

# The University of Tennessee at Chattanooga

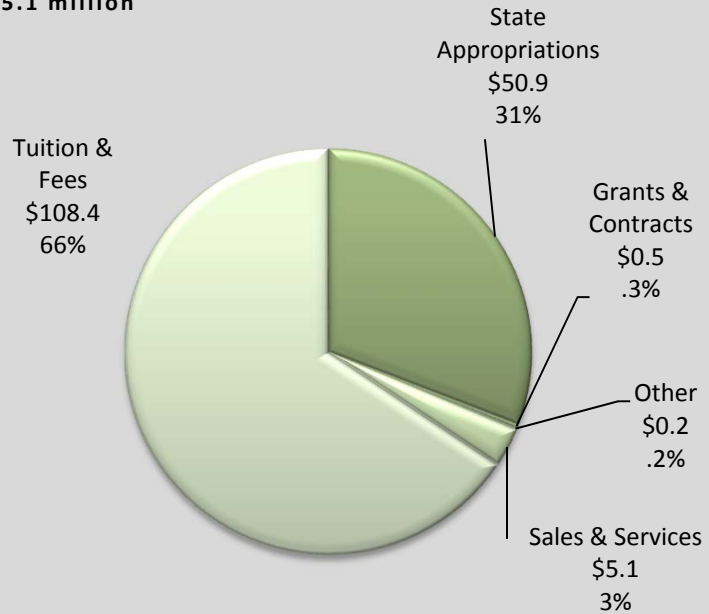
## FY 2018 Proposed Budget

### Unrestricted E&G Funds

<b>Current Fund Revenues</b> (\$ Millions)	
<b>Unrestricted Funds</b>	
E & G	\$165.1
Auxiliaries	<u>14.5</u>
Unrestricted Total	<u>\$179.6</u>
<b>Restricted Funds</b>	
E & G	<u>51.0</u>
<b>TOTAL FUNDS</b>	<b>\$230.6</b>

### Revenues

\$165.1 million

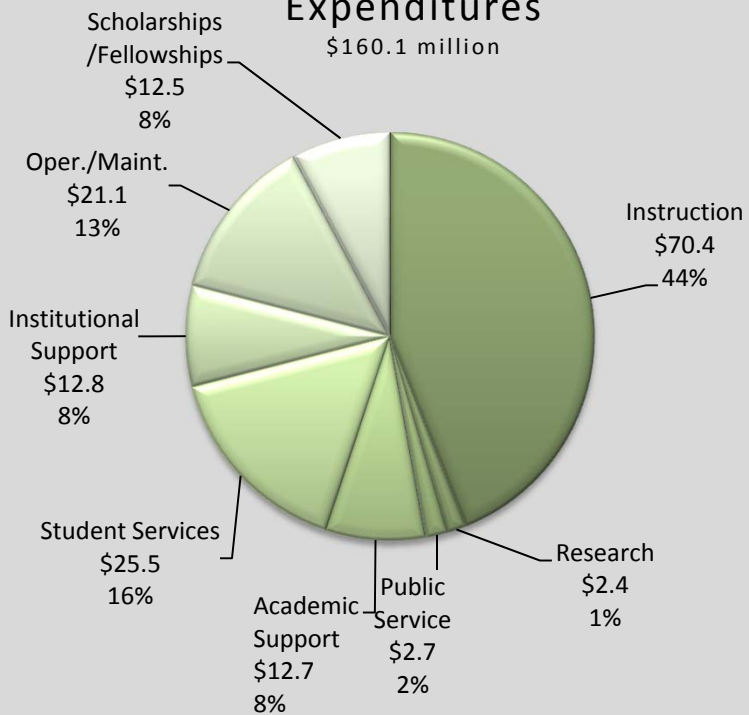


<b>Fall 2016 Headcount Enrollment</b>	
Undergraduate	10,170
Graduate	1,363
<b>TOTAL</b>	<u><b>11,533</b></u>
First-time Freshmen	2,080

<b>FTE Positions</b> (Unrestricted & Restricted)	
<b>July 1, 2017</b>	
Faculty	506
Administrative	150
Professional	255
Cler/Tech/Maint	<u>427</u>
<b>TOTAL</b>	<b>1,338</b>

### Expenditures

\$160.1 million



# Chattanooga

## FY 2018 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2016 ACTUALS	FY 2017 PROBABLE	FY 2018 PROPOSED	CHANGE PROBABLE TO PROPOSED	
				AMOUNT	%
<b>EDUCATIONAL AND GENERAL</b>					
<b>Revenues</b>					
Tuition & Fees	\$ 103,869,395	\$ 105,018,304	\$ 108,399,809	\$ 3,381,505	3.2%
State Appropriations	42,637,305	46,713,505	50,870,205	4,156,700	8.9%
Grants & Contracts	588,790	730,159	453,856	(276,303)	-37.8%
Sales & Service	6,020,297	5,110,179	5,110,179	-	0.0%
Other Sources	293,290	279,500	239,500	(40,000)	-14.3%
<b>Total Revenues</b>	<b>\$ 153,409,078</b>	<b>\$ 157,851,647</b>	<b>\$ 165,073,549</b>	<b>\$ 7,221,902</b>	<b>4.6%</b>
<b>Expenditures and Transfers</b>					
Instruction	\$ 60,061,482	\$ 71,057,872	\$ 70,424,943	\$ (632,929)	-0.9%
Research	3,227,388	3,620,578	2,390,790	(1,229,788)	-34.0%
Public Service	2,507,595	2,657,918	2,693,958	36,040	1.4%
Academic Support	13,945,468	17,014,885	12,726,956	(4,287,929)	-25.2%
Student Services	25,926,865	25,089,697	25,490,926	401,229	1.6%
Institutional Support	10,462,101	13,107,794	12,773,874	(333,920)	-2.5%
Operation & Maintenance of Plant	15,933,414	21,092,295	21,102,647	10,352	0.0%
Scholarships & Fellowships	11,468,107	12,848,586	12,531,352	(317,234)	-2.5%
<b>Subtotal Expenditures</b>	<b>\$ 143,532,422</b>	<b>\$ 166,489,625</b>	<b>\$ 160,135,446</b>	<b>\$ (6,354,179)</b>	<b>-3.8%</b>
Mandatory Transfers	467,782	874,165	3,269,165	2,395,000	274.0%
Non-Mandatory Transfers	9,155,945	(9,578,723)	1,602,358	11,181,081	-116.7%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 153,156,149</b>	<b>\$ 157,785,067</b>	<b>\$ 165,006,969</b>	<b>\$ 7,221,902</b>	<b>4.6%</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 252,928</b>	<b>\$ 66,580</b>	<b>\$ 66,580</b>		
<b>AUXILIARIES</b>					
<b>Revenues</b>	\$ 15,173,532	\$ 14,496,728	\$ 14,542,704	\$ 45,976	0.3%
<b>Expenditures and Transfers</b>					
Expenditures	9,595,817	10,673,170	10,719,146	45,976	0.4%
Mandatory Transfers	1,341,729	1,803,780	1,803,780	-	0.0%
Non-Mandatory Transfers	4,146,442	2,019,778	2,019,778	-	0.0%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 15,083,988</b>	<b>\$ 14,496,728</b>	<b>\$ 14,542,704</b>	<b>\$ 45,976</b>	<b>0.3%</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 89,543</b>				
<b>TOTALS</b>					
<b>Revenues</b>	\$ 168,582,609	\$ 172,348,375	\$ 179,616,253	\$ 7,267,878	4.2%
<b>Expenditures and Transfers</b>					
Expenditures	\$ 153,128,240	\$ 177,162,795	\$ 170,854,592	\$ (6,308,203)	-3.6%
Mandatory Transfers	1,809,511	2,677,945	5,072,945	2,395,000	89.4%
Non-Mandatory Transfers	13,302,387	(7,558,945)	3,622,136	11,181,081	-147.9%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 168,240,138</b>	<b>\$ 172,281,795</b>	<b>\$ 179,549,673</b>	<b>\$ 7,267,878</b>	<b>4.2%</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 342,472</b>	<b>\$ 66,580</b>	<b>\$ 66,580</b>		

# Chattanooga

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

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROBABLE	FY 2018 PROPOSED	CHANGE	
						FY 2014 TO FY 2018 AMOUNT	%
<b>EDUCATIONAL AND GENERAL</b>							
<b>Revenues</b>							
Tuition & Fees	\$ 94,436,452	\$ 101,724,207	\$ 103,869,395	\$ 105,018,304	\$ 108,399,809	\$ 13,963,357	14.8 %
State Appropriations	37,467,181	38,442,081	42,637,305	46,713,505	50,870,205	13,403,024	35.8 %
Grants & Contracts	912,181	802,628	588,790	730,159	453,856	(458,325)	(50.2) %
Sales & Service	4,725,277	5,757,143	6,020,297	5,110,179	5,110,179	384,902	8.1 %
Other Sources	221,685	266,489	293,290	279,500	239,500	17,816	8.0 %
<b>Total Revenues</b>	<b>\$ 137,762,775</b>	<b>\$ 146,992,547</b>	<b>\$ 153,409,078</b>	<b>\$ 157,851,647</b>	<b>\$ 165,073,549</b>	<b>\$ 27,310,774</b>	<b>19.8 %</b>
<b>Expenditures and Transfers</b>							
Instruction	\$ 57,801,004	\$ 58,758,457	\$ 60,061,482	\$ 71,057,872	\$ 70,424,943	\$ 12,623,939	21.8 %
Research	3,212,076	2,789,532	3,227,388	3,620,578	2,390,790	(821,286)	(25.6) %
Public Service	2,387,884	2,353,088	2,507,595	2,657,918	2,693,958	306,074	12.8 %
Academic Support	11,023,003	13,826,644	13,945,468	17,014,885	12,726,956	1,703,953	15.5 %
Student Services	23,193,377	26,043,300	25,926,865	25,089,697	25,490,926	2,297,549	9.9 %
Institutional Support	10,892,431	10,226,361	10,462,101	13,107,794	12,773,874	1,881,443	17.3 %
Operation & Maintenance of Plant	14,806,376	14,811,159	15,933,414	21,092,295	21,102,647	6,296,271	42.5 %
Scholarships & Fellowships	10,821,928	11,572,385	11,468,107	12,848,586	12,531,352	1,709,424	15.8 %
<b>Subtotal Expenditures</b>	<b>\$ 134,138,078</b>	<b>\$ 140,380,925</b>	<b>\$ 143,532,422</b>	<b>\$ 166,489,625</b>	<b>\$ 160,135,446</b>	<b>\$ 25,997,368</b>	<b>19.4 %</b>
Mandatory Transfers	687,455	688,528	467,782	874,165	3,269,165	2,581,710	375.5 %
Non-Mandatory Transfers	2,416,245	5,558,862	9,155,945	(9,578,723)	1,602,358	(813,887)	(33.7) %
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 137,241,778</b>	<b>\$ 146,628,315</b>	<b>\$ 153,156,149</b>	<b>\$ 157,785,067</b>	<b>\$ 165,006,969</b>	<b>\$ 27,765,191</b>	<b>20.2 %</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 520,997</b>	<b>\$ 364,233</b>	<b>\$ 252,928</b>	<b>\$ 66,580</b>	<b>\$ 66,580</b>		
<b>AUXILIARIES</b>							
<b>Revenues</b>	\$ 13,733,782	\$ 15,146,190	\$ 15,173,532	\$ 14,496,728	\$ 14,542,704	\$ 808,922	5.9 %
<b>Expenditures and Transfers</b>							
Expenditures	\$ 9,003,458	\$ 9,768,772	\$ 9,595,817	\$ 10,673,170	\$ 10,719,146	\$ 1,715,688	19.1 %
Mandatory Transfers	1,399,953	1,376,244	1,341,729	1,803,780	1,803,780	403,827	28.8 %
Non-Mandatory Transfers	3,208,383	3,875,617	4,146,442	2,019,778	2,019,778	(1,188,605)	(37.0) %
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 13,611,794</b>	<b>\$ 15,020,633</b>	<b>\$ 15,083,988</b>	<b>\$ 14,496,728</b>	<b>\$ 14,542,704</b>	<b>\$ 930,910</b>	<b>6.8 %</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 121,988</b>	<b>\$ 125,557</b>	<b>\$ 89,543</b>				
<b>TOTALS</b>							
<b>Revenues</b>	\$ 151,496,558	\$ 162,138,737	\$ 168,582,609	\$ 172,348,375	\$ 179,616,253	\$ 28,119,695	18.6 %
<b>Expenditures and Transfers</b>							
Expenditures	\$ 143,141,536	\$ 150,149,697	\$ 153,128,240	\$ 177,162,795	\$ 170,854,592	\$ 27,713,056	19.4 %
Mandatory Transfers	2,087,408	2,064,772	1,809,511	2,677,945	5,072,945	2,985,537	143.0 %
Non-Mandatory Transfers	5,624,628	9,434,479	13,302,387	(7,558,945)	3,622,136	(2,002,492)	(35.6) %
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 150,853,572</b>	<b>\$ 161,648,948</b>	<b>\$ 168,240,138</b>	<b>\$ 172,281,795</b>	<b>\$ 179,549,673</b>	<b>\$ 28,696,101</b>	<b>19.0 %</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 642,986</b>	<b>\$ 489,789</b>	<b>\$ 342,472</b>	<b>\$ 66,580</b>	<b>\$ 66,580</b>		

## Chattanooga Unrestricted Net Assets

	E&G	AUXILIARIES	TOTAL
<b>Net Assets - June 30, 2015</b>	<u>\$ 9,403,016</u>	<u>\$ 1,515,722</u>	<u>\$ 10,918,738</u>
<i>Percent Unallocated of Expend. &amp; Transfers</i>	4.23%	3.83%	4.19%
<b>FY 2015-16 Actual</b>			
Revenue	\$ 153,409,078	\$ 15,173,532	\$ 168,582,610
Less:			
Expenditures	\$ 143,532,422	\$ 9,595,817	\$ 153,128,239
Mandatory Transfers	467,782	1,341,729	1,809,511
Non-Mandatory Transfers	9,155,945	4,146,442	13,302,387
Total Expenditures & Transfers	<u>\$ 153,156,149</u>	<u>\$ 15,083,988</u>	<u>\$ 168,240,137</u>
Net Change	<u>\$ 252,929</u>	<u>\$ 89,544</u>	<u>\$ 342,473</u>
<b>Unrestricted Net Assets</b>			
Working Capital-Accounts Receivable	\$ 3,267,427	\$ 1,005,265	\$ 4,272,692
Working Capital-Petty Cash			
Working Capital-Inventories	88,518		88,518
Revolving Funds			
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	6,300,000	600,000	6,900,000
<b>Net Assets - June 30, 2016</b>	<u>\$ 9,655,945</u>	<u>\$ 1,605,266</u>	<u>\$ 11,261,211</u>
<i>Percent Unallocated of Expend. &amp; Transfers</i>	4.11%	3.98%	4.10%
<b>FY 2016-17 Probable Budget</b>			
Revenue	\$ 157,851,647	\$ 14,496,728	\$ 172,348,375
Less:			
Expenditures	\$ 166,489,625	\$ 10,673,170	\$ 177,162,795
Mandatory Transfers	874,165	1,803,780	2,677,945
Non-Mandatory Transfers	(9,578,723)	2,019,778	(7,558,945)
Total Expenditures & Transfers	<u>\$ 157,785,067</u>	<u>\$ 14,496,728</u>	<u>\$ 172,281,795</u>
Net Change	<u>\$ 66,580</u>	<u>\$ -</u>	<u>\$ 66,580</u>
<b>Unrestricted Net Assets</b>			
Working Capital-Accounts Receivable	\$ 3,334,007	\$ 1,005,265	\$ 4,339,272
Working Capital-Petty Cash			
Working Capital-Inventories	88,518		88,518
Revolving Funds			
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	6,300,000	600,000	6,900,000
<b>Estimated Net Assets - June 30, 2017</b>	<u>\$ 9,722,525</u>	<u>\$ 1,605,266</u>	<u>\$ 11,327,791</u>
<i>Percent Unallocated of Expend. &amp; Transfers *</i>	3.99%	4.14%	4.01%
<b>FY 2017-18 PROPOSED BUDGET</b>			
Revenue	\$ 165,073,549	\$ 14,542,704	\$ 179,616,253
Less:			
Expenditures	\$ 160,135,446	\$ 10,719,146	\$ 170,854,592
Mandatory Transfers	3,269,165	1,803,780	5,072,945
Non-Mandatory Transfers	1,602,358	2,019,778	3,622,136
Total Expenditures & Transfers	<u>\$ 165,006,969</u>	<u>\$ 14,542,704</u>	<u>\$ 179,549,673</u>
Net Change	<u>\$ 66,580</u>	<u>\$ -</u>	<u>\$ 66,580</u>
<b>Unrestricted Net Assets</b>			
Working Capital-Accounts Receivable	\$ 3,334,007	\$ 1,005,265	4,339,272
Working Capital-Petty Cash			
Working Capital-Inventories	88,518		88,518
Revolving Funds			
Encumbrances			
Unexpended Gifts			
Reappropriations			
Unallocated	6,366,580	600,000	6,966,580
<b>Estimated Net Assets - June 30, 2018</b>	<u>\$ 9,789,105</u>	<u>\$ 1,605,266</u>	<u>\$ 11,394,371</u>
<i>Percent Unallocated of Expend. &amp; Transfers *</i>	3.86%	4.13%	3.88%

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

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

	FY 2016 ACTUAL	FY 2017 PROBABLE	FY 2018 PROPOSED	CHANGE	
				PROBABLE TO PROPOSED AMOUNT	%
<b>EDUCATIONAL AND GENERAL</b>					
<b>Salaries and Benefits</b>					
Salaries					
Academic	\$ 39,375,071	\$ 42,206,949	\$ 43,880,628	\$ 1,673,679	4.0 %
Non-Academic	33,559,779	37,582,131	37,419,859	(162,272)	(0.4) %
Students	1,773,178	1,226,178	926,136	(300,042)	(24.5) %
Total Salaries	\$ 74,708,029	\$ 81,015,258	\$ 82,226,623	\$ 1,211,365	1.5 %
Staff Benefits	25,548,830	29,066,704	29,838,907	772,203	2.7 %
<b>Total Salaries and Benefits</b>	\$ 100,256,859	\$ 110,081,962	\$ 112,065,530	\$ 1,983,568	1.8 %
<b>Operating</b>	41,466,085	55,213,758	46,380,011	(8,833,747)	(16.0) %
<b>Equipment and Capital Outlay</b>	1,809,478	1,193,905	1,689,905	496,000	41.5 %
Total Expenditures	\$ 143,532,422	\$ 166,489,625	\$ 160,135,446	\$ (6,354,179)	(3.8) %
<b>AUXILIARIES</b>					
<b>Salaries and Benefits</b>					
Salaries					
Academic	\$ 15,370	\$ 7,000	\$ 7,000		
Non-Academic	2,152,287	2,039,397	2,063,151	\$ 23,754	1.2 %
Students	168,792	95,484	95,484		
Total Salaries	\$ 2,336,448	\$ 2,141,881	\$ 2,165,635	\$ 23,754	1.1 %
Staff Benefits	864,139	582,850	596,855	14,005	2.4 %
<b>Total Salaries and Benefits</b>	\$ 3,200,588	\$ 2,724,731	\$ 2,762,490	\$ 37,759	1.4 %
<b>Operating</b>	6,363,066	7,940,969	7,949,186	8,217	0.1 %
<b>Equipment and Capital Outlay</b>	32,164	7,470	7,470		
Total Expenditures	\$ 9,595,817	\$ 10,673,170	\$ 10,719,146	\$ 45,976	0.4 %
<b>TOTALS</b>					
<b>Salaries and Benefits</b>					
Salaries					
Academic	\$ 39,390,441	\$ 42,213,949	\$ 43,887,628	\$ 1,673,679	4.0 %
Non-Academic	35,712,066	39,621,528	39,483,010	(138,518)	(0.3) %
Students	1,941,969	1,321,662	1,021,620	(300,042)	(22.7) %
Total Salaries	\$ 77,044,477	\$ 83,157,139	\$ 84,392,258	\$ 1,235,119	1.5 %
Staff Benefits	26,412,970	29,649,554	30,435,762	786,208	2.7 %
<b>Total Salaries and Benefits</b>	\$ 103,457,447	\$ 112,806,693	\$ 114,828,020	\$ 2,021,327	1.8 %
<b>Operating</b>	47,829,151	63,154,727	54,329,197	(8,825,530)	(14.0) %
<b>Equipment and Capital Outlay</b>	1,841,642	1,201,375	1,697,375	496,000	41.3 %
Total Expenditures	\$ 153,128,240	\$ 177,162,795	\$ 170,854,592	\$ (6,308,203)	(3.6) %

# Chattanooga

## FY 2018 Proposed Budget Summary

Auxiliary Enterprises Funds Revenues, Expenditures and Transfers

	FY 2016 ACTUAL	FY 2017 PROBABLE	FY 2018 PROPOSED	CHANGE PROBABLE TO PROPOSED	
				AMOUNT	%
<b>HOUSING</b>					
Revenues	\$ 10,113,912	\$ 9,852,035	\$ 9,825,536	\$ (26,499)	-0.3%
<b>Expenditures and Transfers</b>					
Expenditures	\$ 7,595,736	\$ 6,844,513	\$ 6,818,014	\$ (26,499)	-0.4%
Mandatory Transfers	1,128,127	1,479,362	1,479,362		
Non-Mandatory Transfers	1,361,272	1,528,160	1,528,160		
Total Expenditures and Transfers	<u>\$ 10,085,135</u>	<u>\$ 9,852,035</u>	<u>\$ 9,825,536</u>	<u>\$ (26,499)</u>	<u>-0.3%</u>
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ 28,776</u>				
<b>FOOD SERVICE</b>					
Revenues	\$ 1,170,735	\$ 914,688	\$ 960,918	\$ 46,230	5.1%
<b>Expenditures and Transfers</b>					
Expenditures	\$ (43,462)	\$ 787,205	\$ 833,435	\$ 46,230	5.9%
Mandatory Transfers					
Non-Mandatory Transfers	1,214,197	127,483	127,483		
Total Expenditures and Transfers	<u>\$ 1,170,735</u>	<u>\$ 914,688</u>	<u>\$ 960,918</u>	<u>\$ 46,230</u>	<u>5.1%</u>
<b>Fund Balance Addition/(Reduction)</b>					
<b>BOOKSTORES</b>					
Revenues	\$ 864,587	\$ 500,000	\$ 500,000		
<b>Expenditures and Transfers</b>					
Expenditures	\$ 18,276	\$ 251,447	\$ 251,447		
Mandatory Transfers		109,418	109,418		
Non-Mandatory Transfers	846,310	139,135	139,135		
Total Expenditures and Transfers	<u>\$ 864,587</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>		
<b>Fund Balance Addition/(Reduction)</b>					
<b>PARKING</b>					
Revenues	\$ 2,473,986	\$ 1,787,634	\$ 1,813,879	\$ 26,245	1.5%
<b>Expenditures and Transfers</b>					
Expenditures	\$ 1,415,800	\$ 1,347,634	\$ 1,373,879	\$ 26,245	1.9%
Mandatory Transfers	213,602	215,000	215,000		
Non-Mandatory Transfers	844,584	225,000	225,000		
Total Expenditures and Transfers	<u>\$ 2,473,986</u>	<u>\$ 1,787,634</u>	<u>\$ 1,813,879</u>	<u>\$ 26,245</u>	<u>1.5%</u>
<b>Fund Balance Addition/(Reduction)</b>					
<b>ATHLETICS</b>					
Revenues	\$ 434,410	\$ 262,500	\$ 262,500		
<b>Expenditures and Transfers</b>					
Expenditures	\$ 433,778	\$ 262,500	\$ 262,500		
Mandatory Transfers					
Non-Mandatory Transfers					
Total Expenditures and Transfers	<u>\$ 433,778</u>	<u>\$ 262,500</u>	<u>\$ 262,500</u>		
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ 632</u>				
<b>OTHER</b>					
Revenues	\$ 115,903	\$ 1,179,871	\$ 1,179,871		
<b>Expenditures and Transfers</b>					
Expenditures	\$ 175,688	\$ 1,179,871	\$ 1,179,871		
Mandatory Transfers					
Non-Mandatory Transfers	(119,921)				
Total Expenditures and Transfers	<u>\$ 55,767</u>	<u>\$ 1,179,871</u>	<u>\$ 1,179,871</u>		
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ 60,136</u>				
<b>TOTAL</b>					
Revenues	\$ 15,173,532	\$ 14,496,728	\$ 14,542,704	\$ 45,976	0.3%
<b>Expenditures and Transfers</b>					
Expenditures	\$ 9,595,817	\$ 10,673,170	\$ 10,719,146	\$ 45,976	0.4%
Mandatory Transfers	1,341,729	1,803,780	1,803,780		
Non-Mandatory Transfers	4,146,442	2,019,778	2,019,778		
Total Expenditures and Transfers	<u>\$ 15,083,988</u>	<u>\$ 14,496,728</u>	<u>\$ 14,542,704</u>	<u>\$ 45,976</u>	<u>0.3%</u>
<b>Fund Balance Addition/(Reduction)</b>	<u>\$ 89,544</u>				

# Chattanooga

## FY 2018 Proposed Budget Summary

### Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2016 Actual			FY 2017 Probable			FY 2018 Proposed			Change Probable to Proposed	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
<b>EDUCATION AND GENERAL</b>											
<b>Revenues</b>											
Tuition & Fees	\$ 103,869,395		\$ 103,869,395	\$ 105,018,304		\$ 105,018,304	\$ 108,399,809		\$ 108,399,809	\$ 3,381,505	3.2 %
State Appropriations	42,637,305	\$ 757,250	43,394,555	46,713,505	\$ 744,983	47,458,488	50,870,205	\$ 762,855	51,633,060	4,174,572	8.8 %
Grants & Contracts	588,790	44,678,335	45,267,125	730,159	42,055,421	42,785,580	453,856	42,055,421	42,509,277	(276,303)	(0.6) %
Sales & Service	6,020,297		6,020,297	5,110,179		5,110,179	5,110,179		5,110,179	-	-
Other Sources	293,290	9,256,303	9,549,593	279,500	8,177,924	8,457,424	239,500	8,177,924	8,417,424	(40,000)	(0.5) %
<b>Total Revenues</b>	<b>\$ 153,409,078</b>	<b>\$ 54,691,887</b>	<b>\$ 208,100,965</b>	<b>\$ 157,851,647</b>	<b>\$ 50,978,328</b>	<b>\$ 208,829,975</b>	<b>\$ 165,073,549</b>	<b>\$ 50,996,200</b>	<b>\$ 216,069,749</b>	<b>\$ 7,239,774</b>	<b>3.5 %</b>
<b>Expenditures and Transfers</b>											
Instruction	\$ 60,061,482	\$ 4,554,168	\$ 64,615,650	71,057,872	\$ 3,377,031	\$ 74,434,903	\$ 70,424,943	\$ 3,377,031	\$ 73,801,974	\$ (632,929)	(0.9) %
Research	3,227,388	2,070,503	5,297,892	3,620,578	2,470,070	6,090,648	2,390,790	2,470,070	4,860,860	(1,229,788)	(20.2) %
Public Service	2,507,595	1,149,750	3,657,346	2,657,918	1,059,200	3,717,118	2,693,958	1,059,200	3,753,158	36,040	1.0 %
Academic Support	13,945,468	2,494,376	16,439,844	17,014,885	2,277,641	19,292,526	12,726,956	2,277,641	15,004,597	(4,287,929)	(22.2) %
Student Services	25,926,865	1,629,043	27,555,908	25,089,697	939,585	26,029,282	25,490,926	939,585	26,430,511	401,229	1.5 %
Institutional Support	10,462,101	269,067	10,731,168	13,107,794	123,866	13,231,660	12,773,874	123,866	12,897,740	(333,920)	(2.5) %
Operation & Maintenance of Plant	15,933,414	326	15,933,740	21,092,295	-	21,092,295	21,102,647	-	21,102,647	10,352	-
Scholarships & Fellowships	11,468,107	41,736,407	53,204,514	12,848,586	40,635,824	53,484,410	12,531,352	40,635,824	53,167,176	(317,234)	(0.6) %
Subtotal Expenditures	<b>\$ 143,532,422</b>	<b>\$ 53,903,640</b>	<b>\$ 197,436,062</b>	<b>\$ 166,489,625</b>	<b>\$ 50,883,217</b>	<b>\$ 217,372,842</b>	<b>\$ 160,135,446</b>	<b>\$ 50,883,217</b>	<b>\$ 211,018,663</b>	<b>\$ (6,354,179)</b>	<b>(2.9) %</b>
Mandatory Transfers	467,782		467,782	874,165		874,165	3,269,165		3,269,165	2,395,000	274.0 %
Non-Mandatory Transfers	9,155,945		9,155,945	(9,578,723)		(9,578,723)	\$ 1,602,358		1,602,358	11,181,081	116.7 %
Total Expenditures & Transfers	<b>\$ 153,156,149</b>	<b>\$ 53,903,640</b>	<b>\$ 207,059,789</b>	<b>\$ 157,785,067</b>	<b>\$ 50,883,217</b>	<b>\$ 208,668,284</b>	<b>\$ 165,006,969</b>	<b>\$ 50,883,217</b>	<b>\$ 215,890,186</b>	<b>\$ 7,221,902</b>	<b>3.5 %</b>
<b>Fund Balance Addition / (Reduction)</b>	<b>\$ 252,928</b>	<b>\$ 788,247</b>	<b>\$ 1,041,176</b>	<b>\$ 66,580</b>	<b>\$ 95,111</b>	<b>\$ 161,691</b>	<b>\$ 66,580</b>	<b>\$ 112,983</b>	<b>\$ 179,563</b>		
<b>AUXILIARIES</b>											
<b>Revenues</b>	\$ 15,173,532		\$ 15,173,532	\$ 14,496,728		\$ 14,496,728	\$ 14,542,704		\$ 14,542,704	\$ 45,976	0.3 %
<b>Expenditures and Transfers</b>											
Expenditures	\$ 9,595,817		\$ 9,595,817	\$ 10,673,170		\$ 10,673,170	\$ 10,719,146		\$ 10,719,146	\$ 45,976	0.4 %
Mandatory Transfers	1,341,729		1,341,729	1,803,780		1,803,780	1,803,780		1,803,780		
Non-Mandatory Transfers	4,146,442		4,146,442	2,019,778		2,019,778	2,019,778		2,019,778		
Total Expenditures & Transfers	<b>\$ 15,083,988</b>		<b>\$ 15,083,988</b>	<b>\$ 14,496,728</b>		<b>\$ 14,496,728</b>	<b>\$ 14,542,704</b>		<b>\$ 14,542,704</b>	<b>\$ 45,976</b>	<b>0.3 %</b>
<b>Fund Balance Addition / (Reduction)</b>	<b>\$ 89,543</b>		<b>\$ 89,543</b>								
<b>TOTALS</b>											
<b>Revenues</b>	\$ 168,582,609	\$ 54,691,887	\$ 223,274,497	\$ 172,348,375	\$ 50,978,328	\$ 223,326,703	\$ 179,616,253	\$ 50,996,200	\$ 230,612,453	\$ 7,285,750	3.3 %
<b>Expenditures and Transfers</b>											
Expenditures	\$ 153,128,240	\$ 53,903,640	\$ 207,031,880	\$ 177,162,795	\$ 50,883,217	\$ 228,046,012	\$ 170,854,592	\$ 50,883,217	\$ 221,737,809	\$ (6,308,203)	(2.8) %
Mandatory Transfers	1,809,511		1,809,511	2,677,945		2,677,945	5,072,945		5,072,945	2,395,000	89.4 %
Non-Mandatory Transfers	13,302,387		13,302,387	(7,558,945)		(7,558,945)	3,622,136		3,622,136	11,181,081	147.9 %
Total Expenditures & Transfers	<b>\$ 168,240,138</b>	<b>\$ 53,903,640</b>	<b>\$ 222,143,778</b>	<b>\$ 172,281,795</b>	<b>\$ 50,883,217</b>	<b>\$ 223,165,012</b>	<b>\$ 179,549,673</b>	<b>\$ 50,883,217</b>	<b>\$ 230,432,890</b>	<b>\$ 7,267,878</b>	<b>3.3 %</b>
<b>Fund Balance Addition / (Reduction)</b>	<b>\$ 342,472</b>	<b>\$ 788,247</b>	<b>\$ 1,130,719</b>	<b>\$ 66,580</b>	<b>\$ 95,111</b>	<b>\$ 161,691</b>	<b>\$ 66,580</b>	<b>\$ 112,983</b>	<b>\$ 179,563</b>	<b>\$ 17,872</b>	<b>11.1 %</b>

# Chattanooga

## Five Year FY18 Proposed Budget Summary Comparison

Current Funds Revenues, Expenditures and Transfers - UNRESTRICTED AND RESTRICTED

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROBABLE	FY 2018 PROPOSED	CHANGE	
						FY 2014 TO FY 2018 AMOUNT	%
<b>EDUCATIONAL AND GENERAL</b>							
<b>Revenues</b>							
Tuition & Fees	\$ 94,436,452	\$ 101,724,207	\$ 103,869,395	\$ 105,018,304	\$ 108,399,809	\$ 13,963,357	14.8 %
State Appropriations	38,259,242	39,215,096	43,394,555	47,458,488	51,633,060	13,373,818	35.0 %
Grants & Contracts	48,065,126	48,100,806	45,267,125	42,785,580	42,509,277	(5,555,849)	(11.6) %
Sales & Service	4,725,277	5,757,143	6,020,297	5,110,179	5,110,179	384,902	8.1 %
Other Sources	10,398,276	11,457,615	9,549,593	8,457,424	8,417,424	(1,980,852)	(19.0) %
<b>Total Revenues</b>	<b>\$ 195,884,373</b>	<b>\$ 206,254,867</b>	<b>\$ 208,100,965</b>	<b>\$ 208,829,975</b>	<b>\$ 216,069,749</b>	<b>\$ 20,185,376</b>	<b>10.3 %</b>
<b>Expenditures and Transfers</b>							
Instruction	\$ 63,318,968	\$ 63,641,761	\$ 64,615,650	\$ 74,434,903	\$ 73,801,974	\$ 10,483,006	16.6 %
Research	5,838,833	6,337,726	5,297,892	6,090,648	4,860,860	(977,973)	(16.7) %
Public Service	3,381,269	3,331,218	3,657,346	3,717,118	3,753,158	371,889	11.0 %
Academic Support	14,868,270	17,179,787	16,439,844	19,292,526	15,004,597	136,327	0.9 %
Student Services	24,758,917	27,131,226	27,555,908	26,029,282	26,430,511	1,671,594	6.8 %
Institutional Support	11,154,440	10,569,162	10,731,168	13,231,660	12,897,740	1,743,300	15.6 %
Operation & Maintenance of Plant	14,806,557	14,811,765	15,933,740	21,092,295	21,102,647	6,296,090	42.5 %
Scholarships & Fellowships	53,321,690	54,976,398	53,204,514	53,484,410	53,167,176	(154,514)	(0.3) %
<b>Subtotal Expenditures</b>	<b>\$ 191,448,944</b>	<b>\$ 197,979,043</b>	<b>\$ 197,436,062</b>	<b>\$ 217,372,842</b>	<b>\$ 211,018,663</b>	<b>\$ 19,569,719</b>	<b>10.2 %</b>
Mandatory Transfers	687,455	688,528	467,782	874,165	3,269,165	2,581,710	375.5 %
Non-Mandatory Transfers	2,416,245	5,558,862	9,155,945	(9,578,723)	1,602,358	(813,887)	(33.7) %
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 194,552,644</b>	<b>\$ 204,226,433</b>	<b>\$ 207,059,789</b>	<b>\$ 208,668,284</b>	<b>\$ 215,890,186</b>	<b>\$ 21,337,542</b>	<b>11.0 %</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 1,331,729</b>	<b>\$ 2,028,434</b>	<b>\$ 1,041,176</b>	<b>\$ 161,691</b>	<b>\$ 179,563</b>		
<b>AUXILIARIES</b>							
<b>Revenues</b>	\$ 13,733,782	\$ 15,146,190	\$ 15,173,532	\$ 14,496,728	\$ 14,542,704	\$ 808,922	5.9 %
<b>Expenditures and Transfers</b>							
Expenditures	\$ 9,003,458	\$ 9,768,772	\$ 9,595,817	\$ 10,673,170	\$ 10,719,146	\$ 1,715,688	19.1 %
Mandatory Transfers	1,399,953	1,376,244	1,341,729	1,803,780	1,803,780	403,827	28.8 %
Non-Mandatory Transfers	3,208,383	3,875,617	4,146,442	2,019,778	2,019,778	(1,188,605)	(37.0) %
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 13,611,794</b>	<b>\$ 15,020,633</b>	<b>\$ 15,083,988</b>	<b>\$ 14,496,728</b>	<b>\$ 14,542,704</b>	<b>\$ 930,910</b>	<b>6.8 %</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 121,988</b>	<b>\$ 125,557</b>	<b>\$ 89,543</b>				
<b>TOTALS</b>							
<b>Revenues</b>	\$ 209,618,155	\$ 221,401,056	\$ 223,274,497	\$ 223,326,703	\$ 230,612,453	\$ 20,994,298	10.0 %
<b>Expenditures and Transfers</b>							
Expenditures	\$ 200,452,402	\$ 207,747,815	\$ 207,031,880	\$ 228,046,012	\$ 221,737,809	\$ 21,285,407	10.6 %
Mandatory Transfers	2,087,408	2,064,772	1,809,511	2,677,945	5,072,945	2,985,537	143.0 %
Non-Mandatory Transfers	5,624,628	9,434,479	13,302,387	(7,558,945)	3,622,136	(2,002,492)	(35.6) %
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 208,164,438</b>	<b>\$ 219,247,066</b>	<b>\$ 222,143,778</b>	<b>\$ 223,165,012</b>	<b>\$ 230,432,890</b>	<b>\$ 22,268,452</b>	<b>10.7 %</b>
<b>Fund Balance Addition/(Reduction)</b>	<b>\$ 1,453,717</b>	<b>\$ 2,153,990</b>	<b>\$ 1,130,719</b>	<b>\$ 161,691</b>	<b>\$ 179,563</b>		