</u>
Expenditures and Transfers					
Instruction	\$ 33,281,089	\$ 40,208,256	\$ 40,900,658	\$ 692,402	1.7 %
Research	39,884,108	41,014,259	49,456,449	8,442,190	20.6 %
Public Service	45,695,358	50,985,345	57,591,301	6,605,956	13.0 %
Academic Support	9,956,420	8,558,458	9,162,777	604,319	7.1 %
Student Services					
Institutional Support	2,535,882	2,562,877	2,575,804	12,927	0.5 %
Operation & Maintenance of Plant	3,784,830	3,694,089	3,754,461	60,372	1.6 %
Scholarships & Fellowships	48,182	74,490	65,004	(9,486)	(12.7) %
Subtotal Expenditures	<u>\$ 135,185,869</u>	<u>\$ 147,097,774</u>	<u>\$ 163,506,454</u>	<u>\$ 16,408,680</u>	<u>11.2 %</u>
Mandatory Transfers					
Non-Mandatory Transfers	8,208,878	1,392,295	(8,883,477)	(10,275,772)	(738.0) %
Total Expenditures & Transfers	<u>\$ 143,394,747</u>	<u>\$ 148,490,069</u>	<u>\$ 154,622,977</u>	<u>\$ 6,132,908</u>	<u>4.1 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 1,753,131</u>	<u>\$ (92,181)</u>	<u>\$ (7,327,060)</u>		

Institute of Agriculture

Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 11,503,126	\$ 11,935,882	\$ 12,444,282	\$ 13,037,090	\$ 13,023,788	\$ 1,520,662	13.2 %
State Appropriations	73,768,007	76,809,564	80,150,264	84,899,664	87,896,764	14,128,757	19.2 %
Grants & Contracts	4,393,533	4,838,208	5,442,141	4,991,798	4,320,571	(72,962)	(1.7) %
Sales & Service	23,515,434	23,662,671	25,166,730	26,836,927	25,859,406	2,343,972	10.0 %
Other Sources	19,762,802	15,009,674	14,502,145	15,382,400	16,195,388	(3,567,414)	(18.1) %
Total Revenues	<u>\$ 132,942,901</u>	<u>\$ 132,255,999</u>	<u>\$ 137,705,562</u>	<u>\$ 145,147,879</u>	<u>\$ 147,295,917</u>	<u>\$ 14,353,016</u>	<u>10.8 %</u>
Expenditures and Transfers							
Instruction	\$ 28,552,824	\$ 29,653,694	\$ 30,874,399	\$ 33,281,089	\$ 40,900,659	\$ 12,347,835	43.2 %
Research	38,899,428	39,183,760	39,880,790	39,884,108	49,456,449	10,557,021	27.1 %
Public Service	40,853,462	42,002,073	43,681,927	45,695,358	57,591,301	16,737,839	41.0 %
Academic Support	8,126,846	8,840,695	9,268,089	9,956,420	9,162,777	1,035,931	12.7 %
Student Services							
Institutional Support	2,330,160	2,537,064	2,576,830	2,535,882	2,575,804	245,644	10.5 %
Operation & Maintenance of Plant	3,430,670	3,315,108	3,216,499	3,784,830	3,754,461	323,791	9.4 %
Scholarships & Fellowships	13,481	25,508	6,235	48,182	65,004	51,523	382.2 %
Subtotal Expenditures	<u>\$ 122,206,870</u>	<u>\$ 125,557,902</u>	<u>\$ 129,504,770</u>	<u>\$ 135,185,869</u>	<u>\$ 163,506,455</u>	<u>\$ 41,299,585</u>	<u>33.8 %</u>
Mandatory Transfers	437,348	437,334	440,378	0		(437,348)	(100.0) %
Non-Mandatory Transfers	8,475,325	11,500,590	7,642,770	8,208,878	(8,883,477)	(17,358,802)	(204.8) %
Total Expenditures & Transfers	<u>\$ 131,119,543</u>	<u>\$ 137,495,826</u>	<u>\$ 137,587,918</u>	<u>\$ 143,394,747</u>	<u>\$ 154,622,978</u>	<u>\$ 23,503,435</u>	<u>17.9 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 1,823,359</u>	<u>\$ (5,239,827)</u>	<u>\$ 117,645</u>	<u>\$ 1,753,131</u>	<u>\$ (7,327,061)</u>		

Institute of Agriculture

Unrestricted Net Assets

	EXPERIMENT STATION	UT EXTENSION	VETERINARY MEDICINE	TOTAL
Net Assets - June 30, 2016	<u>\$ 2,093,205</u>	<u>\$ 8,837,327</u>	<u>\$ 3,003,612</u>	<u>\$ 13,934,143</u>
Percent Unallocated of Expend. & Transfers *	3.49%	4.12%	3.63%	3.76%
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	1,381,996	\$ 1,685,266	2,091,072	5,158,334
Net Assets - June 30, 2017	<u>\$ 1,923,715</u>	<u>\$ 8,617,192</u>	<u>\$ 3,510,883</u>	<u>\$ 14,051,790</u>
Percent Unallocated of Expend. & Transfers *	3.33%	3.51%	4.35%	3.75%
FY 2017-18 Actual				
Revenue	\$ 42,264,042	\$ 51,726,773	51,157,063	\$ 145,147,879
Less:				
Expenditures	\$ 41,066,533	\$ 47,614,360	46,504,977	\$ 135,185,870
Mandatory Transfers				
Non-Mandatory Transfers	470,794	3,437,352	4,300,732	8,208,877
Total Expenditures & Transfers	<u>\$ 41,537,327</u>	<u>\$ 51,051,712</u>	<u>\$ 50,805,709</u>	<u>\$ 143,394,747</u>
Net Change	<u>\$ 726,716</u>	<u>\$ 675,062</u>	<u>\$ 351,354</u>	<u>\$ 1,753,131</u>
Unrestricted Net Assets				
Working Capital-Accounts Receivable	\$ 1,174,486	\$ 2,544	\$ 680,973	\$ 1,858,003
Working Capital-Petty Cash				
Working Capital-Inventories			585,304	585,304
Revolving Funds				
Encumbrances	260,065	455,741	243,996	959,802
Unexpended Gifts				-
Reappropriations		7,000,000		7,000,000
Unallocated	1,215,879	1,833,968	2,351,964	5,401,812
Net Assets - June 30, 2018	<u>\$ 2,650,431</u>	<u>\$ 9,292,254</u>	<u>\$ 3,862,237</u>	<u>\$ 15,804,921</u>
Percent Unallocated of Expend. & Transfers *	2.93%	3.59%	4.63%	3.77%
FY 2018-19 Revised Budget				
Revenue	\$ 41,755,092	\$ 53,041,234	52,499,591	\$ 147,295,917
Less:				
Expenditures	\$ 48,380,938	\$ 59,514,495	55,611,022	\$ 163,506,455
Mandatory Transfers				
Non-Mandatory Transfers	(6,625,846)	853,800	(3,111,431)	(8,883,477)
Total Expenditures & Transfers	<u>\$ 41,755,092</u>	<u>\$ 60,368,295</u>	<u>\$ 52,499,591</u>	<u>\$ 154,622,978</u>
Net Change	<u>\$ -</u>	<u>\$ (7,327,061)</u>	<u>\$ -</u>	<u>\$ (7,327,061)</u>
Unrestricted Net Assets				
Working Capital-Accounts Receivable		\$ 2,317	\$ 680,973	\$ 683,290
Working Capital-Petty Cash				
Working Capital-Inventories			585,304	585,304
Revolving Funds				
Encumbrances	630,000	455,741	243,996	1,329,737
Unexpended Gifts				
Reappropriations				
Unallocated	2,020,431	1,506,907	2,351,963	5,879,301
Estimated Net Assets - June 30, 2019	<u>\$ 2,650,431</u>	<u>\$ 1,965,193</u>	<u>\$ 3,862,237</u>	<u>\$ 8,477,860</u>
Percent Unallocated of Expend. & Transfers *	4.84%	2.50%	4.48%	3.80%

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

Institute of Agriculture
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018	FY 2019	FY 2019	Change	
	Actual	Original	Revised	Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	\$ 29,173,125	\$ 32,739,852	\$ 32,028,887	\$ (710,965)	(2.2) %
Non-Academic	44,372,386	47,692,552	46,998,490	(694,062)	(1.5) %
Students	601,174	406,702	398,922	(7,780)	(1.9) %
Total Salaries	\$ 74,146,685	\$ 80,839,106	\$ 79,426,299	\$ (1,412,807)	(1.7) %
Staff Benefits	30,130,448	30,323,019	29,872,343	(450,676)	(1.5) %
Total Salaries and Benefits	\$ 104,277,133	\$ 111,162,125	\$ 109,298,642	\$ (1,863,483)	(1.7) %
Operating	29,179,155	35,590,770	52,612,214	17,021,444	47.8 %
Equipment and Capital Outlay	1,729,581	344,879	1,595,599	1,250,720	362.7 %
Total Expenditures	\$ 135,185,869	\$ 147,097,774	\$ 163,506,455	\$ 16,408,681	11.2 %

Institute of Agriculture

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees	\$ 13,037,090		\$ 13,037,090	\$ 13,266,176		\$ 13,266,176	\$ 13,023,788		\$ 13,023,788	\$ (242,388)	(1.8) %
State Appropriations	84,899,664	\$ 506,284	85,405,948	88,611,464	\$ 516,050	89,127,514	87,896,764	\$ 516,404	88,413,168	(714,346)	(0.8) %
Grants & Contracts	4,991,798	41,631,509	46,623,307	4,320,571	41,352,500	45,673,071	4,320,571	42,200,000	46,520,571	847,500	1.9 %
Sales & Service	26,836,927		26,836,927	25,988,316		25,988,316	25,859,406		25,859,406	(128,910)	(0.5) %
Other Sources	15,382,400	6,349,348	21,731,748	16,211,361	5,379,000	21,590,361	16,195,388	5,384,000	21,579,388	(10,973)	(0.1) %
Total Revenues	<u>\$ 145,147,879</u>	<u>\$ 48,487,141</u>	<u>\$ 193,635,020</u>	<u>\$ 148,397,888</u>	<u>\$ 47,247,550</u>	<u>\$ 195,645,438</u>	<u>\$ 147,295,917</u>	<u>\$ 48,100,404</u>	<u>\$ 195,396,321</u>	<u>\$ (249,117)</u>	<u>(0.1) %</u>
Expenditures and Transfers											
Instruction	\$ 33,281,089	\$ 233,806	\$ 33,514,895	40,208,256	\$ 300,000	\$ 40,508,256	\$ 40,900,659	\$ 327,000	\$ 41,227,659	\$ 719,403	1.8 %
Research	39,884,108	22,940,568	62,824,676	41,014,259	22,029,550	63,043,809	49,456,449	22,070,404	71,526,853	8,483,044	13.5 %
Public Service	45,695,358	24,114,089	69,809,447	50,985,345	24,296,000	75,281,345	57,591,301	25,077,000	82,668,301	7,386,956	9.8 %
Academic Support	9,956,420	143,314	10,099,734	8,558,458	98,500	8,656,958	9,162,777	90,000	9,252,777	595,819	6.9 %
Student Services											
Institutional Support	2,535,882	194,660	2,730,542	2,562,877	106,000	2,668,877	2,575,804	106,000	2,681,804	12,927	0.5 %
Operation & Maintenance of Plant	3,784,830	13,649	3,798,479	3,694,089	15,000	3,709,089	3,754,461	15,000	3,769,461	60,372	1.6 %
Scholarships & Fellowships	48,182	371,848	420,031	74,490	402,500	476,990	65,004	415,000	480,004	3,014	0.6 %
Subtotal Expenditures	<u>\$ 135,185,869</u>	<u>\$ 48,011,934</u>	<u>\$ 183,197,804</u>	<u>\$ 147,097,774</u>	<u>\$ 47,247,550</u>	<u>\$ 194,345,324</u>	<u>\$ 163,506,455</u>	<u>\$ 48,100,404</u>	<u>\$ 211,606,859</u>	<u>\$ 17,261,535</u>	<u>8.9 %</u>
Mandatory Transfers	-		-								
Non-Mandatory Transfers	8,208,878		8,208,878	1,392,295		1,392,295	(8,883,477)		(8,883,477)	(10,275,772)	(738.0) %
Total Expenditures & Transfers	<u>\$ 143,394,747</u>	<u>\$ 48,011,934</u>	<u>\$ 191,406,682</u>	<u>\$ 148,490,069</u>	<u>\$ 47,247,550</u>	<u>\$ 195,737,619</u>	<u>\$ 154,622,978</u>	<u>\$ 48,100,404</u>	<u>\$ 202,723,382</u>	<u>\$ 6,985,763</u>	<u>3.6 %</u>
Fund Balance Addition / (Reduction)	<u>\$ 1,753,131</u>	<u>\$ 475,206</u>	<u>\$ 2,228,338</u>	<u>\$ (92,181)</u>		<u>\$ (92,181)</u>	<u>\$ (7,327,061)</u>		<u>\$ (7,327,061)</u>		

Institute of Agriculture

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 11,503,126	\$ 11,935,882	\$ 12,444,282	\$ 13,037,090	\$ 13,023,788	\$ 1,520,662	13.2 %
State Appropriations	74,532,981	77,309,885	80,764,676	85,405,948	88,413,168	13,880,187	18.6 %
Grants & Contracts	42,051,057	45,514,402	48,372,500	46,623,307	46,520,571	4,469,514	10.6 %
Sales & Service	23,515,434	23,662,671	25,166,730	26,836,927	25,859,406	2,343,972	10.0 %
Other Sources	25,189,787	21,003,822	21,166,206	21,731,748	21,579,388	(3,610,399)	(14.3) %
Total Revenues	<u>\$ 176,792,385</u>	<u>\$ 179,426,661</u>	<u>\$ 187,914,394</u>	<u>\$ 193,635,020</u>	<u>\$ 195,396,321</u>	<u>\$ 18,603,936</u>	<u>10.5 %</u>
Expenditures and Transfers							
Instruction	\$ 30,106,578	\$ 30,807,552	\$ 31,539,650	\$ 33,514,895	\$ 41,227,659	\$ 11,121,081	36.9 %
Research	60,467,743	61,711,909	62,532,780	62,824,676	71,526,853	11,059,110	18.3 %
Public Service	60,949,124	63,926,717	67,147,644	69,809,447	82,668,301	21,719,177	35.6 %
Academic Support	8,283,282	8,933,145	9,366,478	10,099,734	9,252,777	969,495	11.7 %
Student Services							
Institutional Support	2,393,006	2,615,643	2,688,169	2,730,542	2,681,804	288,798	12.1 %
Operation & Maintenance of Plant	3,444,475	3,321,616	3,231,321	3,798,479	3,769,461	324,986	9.4 %
Scholarships & Fellowships	337,325	354,310	416,038	420,031	480,004	142,679	42.3 %
Subtotal Expenditures	<u>\$ 165,981,533</u>	<u>\$ 171,670,891</u>	<u>\$ 176,922,080</u>	<u>\$ 183,197,804</u>	<u>\$ 211,606,859</u>	<u>\$ 45,625,326</u>	<u>27.5 %</u>
Mandatory Transfers	437,348	437,334	440,378	0		(437,348)	(100.0)
Non-Mandatory Transfers	8,475,325	11,500,590	7,642,770	8,208,878	(8,883,477)	(17,358,802)	(204.8) %
Total Expenditures & Transfers	<u>\$ 174,894,206</u>	<u>\$ 183,608,815</u>	<u>\$ 185,005,228</u>	<u>\$ 191,406,682</u>	<u>\$ 202,723,382</u>	<u>\$ 27,829,176</u>	<u>15.9 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 1,898,178</u>	<u>\$ (4,182,154)</u>	<u>\$ 2,909,167</u>	<u>\$ 2,228,338</u>	<u>\$ (7,327,061)</u>		

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FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 29,161,888	\$ 30,322,198	\$ 30,008,688	\$ (313,510)	(1.0) %
Grants & Contracts	2,795,175	2,343,384	2,343,384		
Sales & Service	4,659,942	2,662,000	2,662,000		
Other Sources	5,647,037	6,741,020	6,741,020		
Total Revenues	\$ 42,264,042	\$ 42,068,602	\$ 41,755,092	\$ (313,510)	(0.7) %
Expenditures and Transfers					
Instruction					
Research	\$ 37,110,527	\$ 37,531,256	\$ 44,617,339	\$ 7,086,083	18.9 %
Public Service					
Academic Support	2,479,724	2,052,096	2,191,527	139,431	6.8 %
Student Services					
Institutional Support	1,003,077	1,150,287	1,158,628	8,341	0.7 %
Operation & Maintenance of Plant	473,205	413,444	413,444		
Scholarships & Fellowships					
Subtotal Expenditures	\$ 41,066,533	\$ 41,147,083	\$ 48,380,938	\$ 7,233,855	17.6 %
Mandatory Transfers					
Non-Mandatory Transfers	470,794	921,519	(6,625,846)	(7,547,365)	(819.0) %
Total Expenditures & Transfers	\$ 41,537,327	\$ 42,068,602	\$ 41,755,092	\$ (313,510)	(0.7) %
Fund Balance Addition/(Reduction)	\$ 726,716				

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Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 25,698,486	\$ 26,529,588	\$ 27,745,788	\$ 29,161,888	\$ 30,008,688	\$ 4,310,202	16.8 %
Grants & Contracts	2,699,009	2,834,307	2,797,093	2,795,175	2,343,384	(355,625)	(13.2) %
Sales & Service	4,908,965	4,330,626	4,390,865	4,659,942	2,662,000	(2,246,965)	(45.8) %
Other Sources	6,756,220	6,837,183	6,427,243	5,647,037	6,741,020	(15,200)	(0.2) %
Total Revenues	<u>\$ 40,062,680</u>	<u>\$ 40,531,704</u>	<u>\$ 41,360,989</u>	<u>\$ 42,264,042</u>	<u>\$ 41,755,092</u>	<u>\$ 1,692,412</u>	<u>4.2 %</u>
Expenditures and Transfers							
Instruction							%
Research	\$ 35,790,080	\$ 36,037,439	36,583,609	37,110,527	\$ 44,617,339	8,827,259	24.7 %
Public Service	58,453	1,329	29,726			(58,453)	(100.0)
Academic Support	1,677,959	2,192,009	2,175,926	2,479,724	2,191,527	513,568	30.6 %
Student Services							
Institutional Support	920,143	952,137	1,038,760	1,003,077	1,158,628	238,486	25.9 %
Operation & Maintenance of Plant	435,803	495,776	468,625	473,205	413,444	(22,359)	(5.1) %
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 38,882,437</u>	<u>\$ 39,678,690</u>	<u>\$ 40,296,647</u>	<u>\$ 41,066,533</u>	<u>\$ 48,380,938</u>	<u>\$ 9,498,501</u>	<u>24.4 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	1,056,534	827,906	1,233,832	470,794	(6,625,846)	(7,682,380)	(727.1) %
Total Expenditures & Transfers	<u>\$ 39,938,971</u>	<u>\$ 40,506,596</u>	<u>\$ 41,530,479</u>	<u>\$ 41,537,327</u>	<u>\$ 41,755,092</u>	<u>\$ 1,816,121</u>	<u>4.5 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 123,710</u>	<u>\$ 25,108</u>	<u>\$ (169,490)</u>	<u>\$ 726,716</u>	<u>\$ -</u>		

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FY 2018-19 Revised Budget Summary - Natural Classifications
 Unrestricted Current Funds Expenditures

		FY 2018		FY 2019		FY 2019	Change	
		Actual		Original		Revised	Original to Revised	
							Amount	%
EDUCATIONAL AND GENERAL								
Salaries and Benefits								
Salaries								
Academic	\$	10,423,776	\$	11,560,775	\$	10,724,333	\$ (836,442)	(7.2) %
Non-Academic		11,561,567		11,351,296		11,212,637	(138,659)	(1.2) %
Students		198,210		27,000		27,000		
Total Salaries	\$	22,183,553	\$	22,939,071	\$	21,963,970	\$ (975,101)	(4.3) %
Staff Benefits		8,266,435		8,735,181		8,544,581	(190,600)	(2.2) %
Total Salaries and Benefits	\$	30,449,988	\$	31,674,252	\$	30,508,551	\$ (1,165,701)	(3.7) %
Operating		9,935,706		9,211,306		17,570,142	8,358,836	90.7 %
Equipment and Capital Outlay		680,839		261,525		302,245	40,720	15.6 %
Total Expenditures	\$	41,066,533	\$	41,147,083	\$	48,380,938	\$ 7,233,855	17.6 %

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FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Proposed to Revised Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 29,161,888	\$ 35,534	\$ 29,197,422	\$ 30,322,198		\$ 30,322,198	\$ 30,008,688		\$ 30,008,688	\$ (313,510)	(1.0) %
Grants & Contracts	2,795,175	17,767,427	20,562,602	2,343,384	\$ 18,010,000	20,353,384	2,343,384	18,010,000	20,353,384		
Sales & Service	4,659,942		4,659,942	2,662,000		2,662,000	2,662,000		2,662,000		
Other Sources	5,647,037	1,557,056	7,204,093	6,741,020	600,000	7,341,020	6,741,020	600,000	7,341,020		
Total Revenues	<u>\$ 42,264,042</u>	<u>\$ 19,360,018</u>	<u>\$ 61,624,060</u>	<u>\$ 42,068,602</u>	<u>\$ 18,610,000</u>	<u>\$ 60,678,602</u>	<u>\$ 41,755,092</u>	<u>\$ 18,610,000</u>	<u>\$ 60,365,092</u>	<u>\$ (313,510)</u>	<u>(0.5) %</u>
Expenditures and Transfers											
Instruction											
Research	\$ 37,110,527	\$ 19,069,506	\$ 56,180,032	\$ 37,531,256	\$ 18,442,000	\$ 55,973,256	\$ 44,617,339	\$ 18,442,000	\$ 63,059,339	\$ 7,086,083	12.7 %
Public Service		55,928	55,928		46,000	46,000		\$46,000	46,000		
Academic Support	2,479,724	97,753	2,577,477	2,052,096	42,000	2,094,096	2,191,527	\$42,000	2,233,527	139,431	6.7 %
Student Services											
Institutional Support	1,003,077	171,493	1,174,570	1,150,287	80,000	1,230,287	1,158,628	\$80,000	1,238,628	8,341	0.7 %
Operation & Maintenance of Plant	473,205		473,205	413,444		413,444	413,444		413,444		
Scholarships & Fellowships											
Subtotal Expenditures	<u>\$ 41,066,533</u>	<u>\$ 19,394,681</u>	<u>\$ 60,461,213</u>	<u>\$ 41,147,083</u>	<u>\$ 18,610,000</u>	<u>\$ 59,757,083</u>	<u>\$ 48,380,938</u>	<u>\$ 18,610,000</u>	<u>\$ 66,990,938</u>	<u>\$ 7,233,855</u>	<u>12.1 %</u>
Mandatory Transfers											
Non-Mandatory Transfers	470,794		470,794	921,519		921,519	(6,625,846)		(6,625,846)	(7,547,365)	(819.0) %
Total Expenditures & Transfers	<u>\$ 41,537,327</u>	<u>\$ 19,394,681</u>	<u>\$ 60,932,007</u>	<u>\$ 42,068,602</u>	<u>\$ 18,610,000</u>	<u>\$ 60,678,602</u>	<u>\$ 41,755,092</u>	<u>\$ 18,610,000</u>	<u>\$ 60,365,092</u>	<u>\$ (313,510)</u>	<u>(0.5) %</u>
Fund Balance Addition / (Reduction)	<u>\$ 726,716</u>	<u>\$ (34,663)</u>	<u>\$ 692,053</u>								

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Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 25,975,057	\$ 26,573,920	\$ 27,887,438	\$ 29,197,422	\$ 30,008,688	\$ 4,033,631	15.5 %
Grants & Contracts	19,889,039	21,261,664	20,791,856	20,562,602	20,353,384	464,345	2.3 %
Sales & Service	4,908,965	4,330,626	4,390,865	4,659,942	2,662,000	(2,246,965)	(45.8) %
Other Sources	7,999,371	8,392,766	8,047,199	7,204,093	7,341,020	(658,351)	(8.2) %
Total Revenues	<u>\$ 58,772,432</u>	<u>\$ 60,558,975</u>	<u>\$ 61,117,358</u>	<u>\$ 61,624,060</u>	<u>\$ 60,365,092</u>	<u>\$ 1,592,660</u>	<u>2.7 %</u>
Expenditures and Transfers							
Instruction		\$ 36,565					
Research	\$ 54,376,587	55,512,334	\$ 54,535,129	\$ 56,180,032	\$ 63,059,339	\$ 8,682,752	16.0 %
Public Service	81,057	45,440	75,331	55,928	46,000	(35,057)	(43.3) %
Academic Support	1,744,978	2,199,542	2,218,806	2,577,477	2,233,527	488,549	28.0 %
Student Services							
Institutional Support	974,531	1,013,350	1,123,303	1,174,570	1,238,628	264,097	27.1 %
Operation & Maintenance of Plant	435,803	495,776	468,625	473,205	413,444	(22,359)	(5.1) %
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 57,612,956</u>	<u>\$ 59,303,007</u>	<u>\$ 58,421,194</u>	<u>\$ 60,461,213</u>	<u>\$ 66,990,938</u>	<u>\$ 9,377,982</u>	<u>16.3 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	1,056,534	827,906	1,233,832	470,794	(6,625,846)	(7,682,380)	(727.1) %
Total Expenditures & Transfers	<u>\$ 58,669,490</u>	<u>\$ 60,130,913</u>	<u>\$ 59,655,026</u>	<u>\$ 60,932,007</u>	<u>\$ 60,365,092</u>	<u>\$ 1,695,602</u>	<u>2.9 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 102,942</u>	<u>\$ 428,063</u>	<u>\$ 1,462,332</u>	<u>\$ 692,053</u>	<u>\$ -</u>		

UT Extension

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 35,701,417	\$ 36,973,697	\$ 36,651,817	\$ (321,880)	(0.9) %
Grants & Contracts	1,101,493	902,500	902,500		
Sales & Service	5,581,840	6,413,078	6,284,168	(128,910)	(2.0) %
Other Sources	9,342,023	9,221,351	9,202,749	(18,602)	(0.2) %
Total Revenues	<u>\$ 51,726,773</u>	<u>\$ 53,510,626</u>	<u>\$ 53,041,234</u>	<u>\$ (469,392)</u>	<u>(0.9) %</u>
Expenditures and Transfers					
Instruction	\$ 299,825	\$ 121,804	\$ 298,184	\$ 176,380	144.8 %
Research					
Public Service	\$ 45,490,994	50,884,164	57,456,670	6,572,506	12.9 %
Academic Support	935,671	920,064	927,577	7,513	0.8 %
Student Services					
Institutional Support	887,869	822,975	832,064	9,089	1.1 %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	<u>\$ 47,614,360</u>	<u>\$ 52,749,007</u>	<u>\$ 59,514,495</u>	<u>\$ 6,765,488</u>	<u>12.8 %</u>
Mandatory Transfers					
Non-Mandatory Transfers	3,437,352	853,800	853,800		
Total Expenditures & Transfers	<u>\$ 51,051,712</u>	<u>\$ 53,602,807</u>	<u>\$ 60,368,295</u>	<u>\$ 6,765,488</u>	<u>12.6 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 675,062</u>	<u>\$ (92,181)</u>	<u>\$ (7,327,061)</u>		

UT Extension

Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		Change	
	Actual		Actual		Actual		Actual		Revised		FY 2015 to FY 2019	
											Amount	%
EDUCATIONAL AND GENERAL												
Revenues												
Tuition & Fees												
State Appropriations	\$	31,195,267	\$	32,546,817	\$	33,950,817	\$	35,701,417	\$	36,651,817	\$	5,456,550 17.5 %
Grants & Contracts		756,352		951,801		1,128,232		1,101,493		902,500		146,148 19.3 %
Sales & Service		4,402,890		4,488,723		4,969,657		5,581,840		6,284,168		1,881,278 42.7 %
Other Sources		12,758,705		7,902,994		7,707,272		9,342,023		9,202,749		(3,555,956) (27.9) %
Total Revenues	\$	49,113,214	\$	45,890,336	\$	47,755,979	\$	51,726,773	\$	53,041,234	\$	3,928,020 8.0 %
Expenditures and Transfers												
Instruction			\$	102,412	\$	184,105	\$	299,825	\$	298,184	\$	298,184
Research												
Public Service	\$	40,618,406	\$	41,840,412	\$	43,456,434	\$	45,490,994	\$	57,456,670		16,838,264 41.5 %
Academic Support		822,411		832,979		881,131		935,671		927,577		105,166 12.8 %
Student Services												
Institutional Support		740,256		895,406		861,562		887,869		832,064		91,808 12.4 %
Operation & Maintenance of Plant												
Scholarships & Fellowships												
Subtotal Expenditures	\$	42,181,073	\$	43,671,209	\$	45,383,232	\$	47,614,360	\$	59,514,495	\$	17,333,422 41.1 %
Mandatory Transfers												
Non-Mandatory Transfers		3,999,558		5,020,197		2,592,882		3,437,352		853,800		(3,145,758) (78.7) %
Total Expenditures & Transfers	\$	46,180,631	\$	48,691,406	\$	47,976,114	\$	51,051,712	\$	60,368,295	\$	14,187,664 30.7 %
Fund Balance Addition/(Reduction)	\$	2,932,583	\$	(2,801,070)	\$	(220,135)	\$	675,062	\$	(7,327,061)		

UT Extension
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018		FY 2019		FY 2019		Change	
	Actual		Original		Revised		Original to Revised	
							Amount	%
EDUCATIONAL AND GENERAL								
Salaries and Benefits								
Salaries								
Academic	\$ 5,260,887	\$	5,535,977	\$	5,601,236	\$	65,259	1.2 %
Non-Academic	20,663,249		23,075,749		22,655,179		(420,570)	(1.8) %
Students	109,033		83,359		79,610		(3,749)	(4.5) %
Total Salaries	\$ 26,033,169	\$	28,695,085	\$	28,336,025	\$	(359,060)	(1.3) %
Staff Benefits	12,307,101		11,125,691		11,125,691			
Total Salaries and Benefits	\$ 38,340,270	\$	39,820,776	\$	39,461,716	\$	(359,060)	(0.9) %
Operating	8,973,898		12,928,231		20,052,779		7,124,548	55.1 %
Equipment and Capital Outlay	300,191							
Total Expenditures	\$ 47,614,360	\$	52,749,007	\$	59,514,495	\$	6,765,488	12.8 %

UT Extension

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 35,701,417		\$ 35,701,417	\$ 36,973,697		\$ 36,973,697	\$ 36,651,817		\$ 36,651,817	\$ (321,880)	(0.9) %
Grants & Contracts	1,101,493	\$ 20,666,212	21,767,705	902,500	\$ 20,352,500	21,255,000	902,500	\$ 21,200,000	22,102,500	847,500	4.0 %
Sales & Service	5,581,840		5,581,840	6,413,078		6,413,078	6,284,168		6,284,168	(128,910)	(2.0) %
Other Sources	9,342,023	3,557,168	12,899,191	9,221,351	3,705,000	12,926,351	9,202,749	3,710,000	12,912,749	(13,602)	(0.1) %
Total Revenues	\$ 51,726,773	\$ 24,223,379	\$ 75,950,153	\$ 53,510,626	\$ 24,057,500	\$ 77,568,126	\$ 53,041,234	\$ 24,910,000	\$ 77,951,234	\$ 383,108	0.5 %
Expenditures and Transfers											
Instruction	\$ 299,825	\$ 26,601	\$ 326,427	\$ 121,804		\$ 121,804	\$ 298,184	\$ 27,000	\$ 325,184	\$ 203,380	167.0 %
Research		\$ 56,582	56,582		\$ 16,500	16,500		\$ 57,000	57,000	40,500	245.5 %
Public Service	45,490,994	23,851,417	69,342,412	50,884,164	24,000,000	74,884,164	\$ 57,456,670	24,781,000	82,237,670	7,353,506	9.8 %
Academic Support	935,671	12,724	948,395	920,064	23,500	943,564	927,577	15,000	942,577	(987)	(0.1) %
Student Services											
Institutional Support	887,869	-	887,869	822,975	-	822,975	832,064	-	832,064	9,089	1.1 %
Operation & Maintenance of Plant		13,649	13,649		15,000	15,000		15,000	15,000		
Scholarships & Fellowships		14,584	14,584		2,500	2,500		15,000	15,000	12,500	500.0 %
Subtotal Expenditures	\$ 47,614,360	\$ 23,975,558	\$ 71,589,917	\$ 52,749,007	\$ 24,057,500	\$ 76,806,507	\$ 59,514,495	\$ 24,910,000	\$ 84,424,495	\$ 7,617,988	9.9 %
Mandatory Transfers											
Non-Mandatory Transfers	3,437,352		3,437,352	853,800		853,800	853,800		853,800		
Total Expenditures & Transfers	\$ 51,051,712	\$ 23,975,558	\$ 75,027,269	\$ 53,602,807	\$ 24,057,500	\$ 77,660,307	\$ 60,368,295	\$ 24,910,000	\$ 85,278,295	\$ 7,617,988	9.8 %
Fund Balance Addition / (Reduction)	\$ 675,062	\$ 247,822	\$ 922,883	\$ (92,181)		\$ (92,181)	\$ (7,327,061)		\$ (7,327,061)		

UT Extension

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 31,195,267	\$ 32,546,817	\$ 33,950,817	\$ 35,701,417	\$ 36,651,817	\$ 5,456,550	17.5 %
Grants & Contracts	17,728,629	19,774,265	21,559,891	21,767,705	22,102,500	4,373,871	24.7 %
Sales & Service	4,402,890	4,488,723	4,969,657	5,581,840	6,284,168	1,881,278	42.7 %
Other Sources	15,930,638	11,290,714	11,425,567	12,899,191	12,912,749	(3,017,889)	(18.9) %
Total Revenues	<u>\$ 69,257,424</u>	<u>\$ 68,100,518</u>	<u>\$ 71,905,933</u>	<u>\$ 75,950,153</u>	<u>\$ 77,951,234</u>	<u>\$ 8,693,810</u>	<u>12.6 %</u>
Expenditures and Transfers							
Instruction	\$ 33,317	\$ 111,294	\$ 184,105	\$ 326,427	\$ 325,184	\$ 291,867	876.0 %
Research	46,230	36,039	16,557	56,582	57,000	10,771	23.3 %
Public Service	60,564,346	63,612,349	66,609,198	69,342,412	82,237,670	21,673,324	35.8 %
Academic Support	872,057	855,822	904,296	948,395	942,577	70,520	8.1 %
Student Services							
Institutional Support	740,256	895,406	861,562	887,869	832,064	91,808	12.4 %
Operation & Maintenance of Plant	13,805	6,508	14,821	13,649	15,000	1,195	8.7 %
Scholarships & Fellowships	9,008	4,422	2,635	14,584	15,000	5,992	66.5 %
Subtotal Expenditures	<u>\$ 62,279,018</u>	<u>\$ 65,521,839</u>	<u>\$ 68,593,174</u>	<u>\$ 71,589,917</u>	<u>\$ 84,424,495</u>	<u>\$ 22,145,477</u>	<u>35.6 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	3,999,558	5,020,197	2,592,882	3,437,352	853,800	(3,145,758)	(78.7) %
Total Expenditures & Transfers	<u>\$ 66,278,576</u>	<u>\$ 70,542,036</u>	<u>\$ 71,186,056</u>	<u>\$ 75,027,269</u>	<u>\$ 85,278,295</u>	<u>\$ 18,999,719</u>	<u>28.7 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 2,978,848</u>	<u>\$ (2,441,518)</u>	<u>\$ 719,876</u>	<u>\$ 922,883</u>	<u>\$ (7,327,061)</u>		

College of Veterinary Medicine

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 13,037,090	\$ 13,266,176	\$ 13,023,788	\$ (242,388)	(1.8) %
State Appropriations	20,036,359	21,315,569	21,236,259	(79,310)	(0.4) %
Grants & Contracts	1,095,129	1,074,687	1,074,687		
Sales & Service	16,595,145	16,913,238	16,913,238		
Other Sources	393,340	248,990	251,619	2,629	1.1 %
Total Revenues	\$ 51,157,063	\$ 52,818,660	\$ 52,499,591	\$ (319,069)	(0.6) %
Expenditures and Transfers					
Instruction	\$ 32,981,264	\$ 40,086,452	\$ 40,602,475	\$ 516,023	1.3 %
Research	2,773,582	3,483,003	4,839,110	1,356,107	38.9 %
Public Service	204,364	101,181	134,631	33,450	33.1 %
Academic Support	6,541,025	5,586,298	6,043,673	457,375	8.2 %
Student Services					
Institutional Support	644,936	589,615	585,112	(4,503)	(0.8) %
Operation & Maintenance of Plant	3,311,625	3,280,645	3,341,017	60,372	1.8 %
Scholarships & Fellowships	48,182	74,490	65,004	(9,486)	(12.7) %
Subtotal Expenditures	\$ 46,504,977	\$ 53,201,684	\$ 55,611,022	\$ 2,409,338	4.5 %
Mandatory Transfers					
Non-Mandatory Transfers	4,300,732	(383,024)	(3,111,431)	(2,728,407)	(712.3) %
Total Expenditures & Transfers	\$ 50,805,709	\$ 52,818,660	\$ 52,499,591	\$ (319,069)	(0.6) %
Fund Balance Addition/(Reduction)	\$ 351,354				

College of Veterinary Medicine
Five Year FY2018-19 Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 11,503,126	\$ 11,935,882	\$ 12,444,282	\$ 13,037,090	\$ 13,023,788	\$ 1,520,662	13.2 %
State Appropriations	16,874,254	17,733,159	18,453,659	20,036,359	21,236,259	4,362,005	25.9 %
Grants & Contracts	938,172	1,052,100	1,516,815	1,095,129	1,074,687	136,515	14.6 %
Sales & Service	14,203,579	14,843,322	15,806,208	16,595,145	16,913,238	2,709,659	19.1 %
Other Sources	247,877	269,497	367,631	393,340	251,619	3,742	1.5 %
Total Revenues	\$ 43,767,008	\$ 45,833,959	\$ 48,588,595	\$ 51,157,063	\$ 52,499,591	\$ 8,732,583	20.0 %
Expenditures and Transfers							
Instruction	\$ 28,552,824	\$ 29,551,282	\$ 30,690,295	\$ 32,981,264	\$ 40,602,475	\$ 12,049,651	42.2 %
Research	3,109,348	3,146,321	3,297,180	2,773,582	4,839,110	1,729,762	55.6 %
Public Service	176,603	160,332	195,767	204,364	134,631	(41,972)	(23.8) %
Academic Support	5,626,476	5,815,707	6,211,032	6,541,025	6,043,673	417,197	7.4 %
Student Services							
Institutional Support	669,762	689,521	676,508	644,936	585,112	(84,650)	(12.6) %
Operation & Maintenance of Plant	2,994,867	2,819,332	2,747,874	3,311,625	3,341,017	346,150	11.6 %
Scholarships & Fellowships	13,481	25,508	6,235	48,182	65,004	51,523	382.2 %
Subtotal Expenditures	\$ 41,143,360	\$ 42,208,003	\$ 43,824,890	\$ 46,504,977	\$ 55,611,022	\$ 14,467,662	35.2 %
Mandatory Transfers	437,348	437,334	440,378	0		(437,348)	(100.0) %
Non-Mandatory Transfers	3,419,233	5,652,487	3,816,056	4,300,732	(3,111,431)	(6,530,664)	(191.0) %
Total Expenditures & Transfers	\$ 44,999,941	\$ 48,297,824	\$ 48,081,324	\$ 50,805,709	\$ 52,499,591	\$ 7,499,650	16.7 %
Fund Balance Addition/(Reduction)	\$ (1,232,934)	\$ (2,463,864)	\$ 507,270	\$ 351,354	\$		

College of Veterinary Medicine
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018		FY 2019		FY 2019		Change	
	Actual		Original		Revised		Original to Revised	
							Amount	%
EDUCATIONAL AND GENERAL								
Salaries and Benefits								
Salaries								
Academic	\$ 13,488,463	\$	15,643,100	\$	15,703,318	\$	60,218	0.4 %
Non-Academic	12,147,570		13,265,507		13,130,674		(134,833)	(1.0) %
Students	293,930		296,343		292,312		(4,031)	(1.4) %
Total Salaries	\$ 25,929,963	\$	29,204,950	\$	29,126,304	\$	(78,646)	(0.3) %
Staff Benefits	9,556,912		10,462,147		10,202,071		(260,076)	(2.5) %
Total Salaries and Benefits	\$ 35,486,875	\$	39,667,097	\$	39,328,375	\$	(338,722)	(0.9) %
Operating	10,269,551		13,451,233		14,989,293		1,538,060	11.4 %
Equipment and Capital Outlay	748,551		83,354		1,293,354		1,210,000	1,451.6 %
Total Expenditures	\$ 46,504,977	\$	53,201,684	\$	55,611,022	\$	2,409,338	4.5 %

College of Veterinary Medicine

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees	\$ 13,037,090		\$ 13,037,090	\$ 13,266,176		\$ 13,266,176	\$ 13,023,788		\$ 13,023,788	\$ (242,388)	(1.8) %
State Appropriations	20,036,359	\$ 470,750	20,507,109	21,315,569	\$ 516,050	21,831,619	21,236,259	\$ 516,404	21,752,663	(78,956)	(0.4) %
Grants & Contracts	1,095,129	3,197,871	4,293,000	1,074,687	2,990,000	4,064,687	1,074,687	2,990,000	4,064,687		
Sales & Service	16,595,145		16,595,145	16,913,238		16,913,238	16,913,238		16,913,238		
Other Sources	393,340	1,235,124	1,628,464	248,990	1,074,000	1,322,990	251,619	1,074,000	1,325,619	2,629	0.2 %
Total Revenues	\$ 51,157,063	\$ 4,903,744	\$ 56,060,807	\$ 52,818,660	\$ 4,580,050	\$ 57,398,710	\$ 52,499,591	\$ 4,580,404	\$ 57,079,995	\$ (318,715)	(0.6) %
Expenditures and Transfers											
Instruction	\$ 32,981,264	\$ 207,205	\$ 33,188,469	40,086,452	\$ 300,000	\$ 40,386,452	\$ 40,602,475	\$ 300,000	\$ 40,902,475	\$ 516,023	1.3 %
Research	2,773,582	3,814,480	6,588,062	3,483,003	3,571,050	7,054,053	4,839,110	3,571,404	8,410,514	1,356,461	19.2 %
Public Service	204,364	206,743	411,107	101,181	250,000	351,181	134,631	250,000	384,631	33,450	9.5 %
Academic Support	6,541,025	32,837	6,573,862	5,586,298	33,000	5,619,298	6,043,673	33,000	6,076,673	457,375	8.1 %
Student Services											
Institutional Support	644,936	23,167	668,103	589,615	26,000	615,615	585,112	26,000	611,112	(4,503)	(0.7) %
Operation & Maintenance of Plant	3,311,625		3,311,625	3,280,645		3,280,645	3,341,017		3,341,017	60,372	1.8 %
Scholarships & Fellowships	48,182	357,264	405,446	74,490	400,000	474,490	65,004	400,000	465,004	(9,486)	(2.0) %
Subtotal Expenditures	\$ 46,504,977	\$ 4,641,696	\$ 51,146,673	\$ 53,201,684	\$ 4,580,050	\$ 57,781,734	\$ 55,611,022	\$ 4,580,404	\$ 60,191,426	\$ 2,409,692	4.2 %
Mandatory Transfers	0		0								
Non-Mandatory Transfers	4,300,732		4,300,732	(383,024)		(383,024)	(3,111,431)		(3,111,431)	(2,728,407)	(712.3) %
Total Expenditures & Transfers	\$ 50,805,709	\$ 4,641,696	\$ 55,447,405	\$ 52,818,660	\$ 4,580,050	\$ 57,398,710	\$ 52,499,591	\$ 4,580,404	\$ 57,079,995	\$ (318,715)	(0.6) %
Fund Balance Addition / (Reduction)	\$ 351,354	\$ 262,048	\$ 613,402								

College of Veterinary Medicine
Five Year FY 2018-19 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	\$ 11,503,126	\$ 11,935,882	\$ 12,444,282	\$ 13,037,090	\$ 13,023,788	\$ 1,520,662	13.2 %
State Appropriations	17,362,657	18,189,148	18,926,421	20,507,109	21,752,663	4,390,006	25.3 %
Grants & Contracts	4,433,389	4,478,473	6,020,753	4,293,000	4,064,687	(368,702)	(8.3) %
Sales & Service	14,203,579	14,843,322	15,806,208	16,595,145	16,913,238	2,709,659	19.1 %
Other Sources	1,259,779	1,320,342	1,693,440	1,628,464	1,325,619	65,840	5.2 %
Total Revenues	\$ 48,762,529	\$ 50,767,167	\$ 54,891,104	\$ 56,060,807	\$ 57,079,995	\$ 8,317,466	17.1 %
Expenditures and Transfers							
Instruction	\$ 30,073,262	\$ 30,659,693	\$ 31,355,545	\$ 33,188,469	\$ 40,902,475	\$ 10,829,213	36.0 %
Research	6,044,927	6,163,536	7,981,094	6,588,062	8,410,514	2,365,587	39.1 %
Public Service	303,720	268,928	463,115	411,107	384,631	80,911	26.6 %
Academic Support	5,666,247	5,877,781	6,243,376	6,573,862	6,076,673	410,426	7.2 %
Student Services							
Institutional Support	678,219	706,887	703,304	668,103	611,112	(67,107)	(9.9) %
Operation & Maintenance of Plant	2,994,867	2,819,332	2,747,874	3,311,625	3,341,017	346,150	11.6 %
Scholarships & Fellowships	328,317	349,888	413,403	405,446	465,004	136,687	41.6 %
Subtotal Expenditures	\$ 46,089,559	\$ 46,846,045	\$ 49,907,712	\$ 51,146,673	\$ 60,191,426	\$ 14,101,867	30.6 %
Mandatory Transfers	437,348	437,334	440,378	0		(437,348)	(100.0) %
Non-Mandatory Transfers	3,419,233	5,652,487	3,816,056	4,300,732	(3,111,431)	(6,530,664)	(191.0) %
Total Expenditures & Transfers	\$ 49,946,140	\$ 52,935,866	\$ 54,164,146	\$ 55,447,405	\$ 57,079,995	\$ 7,133,855	14.3 %
Fund Balance Addition/(Reduction)	\$ (1,183,611)	\$ (2,168,699)	\$ 726,958	\$ 613,402	\$		

The University of Tennessee Institute for Public Service

FY 2018-19 Revised Budget

Unrestricted E&G Funds

Current Fund Revenues (\$ Millions)

Unrestricted E & G

IPS	\$ 8.1
MTAS	7.3
CTAS	6.3
TLC	<u>3.5</u>
Total Unrest. E&G	\$25.3

Restricted E&G

IPS	\$ 5.3
MTAS	.4
CTAS	<u>.2</u>
Total Restrict. E&G	\$5.9

Total E&G

IPS	\$13.5
MTAS	7.8
CTAS	6.5
TLC	<u>3.5</u>
Total Current Revenues	\$31.3

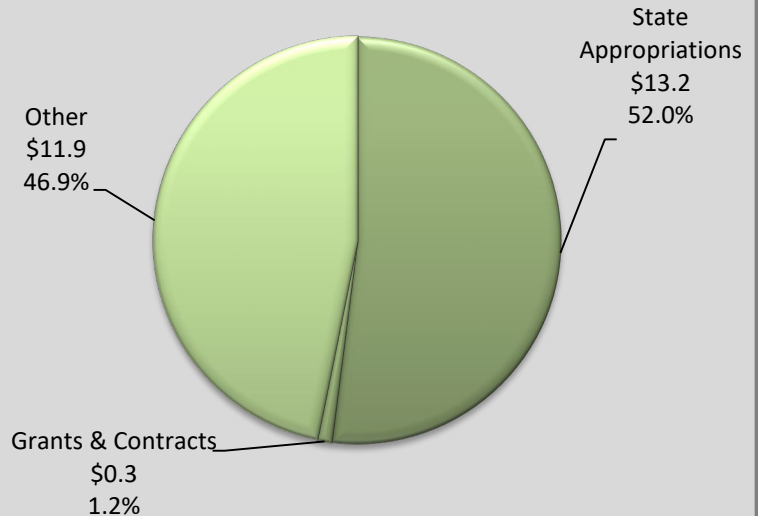
Current Fund Revenues Detail

State Appropriations	\$ 13.2
Grants & Contracts	5.6
Other Sources	<u>12.5</u>
Total Current Revenues	\$ 31.2

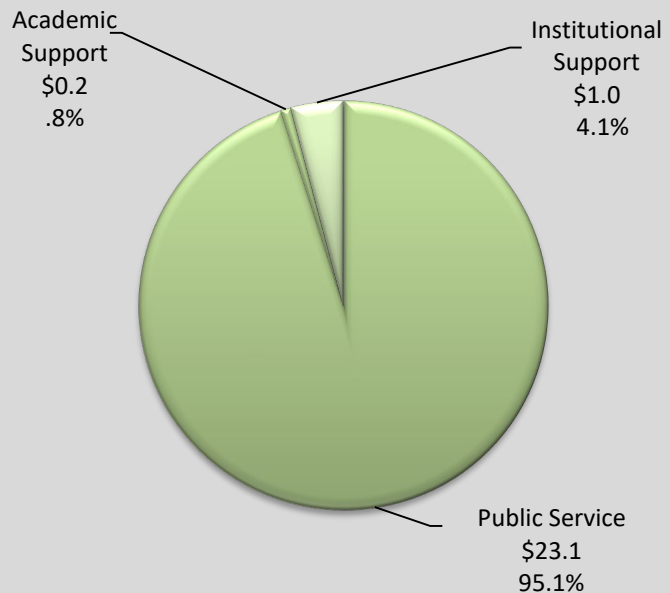
FTE Positions (Unrestricted & Restricted) October 31, 2018

Administrative	11
Professional	122
Cler/Tech/Maint	<u>33</u>
Total FTE Positions	166

Revenues \$25.3 million



Expenditures \$24.4 million



Institute for Public Service Total

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 103,681				
State Appropriations	12,216,587	\$ 12,590,287	\$ 13,179,387	\$ 589,100	4.7 %
Grants & Contracts	310,827	278,756	278,756		
Sales & Service					
Other Sources	8,619,179	9,027,963	11,856,796	2,828,833	31.3 %
Total Revenues	<u>\$ 21,250,273</u>	<u>\$ 21,897,006</u>	<u>\$ 25,314,939</u>	<u>\$ 3,417,933</u>	<u>15.6 %</u>
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 17,782,542	\$ 19,669,627	\$ 23,094,727	\$ 3,425,100	17.4 %
Academic Support	190,449	222,569	225,504	2,935	1.3 %
Student Services					
Institutional Support	1,011,157	1,036,287	1,033,280	(3,007)	(0.3) %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	<u>\$ 18,984,148</u>	<u>\$ 20,928,483</u>	<u>\$ 24,353,511</u>	<u>\$ 3,425,028</u>	<u>16.4 %</u>
Mandatory Transfers					
Non-Mandatory Transfers	2,162,519	909,082	898,095	(10,987)	(1.2) %
Total Expenditures & Transfers	<u>\$ 21,146,667</u>	<u>\$ 21,837,565</u>	<u>\$ 25,251,606</u>	<u>\$ 3,414,041</u>	<u>15.6 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 103,606</u>	<u>\$ 59,441</u>	<u>\$ 63,333</u>		

Institute for Public Service Total
Five Year FY2018-19 Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees				\$ 103,681			
State Appropriations	\$ 9,936,524	\$ 10,342,187	\$ 11,042,187	12,216,587	\$ 13,179,387	\$ 3,242,863	32.6 %
Grants & Contracts	321,566	297,891	806,056	310,827	278,756	(42,810)	(13.3) %
Sales & Service							
Other Sources	7,100,662	7,802,091	7,690,908	8,619,179	11,856,796	4,756,134	67.0 %
Total Revenues	<u>\$ 17,358,752</u>	<u>\$ 18,442,170</u>	<u>\$ 19,539,151</u>	<u>\$ 21,250,273</u>	<u>\$ 25,314,939</u>	<u>\$ 7,956,187</u>	<u>45.8 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 15,032,667	\$ 14,864,466	\$ 15,997,945	\$ 17,782,542	\$ 23,094,727	\$ 8,062,060	53.6 %
Academic Support	262,964	248,103	234,702	190,449	225,504	(37,460)	(14.2) %
Student Services							
Institutional Support	934,964	807,979	911,117	1,011,157	1,033,280	98,316	10.5 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 16,230,595</u>	<u>\$ 15,920,548</u>	<u>\$ 17,143,764</u>	<u>\$ 18,984,148</u>	<u>\$ 24,353,511</u>	<u>\$ 8,122,916</u>	<u>50.0 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	1,076,037	2,308,955	2,415,844	2,162,519	898,095	(177,942)	(16.5) %
Total Expenditures & Transfers	<u>\$ 17,306,632</u>	<u>\$ 18,229,503</u>	<u>\$ 19,559,608</u>	<u>\$ 21,146,667</u>	<u>\$ 25,251,606</u>	<u>\$ 7,944,974</u>	<u>45.9 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 52,120</u>	<u>\$ 212,667</u>	<u>\$ (20,456)</u>	<u>\$ 103,606</u>	<u>\$ 63,333</u>		

Institute for Public Service Total

Unrestricted Net Assets

	IPS	MTAS	CTAS	TLC	TOTAL
Net Assets - June 30, 2016	<u>\$ 484,590</u>	<u>\$ 538,295</u>	<u>\$ 415,335</u>	<u>\$ -</u>	<u>\$ 1,438,220</u>
Percent Unallocated of Expend. & Transfers *	3.69%	3.91%	4.25%		3.93%
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	<u>\$ 7,175,053</u>	<u>\$ 6,885,132</u>	<u>\$ 5,499,423</u>	<u>\$ -</u>	<u>\$ 19,559,608</u>
Net Change	<u>\$ 3,176</u>	<u>\$ (12,484)</u>	<u>\$ (11,149)</u>	<u>\$ -</u>	<u>\$ (20,457)</u>
Unrestricted Net Assets					
Working Capital-Accounts Receivable	\$ 18,908	\$ 16,693			\$ 35,601
Working Capital-Petty Cash					
Working Capital-Inventories					
Revolving Funds					
Encumbrances					
Unexpended Gifts					
Reappropriations	200,000	250,000	200,000		650,000
Unallocated	268,858	259,118	204,186		732,162
Net Assets - June 30, 2017	<u>\$ 487,766</u>	<u>\$ 525,811</u>	<u>\$ 404,186</u>		<u>\$ 1,417,763</u>
Percent Unallocated of Expend. & Transfers *	3.75%	3.76%	3.71%		3.74%
FY 2017-18 Actuals					
Revenue	\$ 7,732,265	\$ 7,281,041	\$ 6,236,967		\$ 21,250,273
Less:					
Expenditures	\$ 7,061,330	\$ 6,479,775	\$ 5,443,042		\$ 18,984,148
Mandatory Transfers					
Non-Mandatory Transfers	592,187	783,658	786,674		2,162,519
Total Expenditures & Transfers	<u>\$ 7,653,517</u>	<u>\$ 7,263,433</u>	<u>\$ 6,229,716</u>	<u>\$ -</u>	<u>\$ 21,146,667</u>
Net Change	<u>\$ 78,748</u>	<u>\$ 17,608</u>	<u>\$ 7,250</u>	<u>\$ -</u>	<u>\$ 103,606</u>
Unrestricted Net Assets					
Working Capital-Accounts Receivable	\$ 42,231	\$ 52,225			\$ 94,456
Working Capital-Petty Cash					
Working Capital-Inventories					
Revolving Funds					
Encumbrances		35,000			35,000
Unexpended Gifts					
Reappropriations	250,000	\$ 250,000	\$ 200,000		700,000
Unallocated	274,283	206,194	211,436		691,913
Net Assets - June 30, 2018	<u>\$ 566,514</u>	<u>\$ 543,419</u>	<u>\$ 411,436</u>	<u>\$ -</u>	<u>\$ 1,521,369</u>
Percent Unallocated of Expend. & Transfers *	3.58%	2.84%	3.39%		3.27%
FY 2018-19 Revised Budget					
Revenue	\$ 8,108,741	\$ 7,349,025	\$ 6,309,540	3,547,633	\$ 25,314,939
Less:					
Expenditures	\$ 7,329,915	\$ 6,889,703	\$ 6,658,802	3,475,091	24,353,511
Mandatory Transfers					
Non-Mandatory Transfers	766,462	425,220	(353,587)	60,000	898,095
Total Expenditures & Transfers	<u>\$ 8,096,377</u>	<u>\$ 7,314,923</u>	<u>\$ 6,305,215</u>	<u>\$ 3,535,091</u>	<u>\$ 25,251,606</u>
Net Change	<u>\$ 12,364</u>	<u>\$ 34,102</u>	<u>\$ 4,325</u>	<u>\$ 12,542</u>	<u>\$ 63,333</u>
Unrestricted Net Assets					
Working Capital-Accounts Receivable	\$ 42,231	\$ 52,225			\$ 94,456
Working Capital-Petty Cash					
Working Capital-Inventories					
Revolving Funds					
Encumbrances		35,000			35,000
Unexpended Gifts					
Reappropriations	\$ 250,000	\$ 250,000	\$ 200,000		700,000
Unallocated	286,647	240,296	215,761	12,542	755,246
Estimated Net Assets - June 30, 2019	<u>\$ 578,878</u>	<u>\$ 577,521</u>	<u>\$ 415,761</u>	<u>\$ 12,542</u>	<u>\$ 1,584,702</u>
Percent Unallocated of Expend. & Transfers *	3.54%	3.29%	3.42%	0.35%	2.99%

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

Institute for Public Service Total
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018		FY 2019		FY 2019		Change	
	Actual		Original		Revised		Original to Revised	
							Amount	%
EDUCATIONAL AND GENERAL								
Salaries and Benefits								
Salaries								
Academic	\$ 40,565	\$	255,529	\$	552,529	\$	297,000	116.2 %
Non-Academic	9,950,840		10,903,175		11,745,155	\$	841,980	7.7 %
Students	17,160		20,800		20,800			
Total Salaries	\$ 10,008,565	\$	11,179,504	\$	12,318,484	\$	1,138,980	10.2 %
Staff Benefits	3,809,170		4,174,016		4,549,352		375,336	9.0 %
Total Salaries and Benefits	\$ 13,817,734	\$	15,353,520	\$	16,867,836	\$	1,514,316	9.9 %
Operating	5,063,614		5,462,783		7,372,203		1,909,420	35.0 %
Equipment and Capital Outlay	102,800		112,180		113,472		1,292	1.2 %
Total Expenditures	\$ 18,984,148	\$	20,928,483	\$	24,353,511	\$	3,425,028	16.4 %

Institute for Public Service Total

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees	\$ 103,681		\$ 103,681								
State Appropriations	12,216,587		12,216,587	\$ 12,590,287		\$ 12,590,287	\$ 13,179,387		\$ 13,179,387	\$ 589,100	4.7 %
Grants & Contracts	310,827	\$ 5,566,740	5,877,567	278,756	\$ 5,327,078	5,605,834	278,756	\$ 5,327,078	5,605,834		
Sales & Service											
Other Sources	8,619,179	770,235	9,389,413	9,027,963	603,934	9,631,897	11,856,796	603,934	12,460,730	2,828,833	29.4 %
Total Revenues	\$ 21,250,273	\$ 6,336,975	\$ 27,587,248	\$ 21,897,006	\$ 5,931,012	\$ 27,828,018	\$ 25,314,939	\$ 5,931,012	\$ 31,245,951	\$ 3,417,933	12.3 %
Expenditures and Transfers											
Instruction		\$ 70,324	\$ 70,324					2732	\$ 2,732	\$ 2,732	100.0 %
Research											
Public Service	\$ 17,782,542	5,872,766	23,655,309	\$ 19,669,627	\$ 5,931,012	\$ 25,600,639	\$ 23,094,727	\$ 5,905,919	\$ 29,000,646	\$ 3,400,007	13.3 %
Academic Support	190,449	20,529	210,978	222,569		222,569	225,504	7034	232,538	9,969	4.5 %
Student Services											
Institutional Support	1,011,157	16,028	1,027,186	1,036,287		1,036,287	1,033,280	8489	1,041,769	5,482	0.5 %
Operation & Maintenance of Plant											
Scholarships & Fellowships		5,448	5,448					6838	6,838	6,838	100.0 %
Subtotal Expenditures	\$ 18,984,148	\$ 5,985,096	\$ 24,969,244	\$ 20,928,483	\$ 5,931,012	\$ 26,859,495	\$ 24,353,511	\$ 5,931,012	\$ 30,284,523	\$ 3,425,028	12.8 %
Mandatory Transfers											
Non-Mandatory Transfers	2,162,519		2,162,519	909,082		909,082	898,095		898,095	(10,987)	(1.2) %
Total Expenditures & Transfers	\$ 21,146,667	\$ 5,985,096	\$ 27,131,763	\$ 21,837,565	\$ 5,931,012	\$ 27,768,577	\$ 25,251,606	\$ 5,931,012	\$ 31,182,618	\$ 3,414,041	12.3 %
Fund Balance Addition / (Reduction)	\$ 103,606	\$ 351,879	\$ 455,485	\$ 59,441		\$ 59,441	\$ 63,333		\$ 63,333		

Institute for Public Service Total
Five Year FY 2018-19 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees				\$ 103,681			
State Appropriations	\$ 9,936,524	\$ 10,342,187	\$ 11,042,187	12,216,587	\$ 13,179,387	\$ 3,242,863	32.6 %
Grants & Contracts	4,464,806	5,053,675	6,029,738	5,877,567	5,605,834	1,141,028	25.6 %
Sales & Service							
Other Sources	7,678,467	8,402,211	8,398,237	9,389,413	12,460,730	4,782,263	62.3 %
Total Revenues	\$ 22,079,798	\$ 23,798,074	\$ 25,470,161	\$ 27,587,248	\$ 31,245,951	\$ 9,166,153	41.5 %
Expenditures and Transfers							
Instruction	\$ 50,000	\$ 2,273	\$ 2,732	\$ 70,324	\$ 2,732	\$ (47,268)	(94.5) %
Research	34,268	(964)				(34,268)	(100.0) %
Public Service	19,420,663	19,787,638	21,732,662	\$ 23,655,309	\$ 29,000,646	9,579,983	49.3 %
Academic Support	262,964	252,207	241,736	210,978	232,538	(30,426)	(11.6) %
Student Services							
Institutional Support	952,907	826,149	919,606	1,027,186	1,041,769	88,862	9.3 %
Operation & Maintenance of Plant							
Scholarships & Fellowships	4,432	4,811	6,838	5,448	6,838	2,406	54.3 %
Subtotal Expenditures	\$ 20,725,233	\$ 20,872,113	\$ 22,903,573	\$ 24,969,244	\$ 30,284,523	\$ 9,559,290	46.1 %
Mandatory Transfers							
Non-Mandatory Transfers	1,076,037	2,308,955	2,415,844	2,162,519	898,095	(177,942)	(16.5) %
Total Expenditures & Transfers	\$ 21,801,270	\$ 23,181,068	\$ 25,319,417	\$ 27,131,763	\$ 31,182,618	\$ 9,381,348	43.0 %
Fund Balance Addition/(Reduction)	\$ 278,527	\$ 617,005	\$ 150,744	\$ 455,485	\$ 63,333		

Institute for Public Service

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	\$ 103,681				
State Appropriations	5,841,485	\$ 5,968,185	\$ 5,929,385	\$ (38,800)	(0.7) %
Grants & Contracts	285,616	250,756	250,756		
Sales & Service					
Other Sources	1,501,484	1,928,600	1,928,600		
Total Revenues	<u>\$ 7,732,265</u>	<u>\$ 8,147,541</u>	<u>\$ 8,108,741</u>	<u>\$ (38,800)</u>	<u>(0.5) %</u>
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 6,061,360	\$ 6,151,542	\$ 6,310,470	\$ 158,928	2.6 %
Academic Support					
Student Services					
Institutional Support	999,970	1,022,452	1,019,445	(3,007)	(0.3) %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	<u>\$ 7,061,330</u>	<u>\$ 7,173,994</u>	<u>\$ 7,329,915</u>	<u>\$ 155,921</u>	<u>2.2 %</u>
Mandatory Transfers					
Non-Mandatory Transfers	592,187	972,383	766,462	(205,921)	(21.2)
Total Expenditures & Transfers	<u>\$ 7,653,517</u>	<u>\$ 8,146,377</u>	<u>\$ 8,096,377</u>	<u>\$ (50,000)</u>	<u>(0.6) %</u>
Fund Balance Addition/(Reduction)	<u>\$ 78,748</u>	<u>\$ 1,164</u>	<u>\$ 12,364</u>		

Institute for Public Service
Five Year FY2018-19 Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees				\$ 103,681			
State Appropriations	\$ 5,265,298	\$ 5,439,285	\$ 5,643,985	5,841,485	\$ 5,929,385	\$ 664,087	12.6 %
Grants & Contracts	301,450	252,140	779,511	285,616	250,756	(50,694)	(16.8) %
Sales & Service							
Other Sources	623,205	937,412	754,733	1,501,484	1,928,600	1,305,395	209.5 %
Total Revenues	\$ 6,189,953	\$ 6,628,837	\$ 7,178,229	\$ 7,732,265	\$ 8,108,741	\$ 1,918,788	31.0 %
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 4,466,659	\$ 4,442,740	\$ 4,806,846	\$ 6,061,360	\$ 6,310,470	\$ 1,843,811	41.3 %
Academic Support							
Student Services							
Institutional Support	924,492	799,845	902,782	999,970	1,019,445	94,953	10.3 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	\$ 5,391,151	\$ 5,242,584	\$ 5,709,628	\$ 7,061,330	\$ 7,329,915	\$ 1,938,764	36.0 %
Mandatory Transfers							
Non-Mandatory Transfers	803,828	1,394,028	1,465,425	592,187	766,462	(37,366)	(4.6) %
Total Expenditures & Transfers	\$ 6,194,979	\$ 6,636,612	\$ 7,175,053	\$ 7,653,517	\$ 8,096,377	\$ 1,901,398	30.7 %
Fund Balance Addition/(Reduction)	\$ (5,026)	\$ (7,776)	\$ 3,176	\$ 78,748	\$ 12,364		

Institute for Public Service
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018		FY 2019		FY 2019	Change	
	Actual		Original		Revised	Original to Revised	
						Amount	%
EDUCATIONAL AND GENERAL							
Salaries and Benefits							
Salaries							
Academic	\$ 26,201	\$	232,529	\$	232,529		
Non-Academic	3,301,835		3,389,714		3,452,535	\$ 62,821	1.9 %
Students	8,244		10,400		10,400		
Total Salaries	\$ 3,336,280	\$	3,632,643	\$	3,695,464	\$ 62,821	1.7 %
Staff Benefits	1,237,649		1,285,122		1,316,689	31,567	2.5 %
Total Salaries and Benefits	\$ 4,573,929	\$	4,917,765	\$	5,012,153	\$ 94,388	1.9 %
Operating	2,460,775		2,256,229		2,317,762	61,533	2.7 %
Equipment and Capital Outlay	26,626						
Total Expenditures	\$ 7,061,330	\$	7,173,994	\$	7,329,915	\$ 155,921	2.2 %

Institute for Public Service

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees	\$ 103,681		\$ 103,681								
State Appropriations	5,841,485		5,841,485	\$ 5,968,185		\$ 5,968,185	\$ 5,929,385		\$ 5,929,385	\$ (38,800)	(0.7) %
Grants & Contracts	285,616	\$ 5,337,357	5,622,973	250,756	\$ 5,027,231	5,277,987	250,756	\$ 5,027,231	5,277,987		
Sales & Service											
Other Sources	1,501,484	348,797	1,850,281	1,928,600	320,746	2,249,346	1,928,600	320,746	2,249,346		
Total Revenues	<u>\$ 7,732,265</u>	<u>\$ 5,686,154</u>	<u>\$ 13,418,419</u>	<u>\$ 8,147,541</u>	<u>\$ 5,347,977</u>	<u>\$ 13,495,518</u>	<u>\$ 8,108,741</u>	<u>\$ 5,347,977</u>	<u>\$ 13,456,718</u>	<u>\$ (38,800)</u>	<u>(0.3) %</u>
Expenditures and Transfers											
Instruction		\$ 66,956	\$ 66,956								
Research											
Public Service	\$ 6,061,360	\$ 5,493,043	\$ 11,554,404	\$ 6,151,542	\$ 5,347,977	\$ 11,499,519	\$ 6,310,470	\$ 5,330,112	\$ 11,640,582	\$ 141,063	1.2 %
Academic Support		15,333	15,333					4,796	4,796	4,796	100.0 %
Student Services											
Institutional Support	999,970	9,072	1,009,042	1,022,452		1,022,452	1,019,445	6,231	1,025,676	3,224	0.3 %
Operation & Maintenance of Plant											
Scholarships & Fellowships		5,448	5,448					6,838	6,838	6,838	100.0 %
Subtotal Expenditures	<u>\$ 7,061,330</u>	<u>\$ 5,589,853</u>	<u>\$ 12,651,183</u>	<u>\$ 7,173,994</u>	<u>\$ 5,347,977</u>	<u>\$ 12,521,971</u>	<u>\$ 7,329,915</u>	<u>\$ 5,347,977</u>	<u>\$ 12,677,892</u>	<u>\$ 155,921</u>	<u>1.2 %</u>
Mandatory Transfers											
Non-Mandatory Transfers	592,187		592,187	972,383		972,383	766,462		766,462	(205,921)	(21.2) %
Total Expenditures & Transfers	<u>\$ 7,653,517</u>	<u>\$ 5,589,853</u>	<u>\$ 13,243,370</u>	<u>\$ 8,146,377</u>	<u>\$ 5,347,977</u>	<u>\$ 13,494,354</u>	<u>\$ 8,096,377</u>	<u>\$ 5,347,977</u>	<u>\$ 13,444,354</u>	<u>\$ (50,000)</u>	<u>(0.4) %</u>
Fund Balance Addition / (Reduction)	<u>\$ 78,748</u>	<u>\$ 96,302</u>	<u>\$ 175,049</u>	<u>\$ 1,164</u>	<u>\$ 1,164</u>	<u>\$ 1,164</u>	<u>\$ 12,364</u>	<u>\$ 12,364</u>	<u>\$ 12,364</u>		

Institute for Public Service

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees				\$ 103,681			
State Appropriations	\$ 5,265,298	\$ 5,439,285	\$ 5,643,985	5,841,485	\$ 5,929,385	\$ 664,087	12.6 %
Grants & Contracts	4,258,056	4,697,962	5,806,742	5,622,973	5,277,987	1,019,931	24.0 %
Sales & Service							
Other Sources	900,263	1,189,352	1,075,478	1,850,281	2,249,346	1,349,083	149.9 %
Total Revenues	<u>\$ 10,423,617</u>	<u>\$ 11,326,600</u>	<u>\$ 12,526,205</u>	<u>\$ 13,418,419</u>	<u>\$ 13,456,718</u>	<u>\$ 3,033,101</u>	<u>29.1 %</u>
Expenditures and Transfers							
Instruction	\$ 50,000			\$ 66,956		\$ (50,000)	(100.0) %
Research	34,268	\$ (964)				(34,268.00)	(100.0) %
Public Service	8,481,312	8,876,845	\$ 10,178,088	11,554,404	\$ 11,640,582	3,159,270	37.2 %
Academic Support		4,104	4,796	15,333	4,796	4,796	100.0 %
Student Services							
Institutional Support	938,720	815,639	909,012	1,009,042	1,025,676	86,956	9.3 %
Operation & Maintenance of Plant							
Scholarships & Fellowships	4,432	4,811	6,838	5,448	6,838	2,406	54.3 %
Subtotal Expenditures	<u>\$ 9,508,732</u>	<u>\$ 9,700,435</u>	<u>\$ 11,098,734</u>	<u>\$ 12,651,183</u>	<u>\$ 12,677,892</u>	<u>\$ 3,169,160</u>	<u>33.3 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	803,828	1,394,028	1,465,425	592,187	766,462	(37,366)	(4.6) %
Total Expenditures & Transfers	<u>\$ 10,312,560</u>	<u>\$ 11,094,463</u>	<u>\$ 12,564,159</u>	<u>\$ 13,243,370</u>	<u>\$ 13,444,354</u>	<u>\$ 3,131,794</u>	<u>30.4 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 111,057</u>	<u>\$ 232,136</u>	<u>\$ (37,954)</u>	<u>\$ 175,049</u>	<u>\$ 12,364</u>		

Municipal Technical Advisory Service

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 3,410,551	\$ 3,546,651	\$ 3,535,751	\$ (10,900)	(0.3) %
Grants & Contracts	25,211	28,000	28,000		
Sales & Service					
Other Sources	3,845,279	3,846,274	3,785,274	(61,000)	(1.6) %
Total Revenues	<u>\$ 7,281,041</u>	<u>\$ 7,420,925</u>	<u>\$ 7,349,025</u>	<u>\$ (71,900)</u>	<u>(1.0) %</u>
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 6,282,425	\$ 6,940,701	\$ 6,658,199	\$ (282,502)	(4.1) %
Academic Support	190,449	222,569	225,504	2,935	1.3 %
Student Services					
Institutional Support	6,902	6,000	6,000		
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	<u>\$ 6,479,775</u>	<u>\$ 7,169,270</u>	<u>\$ 6,889,703</u>	<u>\$ (279,567)</u>	<u>(3.9) %</u>
Mandatory Transfers					
Non-Mandatory Transfers	783,658	161,608	425,220	263,612	163.1 %
Total Expenditures & Transfers	<u>\$ 7,263,433</u>	<u>\$ 7,330,878</u>	<u>\$ 7,314,923</u>	<u>\$ (15,955)</u>	<u>(0.2) %</u>
Fund Balance Addition/(Reduction)	<u>\$ 17,608</u>	<u>\$ 90,047</u>	<u>\$ 34,102</u>		

Municipal Technical Advisory Service
Five Year FY2018-19 Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 2,903,313	\$ 3,039,651	\$ 3,159,551	\$ 3,410,551	\$ 3,535,751	\$ 632,438	21.8 %
Grants & Contracts	20,116	45,752	26,545	25,211	28,000	7,884	39.2 %
Sales & Service							
Other Sources	3,299,627	3,583,110	3,686,553	3,845,279	3,785,274	485,647	14.7 %
Total Revenues	<u>\$ 6,223,056</u>	<u>\$ 6,668,513</u>	<u>\$ 6,872,648</u>	<u>\$ 7,281,041</u>	<u>\$ 7,349,025</u>	<u>\$ 1,125,969</u>	<u>18.1 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 5,694,708	\$ 5,736,603	\$ 6,091,908	\$ 6,282,425	\$ 6,658,199	\$ 963,491	16.9 %
Academic Support	262,964	248,103	234,702	190,449	225,504	(37,460)	(14.2) %
Student Services							
Institutional Support	6,155	5,412	5,156	6,902	6,000	(155)	(2.5) %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 5,963,827</u>	<u>\$ 5,990,118</u>	<u>\$ 6,331,766</u>	<u>\$ 6,479,775</u>	<u>\$ 6,889,703</u>	<u>\$ 925,876</u>	<u>15.5 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	254,675	534,348	553,366	783,658	425,220	170,545	67.0 %
Total Expenditures & Transfers	<u>\$ 6,218,502</u>	<u>\$ 6,524,466</u>	<u>\$ 6,885,132</u>	<u>\$ 7,263,433</u>	<u>\$ 7,314,923</u>	<u>\$ 1,096,421</u>	<u>17.6 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 4,554</u>	<u>\$ 144,047</u>	<u>\$ (12,484)</u>	<u>\$ 17,608</u>	<u>\$ 34,102</u>		

Municipal Technical Advisory Service
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018		FY 2019		FY 2019	Change	
	Actual		Original		Revised	Original to Revised	
						Amount	%
EDUCATIONAL AND GENERAL							
Salaries and Benefits							
Salaries							
Academic	\$ 2,446	\$	10,000	\$	10,000		
Non-Academic	3,741,893		4,125,660		3,929,680	\$ (195,980)	(4.8) %
Students	6,780		10,400		10,400		
Total Salaries	\$ 3,751,119	\$	4,146,060	\$	3,950,080	\$ (195,980)	(4.7) %
Staff Benefits	1,354,255		1,493,612		1,408,733	(84,879)	(5.7) %
Total Salaries and Benefits	\$ 5,105,374	\$	5,639,672	\$	5,358,813	\$ (280,859)	(5.0) %
Operating	1,327,458		1,484,418		1,484,418		
Equipment and Capital Outlay	46,944		45,180		46,472	1,292	2.9 %
Total Expenditures	\$ 6,479,775	\$	7,169,270	\$	6,889,703	\$ (279,567)	(3.9) %

Municipal Technical Advisory Service

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Proposed to Revised Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 3,410,551		\$ 3,410,551	\$ 3,546,651		\$ 3,546,651	\$ 3,535,751		\$ 3,535,751	\$ (10,900)	(0.3) %
Grants & Contracts	25,211	\$ 229,383	254,594	28,000	\$ 299,847	327,847	28,000	\$ 299,847	327,847		
Sales & Service											
Other Sources	3,845,279	243,832	4,089,111	3,846,274	126,044	3,972,318	3,785,274	126,044	3,911,318	(61,000)	(1.5) %
Total Revenues	<u>\$ 7,281,041</u>	<u>\$ 473,215</u>	<u>\$ 7,754,257</u>	<u>\$ 7,420,925</u>	<u>\$ 425,891</u>	<u>\$ 7,846,816</u>	<u>\$ 7,349,025</u>	<u>\$ 425,891</u>	<u>\$ 7,774,916</u>	<u>\$ (71,900)</u>	<u>(0.9) %</u>
Expenditures and Transfers											
Instruction		\$ 1,595	\$ 1,595					\$ 2,732	\$ 2,732	\$ 2,732	100.0 %
Research											
Public Service	\$ 6,282,425	\$ 368,092	\$ 6,650,516	\$ 6,940,701	\$ 425,891	\$ 7,366,592	\$ 6,658,199	\$ 420,921	\$ 7,079,120	\$ (287,472)	(3.9) %
Academic Support	190,449	5,196	195,645	222,569		222,569	225,504	2,238	227,742	5,173	2.3 %
Student Services											
Institutional Support	6,902		6,902	6,000		6,000	6,000		6,000		
Operation & Maintenance of Plant											
Scholarships & Fellowships											
Subtotal Expenditures	<u>\$ 6,479,775</u>	<u>\$ 374,883</u>	<u>\$ 6,854,658</u>	<u>\$ 7,169,270</u>	<u>\$ 425,891</u>	<u>\$ 7,595,161</u>	<u>\$ 6,889,703</u>	<u>\$ 425,891</u>	<u>\$ 7,315,594</u>	<u>\$ (279,567)</u>	<u>(3.7) %</u>
Mandatory Transfers											
Non-Mandatory Transfers	783,658		783,658	161,608		161,608	425,220		425,220	263,612	163.1 %
Total Expenditures & Transfers	<u>\$ 7,263,433</u>	<u>\$ 374,883</u>	<u>\$ 7,638,316</u>	<u>\$ 7,330,878</u>	<u>\$ 425,891</u>	<u>\$ 7,756,769</u>	<u>\$ 7,314,923</u>	<u>\$ 425,891</u>	<u>\$ 7,740,814</u>	<u>\$ (15,955)</u>	<u>(0.2) %</u>
Fund Balance Addition / (Reduction)	<u>\$ 17,608</u>	<u>\$ 98,333</u>	<u>\$ 115,941</u>	<u>\$ 90,047</u>		<u>\$ 90,047</u>	<u>\$ 34,102</u>		<u>\$ 34,102</u>		

Municipal Technical Advisory Service
Five Year FY 2018-19 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 2,903,313	\$ 3,039,651	\$ 3,159,551	\$ 3,410,551	\$ 3,535,751	\$ 632,438	21.8 %
Grants & Contracts	206,301	355,713	222,996	254,594	327,847	121,546	58.9 %
Sales & Service							
Other Sources	3,500,237	3,795,231	3,915,992	4,089,111	3,911,318	411,081	11.7 %
Total Revenues	<u>\$ 6,609,851</u>	<u>\$ 7,190,596</u>	<u>\$ 7,298,539</u>	<u>\$ 7,754,257</u>	<u>\$ 7,774,916</u>	<u>\$ 1,165,065</u>	<u>17.6 %</u>
Expenditures and Transfers							
Instruction		\$ 2,273	\$ 2,732	\$ 1,595	\$ 2,732	\$ 2,732	100.0 %
Research							
Public Service	\$ 6,055,672	\$ 6,201,268	\$ 6,433,123	\$ 6,650,516	\$ 7,079,120	\$ 1,023,448	16.9 %
Academic Support	262,964	248,103	236,940	195,645	227,742	(35,222)	(13.4) %
Student Services							
Institutional Support	6,155	5,412	5,156	6,902	6,000	(155)	(2.5) %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 6,324,791</u>	<u>\$ 6,457,056</u>	<u>\$ 6,677,951</u>	<u>\$ 6,854,658</u>	<u>\$ 7,315,594</u>	<u>\$ 990,803</u>	<u>15.7 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	254,675	534,348	553,366	783,658	425,220	170,545	67.0 %
Total Expenditures & Transfers	<u>\$ 6,579,466</u>	<u>\$ 6,991,404</u>	<u>\$ 7,231,317</u>	<u>\$ 7,638,316</u>	<u>\$ 7,740,814</u>	<u>\$ 1,161,348</u>	<u>17.7 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 30,385</u>	<u>\$ 199,191</u>	<u>\$ 67,222</u>	<u>\$ 115,941</u>	<u>\$ 34,102</u>		

County Technical Assistance Service

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 2,964,551	\$ 3,075,451	\$ 3,056,451	\$ (19,000)	(0.6) %
Grants & Contracts					
Sales & Service					
Other Sources	3,272,416	3,253,089	3,253,089		
Total Revenues	\$ 6,236,967	\$ 6,328,540	\$ 6,309,540	\$ (19,000)	(0.3) %
Expenditures and Transfers					
Instruction					
Research					
Public Service	\$ 5,438,757	\$ 6,577,384	\$ 6,650,967	\$ 73,583	1.1 %
Academic Support					
Student Services					
Institutional Support	4,285	7,835	7,835		
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	\$ 5,443,042	\$ 6,585,219	\$ 6,658,802	\$ 73,583	1.1 %
Mandatory Transfers					
Non-Mandatory Transfers	786,674	(224,909)	(353,587)	(128,678)	(57.2) %
Total Expenditures & Transfers	\$ 6,229,716	\$ 6,360,310	\$ 6,305,215	\$ (55,095)	(0.9) %
Fund Balance Addition/(Reduction)	\$ 7,250	\$ (31,770)	\$ 4,325		

County Technical Assistance Service
Five Year FY2018-19 Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 1,767,913	\$ 1,863,251	\$ 2,238,651	\$ 2,964,551	\$ 3,056,451	\$ 1,288,538	72.9 %
Grants & Contracts							
Sales & Service							
Other Sources	3,177,830	3,281,569	3,249,623	3,272,416	3,253,089	75,259	2.4 %
Total Revenues	<u>\$ 4,945,743</u>	<u>\$ 5,144,820</u>	<u>\$ 5,488,274</u>	<u>\$ 6,236,967</u>	<u>\$ 6,309,540</u>	<u>\$ 1,363,797</u>	<u>27.6 %</u>
Expenditures and Transfers							
Instruction							
Research							
Public Service	\$ 4,871,300	\$ 4,685,123	\$ 5,099,191	\$ 5,438,757	\$ 6,650,967	\$ 1,779,667	36.5 %
Academic Support							
Student Services							
Institutional Support	4,317	2,722	3,179	4,285	7,835	3,518	81.5 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 4,875,617</u>	<u>\$ 4,687,845</u>	<u>\$ 5,102,370</u>	<u>\$ 5,443,042</u>	<u>\$ 6,658,802</u>	<u>\$ 1,783,185</u>	<u>36.6 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	17,534	380,579	397,053	786,674	(353,587)	(371,121)	(2,116.6) %
Total Expenditures & Transfers	<u>\$ 4,893,151</u>	<u>\$ 5,068,424</u>	<u>\$ 5,499,423</u>	<u>\$ 6,229,716</u>	<u>\$ 6,305,215</u>	<u>\$ 1,412,064</u>	<u>28.9 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 52,592</u>	<u>\$ 76,396</u>	<u>\$ (11,149)</u>	<u>\$ 7,250</u>	<u>\$ 4,325</u>		

County Technical Assistance Service
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018		FY 2019		FY 2019	Change	
	Actual		Original		Revised	Original to Revised	
						Amount	%
EDUCATIONAL AND GENERAL							
Salaries and Benefits							
Salaries							
Academic	\$ 11,917	\$	13,000	\$	13,000		
Non-Academic	2,907,112	\$	3,387,801		3,283,159	\$ (104,642)	(3.1) %
Students	2,136						
Total Salaries	\$ 2,921,166	\$	3,400,801	\$	3,296,159	\$ (104,642)	(3.1) %
Staff Benefits	1,217,265		1,395,282		1,360,820	(34,462)	(2.5) %
Total Salaries and Benefits	\$ 4,138,431	\$	4,796,083	\$	4,656,979	\$ (139,104)	(2.9) %
Operating	1,275,382		1,722,136		1,934,823	212,687	12.4 %
Equipment and Capital Outlay	29,230		67,000		67,000		
Total Expenditures	\$ 5,443,042	\$	6,585,219	\$	6,658,802	\$ 73,583	1.1 %

County Technical Assistance Service

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
GENERAL Revenues											
Tuition & Fees											
State Appropriation \$	2,964,551		\$ 2,964,551	\$ 3,075,451		\$ 3,075,451	\$ 3,056,451		\$ 3,056,451	\$ (19,000)	(0.6) %
Grants & Contracts											
Sales & Service											
Other Sources	3,272,416	\$ 177,605	3,450,021	3,253,089	\$ 157,144	3,410,233	3,253,089	157,144	3,410,233		
Total Revenue \$	6,236,967	\$ 177,605	\$ 6,414,572	6,328,540	\$ 157,144	\$ 6,485,684	6,309,540	\$ 157,144	\$ 6,466,684	\$ (19,000)	(0.3) %
Expenditures and Transfers											
Instruction		\$ 1,772	\$ 1,772								
Research											
Public Services \$	5,438,757	11,631	5,450,389	\$ 6,577,384	\$ 157,144	\$ 6,734,528	\$ 6,650,967	\$ 154,886	\$ 6,805,853	\$ 71,325	1.1 %
Academic Support											
Student Services											
Institutional Support	4,285	6,957	11,242	7,835		7,835	7,835	2,258	10,093	2,258	28.8 %
Operation & Maintenance of Plant											
Scholarships & Fellowships											
Subtotal \$	5,443,042	\$ 20,361	\$ 5,463,403	\$ 6,585,219	\$ 157,144	\$ 6,742,363	\$ 6,658,802	\$ 157,144	\$ 6,815,946	\$ 73,583	1.1 %
Mandatory Transfers											
Non-Mandatory	786,674		786,674	(224,909)		(224,909)	(353,587)		(353,587)	(128,678)	(57.2) %
Total Expenditure \$	6,229,716	\$ 20,361	\$ 6,250,077	\$ 6,360,310	\$ 157,144	\$ 6,517,454	\$ 6,305,215	\$ 157,144	\$ 6,462,359	\$ (55,095)	(0.8) %
Fund Balance Available \$	7,250	\$ 157,245	\$ 164,495	\$ (31,770)		\$ (31,770)	\$ 4,325		\$ 4,325		

County Technical Assistance Service
Five Year FY 2018-19 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 1,767,913	\$ 1,863,251	\$ 2,238,651	\$ 2,964,551	\$ 3,056,451	\$ 1,288,538	72.9 %
Grants & Contracts	450					(450)	(100.0) %
Sales & Service							
Other Sources	3,277,967	3,417,627	3,406,766	3,450,021	3,410,233	132,266	4.0 %
Total Revenues	<u>\$ 5,046,330</u>	<u>\$ 5,280,878</u>	<u>\$ 5,645,417</u>	<u>\$ 6,414,572</u>	<u>\$ 6,466,684</u>	<u>\$ 1,420,354</u>	<u>28.1 %</u>
Expenditures and Transfers							
Instruction				\$ 1,772			
Research							
Public Service	4,883,679	4,709,525	\$ 5,121,451	5,450,389	\$ 6,805,853	\$ 1,922,174	39.4 %
Academic Support							
Student Services							
Institutional Support	8,032	5,097	5,437	11,242	10,093	2,061	25.7 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 4,891,711</u>	<u>\$ 4,714,622</u>	<u>\$ 5,126,889</u>	<u>\$ 5,463,403</u>	<u>\$ 6,815,946</u>	<u>\$ 1,924,235</u>	<u>39.3 %</u>
Mandatory Transfers							
Non-Mandatory Transfers	17,534	380,579	397,053	786,674	(353,587)	(371,121)	(2,116.6) %
Total Expenditures & Transfers	<u>\$ 4,909,245</u>	<u>\$ 5,095,201</u>	<u>\$ 5,523,942</u>	<u>\$ 6,250,077</u>	<u>\$ 6,462,359</u>	<u>\$ 1,553,114</u>	<u>31.6 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 137,085</u>	<u>\$ 185,677</u>	<u>\$ 121,475</u>	<u>\$ 164,495</u>	<u>\$ 4,325</u>		

Tennessee Language Center

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations			\$ 657,800	\$ 657,800	
Grants & Contracts					
Sales & Service					
Other Sources			2,889,833	2,889,833	
Total Revenues			\$ 3,547,633	\$ 3,547,633	
Expenditures and Transfers					
Instruction					
Research					
Public Service			\$ 3,475,091	\$ 3,475,091	
Academic Support					
Student Services					
Institutional Support					
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures			\$ 3,475,091	\$ 3,475,091	
Mandatory Transfers					
Non-Mandatory Transfers			60,000	60,000	
Total Expenditures & Transfers			\$ 3,535,091	\$ 3,535,091	
Fund Balance Addition/(Reduction)			\$ 12,542		

Tennessee Language Center
Five Year FY2018-19 Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations					\$ 657,800	\$ 657,800	%
Grants & Contracts							
Sales & Service							
Other Sources					2,889,833	2,889,833	%
Total Revenues					\$ 3,547,633	\$ 3,547,633	%
Expenditures and Transfers							
Instruction							
Research							
Public Service					\$ 3,475,091	\$ 3,475,091	%
Academic Support							
Student Services							
Institutional Support							%
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures					\$ 3,475,091	\$ 3,475,091	%
Mandatory Transfers							
Non-Mandatory Transfers					60,000	60,000	%
Total Expenditures & Transfers					\$ 3,535,091	\$ 3,535,091	%
Fund Balance Addition/(Reduction)					\$ 12,542		

Tennessee Language Center
FY 2018-19 Revised Budget Summary - Natural Classifications
 Unrestricted Current Funds Expenditures

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic			\$ 297,000	\$ 297,000	%
Non-Academic			1,079,781	1,079,781	%
Students					
Total Salaries			\$ 1,376,781	\$ 1,376,781	%
Staff Benefits			463,110	463,110	%
Total Salaries and Benefits			\$ 1,839,891	\$ 1,839,891	%
Operating			1,635,200	1,635,200	%
Equipment and Capital Outlay					%
Total Expenditures			\$ 3,475,091	\$ 3,475,091	%

Tennessee Language Center

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Proposed to Revised Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees											
State Appropriations							\$ 657,800		\$ 657,800		
Grants & Contracts											
Sales & Service											
Other Sources							2,889,833		2,889,833		
Total Revenues							3,547,633		\$ 3,547,633		
Expenditures and Transfers											
Instruction											
Research											
Public Service							\$ 3,475,091		\$ 3,475,091		
Academic Support											
Student Services											
Institutional Support											
Operation & Maintenance of Plant											
Scholarships & Fellowships											
Subtotal Expenditures							\$ 3,475,091		\$ 3,475,091		
Mandatory Transfers											
Non-Mandatory Transfers							60,000		60,000		
Total Expenditures & Transfers							\$ 3,535,091		\$ 3,535,091		
Fund Balance Addition / (Reduction)							\$ 12,542		\$ 12,542		

Tennessee Language Center
Five Year FY 2018-19 Revised Budget Summary Comparison
Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	CHANGE FY 2015 TO FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations					\$ 657,800	\$ 657,800	%
Grants & Contracts							
Sales & Service							
Other Sources					2,889,833	2,889,833	%
Total Revenues					\$ 3,547,633	\$ 3,547,633	%
Expenditures and Transfers							
Instruction							
Research							
Public Service					\$ 3,475,091	3,475,091	%
Academic Support							
Student Services							
Institutional Support							
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures					\$ 3,475,091	\$ 3,475,091	%
Mandatory Transfers							
Non-Mandatory Transfers					60,000	60,000	%
Total Expenditures & Transfers					\$ 3,535,091	\$ 3,535,091	%
Fund Balance Addition/(Reduction)					\$ 12,542		

System Administration

FY 2018-19 Revised Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2018 Actual	FY 2019 Original	FY 2019 Revised	Change Original to Revised	
				Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	\$ 5,615,617	\$ 5,793,517	\$ 5,654,017	\$ (139,500)	(2.4) %
Grants & Contracts					
Sales & Service					
Other Sources	24,236,539	18,239,576	24,199,986	5,960,410	32.7 %
Total Revenues	\$ 29,852,156	\$ 24,033,093	\$ 29,854,003	\$ 5,820,910	24.2 %
Expenditures and Transfers					
Instruction					
Research					
Public Service					
Academic Support					
Student Services					
Institutional Support	\$ 53,292,770	\$ 53,956,731	\$ 55,589,913	\$ 1,633,182	3.0 %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	\$ 53,292,770	\$ 53,956,731	\$ 55,589,913	\$ 1,633,182	3.0 %
Mandatory Transfers	125,740	110,000	130,000	20,000	18.2 %
Non-Mandatory Transfers	(26,534,596)	(29,749,477)	(25,260,133)	4,489,344	15.1 %
Total Expenditures & Transfers	\$ 26,883,914	\$ 24,317,254	\$ 30,459,780	\$ 6,142,526	25.3 %
Fund Balance Addition/(Reduction)	\$ 2,968,242	\$ (284,161)	\$ (605,777)		

System Administration

Five Year FY2018-19 Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Revised	Change FY 2015 to FY 2019	
						Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees							
State Appropriations	\$ 4,794,038	\$ 4,995,217	\$ 5,531,417	\$ 5,615,617	\$ 5,654,017	\$ 859,979	17.9 %
Grants & Contracts							
Sales & Service							
Other Sources	18,981,510	20,484,325	21,979,127	24,236,539	24,199,986	5,218,476	27.5 %
Total Revenues	<u>\$ 23,775,548</u>	<u>\$ 25,479,542</u>	<u>\$ 27,510,544</u>	<u>\$ 29,852,156</u>	<u>\$ 29,854,003</u>	<u>\$ 6,078,455</u>	<u>25.6 %</u>
Expenditures and Transfers							
Instruction							
Research	\$ 239,983	\$ 81,639	\$ 2,482			\$ (239,983)	(100.0) %
Public Service							
Academic Support							
Student Services							
Institutional Support	43,559,856	47,962,864	48,144,471	53,292,770	\$ 55,589,913	12,030,057	27.6 %
Operation & Maintenance of Plant							
Scholarships & Fellowships							
Subtotal Expenditures	<u>\$ 43,799,839</u>	<u>\$ 48,044,503</u>	<u>\$ 48,146,953</u>	<u>\$ 53,292,770</u>	<u>\$ 55,589,913</u>	<u>\$ 11,790,074</u>	<u>26.9 %</u>
Mandatory Transfers	91,568	105,566	104,186	125,740	130,000	38,432	42.0 %
Non-Mandatory Transfers	(23,112,344)	(19,975,063)	(20,266,117)	(26,534,596)	(25,260,133)	(2,147,789)	(9.3) %
Total Expenditures & Transfers	<u>\$ 20,779,063</u>	<u>\$ 28,175,006</u>	<u>\$ 27,985,022</u>	<u>\$ 26,883,914</u>	<u>\$ 30,459,780</u>	<u>\$ 9,680,717</u>	<u>46.6 %</u>
Fund Balance Addition/(Reduction)	<u>\$ 2,996,484</u>	<u>\$ (2,695,464)</u>	<u>\$ (474,477)</u>	<u>\$ 2,968,242</u>	<u>\$ (605,777)</u>		

System Administration

Unrestricted Net Assets

	E&G
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 Actual

Revenue	\$ 29,852,156
Less:	
Expenditures	\$ 53,292,770
Mandatory Transfers	
Non-Mandatory Transfers	(26,408,856)
Total Expenditures & Transfers	<u>\$ 26,883,914</u>
Net Change	\$ 2,968,242

Unrestricted Net Assets

Working Capital-Accounts Receivable	\$ 4,059,350
Working Capital-Petty Cash	1,261,320
Working Capital-Inventories	206,968
Revolving Funds	14,462,495
Encumbrances	
Unexpended Gifts	
Reappropriations	1,790,693
Unallocated	<u>1,318,096</u>

Net Assets - June 30, 2018	<u>\$ 23,098,922</u>
Percent Unallocated of Expenditure & Transfers *	<u>2.92%</u>

FY 2018-19 Revised Budget

Revenue	\$ 29,854,003
Less:	
Expenditures	\$ 55,589,913
Mandatory Transfers	130,000
Non-Mandatory Transfers	(25,260,133)
Total Expenditures & Transfers	<u>\$ 30,459,780</u>
Net Change	\$ (605,777)

Unrestricted Net Assets

Working Capital-Accounts Receivable	\$ 3,453,573
Working Capital-Petty Cash	1,261,320
Working Capital-Inventories	206,968
Revolving Funds	14,462,495
Encumbrances	
Unexpended Gifts	
Reappropriations	1,790,693
Unallocated	<u>1,318,096</u>

Estimated Net Assets - June 30, 2019	<u>\$ 22,493,145</u>
Percent Unallocated of Expenditure & Transfers *	<u>2.66%</u>

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

System Administration
FY 2018-19 Revised Budget Summary - Natural Classifications
Unrestricted Current Funds Expenditures

	FY 2018		FY 2019		FY 2019		Change	
	Actual		Original		Revised		Original to Revised	
							Amount	%
EDUCATIONAL AND GENERAL								
Salaries and Benefits								
Salaries								
Academic	\$ 168,127	\$	139,170	\$	146,970	\$	7,800	5.6 %
Non-Academic	24,597,891		25,812,417		26,703,886		891,469	3.5 %
Students	117,688		145,163		167,563		22,400	15.4 %
Total Salaries	\$ 24,883,707	\$	26,096,750	\$	27,018,419	\$	921,669	3.5 %
Staff Benefits	8,539,178		8,668,351		8,773,069		104,718	1.2 %
Total Salaries and Benefits	\$ 33,422,885	\$	34,765,101	\$	35,791,488	\$	1,026,387	3.0 %
Operating	19,869,885		19,191,630		19,798,425		606,795	3.2 %
Equipment and Capital Outlay	0							
Total Expenditures	\$ 53,292,770	\$	53,956,731	\$	55,589,913	\$	1,633,182	3.0 %

System Administration

FY 2018-19 Revised Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2018 Actual			FY 2018 Proposed			FY 2019 Revised			Change Proposed to Revised	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL Revenues											
Tuition & Fees											
State Appropriations	\$ 5,615,617	\$ 40,413	\$ 5,656,030	\$ 5,793,517		5,793,517	\$ 5,654,017		5,654,017	\$ (139,500)	(2.4) %
Grants & Contracts		1,442,755	1,442,755		\$ 1,250,000	1,250,000		\$ 1,250,000	1,250,000		
Sales & Service											
Other Sources	24,236,539	938,324	25,174,864	18,239,576	600,000	18,839,576	24,199,986	600,000	24,799,986	5,960,410	31.6 %
Total Revenues	\$ 29,852,156	\$ 2,421,492	\$ 32,273,649	\$ 24,033,093	\$ 1,850,000	\$ 25,883,093	\$ 29,854,003	\$ 1,850,000	\$ 31,704,003	\$ 5,820,910	22.5 %
Expenditures and Transfers											
Instruction		\$ 66,793	\$ 66,793		\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000		
Research		\$ 453,724	\$ 453,724		682,000	682,000		682,000	682,000		
Public Service		849,224	849,224		600,000	600,000		600,000	600,000		
Academic Support											
Student Services											
Institutional Support	53,292,770	828,579	54,121,349	\$ 53,956,731	520,000	54,476,731	\$ 55,589,913	520,000	56,109,913	\$ 1,633,182	3.0 %
Operation & Maintenance of Plant											
Scholarships & Fellowships		28,500	28,500		40,000	40,000		40,000	40,000		
Subtotal Expenditures	\$ 53,292,770	\$ 2,226,820	\$ 55,519,590	\$ 53,956,731	\$ 1,850,000	\$ 55,806,731	\$ 55,589,913	\$ 1,850,000	\$ 57,439,913	\$ 1,633,182	2.9 %
Mandatory Transfers	125,740		125,740		110,000	110,000		130,000	130,000	20,000	18.2 %
Non-Mandatory Transfers	(26,534,596)		(26,534,596)	(29,749,477)		(29,749,477)	(25,260,133)		(25,260,133)	4,489,344	15.1 %
Total Expenditures & Transfers	\$ 26,883,914	\$ 2,226,820	\$ 29,110,734	\$ 24,317,254	\$ 1,850,000	\$ 26,167,254	\$ 30,459,780	\$ 1,850,000	\$ 32,309,780	\$ 6,142,526	23.5 %
Fund Balance Addition / (Reduction)	\$ 2,968,242	\$ 194,673	\$ 3,162,915	\$ (284,161)		\$ (284,161)	\$ (605,777)		\$ (605,777)		

System Administration

Five Year FY 2018-19 Revised Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - Unrestricted and Restricted

	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019		CHANGE	
	Actual		Actual		Actual		Actual		Revised		FY 2015 TO FY 2019	
											Amount	%
EDUCATIONAL AND GENERAL												
Revenues												
Tuition & Fees												
State Appropriations	\$	9,395,538	\$	3,969,344	\$	5,619,417	\$	5,656,030	\$	5,654,017	\$	(3,741,521) (39.8) %
Grants & Contracts		485,319		1,363,595		3,747,425		1,442,755		1,250,000		764,681 157.6 %
Sales & Service												
Other Sources		19,908,303		21,151,727		23,158,227		25,174,864		24,799,986		4,891,683 24.6 %
Total Revenues	\$	29,789,159	\$	26,484,666	\$	32,525,069	\$	32,273,649	\$	31,704,003	\$	1,914,844 6.4 %
Expenditures and Transfers												
Instruction	\$	104,706	\$	259,234	\$	22,093	\$	66,793	\$	8,000	\$	(96,706) (92.4) %
Research	\$	2,307,442	\$	717,824		301,048		453,724		682,000		(1,625,442) (70.4) %
Public Service		473,729	\$	1,247,168		747,076		849,224		600,000		126,271 26.7 %
Academic Support												
Student Services												
Institutional Support		44,128,016		48,558,495		48,824,587	\$	54,121,349	\$	56,109,913		11,981,897 27.2 %
Operation & Maintenance of Plant												
Scholarships & Fellowships		49,200		50,200		45,700		28,500		40,000		(9,200) (18.7) %
Subtotal Expenditures	\$	47,063,092	\$	50,832,921	\$	49,940,504	\$	55,519,590	\$	57,439,913	\$	10,376,821 22.0 %
Mandatory Transfers		91,568		105,566		104,186		125,740		130,000		38,432 42.0 %
Non-Mandatory Transfers		(23,112,344)		(19,975,063)		(20,266,117)		(26,534,596)		(25,260,133)		(2,147,789) (9.3) %
Total Expenditures & Transfers	\$	24,042,316	\$	30,963,424	\$	29,778,573	\$	29,110,734	\$	32,309,780	\$	8,267,464 34.4 %
Fund Balance Addition/(Reduction)	\$	5,746,843	\$	(4,478,758)	\$	2,746,496	\$	3,162,915	\$	(605,777)		

The University of Tennessee

FY 2018-19 Revised Budget Document

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System Budget and Finance Office

Ron Maples, Treasurer

Ron Loewen, Assistant Vice President, Budget & Planning

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We gratefully acknowledge the effort and cooperation of the campus and unit budget staff and the IRIS staff who contribute to the preparation of the University budget.

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