Budget Document FY 2019-20



THE UNIVERSITY OF TENNESSEE

THE UNIVERSITY *of* TENNESSEE

Chattanooga

Knoxville
Space Institute

Martin

Health Science Center

Institute of Agriculture
AgResearch
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

THE UNIVERSITY OF TENNESSEE

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Message from the Chief Financial Officer

The FY 2019-20 proposed operating budget allocates available funding to the university's current operations for the fiscal year beginning July 1, 2019 and ending June 30, 2020. It is the result of input from hundreds of dedicated faculty, staff, students and citizens involved in setting priorities for the university's campuses, colleges, and institutes across the state of Tennessee.

Ensuring student access and affordability is a partnership between the university and the state. During recent years, reliable state funding combined with efficiency efforts and prudent fiscal management by the university, have resulted in the lowest tuition increases in the history of the UT System. FY 2019-20 will continue the trend of modest tuition increases at or below Tennessee Higher Education Commission (THEC) recommendations.

Recurring unrestricted state funding will increase by $21.4 million. This includes state formula funds generated by productivity gains made by UT's three "formula units" (Chattanooga, Knoxville, and Martin) and funding for a 2.0% salary pool. The state budget also includes $10 million to support one-time investments for student safety and campus security. During a time when state funding for public higher education is uncertain in many states, Tennessee has made good on its commitment to make higher education a top priority.

The state budget also includes items supporting UT programs that are not part of UT's proposed operating budget. There is $110.93 million in state funding for capital projects and maintenance, including funds for a new energy and environmental science building which, when complete, will be the largest capital project in the history of the UT Institute of Agriculture. FY 2019-20 state operating appropriations also include $3 million to leverage additional federal Graduate Medical Education (GME) funds to create more residency positions in the State of Tennessee, most of which will be filled by UT Health Science Center students.

The increases in state operating funds and growth in other unrestricted revenue sources, including tuition and fees, will support $38.3 million in new recurring unrestricted educational and general (E&G) expenditures. Most of these funds will be used for the 2.0% salary pool, institutionally funded scholarships, operating inflation, and fixed-cost increases. The remainder will be used to fund improvements and enhancements in student services and academic programs, new faculty and staff positions, faculty promotions and start ups, safety and security, strategic enrollment plans, campus improvements, and facilities and equipment.

University administration proposes a 2.0% pool to fund faculty and staff salary increases. The total cost of the salary plan is estimated at $23.0 million: $18.1 million will be funded from unrestricted E&G revenues (primarily state funds); $3.6 million will be funded by restricted grants, contracts, gifts, and endowments; the remaining $1.4 million is for employees of auxiliary enterprises, which will use fees and athletics revenues to fund the salary increases.

Revenue and expenditure data for each operating unit are provided in this budget document. Also included are detailed schedules on tuition and fees. A separate publication containing detailed supporting schedules is available in printed or electronic format.

David L. Miller

David L. Miller
Chief Financial Officer

FY 2019-20 PROPOSED BUDGET

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	$1.49B
FY 2019-20	$1.54B

FY 2019-20 Quick Facts	
Enrollment (Fall 2018)	50,810
Capital Outlay	$ 81.5M
Capital Maintenance	$ 29.4M

Total Current Funds	
Revenues	$2.50B
Tuition & Fees	$737.2M
% of Revenues	*30%*
State Appropriations	$654.2M
% of Revenues	*26%*
Positions	13,986

Unrestricted E&G Funds	
Revenues	$1.54B
Tuition & Fees	$737.2M
% of Revenues	*48%*
State Appropriations	$637.9M
% of Revenues	*41%*
Positions	10,543

Overview

The University of Tennessee (UT) FY 2019-20 proposed budget current fund operating revenues total $2.5 billion: $1.5 billion in unrestricted educational and general (E&G) funds, $680 million in restricted E&G funds and $274 million in auxiliary funds. This is a 2.5% increase from the FY 2018-19 probable budget.

TOTAL OPERATING REVENUE
($ millions)

Revenue Source	FY 2019-20	Change	
Unrestricted E&G	$ 1,543.3	$52.1	3.5%
Restricted E&G	679.6	(0.8)	(0.1)%
Auxiliaries	273.9	9.3	3.5%
Total	**$ 2,496.8**	**$60.6**	**2.5%**

The proposed budget for current unrestricted E&G funds and current unrestricted auxiliary funds are presented by university administration for consideration and approval by the Board of Trustees. This document provides a narrative analysis and detailed schedules of these funds. It also includes detailed schedules on proposed student tuition and fees recommended for Board approval.

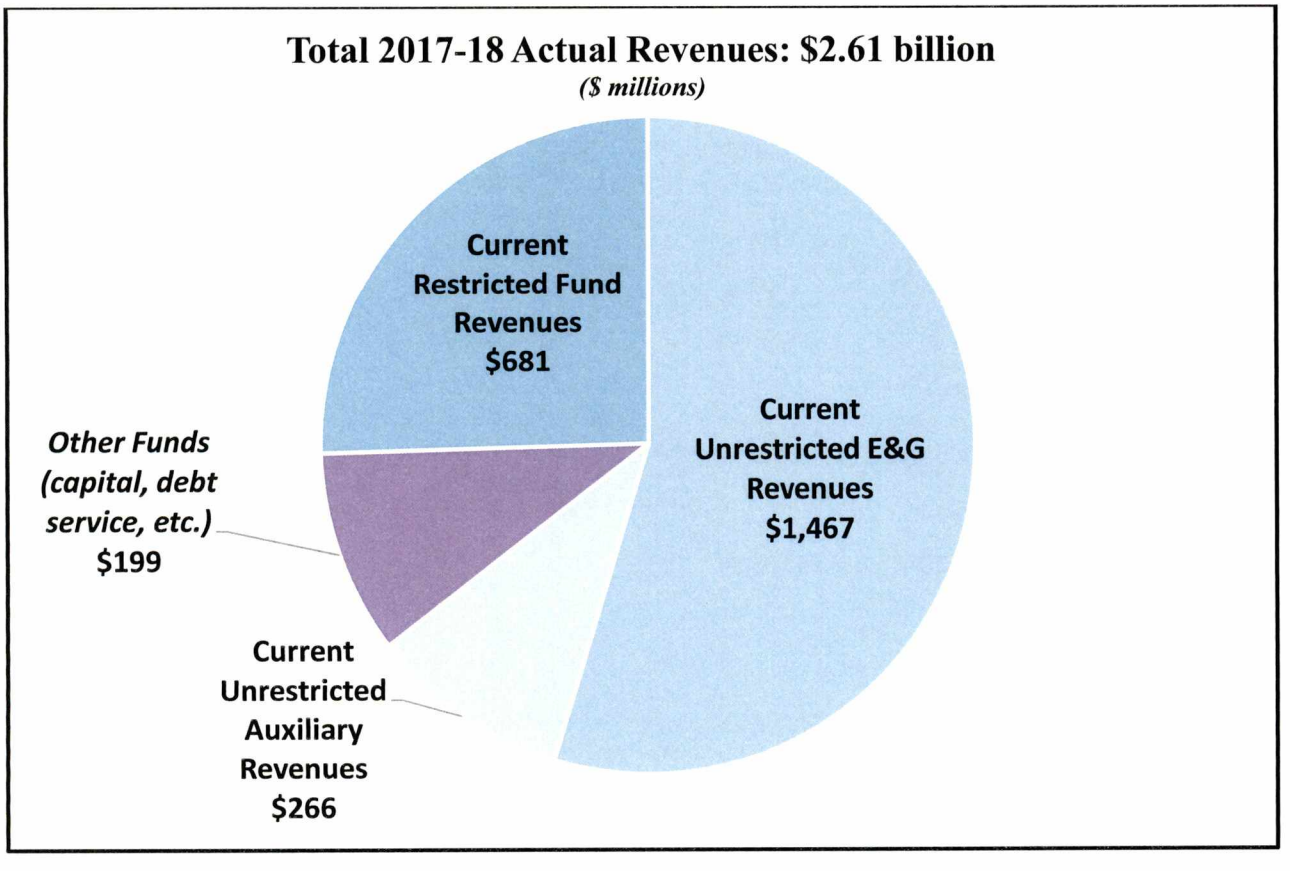
Unrestricted E&G funds support the core operations of the university, which include instruction, institutionally funded research, public service, academic support, student services, institutional support, facilities operations and maintenance, and institutionally funded scholarships and fellowships. They are funded primarily through student tuition and fees and state appropriations.

Overview – continued

Auxiliaries are self-supporting enterprises which furnish services to students, faculty, and staff such as housing, bookstores, food services and UT Knoxville (UTK) athletics. Most are funded through fee models such as housing rentals, dining plan prices, and sales of books and supplies.

This document also provides information on current restricted operating funds for information purposes. These funds represent a vital component of the university's operations, in particular in the areas of research and student financial aid, but the use of these funds is directed by the granting agencies and donors who provide the revenue. At any point in time, the university is managing hundreds of grants, contracts, gift funds, and endowments, each having its own unique contractual terms and conditions. Consequently, these funds are typically unavailable to be allocated to general university operations. The information presented for these funds provides context of how the proposed current unrestricted fund operating budget fits into the university's total financial resources for FY 2019-20 current operations.

The university also manages other funds that are unrelated to current operations. These include funds for renewal and replacement, capital construction and maintenance, debt service, and permanent endowments. Information on these funds are not presented in this document. The university's annual audited financial statements provide detailed information on the sources, uses, and net balances of these fund groups.



Unrestricted E&G Revenues

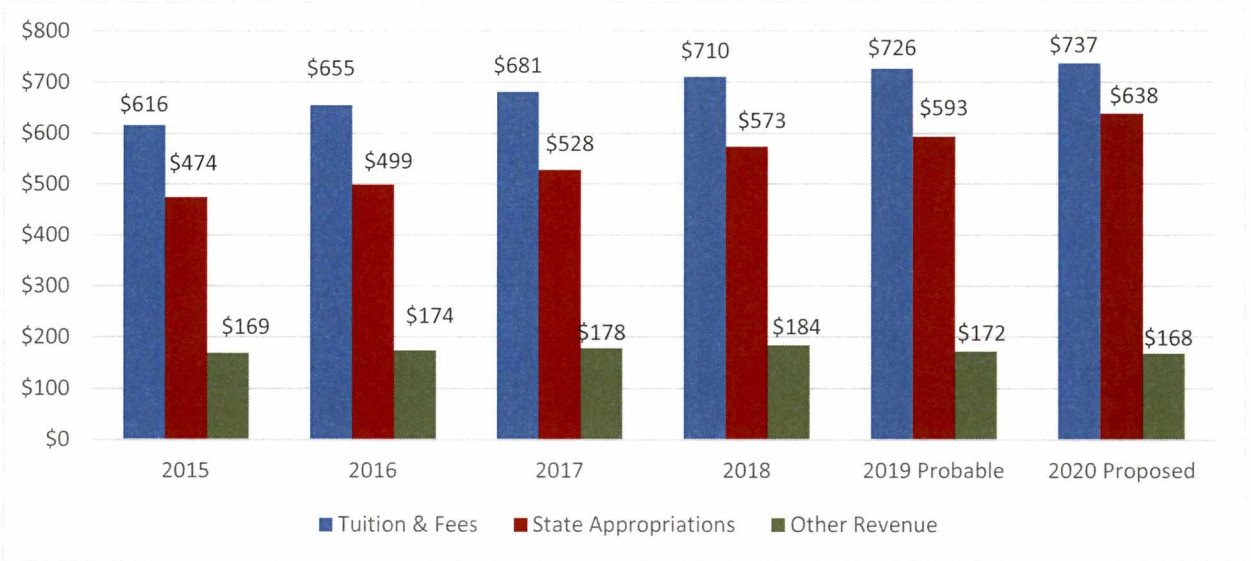
Unrestricted E&G revenues will increase by $52.1 million with the largest increase coming from state appropriations ($45.1 million) followed by tuition and fees ($11.0 million). The $4.1 million drop in other revenues is related to major changes in two programs which is discussed later.

Unrestricted E&G Revenue Summary

Revenue Source	FY 2018-19 Probable	FY 2019-20 Proposed	Change	
Tuition & Fees	$ 726,214,807	$ 737,237,524	$ 11,022,717	1.5%
State Appropriations	592,751,552	637,913,152	45,161,600	7.6%
Other Revenues	172,242,791	168,155,582	(4,087,209)	(2.4%)
Total E&G Revenues	**$ 1,491,209,150**	**$ 1,543,306,258**	**$ 52,097,108**	3.5%

Unrestricted E&G Revenue History

($ millions)



Trends in state appropriations and tuition and fees are critical to the core operations of the university. Their share of total unrestricted E&G revenues has increased slightly over recent years from a typical range of 85% to 86% over the past decade to 89.1% in FY 2019-20. Tuition and fee revenue increased its share of total funding dramatically from FY 2007-08 to FY 2011-12 as state appropriations dropped by more than $125 million. An improving economy and commitment to funding higher education on the part of state leaders reversed this trend in recent years.

Tuition and Fee Revenues

Tuition and fee revenues are projected to grow to $737.2 million. The primary source of tuition and fee revenues are maintenance fees, commonly referred to as in-state tuition. The terminology can cause some confusion since the maintenance fee is paid by all students, including out-of-state students. Non-resident tuition is an increment paid in addition to the maintenance fee by out-of-state students (the term "out-of-state tuition" is actually the maintenance fee plus non-resident tuition).

Program 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. Its use is governed by the Board Policy on a Student Programs and Services Fee (BT0011). Other student fees are those that depend on a student's choice of academic programs and specific courses. Examples include differential tuition, lab fees, course fees, program fees, and seat fees. Extension enrollment fees are for non-credit personal and professional development courses. Fee revenues from auxiliary operations such as housing, food services, parking are addressed in another section of this document.

Tuition and Fee Revenues

Fee Type	FY 2018-19 Probable	FY 2019-20 Proposed	Change	
Maintenance Fees	$ 506,888,905	$ 516,310,641	$ 9,421,736	1.9 %
Non-Resident Tuition	81,508,558	78,094,412	(3,414,146)	(4.2)%
Program and Services Fees	73,660,263	75,914,946	2,254,683	3.1 %
Other Student Fees	56,414,952	59,447,794	3,032,842	5.4 %
Extension Enrollment Fees	7,742,129	7,469,731	(272,398)	(3.5) %
Total Tuition and Fees	**$ 726,214,807**	**$ 737,237,524**	**$ 11,022,717**	**1.5%**

The university's 2019-20 tuition and fee proposal is expected to generate $15.4 million in additional revenues for recurring operations, but the budgeted tuition and fee revenue increase of $11.0 million is considerably less. The difference can be attributed to two items. The Health Science Center expects non-resident tuition revenues to decline by approximately $3.5 million due to a new approach to discounting. The drop will be offset by a $3.5 million decrease in scholarship expenditures, so it is budget-neutral and does not reduce funding for operations. UT Knoxville's figures include a large non-recurring technical adjustment that will not affect funding for recurring operations. A detailed management discussion of the projected increase in tuition and fee revenues resulting from proposed tuition and fee changes and their intended uses can be found later in this document in Section C (**FY 2019-20 Proposed Tuition and Fees**).

State Appropriations

Unrestricted appropriations will increase $45.2 million, but much of this are non-recurring technical adjustments for state-managed employee benefit programs which do not affect operations. State funding for recurring operations will increase by over $21.4 million. This includes $15.0 million generated by performance gains at UT's three "formula units" (UT Chattanooga, UT Knoxville, and UT Martin). These gains are calculated through the Tennessee Higher Education Commission (THEC) funding formula based on improvements in student success metrics, research, and public service. Much of these funds will be allocated to faculty and staff salary increases. UT's specialized units will receive $6.4 million for salary increases.

State Appropriations

	Unrestricted	Restricted	Total
FY 2018-19 Recurring Appropriations	**$ 605,469,052**	**$ 16,117,727**	**$ 621,586,779**
FY19 Non-recurring items/adjustments:			
Governor's Opioid Initiative (HSC)		2,000,000	2,000,000
Minority Teaching Scholarships (UTK)	200,000		200,000
Fee Waivers (partial funding)	1,033,100		1,033,100
State-managed employee benefits	(13,950,600)		(13,950,600)
Total FY 2018-19 Appropriations	**$ 592,751,552**	**$ 18,117,727**	**$ 610,869,279**
FY 2019-20 Recurring Changes:			
Formula outcome productivity gains	$ 14,970,700		$ 14,970,700
Specialized unit salary pools	6,429,800	128,401	6,558,201
Total Recurring Changes	**$ 21,400,500**	**$ 128,401**	**$ 21,528,901**
FY 2019-20 Recurring Appropriations	**$ 626,869,552**	**$ 16,246,128**	**$ 643,115,680**
FY19 Non-recurring items/adjustments:			
Student Safety/Campus Security Initiative	$ 10,000,000		$ 10,000,000
Fee Waivers (partial funding)	1,043,600		1,043,600
Total FY 2018-19 Appropriations	**$ 637,913,152**	**$ 16,246,128**	**$ 654,159,280**

2019-20

The state is providing $10.0 million for investments in facilities and technology to improve student safety and campus security. UT will receive $1,043,600 to partially offset approximately $9.5 million in tuition revenues that cannot be collected due to state-mandated discounts and waivers. Restricted appropriations are primarily used for Governor's Chairs and Centers of Excellence. The state's FY 2018-19 budget for the Governor's "Tennessee Together Opioid Initiative" included $2.0 million in non-recurring restricted appropriations for the Health Science Center its Center of Excellence in Addiction Medicine. Additional funds for this program were not included in the state's FY 2019-20 appropriations bill.

Other Revenues

Grant and contract revenues are the portion of payments from grant and contract sponsors allocated to cover general facilities and administration costs the UT incurs to support grant and contract programs. In other words, it is funding provided to offset the overhead costs of UT's grant and contract activities, which are a major component of UT's research enterprise.

Sales and services revenues include sales from operations that generally provide services to the public (this does not include auxiliary enterprises, which typically provide services to faculty, staff, and students). Examples include medical clinics, 4-H camps, theaters, child development centers, training programs, sales of agricultural products, and sports camps.

Miscellaneous revenues include revenue sources such as interest earnings, conference revenues, federal appropriations provided to AgResarch and Extension (Smith-Lever, Hatch), local government support for the Institute for Public Service, UT's share of the fees received by UT-Battelle, Inc. for management of the Oak Ridge National Laboratory (ORNL), trademark licensing revenues, and unrestricted gifts and endowment earnings. (These are a very small portion of UT's gift and endowment revenues, which are typically restricted to specific uses.)

Other Revenues

Revenue Source	FY 2018-19 Probable	FY 2019-20 Proposed	Change	
Grants & Contracts	43,838,757	44,239,633	400,876	0.9 %
Sales & Services	65,986,173	59,785,352	(6,200,821)	(9.4) %
Miscellaneous	62,417,861	64,130,597	1,712,736	2.7 %
Total Other Revenues	**$ 172,242,791**	**$ 168,155,582**	**$ (4,087,209)**	**(2.4)%**

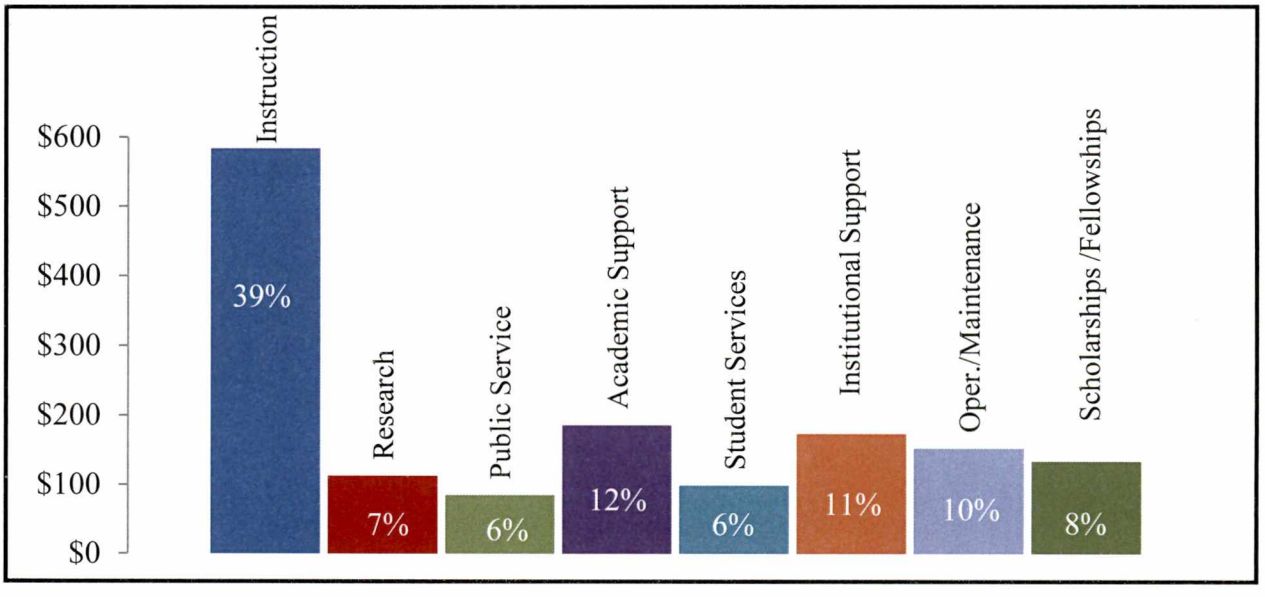
The $4.1 million decrease in other revenues is unusual. The Health Science Center's Family Practice in Jackson was sold, which takes approximately $6 million of revenue out of the budget. UT Knoxville will see revenues decline by around $3 million due to the relocation of the annual Destination Imagination Conference. In both cases the revenue declines will be offset by similar declines in expenditures, so these changes are budget neutral. When these two items are adjusted for, the revenue from remaining operations in this category will grow by $4.9 million, or 3.0%. That rate of growth is typical.

Unrestricted E&G Expenditures

Unrestricted E&G expenditures are budgeted at $1.53 billion among the eight functional areas shown in the chart above. Instruction accounts for the lion's share. Unrestricted E&G budgets for research, scholarships and fellowships show only general funds allocated to these functions. Most of their funding comes from restricted grants, contracts, gifts, and endowments rather than state appropriations or tuition and fees. Institutional support and operation & maintenance of physical plant support all university operations, including those funded through restricted and auxiliary funds. Personnel costs account for around 67% of expenditures.

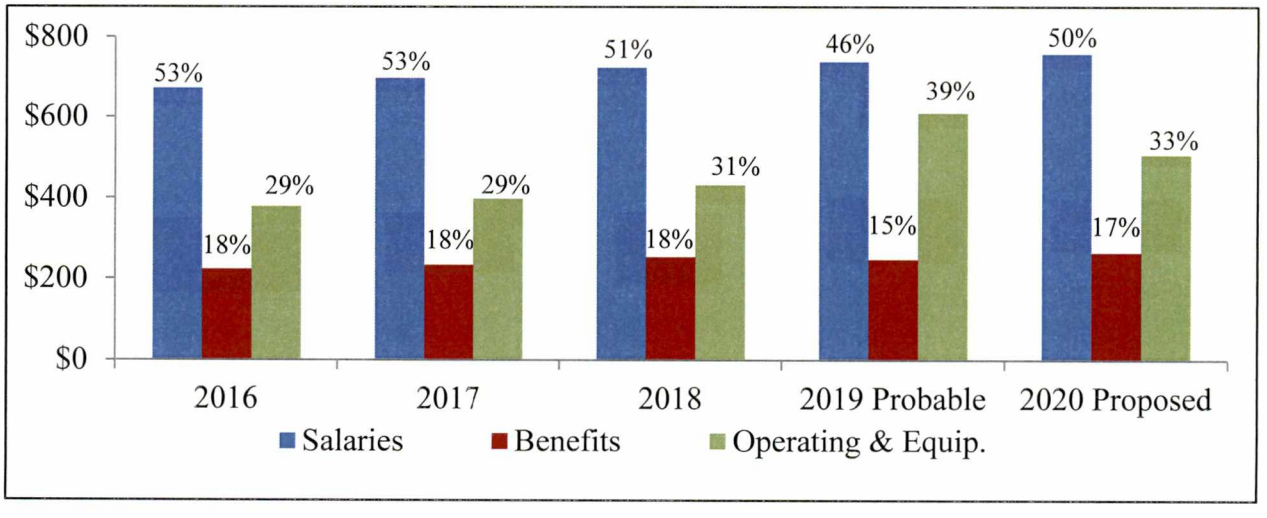
Unrestricted E&G Expenditures by Function

($ millions)



Unrestricted E&G Expenditures by Natural Classification

($ millions)



Unrestricted E&G Expenditures – continued

Total expenditure budgets indicate a $68 million drop in expenditures. This decline can easily be misinterpreted. It does not reflect changes in ongoing plans, priorities, and operations. It is common practice to develop proposed expenditure budgets around plans for recurring operations since year-end carry forward amounts are not known during the proposed budget development process. Campuses and institutes typically determine how non-recurring carry forward funds will be allocated in September and October, after the Controller's Office completes the year-end closing process and final carry forward balances are known. These non-recurring allocations are included in the revised budget document presented to the Board at its winter or spring meeting.

Unrestricted E&G Expenditures by Functional Category

Functional Category	FY 2018-19 Probable	FY 2019-20 Proposed	Change	
Instruction	$ 582,497,806	$ 583,651,298	$ 1,153,492	0.2 %
Research	157,033,193	112,748,477	(44,284,716)	(28.2) %
Public Service	95,227,022	84,767,574	(10,459,448)	(11.0) %
Academic Support	196,657,704	185,720,011	(10,937,693)	(5.6) %
Student Services	98,507,061	98,803,604	296,543	0.3 %
Institutional Support	181,059,679	173,560,330	(7,499,349)	(4.1) %
Operation & Maint. of Plant	150,437,267	153,303,640	2,866,373	1.9 %
Scholarships and Fellowships	132,595,946	133,501,966	906,020	0.7 %
Total E&G Expenditures	**$ 1,594,015,678**	**$1,526,056,900**	**$ (67,958,778)**	**(4.3) %**
Transfers	$ (95,057,991)	$ 17,206,019	$ 112,264,010	118.1%
Expenditures & Transfers	**$ 1,498,957,687**	**$1,543,262,919**	**$ 44,305,232**	**3.0 %**

The FY 2018-19 probable budget includes $114.3 million in non-recurring funds that were added mid-year after actual enrollments and the amount of funds carried over from FY 2017-18 were known. Non-recurring funds were allocated to departments for one-time projects such as facility maintenance, equipment replacements, faculty startup packages, bridge funding for research operations, lab upgrades, faculty incentives, campus improvements, energy conservation projects, and information technology infrastructure. These budgets set authorized spending levels to guide the decisions of deans, directors, and department heads. They are not projections of actual expenditures, rather a management tool that ensures that expenditures are directed to campus/institute priorities and do not exceed available levels of funding. Unused funds will be carried forward to FY 2019-20 for use on similar non-recurring projects.

An analysis of the change in recurring expenditure budgets follows. It is a better reflection of plans and priorities for core operations in FY 2019-20.

Recurring Unrestricted E&G Expenditures

These tables show only funds for recurring operations and exclude non-recurring budgets. Recurring expenditure budgets will go up by $38.3 million (2.6%). Of this, $18.1 million is allocated to the 2.0% salary pool for faculty and staff salary increases, which are described more fully in an upcoming section. Another $3.1 million is allocated to other salary increases, such as commitments for faculty tenure promotions, badly needed improvements to graduate student stipends, and new positions needed to support strategic enrollment goals. Roughly $17.1 million will be allocated to non-personnel operating expenditures such as instructional equipment and supplies, institutionally-funded student financial aid, operating inflation, and fixed-cost increases such as contract escalations.

Recurring Expenditures by Functional Category

Functional Area	FY 2018-19 Probable	FY 2019-20 Proposed	Change	
Instruction	$ 566,010,019	$ 579,683,155	$ 13,673,136	2.4 %
Research	109,690,644	111,954,808	2,264,164	2.1 %
Public Service	85,521,024	84,598,574	(922,450)	(1.1) %
Academic Support	174,068,922	184,917,165	10,848,243	6.2 %
Student Services	94,891,514	98,703,604	3,812,090	4.0 %
Institutional Support	167,883,109	173,230,863	5,347,754	3.2 %
Operation & Maint. of Plant	150,479,273	152,761,274	2,282,001	1.5 %
Scholarships and Fellowships	131,497,012	132,471,666	974,654	0.7 %
Total E&G Expenditures	**$ 1,480,041,517**	**$ 1,518,321,109**	**$ 38,279,595**	**2.6 %**
Transfers	7,940,476	7,881,724	(58,752)	(0.7) %
Expenditures & Transfers	**$ 1,487,981,993**	**$ 1,526,202,833**	**$38,220,840**	**2.6%**

Recurring Expenditures by Natural Classification

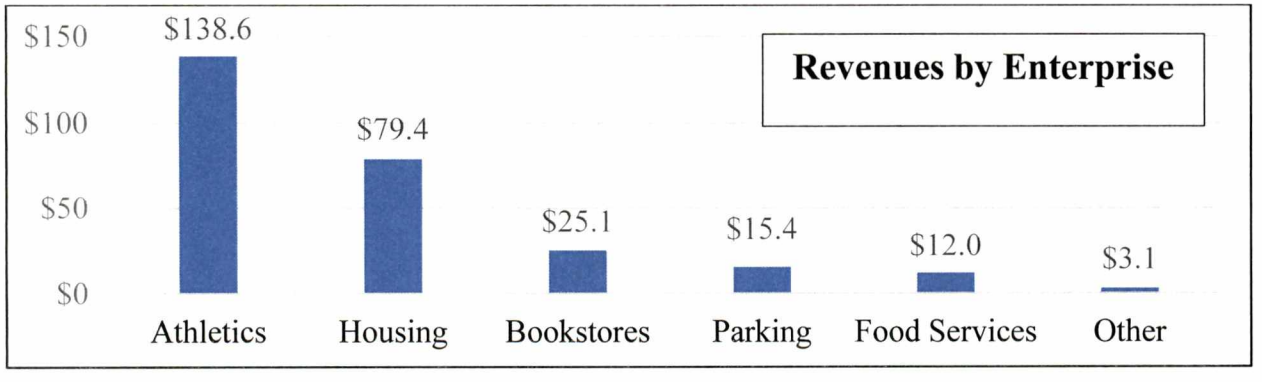
Natural Classification	FY 2018-19 Probable	FY 2019-20 Proposed	Change	
Academic Salaries	$366,403,645	$ 374,940,303	$ 8,536,658	2.3 %
Non-Academic Salaries	365,882,380	375,444,978	9,562,598	2.6 %
Student Employees	8,583,755	8,571,622	(12,133)	(0.1) %
Total Salaries	**$ 740,869,780**	**$ 758,956,903**	**$ 18,087,123**	**2.4%**
Staff Benefits	260,677,403	263,808,307	3,130,904	1.2 %
Total Salaries & Benefits	**$ 1,001,547,183**	**$1,022,765,210**	**$ 21,218,027**	**2.1%**
Operating & Equipment	478,494,334	495,555,899	17,061,565	3.6%
Total Expenditures	**$ 1,480,041,517**	**$1,518,321,109**	**$ 38,279,592**	**2.6%**

Recurring Unrestricted E&G Expenditures – continued

The $974,654 increase shown for scholarships and fellowships does not reflect the full increase in student financial aid. The Health Science Center's new approach to tuition-discounting for many out-of-state students shifts approximately $3.5 million in financial assistance from the expenditure side of the budget to the revenue side. (This was previously explained in page A-6.) If that factor is adjusted for, the true increase in institutionally-funded financial aid will be nearly $4.5 million. In addition to $132 million budgeted for institutionally-funded student aid, another $180 million will be funded by restricted grants, contracts, gifts and endowments, bringing total 2019-20 scholarship and fellowship funding to $312 million.

Auxiliary Enterprises

Auxiliaries are self-supporting enterprises which furnish services to students, faculty, and staff such as housing, bookstores, food services and UTK athletics. (The athletic programs at Chattanooga and Martin are included in unrestricted E&G funds.) Most are funded through fee models such as housing rentals, dining plan prices, parking permits, and sales of books and supplies. UTK athletics has a variety of funding sources including ticket sales and television revenues. Expenditures include staff salaries and benefits, general operating, and utilities; trransfers to other fund groups cover capital and debt service expenditures required for construction, maintenance, and replacement of facilities and capital equipment. Detailed budget information for each auxiliary can be found on page B-16. Discussions of fee changes and revenue allocations for housing and food services operations at each campus can be found in Section C.



Auxiliaries	FY 2018-19	FY 2019-20	Change	
Revenues	**$ 264,341,435**	**$ 273,656,320**	**$ 9,314,885**	**3.5%**
Expenditures	199,091,550	209,045,274	9,953,724	5.0 %
Transfers	65,254,360	64,611,046	(643,314)	(1.0)%
Total Expenditures and Transfers	**$ 264,345,910**	**$ 273,656,320**	**$ 9,310,410**	**3.5 %**

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 2019-20.

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.

Restricted Funds – continued

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**	28.0%
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%
Stdt.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%
% of all restricted funds	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.)

Restricted Funds – continued

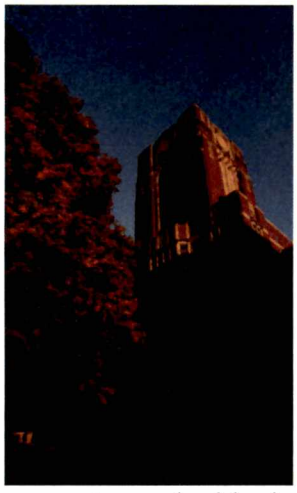
The two primary uses of endowment income are financial aid and instruction. Endowments support several endowed chairs and professors, bringing exceptionally talented faculty into the classroom; this is an important supplement to unrestricted appropriations and tuition revenues allocated to faculty salaries. 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.

FY 2019-20 Salary Plan

University administration proposes a 2.0% pool for general faculty and staff salary increases in FY 2019-20. The total cost of the salary plan is estimated to be slightly over $23.0 million. Of this, $18.1 million will be funded from unrestricted E&G revenues, primarily state appropriations. Approximately $3.6 million will be funded by restricted E&G funds from grants, contracts, gifts, and endowments. The remaining $1.4 million is for employees of auxiliary enterprises such as housing, food services, parking, bookstores, and UTK athletics; these self-supporting business units will use fees and athletics revenues to fund the salary increases.

Estimated Salary Plan Costs

Campus/Institute	Unrestricted E&G	Restricted E&G	Auxiliaries	Total
Knoxville	$ 8,793,000	$ 1,277,000	$ 1,203,000	$ 11,273,000
Health Science Center	3,690,000	1,960,000	12,500	5,662,500
Institute of Agriculture	1,936,900	164,400	0	2,101,300
Chattanooga	1,878,800	87,000	92,200	2,058,000
Martin	886,000	36,100	43,500	965,600
System Administration	657,300	0	0	657,300
Institute for Public Service	263,000	65,000	0	328,000
Total	**$ 18,105,000**	**$ 3,589,500**	**$ 1,351,200**	**$ 23,045,700**



Unrestricted Current Fund Net Assets

The university maintains sufficient levels of current fund unrestricted net assets to comply with state regulations on working capital, properly account for revolving funds related to unique operations and cost 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 occasionally some of these funds may be carried forward to future years if plans change or projects are completed below budget.

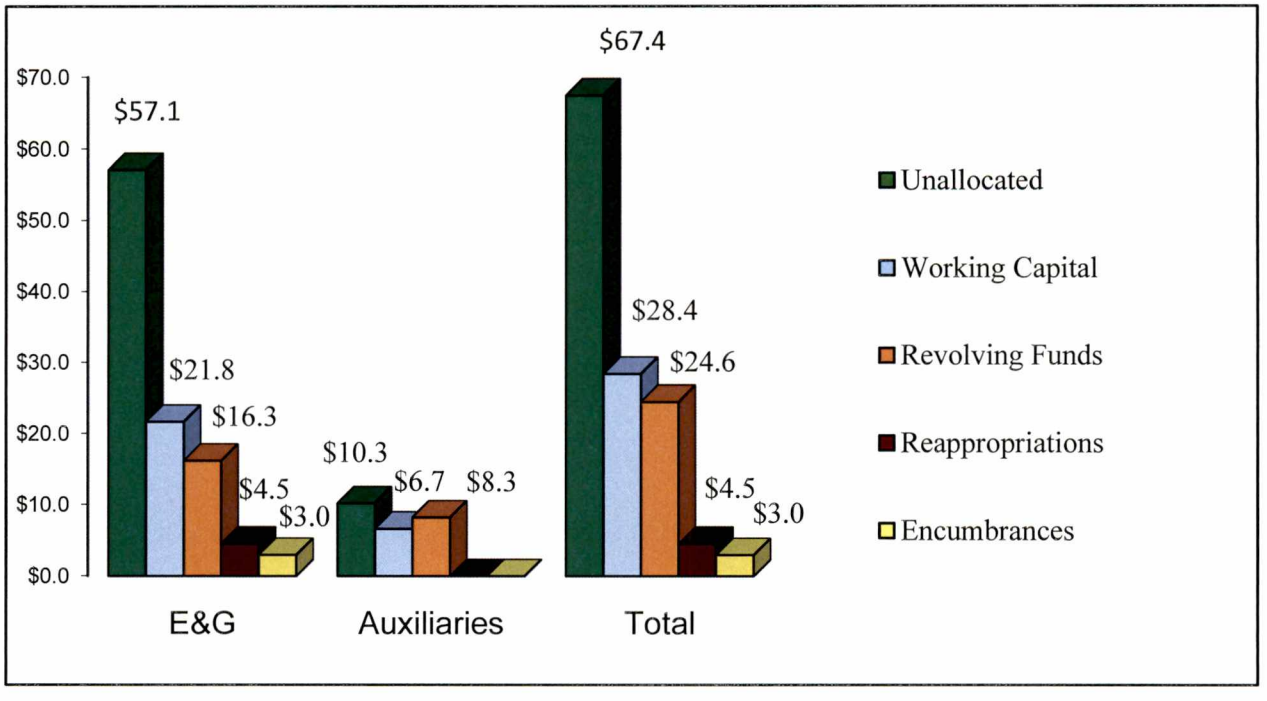
Unallocated net asset fund balances are needed to adjust to minor fluctuations in revenues and expenditures that occur each year and to respond to unforeseen financial developments. It is university practice to limit these fund balances to avoid building excessive levels of unallocated current funds. 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.

Unrestricted Current Fund Net Assets – continued

The proposed budget projects a June 30, 2020 unrestricted E&G unallocated fund balance of $57.1 million, or 3.70% of expenditures and transfers. The unrestricted auxiliary enterprises unallocated balance is $10.3 million, 3.78% of expenditures and transfers. The total unallocated balance projected for June 30, 2020 is $67.4 million, which is 3.71% of expenditures and transfers. (The figures below do not include renewal and replacement funds, which are unrestricted carry overs held over multiple years for long-term commitments, plans, and contingencies. These funds totaled $554 million at the beginning of FY 2018-19.)

FY 2019-20 Proposed Budget Year-End Unrestricted Net Assets

($ millions)



$57.1 million	$10.3 million	$67.4 million	Unallocated Balance
3.70%	3.78%	3.71 %	% of Expenditures & Transfers

SUPPORTING BUDGET SCHEDULES

FY 2019-20 PROPOSED BUDGET

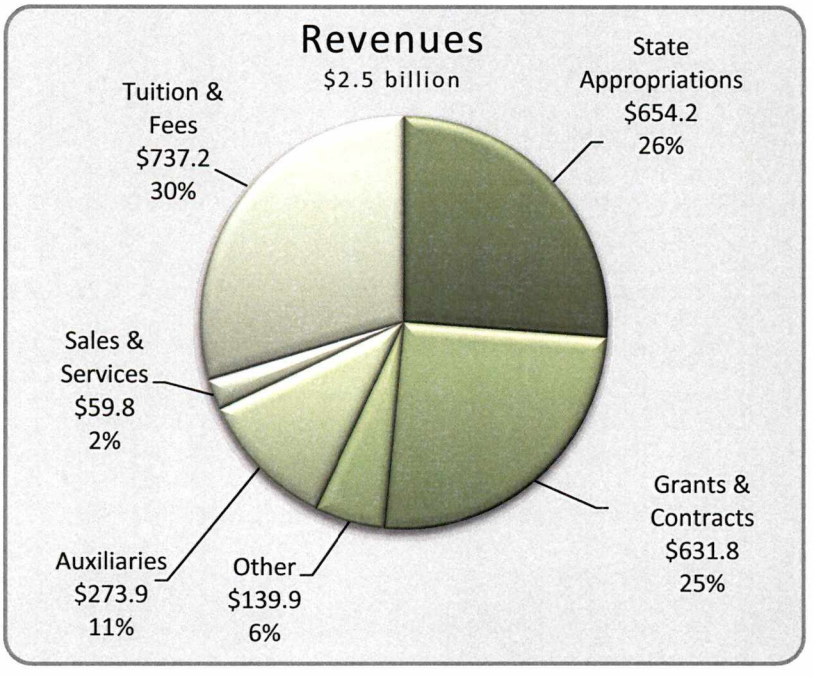
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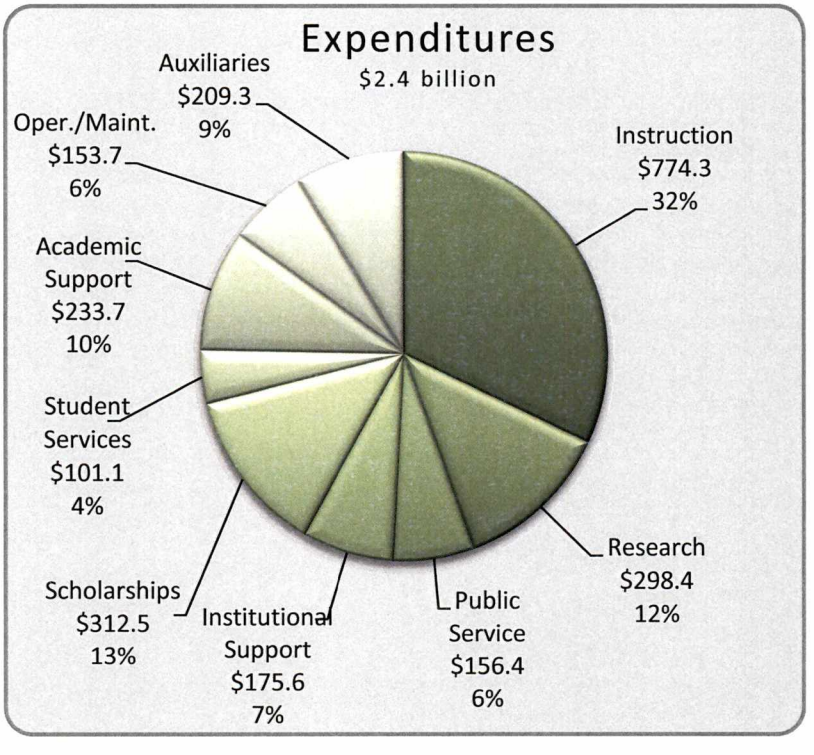
The University of Tennessee
FY 2019-20 Proposed Budget
Unrestricted & Restricted Current Funds

Unrestricted & Restricted Revenues ($millions)	
Chattanooga	$256.7
Knoxville	1,245.9
Martin	146.6
Health Science Center	569.3
Institute of Agriculture	199.6
Inst. for Public Service	32.5
System Administration	46.3
TOTAL	**$2,496.8**

Fall 2018 Headcount Enrollment	
Knoxville	28,421
Chattanooga	11,588
Martin	7,048
Health Science Center	3,280
Vet Med	369
Space Institute	104
TOTAL	**50,810**

FTE Positions (Unrestricted & Restricted) August 1, 2019	
Faculty	4,304
Administrative	960
Professional	3,322
Cler/Tech/Maint	5,400
TOTAL	**13,986**



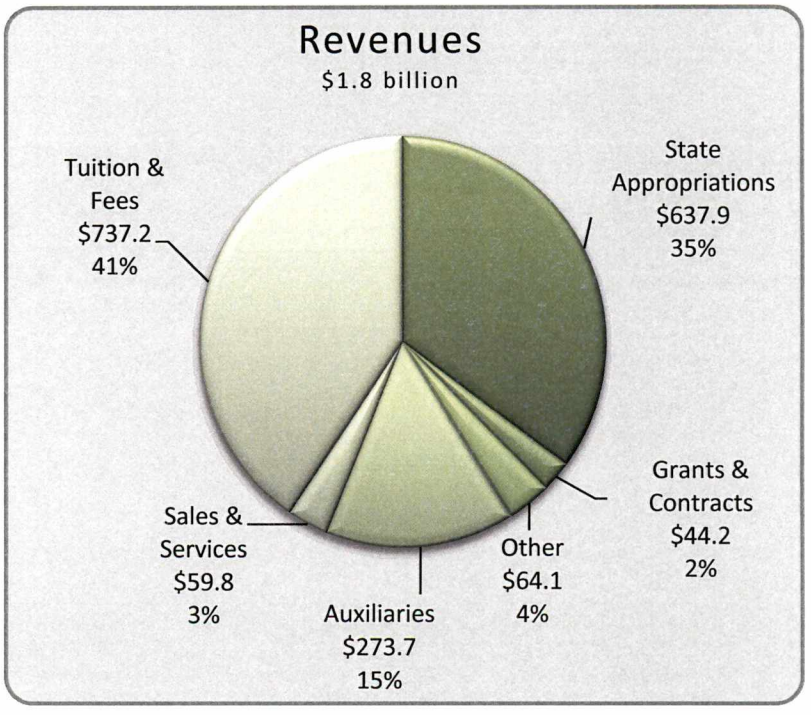


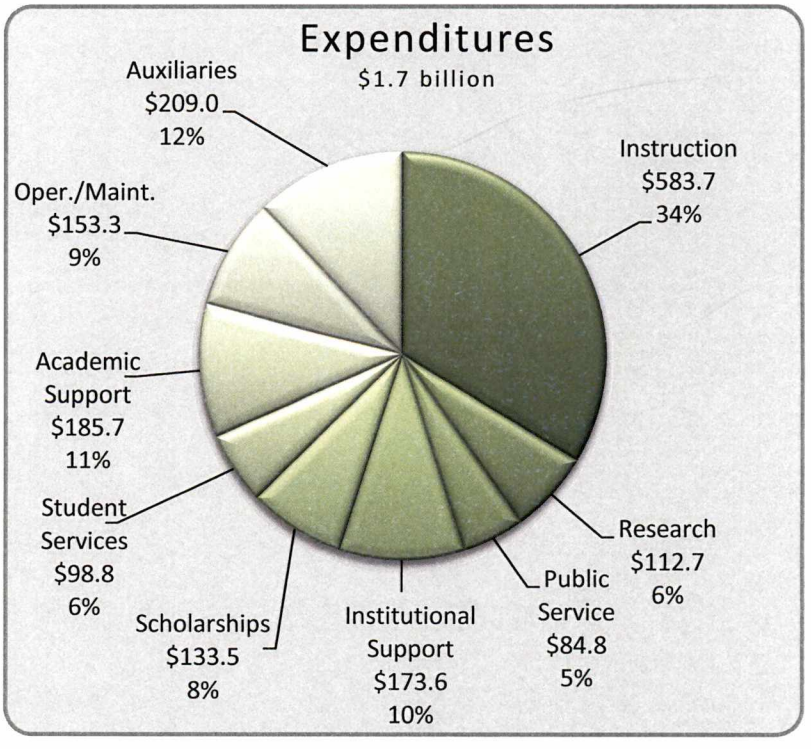
The University of Tennessee
FY 2019-20 Proposed Budget
Unrestricted Current Funds

Current Fund Revenues ($millions)	
Chattanooga	$204.1
Knoxville	988.5
Martin	113.0
Health Science Center	287.4
Institute of Agriculture	153.0
Inst. for Public Service	26.5
System Administration	44.5
TOTAL	**$1,817**

Fall 2018 Headcount Enrollment	
Knoxville	28,421
Chattanooga	11,588
Martin	7,048
Health Science Center	3,280
Vet Med	369
Space Institute	104
TOTAL	**50,810**

FTE Positions (Unrestricted) August 1, 2019	
Faculty	3,509
Administrative 831	903
Professional 2228	2,459
Cler/Tech/Maint 3973	4,569
TOTAL	**11,440**





University of Tennessee System

State Appropriations Summary

Unrestricted Educational and General Current Funds

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
STATE APPROPRIATIONS					
Chattanooga	$ 51,840,105	$ 55,440,405	$ 59,484,805	$ 4,044,400	7.3 %
Knoxville					
Knoxville	*$ 226,290,355*	*$ 232,445,355*	*$ 249,189,855*	*$ 16,744,500*	*7.2 %*
Space Institute	*8,990,803*	*9,133,703*	*9,367,803*	*234,100*	*2.6 %*
Subtotal Knoxville	$ 235,281,158	$ 241,579,058	$ 258,557,658	$ 16,978,600	7.0 %
Martin	33,208,097	34,418,597	36,128,697	1,710,100	5.0 %
Health Science Center	149,955,324	154,583,324	162,078,924	7,495,600	4.8 %
Institute of Agriculture					
AgResearch	*$ 29,161,888*	*$ 30,008,688*	*$ 31,090,388*	*$ 1,081,700*	*3.6 %*
Extension	*35,701,417*	*36,651,817*	*38,329,617*	*1,677,800*	*4.6 %*
College of Veterinary Medicine	*20,036,359*	*21,236,259*	*22,441,359*	*1,205,100*	*5.7 %*
Subtotal Institute of Agriculture	$ 84,899,664	$ 87,896,764	$ 91,861,364	$ 3,964,600	4.5 %
Institute for Public Service					
Institute for Public Service	*$ 5,841,485*	*$ 5,929,385*	*$ 6,119,585*	*$ 190,200*	*3.2 %*
Municipal Technical Advisory Service	*3,410,551*	*3,535,751*	*3,703,651*	*167,900*	*4.7 %*
County Technical Assistance Service	*2,964,551*	*3,056,451*	*3,189,051*	*132,600*	*4.3 %*
Tennessee Language Center		*657,800*	*705,600*	*47,800*	*7.3 %*
Subtotal Institute for Public Service	$ 12,216,587	$ 13,179,387	$ 13,717,887	$ 538,500	4.1 %
System Administration	5,615,617	5,654,017	16,083,817	10,429,800	84.4 %
Total State Appropriations	$ 573,016,552	$ 592,751,552	$ 637,913,152	$ 45,161,600	7.6 %

University of Tennessee System

State Appropriations Five Year History

Unrestricted Educational and General Current Funds

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change FY 2015-16 TO FY 2019-20 Amount	%
STATE APPROPRIATIONS							
Chattanooga	$ 42,637,305	$ 46,671,705	$ 51,840,105	$ 55,440,405	$ 59,484,805	$ 16,847,500	39.5 %
Knoxville							
Knoxville	*$ 191,219,955*	*$ 202,989,655*	*$ 226,290,355*	*$ 232,445,355*	*$ 249,189,855*	*$ 57,969,900*	*30.3 %*
Space Institute	*8,289,803*	*8,583,903*	*8,990,803*	*9,133,703*	*9,367,803*	*1,078,000*	*13.0 %*
Subtotal Knoxville	$ 199,509,758	$ 211,573,558	$ 235,281,158	$ 241,579,058	$ 258,557,658	$ 59,047,900	29.6 %
Martin	$ 28,673,797	$ 31,508,097	$ 33,208,097	$ 34,418,597	$ 36,128,697	$ 7,454,900	26.0 %
Health Science Center	135,670,521	141,084,321	149,955,324	154,583,324	162,078,924	26,408,403	19.5 %
Institute of Agriculture							
AgResearch	*$ 26,529,588*	*$ 27,745,788*	*$ 29,161,888*	*$ 30,008,688*	*$ 31,090,388*	*$ 4,560,800*	*17.2 %*
Extension	*32,546,817*	*33,950,817*	*35,701,417*	*36,651,817*	*38,329,617*	*5,782,800*	*17.8 %*
College of Veterinary Medicine	*17,733,159*	*18,453,659*	*20,036,359*	*21,236,259*	*22,441,359*	*4,708,200*	*26.6 %*
Subtotal Institute of Agriculture	$ 76,809,564	$ 80,150,264	$ 84,899,664	$ 87,896,764	$ 91,861,364	$ 15,051,800	19.6 %
Institute for Public Service							
Institute for Public Service	*$ 5,439,285*	*$ 5,643,985*	*$ 5,841,485*	*$ 5,929,385*	*$ 6,119,585*	*$ 680,300*	*12.5 %*
Municipal Technical Advisory Service	*3,039,651*	*3,159,551*	*3,410,551*	*3,535,751*	*3,703,651*	*664,000*	*21.8 %*
County Technical Assistance Service	*1,863,251*	*2,238,651*	*2,964,551*	*3,056,451*	*3,189,051*	*1,325,800*	*71.2 %*
Tennessee Language Center				*657,800*	*705,600*	*705,600*	
Subtotal Institute for Public Service	$ 10,342,187	$ 11,042,187	$ 12,216,587	$ 13,179,387	$ 13,717,887	$ 3,375,700	32.6 %
System Administration	4,995,217	5,531,417	5,615,617	5,654,017	16,083,817	11,088,600	222.0 %
Total State Appropriations	$ 498,638,349	$ 527,561,549	$ 573,016,552	$ 592,751,552	$ 637,913,152	$ 139,274,803	27.9 %

University of Tennessee System

Net Assets by Unit

Unrestricted Current Funds, Revenues, Expenditures, and Transfers

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
FY 2017-18 Actual								
Net Assets at Beginning of Year	**$ 97,071,286**	**$ 11,898,755**	**$ 45,947,815**	**$ 10,224,440**	**$ 14,490,503**	**$ 14,051,790**	**$ 1,417,763**	**$ 20,130,680**
Operating Funds								
Revenue	$ 1,733,520,529	$ 185,180,418	$ 962,360,056	$ 105,829,032	$ 283,900,714	$ 145,147,879	$ 21,250,273	$ 29,852,156
Less: Expenditures and Transfers	(1,716,046,492)	(184,603,226)	(952,298,590)	(106,548,602)	(281,170,747)	(143,394,747)	(21,146,667)	(26,883,914)
Carryover Funds To/(From) Net Assets	$ 17,474,036	$ 577,192	$ 10,061,467	$ (719,570)	$ 2,729,967	$ 1,753,132	$ 103,606	$ 2,968,242
Net Assets Detail:								
ALLOCATED								
Working Capital	$ 29,104,742	$ 4,675,946	$ 7,255,501	$ 2,055,552	$ 7,052,343	$ 2,443,307	$ 94,456	$ 5,527,638
Revolving Funds	24,571,946		10,109,451					14,462,495
Encumbrances	3,436,957		1,806,165	85,823	550,167	959,802	35,000	
Reserve for Reappropriations	11,890,693			2,400,000		7,000,000	$ 700,000	1,790,693
Total Allocated Net Assets	$ 69,004,338	$ 4,675,946	$ 19,171,117	$ 4,541,375	$ 7,602,510	$ 10,403,109	$ 829,456	$ 21,780,826
UNALLOCATED	**$ 66,631,442**	**$ 7,800,000**	**$ 36,838,166**	**$ 4,963,494**	**$ 9,617,960**	**$ 5,401,812**	**$ 691,914**	**$ 1,318,096**
Total Net Assets - June 30, 2018	**$ 135,635,783**	**$ 12,475,947**	**$ 56,009,282**	**$ 9,504,870**	**$ 17,220,470**	**$ 15,804,922**	**$ 1,521,370**	**$ 23,098,922**
Percent Unallocated of Expend. & Transfers	*3.88%*	*4.23%*	*3.87%*	*4.66%*	*3.42%*	*3.77%*	*3.27%*	*2.92%*
FY 2018-19 Probable Budget								
Net Assets at Beginning of Year	**$ 135,635,783**	**$ 12,475,947**	**$ 56,009,282**	**$ 9,504,870**	**$ 17,220,470**	**$ 15,804,922**	**$ 1,521,370**	**$ 23,098,922**
Operating Funds								
Revenue	$ 1,755,550,585	$ 194,532,858	$ 958,575,835	$ 109,764,966	$ 288,620,530	$ 148,887,454	$ 25,314,939	$ 29,854,003
Less: Expenditures and Transfers	(1,763,303,597)	(194,616,678)	(958,575,835)	(109,764,966)	(289,102,997)	(155,531,735)	(25,251,606)	(30,459,780)
Carryover Funds To/(From) Net Assets	$ (7,753,012)	$ (83,820)	$ -	$ -	$ (482,467)	$ (6,644,281)	$ 63,333	$ (605,777)
Net Assets Detail:								
ALLOCATED								
Working Capital	$ 28,266,884	$ 4,592,127	$ 7,255,501	$ 2,055,552	$ 7,052,343	$ 2,295,044	$ 94,456	$ 4,921,861
Revolving Funds	24,571,945		10,109,451					14,462,495
Encumbrances	2,954,490		1,806,165	85,823	67,700	959,802	35,000	
Reserve for Reappropriations	4,890,693			2,400,000			$ 700,000	1,790,693
Total Allocated Net Assets	$ 60,684,013	$ 4,592,127	$ 19,171,117	$ 4,541,375	$ 7,120,043	$ 3,254,846	$ 829,456	$ 21,175,049
UNALLOCATED	**$ 67,198,527**	**$ 7,800,000**	**$ 36,838,166**	**$ 4,963,494**	**$ 9,617,959**	**$ 5,905,566**	**$ 755,246**	**$ 1,318,096**
Estimated Total Net Assets - June 30, 2019	**$ 127,882,771**	**$ 12,392,127**	**$ 56,009,282**	**$ 9,504,870**	**$ 16,738,003**	**$ 9,160,641**	**$ 1,584,703**	**$ 22,493,145**
Percent Unallocated of Expend. & Transfers	*3.81%*	*4.01%*	*3.84%*	*4.52%*	*3.33%*	*3.80%*	*2.99%*	*2.66%*
FY 2019-20 Proposed Budget								
Net Assets at Beginning of Year	**$ 127,882,771**	**$ 12,392,127**	**$ 56,009,282**	**$ 9,504,870**	**$ 16,738,003**	**$ 9,160,641**	**$ 1,584,703**	**$ 22,493,145**
Operating Funds								
Revenue	$ 1,816,962,578	$ 204,064,391	$ 988,512,563	$ 112,979,741	$ 287,360,871	$ 153,012,708	$ 26,533,487	$ 44,498,817
Less: Expenditures and Transfers	(1,816,919,239)	(204,064,391)	(988,512,563)	(112,979,741)	(287,360,871)	(153,204,086)	(26,298,770)	(44,498,817)
Carryover Funds To/(From) Net Assets	$ 43,339	$ -	$ -	$ -	$ -	$ (191,378)	$ 234,717	$ -
Net Assets Detail:								
ALLOCATED								
Working Capital	$ 28,414,921	$ 4,592,127	$ 7,255,501	$ 2,055,552	$ 7,052,343	$ 2,443,081	$ 94,456	$ 4,921,861
Revolving Funds	24,571,945		10,109,451					14,462,495
Encumbrances	2,954,490		1,806,165	85,823	67,700	959,802	35,000	
Reserve for Reappropriations	4,547,116			2,400,000			$ 700,000	1,447,116
Total Allocated Net Assets	$ 60,488,472	$ 4,592,127	$ 19,171,116	$ 4,541,375	$ 7,120,043	$ 3,402,883	$ 829,456	$ 20,831,472
UNALLOCATED	**$ 67,437,637**	**$ 7,800,000**	**$ 36,838,166**	**$ 4,963,494**	**$ 9,617,958**	**$ 5,566,383**	**$ 989,963**	**$ 1,661,673**
Estimated Total Net Assets - June 30, 2020	**$ 127,926,110**	**$ 12,392,127**	**$ 56,009,282**	**$ 9,504,870**	**$ 16,738,003**	**$ 8,969,263**	**$ 1,819,420**	**$ 22,493,145**
Percent Unallocated of Expend. & Transfers	*3.71%*	*3.82%*	*3.73%*	*4.39%*	*3.35%*	*3.63%*	*3.76%*	*3.73%*

Recommended percent unallocated of expenditures and transfers is 2% to 5% is 2.5% for unrestricted E&G and 3% to 5% for auxiliaries. 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
Educational and General Unrestricted Net Assets

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
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 Probable 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	$ 1,491,209,150	$ 175,267,072	$ 726,107,143	$ 99,474,120	$ 286,304,419	$ 148,887,454	$ 25,314,939	$ 29,854,003
Less: Expenditures and Transfers	(1,498,957,687)	(175,350,892)	(726,107,143)	(99,474,120)	(286,782,411)	(155,531,735)	(25,251,606)	(30,459,780)
Carryover Funds To/(From) Net Assets	$ (7,748,537)	$ (83,820)	$ -	$ -	$ (477,992)	$ (6,644,281)	$ 63,333	$ (605,777)
Net Assets Detail:								
ALLOCATED								
Working Capital	$ 21,606,403	$ 3,519,046	$ 2,109,934	$ 1,629,197	$ 7,036,865	$ 2,295,044	$ 94,456	$ 4,921,861
Revolving Funds	16,251,387		1,788,892					14,462,495
Encumbrances	2,954,490		1,806,165	85,823	67,700	959,802	35,000	
Unexpended Gifts								
Reserve for Reappropriations	4,890,693			2,400,000			$ 700,000	1,790,693
Total Allocated Net Assets	$ 45,702,973	$ 3,519,046	$ 5,704,991	$ 4,115,020	$ 7,104,565	$ 3,254,846	$ 829,456	$ 21,175,049
UNALLOCATED	**$ 56,853,891**	**$ 7,000,000**	**$ 27,796,173**	**$ 4,550,321**	**$ 9,528,489**	**$ 5,905,566**	**$ 755,246**	**$ 1,318,096**
Estimated Total Net Assets - June 30, 2019	**$ 102,557,096**	**$ 10,519,046**	**$ 33,501,165**	**$ 8,665,341**	**$ 16,633,055**	**$ 9,160,641**	**$ 1,584,703**	**$ 22,493,145**
Percent Unallocated of Expend. & Transfers	*3.79%*	*3.99%*	*3.83%*	*4.57%*	*3.32%*	*3.80%*	*2.99%*	*2.66%*
FY 2019-20 Proposed Budget								
Net Assets at Beginning of Year	**$ 102,557,096**	**$ 10,519,046**	**$ 33,501,165**	**$ 8,665,341**	**$ 16,633,055**	**$ 9,160,641**	**$ 1,584,703**	**$ 22,493,145**
Operating Funds								
Revenue	$ 1,543,306,258	$ 183,443,804	$ 748,003,642	$ 102,433,331	$ 285,380,469	$ 153,012,708	$ 26,533,487	$ 44,498,817
Less: Expenditures and Transfers	(1,543,262,919)	(183,443,804)	(748,003,642)	(102,433,331)	(285,380,469)	(153,204,086)	(26,298,770)	(44,498,817)
Carryover Funds To/(From) Net Assets	$ 43,339	$ -	$ -	$ -	$ -	$ (191,378)	$ 234,717	$ -
Net Assets Detail:								
ALLOCATED								
Working Capital	$ 21,754,440	$ 3,519,046	$ 2,109,934	$ 1,629,197	$ 7,036,865	$ 2,443,081	$ 94,456	$ 4,921,861
Revolving Funds	16,251,387		1,788,892					14,462,495
Encumbrances	2,954,490		1,806,165	85,823	67,700	959,802	35,000	
Unexpended Gifts								
Reserve for Reappropriations	4,547,116			2,400,000			$ 700,000	1,447,116
Total Allocated Net Assets	$ 45,507,433	$ 3,519,046	$ 5,704,991	$ 4,115,020	$ 7,104,565	$ 3,402,883	$ 829,456	$ 20,831,472
UNALLOCATED	**$ 57,093,002**	**$ 7,000,000**	**$ 27,796,173**	**$ 4,550,321**	**$ 9,528,489**	**$ 5,566,383**	**$ 989,963**	**$ 1,661,673**
Estimated Total Net Assets - June 30, 2020	**$ 102,600,435**	**$ 10,519,046**	**$ 33,501,165**	**$ 8,665,341**	**$ 16,633,055**	**$ 8,969,263**	**$ 1,819,420**	**$ 22,493,145**
Percent Unallocated of Expend. & Transfers	*3.70%*	*3.82%*	*3.72%*	*4.44%*	*3.34%*	*3.63%*	*3.76%*	*2.61%*

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

Net Assets by Unit

Unrestricted Auxiliary Funds, Revenues, Expenditures, and Transfers

	Total System	Chattanooga	Knoxville	Martin	Health Science Center
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 Probable Budget					
Estimated Net Assets at Beginning of Year	**$ 25,330,151**	**$ 1,873,082**	**$ 22,508,121**	**$ 839,529**	**$ 109,421**
Operating Funds					
Revenue	$ 264,341,435	$ 19,265,786	$ 232,468,692	$ 10,290,846	$ 2,316,111
Less: Expenditures and Transfers	(264,345,910)	(19,265,786)	(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	*3.91%*	*4.15%*	*3.89%*	*4.01%*	*3.86%*
FY 2018-19 Proposed Budget					
Estimated Net Assets at Beginning of Year	$ 25,325,675	$ 1,873,080	$ 22,508,120	$ 839,527	$ 104,948
Operating Funds					
Revenue	$ 273,656,320	$ 20,620,587	$ 240,508,921	$ 10,546,410	$ 1,980,402
Less: Expenditures and Transfers	(273,656,320)	(20,620,587)	(240,508,921)	(10,546,410)	(1,980,402)
Carryover Funds To/(From) Net Assets	$ -	$ -	$ -	$ -	$ -
Net Assets at End of Year	**$ 25,325,675**	**$ 1,873,080**	**$ 22,508,120**	**$ 839,527**	**$ 104,948**
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, 2020	**$ 25,325,675**	**$ 1,873,080**	**$ 22,508,120**	**$ 839,527**	**$ 104,948**
Percent Unallocated of Expend. & Transfers	*3.78%*	*3.88%*	*3.76%*	*3.92%*	*4.52%*

Recommended percent unallocated of expenditures and transfers is 3% to 5%.
Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System

FY 2019-20 Proposed Budget Summary by Unit

Unrestricted Current Funds, Revenues, Expenditures, and Transfers

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
EDUCATIONAL AND GENERAL								
Revenues								
Tuition & Fees	$ 737,237,524	$ 118,417,631	$ 455,920,155	$ 61,770,838	$ 88,268,996	$ 12,859,904		
State Appropriations	637,913,152	59,484,805	258,557,658	36,128,697	162,078,924	91,861,364	$ 13,717,887	$ 16,083,817
Grants & Contracts	44,239,633	453,856	23,910,000	241,400	15,191,893	4,263,306	179,178	
Sales & Service	59,785,352	4,818,012	5,073,232	3,521,396	18,784,736	27,587,976		
Other Sources	64,130,597	269,500	4,542,597	771,000	1,055,920	16,440,158	12,636,422	28,415,000
Total Revenues	$ 1,543,306,258	$ 183,443,804	$ 748,003,642	$ 102,433,331	$ 285,380,469	$ 153,012,708	$ 26,533,487	$ 44,498,817
Expenditures and Transfers								
Instruction	$ 583,651,298	$ 83,338,205	$ 276,860,458	$ 44,888,286	$ 137,510,160	$ 41,054,189		
Research	112,748,477	3,541,934	62,346,983	177,566	5,429,205	41,252,789		
Public Service	84,767,574	2,725,948	5,010,610	809,572	351,000	52,987,262	$ 22,883,182	
Academic Support	185,720,011	17,416,114	92,204,599	11,053,882	55,641,218	9,180,536	223,662	
Student Services	98,803,604	27,387,547	51,529,930	13,161,179	6,724,948			
Institutional Support	173,560,330	17,202,422	60,236,867	7,252,122	29,219,174	2,730,528	868,508	$ 56,050,709
Op/Maint Physical Plant	153,303,640	21,781,442	83,439,957	11,476,246	32,900,340	3,705,655		
Scholarships & Fellowships	133,501,966	14,009,186	100,397,778	11,826,663	7,153,331	115,008		
Subtotal Expenditures	$ 1,526,056,900	$ 187,402,798	$ 732,027,182	$ 100,645,516	$ 274,929,376	$ 151,025,967	$ 23,975,352	$ 56,050,709
Mandatory Transfers	11,329,678	4,207,165	738,454	580,866	5,673,193			130,000
Non Mandatory Transfers	5,876,341	(8,166,159)	15,238,006	1,206,949	4,777,900	2,178,119	2,323,418	(11,681,892)
Total Expenditures & Transfers	$ 1,543,262,919	$ 183,443,804	$ 748,003,642	$ 102,433,331	$ 285,380,469	$ 153,204,086	$ 26,298,770	$ 44,498,817
Fund Balance Addition/(Reduction)	$ 43,339					$ (191,378)	$ 234,717	
AUXILIARIES								
Revenues	$ 273,656,320	$ 20,620,587	$ 240,508,921	$ 10,546,410	$ 1,980,402			
Expenditures and Transfers								
Expenditures	$ 209,045,274	$ 12,496,476	$ 187,595,675	$ 7,188,617	$ 1,764,506			
Mandatory Transfers	48,033,507	6,104,333	39,053,510	2,659,768	215,896			
Non-Mandatory Transfers	16,577,539	2,019,778	13,859,736	698,025				
Total Expenditures & Transfers	$ 273,656,320	$ 20,620,587	$ 240,508,921	$ 10,546,410	$ 1,980,402			
Fund Balance Addition/(Reduction)								
TOTALS								
Revenues	$ 1,816,962,578	$ 204,064,391	$ 988,512,563	$ 112,979,741	$ 287,360,871	$ 153,012,708	$ 26,533,487	$ 44,498,817
Expenditures and Transfers								
Expenditures	$ 1,735,102,174	$ 199,899,274	$ 919,622,857	$ 107,834,133	$ 276,693,882	$ 151,025,967	$ 23,975,352	$ 56,050,709
Mandatory Transfers	59,363,185	10,311,498	39,791,964	3,240,634	5,889,089			130,000
Non-Mandatory Transfers	22,453,880	(6,146,381)	29,097,742	1,904,974	4,777,900	2,178,119	2,323,418	(11,681,892)
Total Expenditures & Transfers	$ 1,816,919,239	$ 204,064,391	$ 988,512,563	$ 112,979,741	$ 287,360,871	$ 153,204,086	$ 26,298,770	$ 44,498,817
Fund Balance Addition/(Reduction)	$ 43,339					$ (191,378)	$ 234,717	

Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System

FY 2019-20 Proposed Budget Summary by Unit

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

	Total System	Chattanooga	Knoxville	Martin	Health Science Center	Institute of Agriculture	Institute for Public Service	System Administration
EDUCATIONAL AND GENERAL								
Revenues								
Tuition & Fees	$ 737,237,524	$ 118,417,631	$ 455,920,155	$ 61,770,838	$ 88,268,996	$ 12,859,904		
State Appropriations	654,159,280	60,277,339	270,097,192	36,433,378	165,164,672	92,384,995	$ 13,717,887	$ 16,083,817
Grants & Contracts	631,841,666	44,643,271	238,688,040	30,191,400	266,691,893	44,870,806	5,506,256	1,250,000
Sales & Service	59,785,352	4,818,012	5,073,232	3,521,396	18,784,736	27,587,976		
Other Sources	139,903,171	7,883,020	35,363,704	4,092,913	28,405,920	21,902,258	13,240,356	29,015,000
Total Revenues	$ 2,222,926,993	$ 236,039,273	$ 1,005,142,323	$ 136,009,925	$ 567,316,217	$ 199,605,939	$ 32,464,499	$ 46,348,817
Expenditures and Transfers								
Instruction	$ 774,300,412	$ 86,925,134	$ 287,930,458	$ 46,742,491	$ 311,337,408	$ 41,354,189	$ 2,732	$ 8,000
Research	298,378,068	6,641,713	171,829,564	327,566	56,429,205	62,468,020		682,000
Public Service	156,435,898	3,928,353	26,010,610	1,959,572	17,851,000	77,297,262	28,789,101	600000
Academic Support	233,669,317	19,543,786	102,214,699	11,703,882	90,641,218	9,335,036	230,696	
Student Services	101,128,655	28,354,098	52,379,930	13,661,179	6,733,448			
Institutional Support	175,551,066	17,438,669	60,551,867	7,367,122	29,819,174	2,926,528	876,997	$ 56,570,709
Op/Maint Physical Plant	153,728,640	21,781,442	83,839,957	11,486,246	32,900,340	3,720,655		
Scholarships & Fellowships	312,485,579	55,385,072	204,408,778	40,974,052	11,153,331	517,508	6,838	40000
Subtotal Expenditures	$ 2,205,677,635	$ 239,998,267	$ 989,165,863	$ 134,222,110	$ 556,865,124	$ 197,619,198	$ 29,906,364	$ 57,900,709
Mandatory Transfers	11,329,678	4,207,165	738,454	580,866	5,673,193			130,000
Non Mandatory Transfers	5,876,341	(8,166,159)	15,238,006	1,206,949	4,777,900	2,178,119	2,323,418	(11,681,892)
Total Expenditures & Transfers	$ 2,222,883,654	$ 236,039,273	$ 1,005,142,323	$ 136,009,925	$ 567,316,217	$ 199,797,317	$ 32,229,782	$ 46,348,817
Fund Balance Addition/(Reduction)	$ 43,339					$ (191,378)	$ 234,717	$ -
AUXILIARIES								
Revenues	$ 273,916,320	$ 20,620,587	$ 240,768,921	$ 10,546,410	$ 1,980,402			
Expenditures and Transfers								
Expenditures	$ 209,305,274	$ 12,496,476	$ 187,855,675	$ 7,188,617	$ 1,764,506			
Mandatory Transfers	48,033,507	6,104,333	39,053,510	2,659,768	215,896			
Non-Mandatory Transfers	16,577,539	2,019,778	13,859,736	698,025				
Total Expenditures & Transfers	$ 273,916,320	$ 20,620,587	$ 240,768,921	$ 10,546,410	$ 1,980,402			
Fund Balance Addition/(Reduction)								
TOTALS								
Revenues	$ 2,496,843,313	$ 256,659,860	$ 1,245,911,244	$ 146,556,335	$ 569,296,619	$ 199,605,939	$ 32,464,499	$ 46,348,817
Expenditures and Transfers								
Expenditures	$ 2,414,982,909	$ 252,494,743	$ 1,177,021,538	$ 141,410,727	$ 558,629,630	$ 197,619,198	$ 29,906,364	$ 57,900,709
Mandatory Transfers	59,363,185	10,311,498	39,791,964	3,240,634	5,889,089			130,000
Non-Mandatory Transfers	22,453,880	(6,146,381)	29,097,742	1,904,974	4,777,900	2,178,119	2,323,418	(11,681,892)
Total Expenditures & Transfers	$ 2,496,799,974	$ 256,659,860	$ 1,245,911,244	$ 146,556,335	$ 569,296,619	$ 199,797,317	$ 32,229,782	$ 46,348,817
Fund Balance Addition/(Reduction)	$ 43,339					$ (191,378)	$ 234,717	

Knoxville includes UT Knoxville and UT Space Institute.

University of Tennessee System

Five Year History

Unrestricted Current Funds, Revenues, Expenditures, and Transfers

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change FY 2015-16 to FY 2019-20 Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	$ 655,160,210	$ 681,407,238	$ 710,190,418	$ 726,214,807	$ 737,237,524	$ 82,077,314	12.5 %
State Appropriations	498,638,349	527,561,549	573,016,552	592,751,552	637,913,152	139,274,803	27.9 %
Grants & Contracts	47,776,120	49,379,698	51,045,254	43,838,757	44,239,633	(3,536,487)	(7.4) %
Sales & Service	63,277,345	67,209,889	69,851,826	65,986,173	59,785,352	(3,491,993)	(5.5) %
Other Sources	63,237,010	61,722,810	63,243,539	62,417,861	64,130,597	893,587	1.4 %
Total Revenues	$ 1,328,089,034	$ 1,387,281,183	$ 1,467,347,589	$ 1,491,209,150	$ 1,543,306,258	$ 215,217,224	16.2 %
Expenditures and Transfers							
Instruction	$ 507,785,919	$ 528,475,592	$ 498,578,427	$ 582,497,806	$ 583,651,298	$ 75,865,379	14.9 %
Research	85,108,045	82,089,147	131,121,213	157,033,193	112,748,477	27,640,432	32.5 %
Public Service	75,848,480	77,402,864	79,639,156	95,227,022	84,767,574	8,919,094	11.8 %
Academic Support	144,873,052	154,939,269	171,075,686	196,657,704	185,720,011	40,846,959	28.2 %
Student Services	90,151,545	95,228,666	96,897,429	98,507,061	98,803,604	8,652,059	9.6 %
Institutional Support	143,813,604	147,400,379	164,355,023	181,059,679	173,560,330	29,746,726	20.7 %
Op/Maint Physical Plant	129,125,389	140,923,628	150,918,426	150,437,267	153,303,640	24,178,251	18.7 %
Scholarships & Fellowships	95,852,388	100,705,270	115,038,571	132,595,946	133,501,966	37,649,578	39.3 %
Subtotal Expenditures	$ 1,272,558,422	$ 1,327,164,814	$ 1,407,623,932	$ 1,594,015,678	$ 1,526,056,900	$ 253,498,478	19.9 %
Mandatory Transfers	9,116,648	10,203,193	10,733,175	11,637,487	11,329,678	2,213,030	24.3 %
Non Mandatory Transfers	93,603,560	52,585,255	35,756,137	(106,695,478)	5,876,341	(87,727,219)	(93.7) %
Total Expenditures & Transfers	$ 1,375,278,630	$ 1,389,953,262	$ 1,454,113,244	$ 1,498,957,687	$ 1,543,262,919	$ 167,984,289	12.2 %
Fund Balance Addition/(Reduction)	$ (47,189,596)	$ (2,672,078)	$ 13,234,345	$ (7,748,537)	$ 43,339		
AUXILIARIES							
Revenues	$ 243,291,225	$ 254,223,902	$ 266,172,939	$ 264,341,435	$ 273,656,320	$ 30,365,095	12.5 %
Expenditures and Transfers							
Expenditures	$ 179,801,559	$ 186,136,905	$ 206,098,534	$ 199,091,550	$ 209,045,274	$ 29,243,715	16.3 %
Mandatory Transfers	35,921,341	42,169,835	46,326,750	47,597,203	48,033,507	12,112,166	33.7 %
Non-Mandatory Transfers	34,109,650	25,428,666	9,507,965	17,657,157	16,577,539	(17,532,111)	(51.4) %
Total Expenditures & Transfers	$ 249,832,550	$ 253,735,406	$ 261,933,249	$ 264,345,910	$ 273,656,320	$ 23,823,770	9.5 %
Fund Balance Addition/(Reduction)	$ (6,541,325)	$ 488,496	$ 4,239,690	$ (4,475)			
TOTALS							
Revenues	$ 1,571,380,259	$ 1,641,505,085	$ 1,733,520,528	$ 1,755,550,585	$ 1,816,962,578	$ 245,582,319	15.6 %
Expenditures and Transfers							
Expenditures	$ 1,452,359,981	$ 1,513,301,719	$ 1,613,722,467	$ 1,793,107,228	$ 1,735,102,174	$ 282,742,193	19.5 %
Mandatory Transfers	45,037,989	52,373,028	57,059,925	59,234,690	59,363,185	14325196	31.8 %
Non-Mandatory Transfers	127,713,210	78,013,921	45,264,102	(89,038,321)	22,453,880	(105,259,330)	(82.4) %
Total Expenditures & Transfers	$ 1,625,111,180	$ 1,643,688,668	$ 1,716,046,494	$ 1,763,303,597	$ 1,816,919,239	$ 191,808,059	11.8 %
Fund Balance Addition/(Reduction)	$ (53,730,921)	$ (2,183,583)	$ 17,474,035	$ (7,753,012)	$ 43,339		

University of Tennessee System

Five Year History

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

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change FY 2016 to FY 2020 Amount	%
EDUCATIONAL AND GENERAL							
Revenues							
Tuition & Fees	$ 655,160,210	$ 681,407,238	$ 710,190,418	$ 726,214,807	$ 737,237,524	$ 82,077,314	12.5 %
State Appropriations	517,432,168	546,284,768	592,062,887	610,869,279	654,159,280	136,727,112	26.4 %
Grants & Contracts	594,898,136	683,228,016	636,058,864	638,948,292	631,841,666	36,943,530	6.2 %
Sales & Service	63,277,345	67,209,889	69,851,826	65,986,173	59,785,352	(3,491,993)	(5.5) %
Other Sources	139,646,158	137,649,683	139,504,137	129,543,957	139,903,171	257,013	0.2 %
Total Revenues	$ 1,970,414,018	$ 2,115,779,593	$ 2,147,668,133	$ 2,171,562,508	$ 2,222,926,993	$ 252,512,975	12.8 %
Expenditures and Transfers							
Instruction	$ 675,191,617	$ 705,774,497	$ 691,201,220	$ 771,301,074	$ 774,300,412	$ 99,108,795	14.7 %
Research	261,427,977	266,074,863	323,493,599	345,197,279	298,378,068	36,950,091	14.1 %
Public Service	143,800,016	146,773,079	150,461,752	168,327,545	156,435,898	12,635,882	8.8 %
Academic Support	190,896,151	207,096,268	218,247,500	244,495,539	233,669,317	42,773,166	22.4 %
Student Services	92,750,862	97,803,344	100,380,026	100,706,293	101,128,655	8,377,793	9.0 %
Institutional Support	146,540,103	149,261,875	166,685,771	183,181,967	175,551,066	29,010,963	19.8 %
Op/Maint Physical Plant	129,513,235	141,350,370	151,286,259	150,812,267	153,728,640	24,215,405	18.7 %
Scholarships & Fellowships	268,865,652	272,381,517	295,164,163	310,347,072	312,485,579	43,619,927	16.2 %
Subtotal Expenditures	$ 1,908,985,614	$ 1,986,515,814	$ 2,096,920,290	$ 2,274,369,036	$ 2,205,677,635	$ 296,692,021	15.5 %
Mandatory Transfers	9,116,648	10,203,193	10,733,175	11,637,487	11,329,678	2,213,030	24.3 %
Non Mandatory Transfers	93,603,560	52,585,255	35,756,137	(106,695,478)	5,876,341	(87,727,219)	(93.7) %
Total Expenditures & Transfers	$ 2,011,705,822	$ 2,049,304,262	$ 2,143,409,602	$ 2,179,311,045	$ 2,222,883,654	$ 211,177,832	10.5 %
Fund Balance Addition/(Reduction)	$ (41,291,804)	$ 66,475,332	$ 4,258,531	$ (7,748,537)	$ 43,339		
AUXILIARIES							
Revenues	$ 243,882,965	$ 255,189,378	$ 266,956,202	$ 264,601,435	$ 273,916,320	$ 30,033,355	12.3 %
Expenditures and Transfers							
Expenditures	$ 180,136,338	$ 186,905,317	$ 207,035,549	$ 199,351,550	$ 209,305,274	$ 29,168,936	16.2 %
Mandatory Transfers	35,921,341	42,169,835	46,326,750	47,597,203	48,033,507	12,112,166	33.7 %
Non-Mandatory Transfers	34,109,650	25,428,666	9,507,965	17,657,157	16,577,539	(17,532,111)	(51.4) %
Total Expenditures & Transfers	$ 250,167,329	$ 254,503,818	$ 262,870,264	$ 264,605,910	$ 273,916,320	$ 23,748,991	9.5 %
Fund Balance Addition/(Reduction)	$ (6,284,365)	$ 685,560	$ 4,085,938	$ (4,475)			
TOTALS							
Revenues	$ 2,214,296,982	$ 2,370,968,971	$ 2,414,624,335	$ 2,436,163,943	$ 2,496,843,313	$ 282,546,331	12.8 %
Expenditures and Transfers							
Expenditures	$ 2,089,121,952	$ 2,173,421,131	$ 2,303,955,839	$ 2,473,720,586	$ 2,414,982,909	$ 325,860,957	15.6 %
Mandatory Transfers	45,037,989	52,373,028	57,059,925	59,234,690	59,363,185	14325196	31.8 %
Non-Mandatory Transfers	127,713,210	78,013,921	45,264,102	(89,038,321)	22,453,880	(105,259,330)	(82.4) %
Total Expenditures & Transfers	$ 2,261,873,151	$ 2,303,808,080	$ 2,406,279,866	$ 2,443,916,955	$ 2,496,799,974	$ 234,926,823	10.4 %
Fund Balance Addition/(Reduction)	$ (47,576,169)	$ 67,160,891	$ 8,344,469	$ (7,753,012)	$ 43,339		

University of Tennessee System

FY 2019-20 Proposed Budget Summary

Unrestricted and Restricted Current Funds Revenues, Expenditures and Transfers

	FY 2017-18 Actual			FY 2018-19 Probable			FY 2019-20 Proposed			Change Probable to Proposed	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Amount	%
EDUCATION AND GENERAL											
Revenues											
Tuition & Fees	$ 710,190,418		$ 710,190,418	$ 726,214,807		$ 726,214,807	$ 737,237,524		$ 737,237,524	$ 11,022,717	1.5 %
State Appropriations	573,016,552	$ 19,046,335	592,062,887	592,751,552	$ 18,117,727	610,869,279	637,913,152	$ 16,246,128	654,159,280	43,290,001	7.1 %
Grants & Contracts	51,045,254	585,013,610	636,058,864	43,838,757	595,109,535	638,948,292	44,239,633	587,602,033	631,841,666	(7,106,626)	(1.1) %
Sales & Service	69,851,826		69,851,826	65,986,173		65,986,173	59,785,352		59,785,352	(6,200,821)	(9.4) %
Other Sources	63,243,539	76,260,598	139,504,137	62,417,861	67,126,096	129,543,957	64,130,597	75,772,574	139,903,171	10,359,214	8.0 %
Total Revenues	$ 1,467,347,589	$ 680,320,544	$ 2,147,668,133	$ 1,491,209,150	$ 680,353,358	$ 2,171,562,508	$ 1,543,306,258	$ 679,620,735	$ 2,222,926,993	$ 51,364,485	2.4 %
Expenditures and Transfers											
Instruction	$ 498,578,427	$ 192,622,793	$ 691,201,220	582,497,806	$ 188,803,268	$ 771,301,074	$ 583,651,298	$ 190,649,114	$ 774,300,412	$ 2,999,338	0.4 %
Research	131,121,213	192,372,385	323,493,599	157,033,193	188,164,086	345,197,279	112,748,477	185,629,591	298,378,068	(46,819,211)	(13.6) %
Public Service	79,639,156	70,822,597	150,461,752	95,227,022	73,100,523	168,327,545	84,767,574	71,668,324	156,435,898	(11,891,647)	(7.1) %
Academic Support	171,075,686	47,171,813	218,247,500	196,657,704	47,837,835	244,495,539	185,720,011	47,949,306	233,669,317	(10,826,222)	(4.4) %
Student Services	96,897,429	3,482,597	100,380,026	98,507,061	2,199,232	100,706,293	98,803,604	2,325,051	101,128,655	422,362	0.4 %
Institutional Support	164,355,023	2,330,748	166,685,771	181,059,679	2,122,288	183,181,967	173,560,330	1,990,736	175,551,066	(7,630,901)	(4.2) %
Operations & Maintenance of Plant	150,918,426	367,834	151,286,259	150,437,267	375,000	150,812,267	153,303,640	425,000	153,728,640	2,916,373	1.9 %
Scholarships & Fellowships	115,038,571	180,125,592	295,164,163	132,595,946	177,751,126	310,347,072	133,501,966	178,983,613	312,485,579	2,138,507	0.7 %
Subtotal Expenditures	$ 1,407,623,932	$ 689,296,358	$ 2,096,920,290	$ 1,594,015,678	$ 680,353,358	$ 2,274,369,036	$ 1,526,056,900	$ 679,620,735	$ 2,205,677,635	$ (68,691,401)	(3.0) %
Mandatory Transfers	10,733,175		10,733,175	11,637,487		11,637,487	11,329,678		11,329,678	(307,809)	(2.6) %
Non-Mandatory Transfers	35,756,137		35,756,137	(106,695,478)		(106,695,478)	5,876,341		5,876,341	112,571,819	105.5 %
Total Expenditures & Transfers	$ 1,454,113,244	$ 689,296,358	$ 2,143,409,602	$ 1,498,957,687	$ 680,353,358	$ 2,179,311,045	$ 1,543,262,919	$ 679,620,735	$ 2,222,883,654	$ 43,572,609	2.0 %
Fund Balance Addition / (Reduction)	$ 13,234,345	$ (8,975,814)	$ 4,258,531	$ (7,748,537)		$ (7,748,537)	$ 43,339		$ 43,339		
AUXILIARIES											
Revenues	$ 266,172,939	$ 783,263	$ 266,956,202	$ 264,341,435	$ 260,000	$ 264,601,435	$ 273,656,320	$ 260,000	$ 273,916,320	$ 9,314,885	3.5 %
Expenditures and Transfers											
Expenditures	$ 206,098,534	$ 937,015	$ 207,035,549	$ 199,091,550	$ 260,000	$ 199,351,550	$ 209,045,274	$ 260,000	$ 209,305,274	$ 9,953,724	5.0 %
Mandatory Transfers	46,326,750		46,326,750	47,597,203		47,597,203	48,033,507		48,033,507	436,304	0.9 %
Non-Mandatory Transfers	9,507,965		9,507,965	17,657,157		17,657,157	16,577,539		16,577,539	(1,079,618)	(6.1) %
Total Expenditures & Transfers	$ 261,933,249	$ 937,015	$ 262,870,264	$ 264,345,910	$ 260,000	$ 264,605,910	$ 273,656,320	$ 260,000	$ 273,916,320	$ 9,310,410	3.5 %
Fund Balance Addition / (Reduction)	$ 4,239,690	$ (153,752)	$ 4,085,938	$ (4,475)		$ (4,475)					
TOTALS											
Revenues	$ 1,733,520,528	$ 681,103,807	$ 2,414,624,335	$ 1,755,550,585	$ 680,613,358	$ 2,436,163,943	$ 1,816,962,578	$ 679,880,735	$ 2,496,843,313	$ 60,679,370	2.5 %
Expenditures and Transfers											
Expenditures	$ 1,613,722,467	$ 690,233,373	$ 2,303,955,839	$ 1,793,107,228	$ 680,613,358	$ 2,473,720,586	$ 1,735,102,174	$ 679,880,735	$ 2,414,982,909	$ (58,737,677)	(2.4) %
Mandatory Transfers	57,059,925		57,059,925	59,234,690		59,234,690	59,363,185		59,363,185	128,495	0.2 %
Non-Mandatory Transfers	45,264,102		45,264,102	(89,038,321)		(89,038,321)	22,453,880		22,453,880	111,492,201	125.2 %
Total Expenditures & Transfers	$ 1,716,046,494	$ 690,233,373	$ 2,406,279,866	$ 1,763,303,597	$ 680,613,358	$ 2,443,916,955	$ 1,816,919,239	$ 679,880,735	$ 2,496,799,974	$ 52,883,019	2.2 %
Fund Balance Addition / (Reduction)	$ 17,474,035	$ (9,129,566)	$ 8,344,469	$ (7,753,012)		$ (7,753,012)	$ 43,339		$ 43,339		

University of Tennessee System

Natural Classifications by Unit

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	$ 374,940,303	$ 47,594,581	$ 181,399,810	$ 24,682,431	$ 86,866,206	$ 33,747,703	$ 499,977	$ 149,595
Non-Academic	374,269,532	42,656,888	149,504,204	22,759,873	73,386,310	48,040,870	12,058,550	25,862,837
Students	8,595,796	959,436	4,933,863	1,339,714	820,917	389,329	20,800	131,737
Total Salaries	$ 757,805,631	$ 91,210,905	$ 335,837,877	$ 48,782,018	$ 161,073,433	$ 82,177,902	$ 12,579,327	$ 26,144,169
Staff Benefits	263,558,774	34,352,098	115,619,270	20,124,277	48,823,892	31,059,075	4,493,053	9,087,109
Total Salaries and Benefits	$ 1,021,364,405	$ 125,563,003	$ 451,457,147	$ 68,906,295	$ 209,897,325	$ 113,236,977	$ 17,072,380	$ 35,231,278
Operating	481,667,220	60,838,056	267,529,760	30,082,658	58,137,932	37,444,111	6,815,272	20,819,431
Equipment and Capital Outlay	23,025,275	1,001,739	13,040,275	1,656,563	6,894,119	344,879	87,700	
Total Expenditures	$ 1,526,056,900	$ 187,402,798	$ 732,027,182	$ 100,645,516	$ 274,929,376	$ 151,025,967	$ 23,975,352	$ 56,050,709
AUXILIARIES								
Salaries and Benefits								
Salaries								
Academic	$ 682,751	$ 7,000	$ 675,751					
Non-Academic	61,919,081	3,274,248	56,566,151	$ 1,477,148	$ 601,534			
Students	4,989,653	94,840	4,355,153	539,660				
Total Salaries	$ 67,591,485	$ 3,376,088	$ 61,597,055	$ 2,016,808	$ 601,534			
Staff Benefits	16,597,486	711,591	15,049,207	682,960	153,728			
Total Salaries and Benefits	$ 84,188,971	$ 4,087,679	$ 76,646,262	$ 2,699,768	$ 755,262			
Operating	123,986,227	8,401,327	110,246,411	4,483,849	854,640			
Equipment and Capital Outlay	870,076	7,470	703,002	5,000	154,604			
Total Expenditures	$ 209,045,274	$ 12,496,476	$ 187,595,675	$ 7,188,617	$ 1,764,506			
TOTALS								
Salaries and Benefits								
Salaries								
Academic	$ 375,623,054	$ 47,601,581	$ 182,075,561	$ 24,682,431	$ 86,866,206	$ 33,747,703	$ 499,977	$ 149,595
Non-Academic	436,188,613	45,931,136	206,070,355	24,237,021	73,987,844	48,040,870	12,058,550	25,862,837
Students	13,585,449	1,054,276	9,289,016	1,879,374	820,917	389,329	20,800	131,737
Total Salaries	$ 825,397,116	$ 94,586,993	$ 397,434,932	$ 50,798,826	$ 161,674,967	$ 82,177,902	$ 12,579,327	$ 26,144,169
Staff Benefits	280,156,260	35,063,689	130,668,477	20,807,237	48,977,620	31,059,075	4,493,053	9,087,109
Total Salaries and Benefits	$ 1,105,553,376	$ 129,650,682	$ 528,103,409	$ 71,606,063	$ 210,652,587	$ 113,236,977	$ 17,072,380	$ 35,231,278
Operating	605,653,447	69,239,383	377,776,171	34,566,507	58,992,572	37,444,111	6,815,272	20,819,431
Equipment and Capital Outlay	23,895,351	1,009,209	13,743,277	1,661,563	7,048,723	344,879	87,700	
Total Expenditures	$ 1,735,102,174	$ 199,899,274	$ 919,622,857	$ 107,834,133	$ 276,693,882	$ 151,025,967	$ 23,975,352	$ 56,050,709

Knoxville includes UTK Knoxville and UT Space Institute.

University of Tennessee System

Natural Classifications Summary

Unrestricted Current Funds Expenditures

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Salaries and Benefits					
Salaries					
Academic	$ 360,128,943	$ 362,685,978	$ 374,940,303	$ 12,254,325	3.4 %
Non-Academic	352,270,860	366,907,813	374,269,532	7,361,719	2.0 %
Students	11,206,795	8,722,028	8,595,796	(126,232)	(1.4) %
Total Salaries	$ 723,606,598	$ 738,315,819	$ 757,805,631	$ 19,489,812	2.6 %
Staff Benefits	252,540,103	246,580,938	263,558,774	16,977,836	6.9 %
Total Salaries and Benefits	$ 976,146,701	$ 984,896,757	$ 1,021,364,405	$ 36,467,648	3.7 %
Operating	401,637,430	584,372,506	481,667,220	(102,705,286)	(17.6) %
Equipment and Capital Outlay	29,839,801	24,746,415	23,025,275	(1,721,140)	(7.0) %
Total Expenditures	$ 1,407,623,932	$ 1,594,015,678	$ 1,526,056,900	$ (67,958,778)	(4.3) %
AUXILIARIES					
Salaries and Benefits					
Salaries					
Academic	$ 493,366	$ 706,658	$ 682,751	$ (23,907)	(3.4) %
Non-Academic	67,966,203	57,512,396	61,919,081	$ 4,406,685	7.7 %
Students	4,877,620	4,823,654	4,989,653	165,999	3.4 %
Total Salaries	$ 73,337,189	$ 63,042,708	$ 67,591,485	$ 4,548,777	7.2 %
Staff Benefits	16,374,188	15,813,345	16,597,486	784,141	5.0 %
Total Salaries and Benefits	$ 89,711,377	$ 78,856,053	$ 84,188,971	$ 5,332,918	6.8 %
Operating	115,582,692	119,391,052	123,986,227	4,595,175	3.8 %
Equipment and Capital Outlay	804,465	844,445	870,076	25,631	3.0 %
Total Expenditures	$ 206,098,534	$ 199,091,550	$ 209,045,274	$ 9,953,724	5.0 %
TOTALS					
Salaries and Benefits					
Salaries					
Academic	$ 360,622,308	$ 363,392,636	$ 375,623,054	$ 12,230,418	3.4 %
Non-Academic	420,237,064	424,420,209	436,188,613	11,768,404	2.8 %
Students	16,084,415	13,545,682	13,585,449	39,767	0.3 %
Total Salaries	$ 796,943,788	$ 801,358,527	$ 825,397,116	$ 24,038,589	3.0 %
Staff Benefits	268,914,291	262,394,283	280,156,260	17,761,977	6.8 %
Total Salaries and Benefits	$ 1,065,858,078	$ 1,063,752,810	$ 1,105,553,376	$ 41,800,566	3.9 %
Operating	517,220,122	703,763,558	605,653,447	(98,110,111)	(13.9) %
Equipment and Capital Outlay	30,644,267	25,590,860	23,895,351	(1,695,509)	(6.6) %
Total Expenditures	$ 1,613,722,467	$ 1,793,107,228	$ 1,735,102,174	$ (58,005,054)	(3.2) %

University of Tennessee System

Auxiliary Enterprises

Unrestricted Auxiliary Current Funds Revenues, Expenditures and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
HOUSING					
Revenues	$ 70,671,371	$ 75,319,351	$ 79,414,369	$ 4,095,018	5.4 %
Expenditures and Transfers					
Expenditures	$ 41,752,585	$ 44,319,326	$ 47,330,363	$ 3,011,037	6.8 %
Mandatory Transfers	19,957,336	26,701,875	26,725,592	23,717	0.1 %
Non-Mandatory Transfers	8,236,713	4,298,150	5,358,414	1,060,264	24.7 %
Total Expenditures and Transfers	$ 69,946,634	$ 75,319,351	$ 79,414,369	$ 4,095,018	5.4 %
Fund Balance Addition/(Reduction)	$ 724,736				
FOOD SERVICE					
Revenues	$ 10,747,108	$ 11,422,585	$ 12,033,205	$ 610,620	5.3 %
Expenditures and Transfers					
Expenditures	$ 2,370,991	$ 3,676,093	$ 3,921,688	$ 245,595	6.7 %
Mandatory Transfers	7,918,837				
Non-Mandatory Transfers	2,049,822	7,719,292	8,111,517	392,225	5.1
Total Expenditures and Transfers	$ 12,339,650	$ 11,395,385	$ 12,033,205	$ 637,820	5.6 %
Fund Balance Addition/(Reduction)	$ (1,592,542)	$ 27,200			
BOOKSTORES					
Revenues	$ 24,926,822	$ 25,010,352	$ 25,140,352	$ 130,000	0.5 %
Expenditures and Transfers					
Expenditures	$ 24,260,597	$ 23,257,014	$ 23,654,297	$ 397,283	1.7 %
Mandatory Transfers	-	109,418	109,418		
Non-Mandatory Transfers	1,527,966	1,644,920	1,376,637	(268,283)	(16.3) %
Total Expenditures and Transfers	$ 25,788,563	$ 25,011,352	$ 25,140,352	$ 129,000	0.5 %
Fund Balance Addition/(Reduction)	$ (861,741)	$ (1,000)			
PARKING					
Revenues	$ 14,196,183	$ 15,508,041	$ 15,373,258	$ (134,783)	(0.9) %
Expenditures and Transfers					
Expenditures	$ 7,516,920	$ 8,706,668	$ 8,648,185	$ (58,483)	(0.7) %
Mandatory Transfers	4,543,671	6,346,538	6,356,343	9,805	0.2 %
Non-Mandatory Transfers	3,014,013	479,310	368,730	(110,580)	(23.1) %
Total Expenditures and Transfers	$ 15,074,604	$ 15,532,516	$ 15,373,258	$ (159,258)	(1.0) %
Fund Balance Addition/(Reduction)	$ (878,421)	$ (24,475)			
ATHLETICS					
Revenues	$ 142,186,180	$ 133,678,897	$ 138,625,636	$ 4,946,739	3.7 %
Expenditures and Transfers					
Expenditures	$ 126,590,279	$ 115,682,546	$ 122,379,747	$ 6,697,201	5.8 %
Mandatory Transfers	13,906,906	14,439,372	14,842,154	402,782	2.8 %
Non-Mandatory Transfers	(4,268,743)	3,556,979	1,403,735	(2,153,244)	(60.5) %
Total Expenditures and Transfers	$ 136,228,442	$ 133,678,897	$ 138,625,636	$ 4,946,739	3.7 %
Fund Balance Addition/(Reduction)	$ 5,957,739				
OTHER					
Revenues	$ 3,445,275	$ 3,402,209	$ 3,069,500	$ (332,709)	(9.8) %
Expenditures and Transfers					
Expenditures	$ 3,607,162	$ 3,449,903	$ 3,110,994	$ (338,909)	(9.8) %
Mandatory Transfers					
Non-Mandatory Transfers	(1,051,806)	(41,494)	(41,494)		
Total Expenditures and Transfers	$ 2,555,356	$ 3,408,409	$ 3,069,500	$ (338,909)	(9.9) %
Fund Balance Addition/(Reduction)	$ 889,919	$ (6,200)			
TOTAL					
Revenues	$ 266,172,939	$ 264,341,435	$ 273,656,320	$ 9,314,885	3.5 %
Expenditures and Transfers					
Expenditures	$ 206,098,534	$ 199,091,550	$ 209,045,274	$ 9,953,724	5.0 %
Mandatory Transfers	46,326,750	47,597,203	48,033,507	436,304	0.9 %
Non-Mandatory Transfers	9,507,965	17,657,157	16,577,539	(1,079,618)	(6.1) %
Total Expenditures and Transfers	$ 261,933,249	$ 264,345,910	$ 273,656,320	$ 9,310,410	3.5 %
Fund Balance Addition/(Reduction)	$ 4,239,690	$ (4,475)			

University of Tennessee System

Athletics

Unrestricted and Restricted Current Funds for Men's and Women's Athletics

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed 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	37,011,874	$ 2,752,490	8.0%
Gifts	38,562,310	30,450,000	28,850,000	(1,600,000)	-5.3%
Other	69,430,822	68,967,013	72,761,262	3,794,249	5.5%
Total Revenues	$ 143,530,980	$ 134,676,397	$ 139,623,136	$ 4,946,739	3.7%
Expenditures and Transfers					
Salaries and Benefits	$ 59,052,374	$ 48,225,992	$ 52,004,928	$ 3,778,936	7.8%
Travel	11,265,154	11,215,509	12,043,514	828,005	7.4%
Student Aid	14,466,372	15,384,069	15,974,801	590,732	3.8%
Other Operating	42,304,453	40,854,476	42,354,004	1,499,528	3.7%
Subtotal Expenditures	$ 127,088,353	$ 115,680,046	$ 122,377,247	$ 6,697,201	5.8%
Debt Service Transfers	13,906,906	14,439,372	14,842,154	402,782	2.8%
Other Transfers	(3,268,742)	4,556,979	2,403,735	$ (2,153,244)	-47.3%
Total Expenditures and Transfers	$ 137,726,517	$ 134,676,397	$ 139,623,136	$ 4,946,739	3.7%
Fund Balance Addition / (Reduction)	$ 5,804,463				
CHATTANOOGA					
Revenues					
General Funds	$ 8,529,645	$ 8,529,645	$ 7,308,856	$ (1,220,789)	-14.3%
Student Fees for Athletics	4,472,079	4,472,079	5,334,663	862,584	19.3%
Ticket Sales	804,218	804,218	935,523	131,305	16.3%
Gifts	1,847,990	1,847,990	1,500,000	(347,990)	-18.8%
Other	2,167,544	2,167,544	1,879,500	(288,044)	-13.3%
Total Revenues	$ 17,821,476	$ 17,821,476	$ 16,958,542	$ (862,934)	-4.8%
Expenditures and Transfers					
Salaries and Benefits	$ 7,684,282	$ 7,684,282	$ 7,331,470	$ (352,812)	-4.6%
Travel	1,350,366	1,350,366	1,269,082	(81,284)	-6.0%
Student Aid	4,874,916	4,874,916	5,606,894	731,978	15.0%
Other Operating	4,285,589	4,285,589	2,581,096	(1,704,493)	-39.8%
Subtotal Expenditures	$ 18,195,153	$ 18,195,153	$ 16,788,542	$ (1,406,611)	-7.7%
Debt Service Transfers	161,696	161,696	170,000	8,304	5.1%
Other Transfers					
Total Expenditures and Transfers	$ 18,356,849	$ 18,356,849	$ 16,958,542	$ (1,398,307)	-7.6%
Fund Balance Addition / (Reduction)	$ (535,372)	$ (535,372)			
MARTIN					
Revenues					
General Funds	$ 6,282,278	$ 6,825,424	$ 6,605,236	$ (220,188)	-3.2%
Student Fees for Athletics	2,183,442	2,102,000	2,212,000	110,000	5.2%
Ticket Sales	170,623	160,000	140,000	(20,000)	-12.5%
Gifts	953,230	668,562	661,000	(7,562)	-1.1%
Other	2,099,923	2,278,860	1,698,686	(580,174)	-25.5%
Total Revenues	$ 11,689,496	$ 12,034,846	$ 11,316,922	$ (717,924)	-6.0%
Expenditures and Transfers					
Salaries and Benefits	$ 4,290,771	$ 4,420,895	$ 4,476,859	$ 55,964	1.3%
Travel	964,843	842,960	470,238	(372,722)	-44.2%
Student Aid	4,203,953	4,345,470	4,468,232	122,762	2.8%
Other Operating	2,043,518	2,209,290	1,785,126	(424,164)	-19.2%
Subtotal Expenditures	$ 11,503,085	$ 11,818,615	$ 11,200,455	$ (618,160)	-5.2%
Debt Service Transfers	186,411	216,231	116,467	(99,764)	-46.1%
Other Transfers					
Total Expenditures and Transfers	$ 11,689,496	$ 12,034,846	$ 11,316,922	$ (717,924)	-6.0%
Fund Balance Addition / (Reduction)					
TOTAL ATHLETICS					
Revenues					
General Funds	$ 14,811,923	$ 15,355,069	$ 13,914,092	$ (1,440,977)	-9.4%
Student Fees for Athletics	7,655,521	7,574,079	8,546,663		
Ticket Sales	35,512,689	35,223,602	38,087,397	2,863,795	8.1%
Gifts	41,363,530	32,966,552	31,011,000	(1,955,552)	-5.9%
Other	73,698,289	73,413,417	76,339,448	2,926,031	4.0%
Total Revenues	$ 173,041,952	$ 164,532,719	$ 167,898,600	$ 2,393,297	1.5%
Expenditures and Transfers					
Salaries and Benefits	$ 71,027,427	$ 60,331,169	$ 63,813,257	$ 3,482,088	5.8%
Travel	13,580,363	13,408,835	13,782,834	373,999	2.8%
Student Aid	23,545,241	24,604,455	26,049,927	1,445,472	5.9%
Other Operating	48,633,560	47,349,355	46,720,226	(629,129)	-1.3%
Subtotal Expenditures	$ 156,786,591	$ 145,693,814	$ 150,366,244	$ 4,672,430	3.2%
Debt Service Transfers	14,255,013	14,817,299	15,128,621	311,322	2.1%
Other Transfers	(3,268,742)	4,556,979	2,403,735	(2,153,244)	-47.3%
Total Expenditures and Transfers	$ 167,772,862	$ 165,068,092	$ 167,898,600	$ 2,830,508	1.7%
Fund Balance Addition / (Reduction)	$ 5,269,091	$ (535,372)			

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 2019-20 Proposed Budget Summary

Recurring and Non-Recurring Unrestricted Funds

	FY 2018-19 Probable			FY 2019-20 Proposed			CHANGES					
	Recurring	Non-recurring	Total	Recurring	Non-recurring	Total	Recurring		Non-recurring		Total	
EDUCATIONAL AND GENERAL												
Revenues												
Tuition & Fees	$ 719,410,479	$ 6,804,328	$ 726,214,807	$ 737,237,524		$ 737,237,524	$ 17,827,045	2.5%	$ (6,804,328)	-100%	$ 11,022,717	1.5%
State Appropriations	605,469,052	(12,717,500)	592,751,552	626,869,552	$ 11,043,600	637,913,152	21,400,500	3.5%	23,761,100	-187%	45,161,600	7.6%
Grants & Contracts	43,396,005	442,752	43,838,757	44,239,633		44,239,633	843,628	1.9%	(442,752)	-100%	400,876	0.9%
Sales & Service	63,985,840	2,000,333	65,986,173	59,815,352	(30,000)	59,785,352	(4,170,488)	-6.5%	(2,030,333)	-101%	(6,200,821)	-9.4%
Other Sources	57,715,156	4,702,705	62,417,861	58,425,482	5,705,115	64,130,597	710,326	1.2%	1,002,410	21%	1,712,736	2.7%
Total Revenues	$ 1,489,976,532	$ 1,232,618	$ 1,491,209,150	$ 1,526,587,543	$ 16,718,715	$ 1,543,306,258	$ 36,611,011	2.5%	$ 15,486,097	1256%	$ 52,097,108	3.5%
Expenditures and Transfers												
Instruction	$ 566,010,019	$ 16,487,787	$ 582,497,806	$ 579,683,155	$ 3,968,143	$ 583,651,298	$ 13,673,136	2.4%	$ (12,519,644)	-76%	$ 1,153,492	0.2%
Research	109,690,644	47,342,549	157,033,193	111,954,808	793,669	112,748,477	2,264,164	2.1%	(46,548,880)	-98%	(44,284,716)	-28.2%
Public Service	85,521,024	9,705,998	95,227,022	84,598,574	169,000	84,767,574	(922,450)	-1.1%	(9,536,998)	-98%	(10,459,448)	-11.0%
Academic Support	174,068,922	22,588,782	196,657,704	184,917,165	802,846	185,720,011	10,848,243	6.2%	(21,785,936)	-96%	(10,937,693)	-5.6%
Student Services	94,891,514	3,615,547	98,507,061	98,703,604	100,000	98,803,604	3,812,090	4.0%	(3,515,547)	-97%	296,543	0.3%
Institutional Support	167,883,109	13,176,570	181,059,679	173,230,863	329,467	173,560,330	5,347,754	3.2%	(12,847,103)	-97%	(7,499,349)	-4.1%
Operation & Maintenance of Plant	150,479,273	(42,006)	150,437,267	152,761,274	542,366	153,303,640	2,282,001	1.5%	584,372	-1391%	2,866,373	1.9%
Scholarships & Fellowships	131,497,012	1,098,934	132,595,946	132,471,666	1,030,300	133,501,966	974,654	0.7%	(68,634)	-6%	906,020	0.7%
Subtotal Expenditures	$ 1,480,041,517	$ 113,974,161	$ 1,594,015,678	$ 1,518,321,109	$ 7,735,791	$ 1,526,056,900	$ 38,279,592	2.6%	$ (106,238,370)	-93%	$ (67,958,778)	-4.3%
Mandatory Transfers	8,830,997	2,806,490	11,637,487	9,041,985	2,287,693	11,329,678	210,988	2.4%	(518,797)	-18%	(307,809)	-2.6%
Non-Mandatory Transfers	(890,521)	(105,804,957)	(106,695,478)	(1,160,261)	7,036,602	5,876,341	(269,740)	30.3%	112,841,559	-107%	112,571,819	-106%
Total Expenditures & Transfers	$ 1,487,981,993	$ 10,975,694	$ 1,498,957,687	$ 1,526,202,833	$ 17,060,086	$ 1,543,262,919	$ 38,220,840	2.6%	$ 6,084,392	55%	$ 44,305,232	3.0%
Fund Balance Addition/(Reduction)	$ 1,994,539	$ (9,743,076)	$ (7,748,537)	$ 384,710	$ (341,371)	$ 43,339	$ (1,609,829)	-80.7%	$ 9,401,705	-96%	$ 7,791,876	-101%
AUXILIARIES												
Revenues	$ 264,341,435		$ 264,341,435	$ 273,656,320		$ 273,656,320	$ 9,314,885	3.5%	$ -	NA	$ 9,314,885	3.5%
Expenditures and Transfers												
Expenditures	199,067,075	$ 24,475	199,091,550	208,890,670	$ 154,604	209,045,274	9,823,595	4.9%	130,129	532%	9,953,724	5.0%
Mandatory Transfers	47,597,203		47,597,203	48,188,111	(154,604)	48,033,507	590,908	1.2%	(154,604)	NA	436,304	0.9%
Non-Mandatory Transfers	17,677,157	(20,000)	17,657,157	16,577,539		16,577,539	(1,099,618)	-6.2%	20,000	-100%	(1,079,618)	-6.1%
Total Expenditures & Transfers	$ 264,341,435	$ 4,475	$ 264,345,910	$ 273,656,320		$ 273,656,320	$ 9,314,885	3.5%	$ (4,475)	-100%	$ 9,310,410	3.5%
Fund Balance Addition/(Reduction)		$ (4,475)	$ (4,475)									

University of Tennessee System

FY 2019-20 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	$ 710,190,418	$ 726,214,807	$ 737,237,524	$ 11,022,717	1.5 %
State Appropriations	573,016,552	592,751,552	637,913,152	45,161,600	7.6 %
Grants & Contracts	51,045,254	43,838,757	44,239,633	400,876	0.9 %
Sales & Service	69,851,826	65,986,173	59,785,352	(6,200,821)	(9.4) %
Other Sources	63,243,539	62,417,861	64,130,597	1,712,736	2.7 %
Total Revenues	$ 1,467,347,589	$ 1,491,209,150	$ 1,543,306,258	$ 52,097,108	3.5 %
Expenditures and Transfers					
Instruction	$ 498,578,427	$ 582,497,806	$ 583,651,298	$ 1,153,492	0.2 %
Research	131,121,213	157,033,193	112,748,477	(44,284,716)	(28.2) %
Public Service	79,639,156	95,227,022	84,767,574	(10,459,448)	(11.0) %
Academic Support	171,075,686	196,657,704	185,720,011	(10,937,693)	(5.6) %
Student Services	96,897,429	98,507,061	98,803,604	296,543	0.3 %
Institutional Support	164,355,023	181,059,679	173,560,330	(7,499,349)	(4.1) %
Operation & Maintenance of Plant	150,918,426	150,437,267	153,303,640	2,866,373	1.9 %
Scholarships & Fellowships	115,038,571	132,595,946	133,501,966	906,020	0.7 %
Subtotal Expenditures	$ 1,407,623,932	$ 1,594,015,678	$ 1,526,056,900	$ (67,958,778)	(4.3) %
Mandatory Transfers	10,733,175	11,637,487	11,329,678	(307,809)	(2.6) %
Non-Mandatory Transfers	35,756,137	(106,695,478)	5,876,341	112,571,819	105.5 %
Total Expenditures & Transfers	$ 1,454,113,244	$ 1,498,957,687	$ 1,543,262,919	$ 44,305,232	3.0 %
Fund Balance Addition/(Reduction)	$ 13,234,345	$ (7,748,537)	$ 43,339		
AUXILIARIES					
Revenues	$ 266,172,939	$ 264,341,435	$ 273,656,320	$ 9,314,885	3.50 %
Expenditures and Transfers					
Expenditures	206,098,534	199,091,550	209,045,274	9,953,724	5.0 %
Mandatory Transfers	46,326,750	47,597,203	48,033,507	436,304	0.9 %
Non-Mandatory Transfers	9,507,965	17,657,157	16,577,539	(1,079,618)	(6.1) %
Total Expenditures & Transfers	$ 261,933,249	$ 264,345,910	$ 273,656,320	$ 9,310,410	3.5 %
Fund Balance Addition/(Reduction)	$ 4,239,690	$ (4,475)	$ -		
TOTALS					
Revenues	$ 1,733,520,528	$ 1,755,550,585	$ 1,816,962,578	$ 61,411,993	3.5 %
Expenditures and Transfers					
Expenditures	$ 1,613,722,467	$ 1,793,107,228	$ 1,735,102,174	$ (58,005,054)	(3.2) %
Mandatory Transfers	57,059,925	59,234,690	59,363,185	128,495	0.2 %
Non-Mandatory Transfers	45,264,102	(89,038,321)	22,453,880	111,492,201	125.2 %
Total Expenditures & Transfers	$ 1,716,046,494	$ 1,763,303,597	$ 1,816,919,239	$ 53,615,642	3.0 %
Fund Balance Addition/(Reduction)	$ 17,474,035	$ (7,753,012)	$ 43,339		

Chattanooga

FY 2019-20 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	$ 110,755,036	$ 113,845,253	$ 118,417,631	$ 4,572,378	4.0 %
State Appropriations	51,840,105	55,440,405	59,484,805	4,044,400	7.3 %
Grants & Contracts	724,121	890,402	453,856	(436,546)	(49.0) %
Sales & Service	5,230,462	4,821,512	4,818,012	(3,500)	(0.1) %
Other Sources	398,984	269,500	269,500		
Total Revenues	$ 168,948,706	$ 175,267,072	$ 183,443,804	$ 8,176,732	4.7
Expenditures and Transfers					
Instruction	$ 67,759,772	$ 79,364,318	$ 83,338,205	$ 3,973,887	5.0 %
Research	3,912,746	4,537,178	3,541,934	(995,244)	(21.9) %
Public Service	2,150,254	2,681,592	2,725,948	44,356	1.7 %
Academic Support	17,226,039	18,059,747	17,416,114	(643,633)	(3.6) %
Student Services	27,117,364	26,204,590	27,387,547	1,182,957	4.5 %
Institutional Support	13,286,203	17,651,097	17,202,422	(448,675)	(2.5) %
Operation & Maintenance of Plant	16,143,824	20,695,492	21,781,442	1,085,950	5.2 %
Scholarships & Fellowships	12,204,630	13,027,373	14,009,186	981,813	7.5 %
Subtotal Expenditures	$ 159,800,832	$ 182,221,387	$ 187,402,798	$ 5,181,411	2.8 %
Mandatory Transfers	572,738	3,987,165	4,207,165	220,000	5.5 %
Non-Mandatory Transfers	8,104,718	(10,857,660)	(8,166,159)	2,691,501	24.8 %
Total Expenditures & Transfers	$ 168,478,289	$ 175,350,892	$ 183,443,804	$ 8,092,912	4.6 %
Fund Balance Addition/(Reduction)	$ 470,418	$ (83,820)			
AUXILIARIES					
Revenues	$ 16,231,712	$ 19,265,786	$ 20,620,587	$ 1,354,801	7.00 %
Expenditures and Transfers					
Expenditures	10,534,579	11,141,675	12,496,476	1,354,801	12.2 %
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	$ 19,265,786	$ 20,620,587	$ 1,354,801	7.0 %
Fund Balance Addition/(Reduction)	$ 106,775				
TOTALS					
Revenues	$ 185,180,418	$ 194,532,858	$ 204,064,391	$ 9,531,533	4.9 %
Expenditures and Transfers					
Expenditures	$ 170,335,412	$ 193,363,062	$ 199,899,274	$ 6,536,212	3.4 %
Mandatory Transfers	1,963,881	10,091,498	10,311,498	220,000	2.2 %
Non-Mandatory Transfers	12,303,932	(8,837,882)	(6,146,381)	2,691,501	30.5 %
Total Expenditures & Transfers	$ 184,603,225	$ 194,616,678	$ 204,064,391	$ 9,447,713	4.9 %
Fund Balance Addition/(Reduction)	$ 577,193	$ (83,820)			

Knoxville

FY 2019-20 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	$ 439,107,940	$ 449,140,667	$ 455,920,155	$ 6,779,488	1.5 %
State Appropriations	235,281,158	241,579,058	258,557,658	16,978,600	7.0 %
Grants & Contracts	28,828,264	22,960,000	23,910,000	950,000	4.1 %
Sales & Service	7,737,474	4,766,589	5,073,232	306,643	6.4 %
Other Sources	12,832,210	7,660,829	4,542,597	(3,118,232)	(40.7) %
Total Revenues	$ 723,787,046	$ 726,107,143	$ 748,003,642	$ 21,896,499	3.0 %
Expenditures and Transfers					
Instruction	$ 228,835,586	$ 278,667,738	$ 276,860,458	$ (1,807,280)	(0.6) %
Research	77,969,562	94,112,005	62,346,983	(31,765,022)	(33.8) %
Public Service	13,242,351	10,442,601	5,010,610	(5,431,991)	(52.0) %
Academic Support	74,170,135	89,743,453	92,204,599	2,461,146	2.7 %
Student Services	50,139,522	50,733,356	51,529,930	796,574	1.6 %
Institutional Support	53,645,727	60,200,094	60,236,867	36,773	0.1 %
Operation & Maintenance of Plant	79,506,218	83,795,431	83,439,957	(355,474)	(0.4) %
Scholarships & Fellowships	81,290,597	96,383,311	100,397,778	4,014,467	4.2 %
Subtotal Expenditures	$ 658,799,697	$ 764,077,989	$ 732,027,182	$ (32,050,807)	(4.2) %
Mandatory Transfers	3,923,772	738,268	738,454	186	- %
Non-Mandatory Transfers	55,149,296	(38,709,114)	15,238,006	53,947,120	139.4 %
Total Expenditures & Transfers	$ 717,872,765	$ 726,107,143	$ 748,003,642	$ 21,896,499	3.0 %
Fund Balance Addition/(Reduction)	$ 5,914,281				
AUXILIARIES					
Revenues	$ 238,573,010	$ 232,468,692	$ 240,508,921	$ 8,040,229	3.50 %
Expenditures and Transfers					
Expenditures	187,789,599	179,046,736	187,595,675	8,548,939	4.8 %
Mandatory Transfers	42,521,115	38,461,367	39,053,510	592,143	1.5 %
Non-Mandatory Transfers	4,115,110	14,960,589	13,859,736	(1,100,853)	(7.4) %
Total Expenditures & Transfers	$ 234,425,824	$ 232,468,692	$ 240,508,921	$ 8,040,229	3.5 %
Fund Balance Addition/(Reduction)	$ 4,147,187				
TOTALS					
Revenues	$ 962,360,056	$ 958,575,835	$ 988,512,563	$ 29,936,728	3.1 %
Expenditures and Transfers					
Expenditures	$ 846,589,296	$ 943,124,725	$ 919,622,857	$ (23,501,868)	(2.5) %
Mandatory Transfers	46,444,887	39,199,635	39,791,964	592,329	1.5 %
Non-Mandatory Transfers	59,264,406	(23,748,525)	29,097,742	52,846,267	222.5 %
Total Expenditures & Transfers	$ 952,298,589	$ 958,575,835	$ 988,512,563	$ 29,936,728	3.1 %
Fund Balance Addition/(Reduction)	$ 10,061,467				

Knoxville includes UT Knoxville and the UT Space Institute.

Martin

FY 2019-20 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	$ 57,986,775	$ 60,004,953	$ 61,770,838	$ 1,765,885	2.9 %
State Appropriations	33,208,097	34,418,597	36,128,697	1,710,100	5.0 %
Grants & Contracts	216,486	241,400	241,400	-	-
Sales & Service	4,053,553	4,022,170	3,521,396	(500,774)	(12.5) %
Other Sources	867,778	787,000	771,000	(16,000)	(2.0) %
Total Revenues	$ 96,332,689	$ 99,474,120	$ 102,433,331	$ 2,959,211	3.0 %
Expenditures and Transfers					
Instruction	$ 42,283,223	$ 42,931,518	$ 44,888,286	$ 1,956,768	4.6 %
Research	374,754	241,034	177,566	(63,468)	(26.3) %
Public Service	760,940	826,492	809,572	(16,920)	(2.0) %
Academic Support	10,716,889	11,020,339	11,053,882	33,543	0.3 %
Student Services	13,354,643	13,787,958	13,161,179	(626,779)	(4.5) %
Institutional Support	6,622,594	7,202,544	7,252,122	49,578	0.7 %
Operation & Maintenance of Plant	11,061,120	10,770,441	11,476,246	705,805	6.6 %
Scholarships & Fellowships	11,069,445	13,107,243	11,826,663	(1,280,580)	(9.8) %
Subtotal Expenditures	$ 96,243,608	$ 99,887,569	$ 100,645,516	$ 757,947	0.8 %
Mandatory Transfers	250,392	590,064	580,866	(9,198)	(1.6) %
Non-Mandatory Transfers	621,848	(1,003,513)	1,206,949	2,210,462	220.3 %
Total Expenditures & Transfers	$ 97,115,848	$ 99,474,120	$ 102,433,331	$ 2,959,211	3.0 %
Fund Balance Addition/(Reduction)	$ (783,159)				
AUXILIARIES					
Revenues	$ 9,496,343	$ 10,290,846	$ 10,546,410	$ 255,564	2.5 %
Expenditures and Transfers					
Expenditures	6,074,248	6,933,053	7,188,617	255,564	3.7 %
Mandatory Transfers	2,046,047	2,661,003	2,659,768	(1,235)	- %
Non-Mandatory Transfers	1,312,460	696,790	698,025	1,235	0.2 %
Total Expenditures & Transfers	$ 9,432,755	$ 10,290,846	$ 10,546,410	$ 255,564	2.5 %
Fund Balance Addition/(Reduction)	$ 63,589				
TOTALS					
Revenues	$ 105,829,032	$ 109,764,966	$ 112,979,741	$ 3,214,775	2.9 %
Expenditures and Transfers					
Expenditures	$ 102,317,855	$ 106,820,622	$ 107,834,133	$ 1,013,511	0.9 %
Mandatory Transfers	2,296,439	3,251,067	3,240,634	(10,433)	-0.3 %
Non-Mandatory Transfers	1,934,308	(306,723)	1,904,974	2,211,697	721.1 %
Total Expenditures & Transfers	$ 106,548,602	$ 109,764,966	$ 112,979,741	$ 3,214,775	2.9 %
Fund Balance Addition/(Reduction)	$ (719,570)				

Health Science Center

FY 2019-20 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	$ 89,199,896	$ 90,367,112	$ 88,268,996	$ (2,098,116)	(2.3) %
State Appropriations	149,955,324	154,583,324	162,078,924	7,495,600	4.8 %
Grants & Contracts	15,973,759	15,179,893	15,191,893	12,000	0.1 %
Sales & Service	25,993,411	24,946,332	18,784,736	(6,161,596)	(24.7) %
Other Sources	906,450	1,227,758	1,055,920	(171,838)	(14.0) %
Total Revenues	$ 282,028,840	$ 286,304,419	$ 285,380,469	$ (923,950)	(0.3) %
Expenditures and Transfers					
Instruction	$ 126,418,758	$ 146,504,511	$ 137,510,160	$ (8,994,351)	(6.1) %
Research	8,980,044	10,081,022	5,429,205	(4,651,817)	(46.1) %
Public Service	7,710	312,381	351,000	38,619	12.4 %
Academic Support	58,815,755	68,156,743	55,641,218	(12,515,525)	(18.4) %
Student Services	6,285,900	7,781,157	6,724,948	(1,056,209)	(13.6) %
Institutional Support	33,960,690	35,735,903	29,219,174	(6,516,729)	(18.2) %
Operation & Maintenance of Plant	40,422,433	31,410,615	32,900,340	1,489,725	4.7 %
Scholarships & Fellowships	10,425,717	10,013,015	7,153,331	(2,859,684)	(28.6) %
Subtotal Expenditures	$ 285,317,007	$ 309,995,347	$ 274,929,376	$ (35,065,971)	(11.3) %
Mandatory Transfers	5,860,533	6,191,990	5,673,193	(518,797)	(8.4) %
Non-Mandatory Transfers	(11,956,526)	(29,404,926)	4,777,900	34,182,826	116.2 %
Total Expenditures & Transfers	$ 279,221,014	$ 286,782,411	$ 285,380,469	$ (1,401,942)	(0.5) %
Fund Balance Addition/(Reduction)	$ 2,807,826	$ (477,992)			
AUXILIARIES					
Revenues	$ 1,871,874	$ 2,316,111	$ 1,980,402	$ (335,709)	(14.50) %
Expenditures and Transfers					
Expenditures	1,700,108	1,970,086	1,764,506	(205,580)	(10.4) %
Mandatory Transfers	368,445	370,500	215,896	(154,604)	(41.7) %
Non-Mandatory Transfers	(118,819)	(20,000)		20,000	100.0 %
Total Expenditures & Transfers	$ 1,949,734	$ 2,320,586	$ 1,980,402	$ (340,184)	(14.7) %
Fund Balance Addition/(Reduction)	$ (77,861)	$ (4,475)			
TOTALS					
Revenues	$ 283,900,714	$ 288,620,530	$ 287,360,871	$ (1,259,659)	(0.4) %
Expenditures and Transfers					
Expenditures	$ 287,017,116	$ 311,965,433	$ 276,693,882	$ (35,271,551)	(11.3) %
Mandatory Transfers	6,228,978	6,562,490	5,889,089	(673,401)	(10.3) %
Non-Mandatory Transfers	(12,075,345)	(29,424,926)	4,777,900	34,202,826	116.2 %
Total Expenditures & Transfers	$ 281,170,749	$ 289,102,997	$ 287,360,871	$ (1,742,126)	(0.6) %
Fund Balance Addition/(Reduction)	$ 2,729,965	$ (482,467)			

Institute of Agriculture

FY 2019-20 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	$ 13,037,090	$ 12,856,822	$ 12,859,904	$ 3,082	- %
State Appropriations	84,899,664	87,896,764	91,861,364	3,964,600	4.5 %
Grants & Contracts	4,991,798	4,288,306	4,263,306	(25,000)	(0.6) %
Sales & Service	26,836,927	27,429,570	27,587,976	158,406	0.6 %
Other Sources	15,382,400	16,415,992	16,440,158	24,166	0.1 %
Total Revenues	$ 145,147,879	$ 148,887,454	$ 153,012,708	$ 4,125,254	2.8 %
Expenditures and Transfers					
Instruction	$ 33,281,089	$ 35,029,721	$ 41,054,189	$ 6,024,468	17.2 %
Research	39,884,108	48,061,954	41,252,789	(6,809,165)	(14.2) %
Public Service	45,695,358	57,869,229	52,987,262	(4,881,967)	(8.4) %
Academic Support	9,956,420	9,451,918	9,180,536	(271,382)	(2.9) %
Student Services					
Institutional Support	2,535,882	2,575,664	2,730,528	154,864	6.0 %
Operation & Maintenance of Plant	3,784,830	3,765,288	3,705,655	(59,633)	(1.6) %
Scholarships & Fellowships	48,182	65,004	115,008	50,004	76.9 %
Subtotal Expenditures	$ 135,185,869	$ 156,818,778	$ 151,025,967	$ (5,792,811)	(3.7) %
Mandatory Transfers	-				
Non-Mandatory Transfers	8,208,878	(1,287,043)	2,178,119	3,465,162	269.2 %
Total Expenditures & Transfers	$ 143,394,748	$ 155,531,735	$ 153,204,086	$ (2,327,649)	(1.5) %
Fund Balance Addition/(Reduction)	$ 1,753,131	$ (6,644,281)	$ (191,378)		

Institute for Public Service Total

FY 2019-20 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees	$ 103,681				
State Appropriations	12,216,587	$ 13,179,387	$ 13,717,887	$ 538,500	4.1 %
Grants & Contracts	310,827	278,756	179,178	(99,578)	(35.7) %
Sales & Service					
Other Sources	8,619,179	11,856,796	12,636,422	779,626	6.6 %
Total Revenues	$ 21,250,273	$ 25,314,939	$ 26,533,487	$ 1,218,548	4.8 %
Expenditures and Transfers					
Instruction					
Research					
Public Service	$ 17,782,542	$ 23,094,727	$ 22,883,182	$ (211,545)	(0.9) %
Academic Support	190,449	225,504	223,662	(1,842)	(0.8) %
Student Services					
Institutional Support	1,011,157	1,033,280	868,508	(164,772)	(15.9) %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	$ 18,984,148	$ 24,353,511	$ 23,975,352	$ (378,159)	(1.6) %
Mandatory Transfers					
Non-Mandatory Transfers	2,162,519	898,095	2,323,418	1,425,323	158.7 %
Total Expenditures & Transfers	$ 21,146,667	$ 25,251,606	$ 26,298,770	$ 1,047,164	4.1 %
Fund Balance Addition/(Reduction)	$ 103,606	$ 63,333	$ 234,717		

System Administration

FY 2019-20 Proposed Budget Summary

Unrestricted Current Funds Revenues, Expenditures, and Transfers

	FY 2017-18 Actual	FY 2018-19 Probable	FY 2019-20 Proposed	Change Probable to Proposed Amount	%
EDUCATIONAL AND GENERAL					
Revenues					
Tuition & Fees					
State Appropriations	$ 5,615,617	$ 5,654,017	$ 16,083,817	$ 10,429,800	184.5 %
Grants & Contracts					
Sales & Service					
Other Sources	24,236,539	24,199,986	28,415,000	4,215,014	17.4 %
Total Revenues	$ 29,852,156	$ 29,854,003	$ 44,498,817	$ 14,644,814	49.1 %
Expenditures and Transfers					
Instruction					
Research					
Public Service					
Academic Support					
Student Services					
Institutional Support	$ 53,292,770	$ 56,661,097	$ 56,050,709	$ (610,388)	(1.1) %
Operation & Maintenance of Plant					
Scholarships & Fellowships					
Subtotal Expenditures	$ 53,292,770	$ 56,661,097	$ 56,050,709	$ (610,388)	(1.1) %
Mandatory Transfers	125,740	130,000	130,000		
Non-Mandatory Transfers	(26,534,596)	(26,331,317)	(11,681,892)	14,649,425	55.6 %
Total Expenditures & Transfers	$ 26,883,914	$ 30,459,780	$ 44,498,817	$ 14,039,037	46.1 %
Fund Balance Addition/(Reduction)	$ 2,968,242	$ (605,777)			

% SA / Tot Exp 10.53% 9.98% 28.70% 10.85%

Excl. Non-Rec

Transfers
< 11,551,592 >

FY 18-19 110,000
< 29,749,477 >
< 29,639,477 >

THE UNIVERSITY OF TENNESSEE
FY 2019-20 PROPOSED TUITION AND FEES

This section presents tuition[1] and fee revenue growth expected to result from the proposed fee adjustments recommended to the Board of Trustees for FY 2019-20. It is provided to inform Board members in their consideration of the university's fee proposal, which was developed in accordance with the Board Policy on Approval of Student Fees.

The following section includes revenue projections for specific fee changes at each campus, a discussion of how the additional revenues are planned to be used, and detailed schedules of tuition and fee levels proposed for each campus. Fee changes that have been approved by the President and Chancellors that do not require Board action are presented for information purposes. This section does not address revenue changes related to factors that will occur if tuition and fee levels remain unchanged, such as enrollment growth, which is discussed in section A of this document.

Section Contents	Page
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Proposed Uses of New Fee Revenues:	
Chattanooga	C-4
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Tuition and Fee Schedules:	
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Fees for Disabled and Elderly Persons	C-48

[1]For the purposes of this document, tuition refers to both maintenance fees and out-of-state tuition. In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus out-of-state tuition; the combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

FY 2019-20 PROPOSED BUDGET

Recommendations

Each campus is proposing tuition and mandatory fee increases that are at or below the Tennessee Higher Education Commission (THEC) mandatory cap of 2.5%. UT Knoxville and UT Martin propose a 2.0% increase in tuition and mandatory fees assessed to in-state undergraduate students. UT Chattanooga is proposing a 2.5% increase for all returning in-state undergraduate students and a new tuition model (Soar in Four) for newly enrolled undergraduates. Campuses have proposed average increases in housing and food service rates ranging from 2.0% to 3.5%. A list of all proposed changes subject to Board approval can be found on the next page.

The professional and graduate programs at the UT Health Science Center begin earlier than programs at other UT campuses. The Board approved the UTHSC proposal at the March 2019 meeting. Most programs will charge $200 more for tuition in fall 2019.

Information on the proposed uses of the revenue growth from each fee change can be found in the following pages.

Revenue Growth Expected From Fee Changes	Proposed for Board Approval	Approved by the President	Approved by Chancellors	Total
Knoxville	$ 9,195,700	$ 168,500	$ 361,000	$ 9,725,200
Chattanooga	5,256,939	17,400	25,000	5,299,339
Martin	1,947,564	8,100	33,685	1,989,349
Health Science Center	451,200	212,150	217,760	881,110
TOTAL	**$ 16,851,403**	**$ 406,150**	**$ 637,445**	**$ 17,894,998**

FY 2019-20 PROPOSED BUDGET

Proposed for Approval by the Board of Trustees

UT Knoxville	In-State		Out-of-State		Revenue
Undergraduate Tuition	$ 222	2.0%	$ 222	0.8%	$5,900,000
Graduate Tuition	224	2.0%	224	0.8%	
College of Law Tuition	328	2.0%	328	0.9%	
Student Program & Services Fee	26	2.6%	26	2.6%	650,000
Library Fee	10	14.3%	10	14.3%	290,000
College of Law Program Fee	140	11.2%	140	11.2%	49,700
Accelerated B.S. in Nursing Program Fee	600	150%	600	150%	33,000
Ind./Sys. Eng. M.Sc. Online Program Fee	18,000	NA	18,000	NA	270,000
Professional Executive MBA Program Fee	1,500	3.1%	1,500	3.1%	78,000
Aerospace & Defense MBA Program Fee	3,500	5.1%	3,500	5.1%	98,000
Full-Time MBA Program Fee	600	3.9%	600	3.9%	27,000
Housing (average %-increase)	varies	3.0%	varies	3.0%	1,600,000
Food Services (average %-increase)	varies	2.8%	varies	2.8%	200,000
				UTK Subtotal:	**$9,195,700**
UT Chattanooga	**In-State**		**Out-of-State**		**Revenue**
Undergraduate Tuition (Soar in Four)[1]	$ 948	13.8%	$ 948	4.1%	$4,142,201
Undergrad. Tuition (Returning Students)	172	2.5%	172	0.7%	
Graduate Tuition	206	2.5%	206	1.3%	
Athletics Fee	34	7.1%	34	7.1%	343,160
Technology Fee	10	4.0%	10	4.0%	123,200
Nursing Differential Tuition ($/credit-hour)	43	75.4%	43	75.4%	250,000
Housing (average %-increase)	varies	2.0%	varies	2.0%	371,279
Food Services (average %-increase)	varies	2.5%	varies	2.5%	27,099
				UTC Subtotal:	**$5,256,939**
UT Martin	**In-State**		**Out-of-State**		**Revenue**
Undergraduate Tuition	$ 162	2.0%	$ 162	1.1%	$1,350,000
Graduate Tuition	178	2.0%	178	1.2%	
Student Programs & Services Fee	74	7.1%	74	7.1%	342,000
Housing (average %-increase)	varies	2.5%	varies	2.5%	246,00
Food Services (average %-increase)	varies	3.5%	varies	3.5%	9,564
				UTM Subtotal:	**$1,989,349**

[1]The UTC Soar in Four tuition model was approved by the Board in June 2018.

UT Chattanooga
Proposed 2019-20 Tuition and Fees

Summary	New Revenue
Proposed for Approval by the Board of Trustees	$ 5,256,939
Approved by the President	17,400
Approved by the Chancellor	25,000
TOTAL	**$ 5,299,339**
Proposed Allocations	
Instruction and academic programs	2,584,628
Academic support	556,935
Scholarships, grants, and fee waivers	513,718
Residence hall, food service, and parking operations	421,878
Men's & women's athletics	343,160
Student services	408,433
Nursing equipment, supplies, instruction, and learning opportunities	250,000
Institutional support, information technology, and infrastructure	220,587
TOTAL	**$ 5,299,339**

Proposed for Approval by the Board of Trustees – UTC

UT Chattanooga is proposing changes to maintenance fees, some mandatory fees, and auxiliary enterprise fees. These changes must be approved by the President and the Board of Trustees. Below are explanations of each proposed change, including proposed uses of the resulting revenue growth.

	In-State		Out-of-State		Revenue
Undergraduate Tuition (New Students; Soar in Four)	$ 948	13.8%	$ 948	4.1%	$4,142,201
Undergraduate Tuition (Returning Students)	172	2.5%	172	0.7%	
Graduate Tuition	206	2.5%	206	1.3%	
Athletics Fee	34	7.1%	34	7.1%	343,160
Technology Fee	10	4.0%	10	4.0%	123,200
School of Nursing Differential Tuition (charged per-credit-hour)	43	75.4%	43	75.4%	250,000
Housing (average percentage increase)	varies	2.0%	varies	2.0%	371,279
Food Services (average percentage increase)	varies	2.5%	varies	2.5%	27,099
					$5,256,939

- Maintenance Fee (Tuition) – UTC is proposing a 2.5% increase to maintenance fees paid by returning undergraduate students and all graduate students. They also plan to implement a new "Soar in Four" tuition model that was approved by the Board last June. These increases are projected to increase revenue by $4,142,201.
    - Soar in Four – In June 2018, the UT Board of Trustees approved UTC's "Soar in Four" tuition model for implementation in fall 2019. It is similar to Board-approved models already in place at UT Martin and UT Knoxville. All new full-time undergraduate students will pay a flat rate for 15 hours per semester rather than the current rate based on 12 hours per semester. The Tennessee Higher Education Commission (THEC) endorsed the model and amended its policies to facilitate implementation. Soar in Four will create a strong incentive to complete a degree within four years, provide supplemental revenues that will be targeted to investments in student services and instructional programs proven to reduce the time to graduation, and support a culture change that makes on-time graduation the top priority for students, faculty and staff. This Soar in Four maintenance fee will be 8.7% ($776) higher than the rate paid by returning in-state undergraduates.

Proposed for Approval by the Board of Trustees – UTC – continued

- Returning Undergraduates – Returning students will pay 2.5% ($172) more than they paid this year. The revenue will be used for cost increases and program enhancements in academic programs, instruction, academic support, student services and to increase funding for institutionally-funded financial aid.
- Graduate Students – The graduate maintenance fee will increase 2.5% ($206). The revenue growth will be allocated to graduate programs, instruction, academic support, student services, and assistantships.

- Technology Fee – UTC proposes increasing this fee from $250 to $260 to generate $123,200 for technological upgrades and operational support for the Information Technology department. This fee funds many campus wide projects and initiatives that technologically advance and sustain operational continuity for the university. The total current cost of mandatory fees for a full-time student is $1,776 annually. In prior years, the university has foregone increasing these fees in conjunction with tuition increases, which has resulted in financial strains for the corresponding fees due to changing costs with no revenue adjustments. This requested increase is the net equivalent of a 2.5% ($44) increase of the total mandatory fees. Of this increase, the university would like to allocate the funds to the two fees that are in need of this allocation the most. The Technology Fee has not been adjusted for four years, yet rising costs associated with technological advances, equipment replacement, campus infrastructure and overall inflation have increased each year. This allocation to the Technology Fee would amount to a $5 per semester increase.

- Athletic Fee – UTC proposes increasing this fee from $480 to $514 to provide $343,160 for additional support of men's and women's sport programs, scholarships and fellowships. The total cost of mandatory fees for a full-time student is currently $1,776 annually. In prior years, the university has foregone increasing these fees in conjunction with tuition increases; this has overtime resulted in financial burdens for the corresponding fees due to changing costs with no revenue adjustments. This requested increase is the net equivalent of a 2.5% ($44) increase of the total mandatory fees. Of this increase, the university would like to allocate the funds to the two fees that are in need of this allocation the most. The Athletic Fee has not been adjusted for seven years, yet rising tuition costs, sport programming costs and overall inflation have increased each year. This allocation to the Athletic Fee would amount to a $17 per semester increase.

Proposed for Approval by the Board of Trustees – UTC – continued

- School of Nursing Differential Tuition – UTC proposes increasing this from $57 to $100 per-credit-hour to provide additional revenues of $250,000 for current and future expenses, including supply equipment and operating upgrades, quality instruction, and enhanced learning opportunities. Nursing programs across the state are extremely competitive and often comprise of fee structures consisting of multiple programmatic fees assessed. UTC only assesses differential tuition in addition to the standard fees students pay to attend. With this increase, the School of Nursing will remain competitively priced among peer programs. (The Board will consider this fee increase as a separate action item.)

- Auxiliary Enterprises – There are a number of different prices for on-campus housing options and meal plans. Lists of all prices are included in the detailed schedules at the end of this document.
    - Housing – The average increase in rental rates is 2.0%. It will affect both north and south campus residence hall rates. West campus housing residence hall will remain at the current rates. The increase in housing rental rates is necessary to cover increased operating expenses such as utilities, repairs and general maintenance. Being able to charge a market competitive housing rate is extremely important to sustaining a successful auxiliary function.
    - Food Service – The university is contractually bound with Aramark to negotiate meal plan price increases on existing meal plans to offset operational increases. The average increase is 2.5%. The estimated fiscal impact is difficult to determine; however, the university will see an estimated additional $27,099 based on guaranteed commissions per the contract. Imbedded within these operational expenses are the rising costs for food and salary for employees.

Approved by the President – UTC

The following have been approved by the President and do not require Board action.

- Biology (BIOL 4195) – This Field Botany course requires each student to attend a one-week trip to Highlands Biological Station in Highlands, North Carolina. This proposed course fee of $150 will provide $1,950 to offset some costs associated with boarding expenses, use of an off-site modern lab with dissecting scopes and other requisite tools, access to teach herbarium and library, and other expendable supplies.

- Biology (BIOL 1140, 4370) – This Urban Gardening course provides a great active learning experience by engaging students in food crop production in an urban setting. This proposed lab fee of $25 will provide $500 needed for supplies such as seeds, garden tools, potting soil, pots, seed germination cells and other expendables. Periodically, some maintenance and repair costs will be associated for motorized garden tractor, walk behind tillers and other garden equipment.

- Social Work (SOCW 5352, 5213, 5143, 4760, 4100) – These specific Social Work courses require students to participate in a number of off campus events and particular research projects which include costly visuals. This proposed course fee of $50 will provide $6,050 to assist with the needed materials, registrations, travel and other costs associated with events and research tailored to knowledge of social welfare programs, social problems and policies, and policy creations and implications.

- Extend Existing Course/Lab Fees to Additional Courses – Each of the following programs has course/lab fees in place for those courses that require supplemental funding for program specific specialized instruction, field-based instruction and costs for any equipment or materials needed. UT Chattanooga proposes extending these fees to the following courses:
    - Biology (BIOL 4085, 4310) – fee $25; new revenue $1,200.
    - Communication (COMM 4010R, 4020R) – fee $50; new revenue $1,500.
    - Education (EDUC 4335) – fee $25; new revenue $1,500.
    - Chemical Engineering (ENCH 3280L) – fee $25; new revenue $1,250.
    - Electrical Engineering (ENME 3280L) – fee $25; new revenue $1,200.
    - Construction Management (ETCM 1100, 3090) – fee $25; new revenue $1,250.
    - Geology (GEOL 2100L, 4530L, 4550L) – fee $25; new revenue $1,000.

Approved by the Chancellor – UTC

The Chancellor of UT Chattanooga has approved increases to two fees that do not require further approvals.

- Parking Decals – UTC is increasing parking decal rates by an average of 2.5%. The increase will provide revenue growth of $23,500, which is necessary to cover increased cost for lot maintenance and general operating needs. It will also generate reserves for long-term maintenance.

- Physician Assistant Seat Fee – A new Physician Assistant program will begin accepting students during FY 2019-20 with the first cohort beginning in Spring 2021. A $500 seat fee will be required to secure a candidate's position in this highly competitive program. This fee will ensure the number of expected candidates within the program and also serve as a deterrent for individuals to accept admission to multiple programs and decide at the last minute to attend elsewhere.

UT Knoxville
Proposed 2019-20 Tuition and Fees

Summary	New Revenue
Proposed for Approval by the President and Board of Trustees	$ 9,195,700
Approved by the President	168,500
Approved by the Chancellor	361,000
TOTAL	**$ 9,725,200**
Proposed Allocations	
20 new faculty lines to support strategic enrollment plan	$ 2,641,300
Residence hall and food service operations	1,800,000
Enrollment initiatives including graduate student stipends and fee waivers	1,296,800
Faculty tenure promotions	667,600
Develop reserves for future student amenities	650,000
Professional/executive program cost increases and program enhancements	555,700
Student success initiatives pertaining to retention, graduation, and recruitment	881,800
Enhance orientation programs for new students and families	361,000
Library collection inflation, support, and expanded services	290,000
Nursing program expansion; McClung Museum programs	210,500
E-learning initiatives and infrastructure development	202,000
Materials for specific courses	168,500
TOTAL	**$ 9,725,200**

FY 2019-20 PROPOSED BUDGET

Proposed for Approval by the Board of Trustees – UTK

UT Knoxville is proposing changes to maintenance fees, some mandatory fees, and auxiliary enterprise fees. These changes must be approved by the President and the Board of Trustees. The net gain in revenue is projected to be $9,195,700.

	In-State		Out-of-State		Revenue
Tuition:					
Undergraduate Maintenance Fee	$ 222	2.0%	$ 222	0.8%	$5,900,000
Graduate Maintenance Fee	224	2.0%	224	0.8%	
College of Law Maintenance Fee	328	2.0%	328	0.9%	
Mandatory Fees:					
Student Program & Services Fee	26	2.6%	26	2.6%	650,000
Library Fee	10	14.3%	10	14.3%	290,000
Program Fees:					
College of Law	140	11.2%	140	11.2%	49,700
Accelerated B.S. in Nursing	600	150%	600	150%	33,000
Industrial/Systems Eng. M.Sc. Online Cohort	18,000	NA	18,000	NA	270,000
Professional Executive MBA	1,500	3.1%	1,500	3.1%	78,000
Aerospace & Defense MBA	3,500	5.1%	3,500	5.1%	98,000
Full-Time MBA	600	3.9%	600	3.9%	27,000
Auxiliary Enterprises:					
Housing (average percentage increase)	varies	3.0%	varies	3.0%	1,600,000
Food Services (average percentage increase)	varies	2.8%	varies	2.8%	200,000
					$9,195,700

Proposed for Approval by the Board of Trustees – UTK – continued

- Maintenance Fee (Tuition) – Knoxville proposes increasing maintenance fees by 2.0%: $222 for undergraduates, $224 for graduate students at the Knoxville and Space Institute (UTSI) campuses, and $328 for law students. The maintenance fee is paid by both in-state and out-of-state students. These increases represent a 2.0% increase for in-state tuition; they result in increases of out-of-state tuition of 0.8% for undergraduates and graduate students and 0.9% for law students. These changes are projected to provide $5,900,000 to cover growth in the costs of providing undergraduate and graduate curricula and to maintain the quality and effectiveness of programs in the future. It will also help support costs related to the university's five-year student enrollment goal. More specifically, the tuition revenue will be used for: e-learning initiatives and infrastructure development; student success initiatives pertaining to retention, graduation, and recruitment; and faculty hiring, promotions, and support.

- Student Programs & Service Fee (SPSF) – Increasing this fee by $26 will increase annual revenues by $650,000. The revenue from this fee increase will be used for future student amenities.

- Library Fee – The library fee provides funding for databases, electronic journals, and other collection resources. These goods are already being provided. However, due to projected annual inflation rates of 4 to 6%, existing collection resource profiles cannot be sustained without supplemental funding. The fee ensures that UT has an information resource infrastructure that adequately supports student success and retention and research excellence. The fee increase will provide $290,000 to cover approximately half of this year's anticipated cost inflation. UT Libraries will cover the remaining cost increases through stewardship, internal reallocations, and vendor negotiations.

- Law Program Fee – The fee increase will provide $49,700 to support: mental wellness, academic success, community service, and recruitment initiatives; a pre-orientation program for non-traditional students; and resources and courses for bar examination preparation.

- Accelerated Bachelor of Science in Nursing (ABSN) Program Fee – The revenue from this fee increase ($33,000) will be used to provide students with equipment and apparel items required for the program, including UTK College of Nursing (CON) stethoscope, blood pressure cuff, pen light, UTK CON scrub top & bottom, UTK CON lab coat. It will also be used to cover software for exam and assessment preparation and scheduling. Additional costs covered by the fee include background checks, health directive requirements, annual flu shots, and TB testing.

Proposed for Approval by the Board of Trustees – UTK – continued

- Industrial & Systems Engineering (ISE) Masters Online Cohort Program Fee – The increase will provide additional revenues of $270,000. These courses are live-streamed one day a week in conjunction with the current off-site cohort program. Students register for the online version of the specific classes taught only for the cohort students. Fee covers university tuition, engineering fees, online fee, faculty time, other instructors, program director, student assistants, books, miscellaneous supplies and travel to visit students in off-site locations at least once per semester. (2 semesters at $9,000 per semester)

- Professional MBA Program Fee – The requested fee increase will provide $78,000 to help support outreach programs, support increased activities and help market program strengths intended to benefit students. A portion of the proposed fee increase will be used to support the leadership development assessment portfolio, which is a program differentiator in the Executive MBA market. This increase will help us improve our leadership development assessments, add more contemporary leadership diagnostics and development activities, and increase the number of leadership coaches available for one-on-one mentoring. To stay competitive, another portion of the fee increase will help cover the increased initiatives in student recruiting necessary to maintain the high quality of incoming students.

- Aerospace & Defense MBA Program Fee – The $98,000 resulting from the requested fee increase will primarily be used to help support outreach programs, support increased activities and help market program strengths intended to benefit students. A portion of the proposed fee increase will be used to improve the curriculum (e.g., developing simulations and real-life case studies) and increasing the involvement of aerospace executives, academics, and speakers that we can bring to campus. A portion of the increase will also assist in funding additional faculty involvement in our industry immersion component, designed to provide hands-on experiential learning. Additionally, the fee increase will support enhanced student services and leadership assessment including incorporating industry leading contemporary assessments, diagnostics and development. Further, the fee increase will assist in marketing and recruiting to attract high caliber professionals to the program. Finally, the fee increase allows the program to be market competitive.

Proposed for Approval by the Board of Trustees – UTK – continued

- Full-Time MBA Program Fee – The program fee increase will provide $27,000 to help us improve our leadership development assessments, add more contemporary leadership diagnostics and development activities, increase the number of leadership coaches available for one-on-one mentoring, and support student programming and activities in TOMBA (Tennessee Organization of MBA's). To stay competitive, another portion of the fee increase will help cover the increased initiatives in student recruiting necessary to maintain the high quality of incoming students. This increase takes the total program fees for the 17-month program from $15,400 to $16,000.

- Auxiliary Enterprises – There are a number of different prices for on-campus housing options and a variety of meal plans. Details of all proposed auxiliary fees can be found in the schedules that follow this section. Below is a summary of the proposed changes.
    - Food Service – The proposed average rate increase for all meal plans, except for the flex plan and Vol Block, is 2.8%. The increase in rates will provide $200,000 to help cover rising food costs, facility upgrades, and salary adjustments for employees.
    - Housing – An average of 3% increase in room rental rates will provide $1.6 million for the continued replacement and improvement of student housing facilities and services on campus. Knoxville is also bringing two new halls online (Magnolia and Dogwood) and is closing one hall (Morrill) as part of the west campus redevelopment.

Approved by the President – UTK

The following changes have been approved by the President and do not require Board action.

- Advanced Therapeutic Recreation Programming (RSM525) – Camp Koinonia is an outreach program to provide outdoor camp experience for children with special needs. Course numbers RSM525 and RSM326 provide experiential learning experience for UT students in these classes. This $150 course fee offsets the costs for lodging, food and training to the UT Students during a week-long camp at Clyde M York 4-H Center in Crossville TN. Cost of attendance is $912 per student for the week. The fee will provide $1,800 to cover the expense (16%) that is not paid for by the Koinonia Foundation. An RSM326 course fee was approved in 2015, but a fee was not requested for RSM525.

- Scuba Diving Courses (PYED201, 261, 263, 264, & 265) – This $270 fee will provide $118,000 for certified instructors, equipment rentals, air tank fills, and a National Association of Underwater Instructors (NAUI) book package, which includes insurance coverage. This fee is less than the vendor's charge to the general public.

- Snow Skiing (PYED259) – This $200 fee will provide $16,000 for instruction by certified instructors, equipment rentals, lift tickets and tram rides. This fee is less than the vendor's charge to the general public.

- Snowboarding (PYED262) – This $225 fee will provide $13,500 for instruction by certified instructors, equipment rentals, lift tickets and tram rides. This fee is less than the vendor's charge to the general public.

- Ice Skating (PYED213 & 260) – This $75 fee will provide $21,000 for instruction by certified instructors, equipment rentals, ice/practice time, and additional free visits outside class times. This fee is less than the vendor's charge to the general public.

- Art History lab fee (CNST433; cross-listed with ARTH433) – Cost reductions of $2,600 from using digital copies of films rather than paying rental fees for the films from private companies will allow UTK to reduce this fee from $75 to $10.

Approved by the Chancellor – UTK

The Chancellor of UT Knoxville has approved changes to three fees that do not require additional approvals. The net gain in revenue is projected to be $361,000.

- Orientation Fee - 1 Day – This fee covers the cost associated with one-day orientation sessions that are held throughout the year, as well as the provision of programs that support the transition of new students and families during the first year. The fee will increase from $50 to $70, providing additional revenue of $25,000 to enhance the program and to cover increasing expense areas such as orientation leader staff costs, meals, technology, and transportation. The last increase was approved for the Summer of 2015. This increase will be effective for Summer 2020.

- Orientation Fee - 2 Day – This fee covers the cost associated with two-day summer orientation sessions, as well as, the provision of programs that support the transition of new students and families during the first year. The fee will increase from $200 to $240, providing $210,000 to enhance the program and to cover increasing expense areas such as orientation leader staff costs, housing, meals, technology, and transportation. The last increase was approved for the Summer of 2015. This increase will be effective for Summer 2020.

- Orientation Fee - Guest 2 Day – This fee covers the cost associated with the family/guest summer orientation sessions. It will increase from $50 to $70, generating $126,000 to enhance the program and to cover increasing expense areas such as orientation leader staff costs, meals, technology, and transportation. The last increase was approved for the Summer of 2015. This increase will be effective for Summer 2020.

UT Martin
Proposed 2019-20 Tuition and Fees

	New Revenue
Proposed for Approval by the President and Board of Trustees	$ 1,947,564
Approved by the President	8,100
Approved by the Chancellor	33,685
TOTAL	**$ 1,989,349**
Proposed Allocations	
Faculty Promotions	151,000
Scholarships	102,000
Student Services and Instructional & Academic Support	933,685
Residence Hall and Food Service Operations	255,564
Unfunded portion of the 2% salary pool	182,100
General Operations, Facilities, Equipment, and Debt Service	354,800
TOTAL	**$ 1,989,349**

Proposed for Approval by the Board of Trustees – UTM

UT Martin is proposing changes to maintenance fees, some mandatory fees, and auxiliary enterprise fees. These changes must be approved by the President and the Board of Trustees. Explanations of each proposed change, including proposed uses of the resulting revenue growth, can be found in this section.

	In-State		Out-of-State		Revenue
Undergraduate Tuition	$ 162	2.0%	$ 162	1.1%	$1,350,000
Graduate Tuition	178	2.0%	178	1.2%	
Student Programs & Services Fee	74	7.1%	74	7.1%	342,000
Housing (average percentage increase)	varies	2.5%	varies	2.5%	246,00
Food Services (average percentage increase)	varies	3.5%	varies	3.5%	9,564
					$1,989,349

- Maintenance Fee and Out-of-State Tuition – Martin proposes increasing maintenance fees by $162 for undergraduates and $178 for graduate students. This is a 2.0% tuition increase for in-state students. It increases out-of-state tuition by 1.1% for undergraduates and 1.2% for graduate students. These changes are projected to provide $1,350,000 for scholarships, student services, instructional support, faculty promotions, contractual obligations and fixed cost increases, and the portion of the 2% salary pool which was not fully funded by state appropriations.

- Student Programs & Service Fee (SPSF) – Martin proposes a $74 increase to provide additional funding of $342,000 for student activities. The revenues would be allocated to student activities council programming, the multicultural activities council, campus recreation, family weekend programming, academic student organization travel, and the student government association (SGA). This combined with the proposed 2019-20 maintenance fees would increase total tuition and mandatory fees paid by in-state undergraduate and graduate students by 2.5%

- Auxiliary Enterprises – There are a number of different prices for on-campus housing options and a variety of meal plans. Martin is proposing average increases of 2.5% for residence hall rentals and 3.5% for dining plans. They project revenue gains of $255,564, which will be used to cover increased costs in its housing and food service operations and improve the diversity of food offerings. Detailed schedules of all proposed fees can be found in the schedules that follow this section.

Approved by the President – UTM

The following changes have been approved by the President and do not require Board action.

- PACT fee – Martin currently assesses a $15 course fee for Physical Activity Scuba classes. The revenue generated by this "PACT" fee is used to pay for rental and maintenance of scuba equipment and supplies used to deliver these classes. The proposed rate for 2019-20 is $75. This would result in an additional $2,700 to help offset increases in rental and maintenance costs.

- ANSC 121 – Martin proposes increasing the course fee for Animal Sciences 121 from $30 to $300. This would provide additional funding of $5,400 to cover the costs of maintaining an equine herd and allow additional riding courses to be offered.

Approved by the Chancellor – UTM

The Chancellor of UT Martin has approved changes to four fees that do not require additional approvals. The net gain in revenue is projected to be $33,685.

- Deferred Payment Plan Late Fee – The current late fee is 1.5% of the past due balance. This is changing to a flat rate of $50 for all missed or late payments. This is expected to result in additional payments of $18,885.

- Student Account Administrative Handling Fee – This fee is used to support the in-house administrative costs of collections. The rate is now 15% of the current past due balance. This will change to a flat rate of $50 to simplify the charge for additional collection efforts before placement with a third-party collection agency. The change should increase revenue by $4,800.

- Certificate Program Fee – Martin will assess a fee of $50 to provide funding of $10,000 for new Business and Agriculture certificate programs.

- Housing Deposit – The housing deposit will decrease from $150 to $50. This is a refundable deposit used to cover damages that are charged at the end of the year. The net fiscal impact is expected to be negligible.

UT Health Science Center
Proposed 2019-20 Tuition and Fees

Summary	New Revenue
Previously Approved by the Board of Trustees	$ 451,200
Approved by the President	212,150
Approved by the Chancellor	217,760
TOTAL	**$ 881,110**
Proposed Allocations	
Library acquisitions	$ 451,200
Dentistry lab equipment and supplies	376,800
Student health and malpractice insurance	225,200
Net reduction in the cost of materials/equipment for specific courses	(172,090)
TOTAL	**$ 881,110**

Previously Approved by the Board of Trustees – UTHSC

The Board approved several tuition changes at the March 2019 meeting. Earlier approvals are needed since many of the UTHSC programs begin earlier than those at other UT campuses. The changes approved in March are explained below. No further action is needed for these fees.

	In-State		Out-of-State		Revenue
College of Dentistry – DDS	$200	0.7%	$200	0.3%	$69,000
College of Dentistry – Transitional DDS[1]	$200	0.3%	$200	0.3%	0
College of Dentistry – DH (Undergraduate)	$0	0.0%	$(13,620)	-40.5%	(62,200)
College of Graduate Health Sciences	$200	1.9%	$(13,322)	-44.6%	45,800
College of Graduate Health Sciences-Pharmacology	$200	1.2%	$200	0.8%	3,700
College of Health Professions – Advanced Degree	$200	1.5%	$200	0.6%	50,700
College of Health Professions – Audiology Advanced Degree	$200	1.1%	$200	0.5%	34,200
College of Health Professions – Post-Professional	$200	2.0%	$200	0.7%	2,000
College of Medicine – MD	$200	0.6%	$200	0.3%	118,100
College of Medicine – PA	$200	0.9%	$200	0.5%	10,200
College of Pharmacy	$200	0.9%	$(14,806)	-35.1%	140,100
College of Nursing – Graduate	$200	1.1%	$200	0.5%	39,600
					$ 451,200

[1] There are currently no students enrolled in this program; there will be no new revenues at this time.

Previously Approved by the President and Board of Trustees – UTHSC – continued

- Maintenance Fee – There is no proposed increase for Undergraduate programs. There is a general $200 proposed maintenance fee increase this year for Graduate / Professional Programs. There will be no increase in out of state graduate / professional tuition rates beyond the $200 noted. These increases combined with the out-of-state tuition decreases will generate a net increase of $451,200 in new revenues which will be allocated to library acquisitions, pending the Governor's Budget proposal.

- Out-of-State Tuition – UTHSC proposes reductions in out-of-state tuition charges for the Pharmacy, Graduate Health Sciences, and Dental Hygiene programs in order to maintain and, in some cases, grow enrollment. In all proposals, no qualified Tennessee applicant will be disadvantaged. It is anticipated that out of state enrollment will increase in order to offset the revenue losses from the reductions. Applications to Pharmacy schools are declining across the nation. However, as the ranking of the HSC College of Pharmacy continues to climb (currently ranked as #17 in the nation), enrollment remains strong and many out of state applicants who are accepted do not enroll due to high out of state tuition rates.

- Online Tuition – The College of Nursing proposes to reclassify the Doctor of Nursing Practice (DNP) program to the online category. The program has always been primarily online with specific periods of required on-campus seminar work. The standard for similar programs nationally is to classify these programs as online. It is expected a 10% increase in enrollment will maintain the current tuition revenue for the program.

Approved by the President – UTHSC

The following changes have been approved by the President and do not require Board action.

- Nursing Pre-Licensure Digital Course Materials Fee – The Bachelors of Science in Nursing (BSN) Program in the College of Nursing was approved to offer pre-licensure students course materials in a digital format at cost at the beginning of the semester to minimize disruption in the learning process. The fees charged vary by term depending on the cost of materials. UTHSC proposes the following changes:
    - First Term - decrease the fee from $2,020 to $617 due to a decrease in the price of the digital course materials and how these materials are issued to the students. The resulting revenue reduction of $182,390 is offset by these cost reductions.
    - Second Term - Increase the fee from $580 to $617 to provide $2,220 to cover an increase in the price of the digital course materials.
    - Third Term – Decrease the fee from $700 to $617, reducing revenue by $4,980, due to a decrease in the price of the digital course materials.

- BSN Digital Course Materials Fee – The RN-to-BSN Program in the College of Nursing was approved to offer post-licensure students course materials in a digital format at cost at the beginning of the semester to minimize disruption in the learning process. The fees are $525 in the first term, $320 in the second term, and $235 for the third term. The program is no longer using the digital books and these fees can be eliminated.

- Doctorate of Nursing Practice (DNP) Digital Course Materials Fee – The DNP Program in the College of Nursing is asking for approval to offer doctoral students course materials in a digital format at cost at the beginning of the semester to minimize disruption in the learning process. This will be a new fee of $40 to provide $5,200 to cover these costs. Assessing it as a student fee enables students to use financial aid to cover this cost.

- Clinical Nurse Leadership (CNL) Digital Course Materials Fee – The CNL Masters Program in the College of Nursing has been in the process of closing over the last several years and has been replaced by the DNP program. There are now no students in this program so the $832 fee can be removed.

- Nursing Kit – The College of Nursing provides materials needed by returning BSN pre-licensure students to complete their course work. The nursing kits are being updated for next year and the cost has decreased. Dropping the fee from $372 to $260 will pass on $14,560 in cost savings to students.

Approved by the President – UTHSC – continued

- Nursing Digital Equipment Fee – The College of Nursing was approved to provide digital equipment for BSN students to take online tests and to ensure that all materials are delivered appropriately to all students in the program. Increasing the fee from $410 to $420 will provide $1,300 to cover rising costs of providing digital equipment.

- Physician Assistant Medical Equipment Fee – The Physician Assistant Program in the College of Medicine is wanting to provide the necessary materials for Physician Assistant students to complete their course work. The equipment is needed due to a change in the Physician Assistant program which requires the use of more equipment as they are working in the community. A new fee of $476 will generate $28,560 for equipment costs.

- Dentistry Lab Utilization Fee – This fee is used to cover costs of supplies and other necessary equipment to help students in the College of Dentistry DDS program prepare for a dental career. The costs of the supplies and equipment have increased over the years but the fee has not been adjusted properly for these increased costs. Increasing the fee from $2,400 to $3,200 will generate $376,800 to help offset the increase in costs.

Approved by the Chancellor – UTHSC

- Student Health Insurance – The university provides a health insurance policy, which includes coverage for injury and sickness, including inpatient, outpatient, prescription and wellness provisions. The plan also includes accidental death and dismemberment coverage. Health insurance is required for all students but the student health insurance policy can be waived if the student has private health insurance. The fee increase is due to a rise in the premiums under a new contract. The fee will increase from $2,928 to $3,116, generating $225,600 to cover the higher costs.

- Dentistry Malpractice Insurance – The university provides malpractice insurance for dentistry interns, residents and students at UTHSC. The contract was rebid, reducing costs. UTHSC is passing the savings on to students by reducing the fee from $18 to $17.

- Physician Assistant Board Review Fee – Physician Assistant students in the College of Medicine are required to take this review course in their last semester before they graduate as preparation for the Physician Assistant Board exam. This fee helps offset the cost of the course for UTHSC. There was a decrease in the cost of the course this year and the savings are being passed on to the students by reducing the fee from $392 to $268.

Chattanooga

FY 2019-20 Annual Tuition and Fees
Fall and Spring Semesters

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
New Students (Soar in Four)				
Maintenance Fee	$ 6,888	$ 7,836	$ 948	13.8%
Mandatory Fees	1,776	1,820	44	2.5%
Total Tuition and Fees	$ 8,664	$ 9,656	$ 992	11.4%
Returning Students				
Maintenance Fee	$ 6,888	$ 7,060	$ 172	2.5%
Mandatory Fees	1,776	1,820	44	2.5%
Total Tuition and Fees	$ 8,664	$ 8,880	$ 216	2.5%
Graduate				
Maintenance Fee	$ 8,244	$ 8,450	$ 206	2.5%
Mandatory Fees	1,776	1,820	44	2.5%
Total Tuition and Fees	$ 10,020	$ 10,270	$ 250	2.5%
OUT-OF-STATE				
Undergraduate				
New Students (Soar in Four)				
Maintenance Fee	$ 6,888	$ 7,836	$ 948	13.8%
Non-Resident Tuition	16,118	16,118		
Total Out-of-State Tuition	23,006	23,954	948	4.1%
Mandatory Fees	1,776	1,820	44	2.5%
Total Out-of-State Tuition and Fees	$ 24,782	$ 25,774	$ 992	4.0%
Returning Students				
Maintenance Fee	$ 6,888	$ 7,060	$ 172	2.5%
Non-Resident Tuition	16,118	16,118		
Total Out-of-State Tuition	$ 23,006	$ 23,178	$ 172	0.7%
Mandatory Fees	1,776	1,820	44	2.5%
Total Out-of-State Tuition and Fees	$ 24,782	$ 24,998	$ 216	0.9%
Graduate				
Maintenance Fee	$ 8,244	$ 8,450	$ 206	2.5%
Non-Resident Tuition	8,064	$ 8,064		
Total Out-of-State Tuition	16,308	16,514	206	1.3%
Mandatory Fees	1,776	1,820	44	2.5%
Total Out-of-State Tuition and Fees	$ 18,084	$ 18,334	$ 250	1.4%
Graduate (International)				
Maintenance Fee	$ 8,244	$ 8,450	$ 206	2.5%
Non-Resident Tuition	16,064	16,064		
Total Out-of-State Tuition	24,308	24,514	206	0.8%
Mandatory Fees	$ 1,776	$ 1,820	44	2.5%
Total Out-of-State Tuition and Fees	$ 26,084	$ 26,334	$ 250	1.0%

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

The 'Soar in Four' rate will be assessed to newly admitted students starting in the Fall 2019 semester. All returning students who were previously admitted during prior semesters will be assessed the 'Returning Students' rate. The 'Soar in Four' initiative is a new tuition model intended to encourage students to enroll in 15 or more credit hours per semester in order to graduate in four years. Although it encourages students to enroll for more hours each term, the 'Soar in Four' rate will be assessed to students registered for 12 or more credit hours in a term. By FY 2023-24, the 'Soar in Four' rate will be applicable to all students.

Out of state students from Catoosa, Dade, Fannin, Murray, Walker and Whitfield counties in North Georgia and Jackson county in Alabama may qualify to receive a Regional Tuition Discount to their "Non-Resident Tuition". Undergraduate students receive a 75% discount credit of the "Non-Resident Tuition" to their account, and graduate students receive a 50% discount credit of the "Non-Resident Tuition" to their account.

The schedule above does not include differential fees assessed at $58 per credit hour for College of Business, College of Engineering and Computer Science, and Doctorate programs for Physical Therapy and Occupational Therapy courses; as well as, differential fees assessed at $100 for School of Nursing courses. The total amount paid depends on the number of courses taken.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Chattanooga

FY 2019-20 Annual Tuition and Fees
Program, Online, and Differential Fees

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
MASTER'S DEGREE PROGRAMS				
IN-STATE				
Executive MBA	$ 44,000	$ 44,000		
Online MBA Program	23,088	23,520	$ 432	1.9%
Graduate College of Business Program Fee	900	900		
OUT-OF-STATE				
Executive MBA	$ 49,000	$ 49,000		
Online MBA Program	24,780	25,212	432	1.7%
Graduate College of Business Program Fee	900	900		
ONLINE COURSES				
IN-STATE				
Undergraduate				
Maintenance Fee	$ 287	$ 294	$ 7	2.4%
Online Support	56	56		
Technology Fee	12	12		
Total	$ 355	$ 362	$ 7	1.9%
Graduate				
Maintenance Fee	$ 458	$ 469	$ 11	2.4%
Online Support	56	56		
Technology Fee	12	12		
Total	$ 526	$ 537	$ 11	2.0%
OUT-OF-STATE				
Undergraduate				
Maintenance Fee	$ 313	$ 321	$ 8	2.6%
Online Support	56	56		
Technology Fee	12	12		
Total	$ 381	$ 389	$ 8	2.1%
Graduate				
Maintenance Fee	$ 505	$ 518	$ 13	2.6%
Online Support	56	56		
Technology Fee	12	12		
Total	$ 573	$ 586	$ 13	2.2%
UNDERGRADUATE DIFFERENTIAL TUITION				
College of Business	$ 57	$ 58	$ 1	1.8%
College of Engineering and Computer Science	57	58	1	1.8%
Doctorate of Physical Therapy	57	58	1	1.8%
Doctorate of Occupational Therapy	57	58	1	1.8%
School of Nursing	57	100	43	75.4%

Differential Tuition is a per-credit-hour fee assessed for a specific course or group of courses as dictated by increasing demand for educational excellence in specific areas. Once approved, future percentage increases in Maintenance Fees automatically apply to the Differential Tuition for these specific courses. Increases to Differential Tuition exceeding the percentage increases proposed for Maintenance Fees must be approved by the Board of Trustees. The total amount paid depends on the number of courses taken.

The tech fee is $12 per-credit-hour for the first 10 hours attempted. Once semester credit hours reach 11 credits, the annualized tech fee becomes a flat fee of $250 in FY 2018-19 and $260 in FY 2019-20 representing an increase of 4.0%.In addition, there is an annual flat library fee of $50.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Chattanooga

FY 2019-20 Annual Tuition And Fees

Mandatory Fees

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
UNDERGRADUATE AND GRADUATE MANDATORY FEES				
Student Programs and Services Fee (SPSF)				
Student Activity	$ 240	$ 240		
Debt Service	300	300		
Health Services	120	120		
Total Student Programs and Services Fee	$ 660	$ 660		
Other Mandatory Fees				
Athletics	$ 480	$ 514	$ 34	7.1%
Green	20	20		
Technology	250	260	10	4.0%
Library	50	50		
Transportation	96	96		
Facilities	200	200		
International Education	20	20		
Total Mandatory Fees	$ 1,776	$ 1,820	$ 44	2.5%

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Chattanooga

FY 2019-20 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
HOUSING				
Guerry				
2 Bedroom 1 Bath (Private Room)	$ 6,800	$ 6,936	$ 136	2.0%
2 Bedroom 1 Bath (Shared Room)	6,000	6,120	120	2.0%
3 Bedroom 2 Bath (Private Room)	7,200	7,344	144	2.0%
3 Bedroom 2 Bath (Shared Room)	6,400	6,528	128	2.0%
Decosimo				
1 Bedroom 1 Bath (Shared Room)	6,400	6,528	128	2.0%
1 Bedroom 1 Bath (Private Room)	8,600	8,772	172	2.0%
3 Bedroom 2 Bath (Shared)	7,200	7,344	144	2.0%
3 Bedroom 2 Bath (Private Room/bath)	8,000	8,160	160	2.0%
4 Bedroom 2 Bath (Private Room)	7,200	7,344	144	2.0%
Stophel				
2 Bedroom 1 Bath (Private Room)	8,000	8,160	160	2.0%
4 Bedroom 2 Bath (Private Room)	7,200	7,344	144	2.0%
Walker				
4 Bedroom 2 Bath (Private Room)	7,200	7,344	144	2.0%
UCF				
4 Bedroom 2 Bath (Private Room)	7,200	7,344	144	2.0%
2 Bedroom 2 Bath (Full Bed. Shared Room)	6,400	6,528	128	2.0%
West Campus				
1 bedroom 1 bath for 2 residents	8,000	8,000		
2 bedroom 2 bath for 4 residents	7,600	7,600		
2 bedroom 1 bath for 4 residents w/living area	7,600	7,600		
Boling				
4 Bedroom 1 Bath (Private Room)	6,000	6,120	120	2.0%
3 Bedroom 1 Bath (Private Room)	6,400	6,528	128	2.0%
Johnson Obear				
4 Bedroom 1 Bath (Private Room)	6,000	6,120	120	2.0%
3 Bedroom 1 Bath (Private Room)	6,400	6,528	128	2.0%
Lockmiller				
2 Bedroom 1 Bath (Private Room)	6,800	6,936	136	2.0%
2 Bedroom 1 Bath (Shared Room - Shared)	5,200	5,304	104	2.0%
Stagmaier				
1 Bedoom Suite Style Bath (Shared)	4,800	4,896	96	2.0%
1 bedroom Suite Style Bath (Private)	6,000	6,120	120	2.0%

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Chattanooga

FY 2019-20 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
FOOD SERVICES				
Meal Plans				
130 meals plus $750 Mocs Bucks	$ 3,450	$ 3,536	$ 86	2.5%
160 meals plus $550 Mocs Bucks	3,450	3,536	86	2.5%
5 day all access plus $350 Mocs Bucks	3,690	3,782	92	2.5%
7 day all access plus $150 Mocs Bucks	3,900	3,996	96	2.5%
Gold Mocs Bucks	1,550	1,588	38	2.5%
Blue Mocs Bucks	600	614	14	2.3%
50 plus $50 Mocs Bucks	780	798	18	2.3%
75 plus $300 Mocs Bucks	1,570	1,608	38	2.4%
100 plus $400 Mocs Bucks	2,070	2,120	50	2.4%

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Knoxville

FY 2019-20 Annual Tuition and Fees
Fall and Spring Semesters

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Maintenance Fee	$ 11,110	$ 11,332	$ 222	2.0%
Mandatory Fees	1,896	1,932	36	1.9%
Total Tuition and Fees	$ 13,006	$ 13,264	$ 258	2.0%
Graduate				
Maintenance Fee	$ 11,244	$ 11,468	$ 224	2.0%
Mandatory Fees	1,876	1,912	36	1.9%
Total Tuition and Fees	$ 13,120	$ 13,380	$ 260	2.0%
OUT-OF-STATE				
Undergraduate				
Maintenance Fee	$ 11,110	$ 11,332	$ 222	2.0%
Non-Resident Tuition	18,190	18,190		
Total Out-of-State Tuition	$ 29,300	$ 29,522	$ 222	0.8%
Mandatory Fees	2,126	2,162	36	1.7%
Total Out-of-State Tuition and Fees	$ 31,426	$ 31,684	$ 258	0.8%
Graduate				
Maintenance Fee	$ 11,244	$ 11,468	$ 224	2.0%
Non-Resident Tuition	18,188	18,188		
Total Out-of-State Tuition	$ 29,432	$ 29,656	$ 224	0.8%
Mandatory Fees	2,106	2,142	36	1.7%
Total Out-of-State Tuition and Fees	$ 31,538	$ 31,798	$ 260	0.8%

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

In state Undergrad

13,264

Room 7248

Food 4234

11,472

pers. exp

Knoxville

FY 2019-20 Annual Tuition And Fees

Mandatory Fees and Differential Tuition

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
UNDERGRADUATE AND GRADUATE MANDATORY FEES				
IN-STATE				
Undergraduate				
Student Programs and Services Fee (SPSF)				
Student Programs	$ 292	$ 292		
Capital	412	438	$ 26	6.3%
Health Services	202	202		
Student Counseling	106	106		
Total Student Programs and Services Fee	$ 1,012	$ 1,038	$ 26	2.6%
Other Mandatory Fees				
Technology	240	240		0.0%
Facilities	404	404		0.0%
Transportation	150	150		0.0%
Library	70	80	10	14.3%
International Education	20	20		0.0%
Total Mandatory Fees	$ 1,896	$ 1,932	$ 36	1.9%
Graduate				
Student Programs and Services Fee (SPSF)	$ 1,012	$ 1,038	$ 26	2.6%
Other Mandatory Fees				
Technology	240	240		
Facilities	404	404		
Transportation	150	150		
Library	70	80	10	14.3%
Total Mandatory Fees	$ 1,876	$ 1,912	$ 36	1.9%
OUT-OF STATE				
Undergraduate				
Student Programs and Services Fee (SPSF)	$ 1,012	$ 1,038	$ 26	2.6%
Other Mandatory Fees				
Technology	240	240		
Facilities	634	634		
Transportation	150	150		
Library	70	80	10	14.3%
International Education	20	20		
Total Mandatory Fees	$ 2,126	$ 2,162	$ 36	1.7%
Graduate				
Student Programs and Services Fee (SPSF)	$ 1,012	$ 1,038	$ 26	2.6%
Other Mandatory Fees				
Technology	240	240		
Facilities	634	634		
Transportation	150	150		
Library	70	80	10	14.3%
Total Mandatory Fees	$ 2,106	$ 2,142	$ 36	1.7%
UNDERGRADUATE DIFFERENTIAL TUITION				
Tickle College of Engineering	$ 64	$ 65	$ 1	1.6%
College of Nursing (All undergraduate level courses)	132	135	3	2.3%
Haslam College of Business (All undergraduate courses except 100)	99	101	2	2.0%
College of Architecture	109	111	2	1.8%

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

Differential Tuition is a per-credit-hour fee assessed for a specific course or group of courses as dictated by increasing demand for educational excellence in specific areas. Once approved, future percentage increases in Maintenance Fees automatically apply to the Differential Tuition for these specific courses. Increases to Differential Tuition exceeding the percentage increases proposed for Maintenance Fees must be approved by the Board of Trustees. The total amount paid depends on the number of courses taken.

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Knoxville

FY 2019-20 Annual Tuition and Fees
Specialized Programs

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
SPECIALIZED PROGRAMS				
MBA Programs				
Full-Time MBA	$ 15,400	$ 16,000	$ 600	3.9%
Senior Executive MBA	71,000	71,000		
Aerospace Executive MBA	69,000	72,500	3,500	5.1%
Professional Executive MBA	48,000	49,500	1,500	3.1%
Physician Executive MBA	76,000	76,000		
Global Supply Chain Executive MBA	85,000	85,000		
Health Care Leadership MBA	65,000	65,000		
Specialty Master's Degree Programs				
Masters of Science in Industrial & Systems Engineering	$ 18,000	$ 18,000		
Masters of Human Resource Management	4,500	4,500		
Masters of Business Analytics Program in Statistics, Operations, and Management Science	6,000	6,000		
Masters of Accountancy in Accounting and Information Management	6,000	6,000		
Masters of Science in Supply Chain Management	2,000	2,000		
Doctor of Social Work	600	600		
Masters of Science in Social Work	450	450		
Masters of Science in Supply Chain Management (Online)	22,950	22,950		
Masters of Science in Industrial & Systems Engineering Health Systems	20,000	20,000		
Masters of Science in Industrial & Systems Engineering (Online Cohort)		18,000	18,000	NEW
Specialty Degree Programs				
Accelerated Bachelor of Science in Nursing Program Fee	400	1,000	600	150.0%

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2019-20 Annual Tuition and Fees
Online Programs

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Maintenance Fee	$ 371	$ 378	$ 7	1.9%
Library	4	5	1	25.0%
Online Support	56	56		
Total	$ 431	$ 439	$ 8	1.9%
Graduate				
Maintenance Fee	$ 626	$ 639	$ 13	2.1%
Library	4	5	1	25.0%
Online Support	56	56		
Total	$ 686	$ 700	$ 14	2.0%
OUT-OF-STATE				
Undergraduate				
Maintenance Fee	$ 446	$ 453	$ 7	1.6%
Library	4	5	1	25.0%
Online Support	56	56		
Total	$ 506	$ 514	$ 8	1.6%
Graduate				
Maintenance Fee	$ 701	$ 714	$ 13	1.9%
Library	4	5	1	25.0%
Online Support	56	56		
Total	$ 761	$ 775	$ 14	1.8%

Fees are charged per credit hour and apply only to courses that are included in the online program.

Graduate maintenance fees apply to both UTK and UTSI. Library and online support fees do not apply to UTSI.

Differential, program, and material course fees for various academic programs are in addition to the fees shown above.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2019 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
HOUSING				
COMMUNITY & POD RATES				
Hess				
Double Shared	$ 6,250	$ 6,440	$ 190	3.0%
Single	8,100	8,350	250	3.1%
Buyout	8,100	8,350	250	3.1%
Magnolia				
Double Shared		7,210	7,210	NEW
Buyout		14,420	14,420	NEW
Massey				
Double Shared	6,000	6,050	50	0.8%
Buyout	7,780	7,910	130	1.7%
Orange				
Double Shared	7,000	7,210	210	3.0%
Single	9,600	9,890	290	3.0%
Buyout	14,000	14,420	420	3.0%
SUITES				
Brown				
Quad Shared	7,500	7,730	230	3.1%
Quad Buyout	15,000	15,460	460	3.1%
Double Shared	7,900	8,140	240	3.0%
Double Buyout	15,800	16,280	480	3.0%
Clement				
Double Shared	6,700	6,900	200	3.0%
Buyout	8,700	8,950	250	2.9%
Dogwood				
Double Shared		7,730	7,730	NEW
Buyout		15,460	15,460	NEW
Magnolia				
Double Shared		7,730	7,730	NEW
Buyout		15,460	15,460	NEW
Morrill				
Double Shared	6,700	closed		
Buyout	8,700	closed		
North Carrick				
Double Shared	6,600	6,800	200	3.0%
Buyout	8,560	8,820	260	3.0%
Reese				
Double Shared	6,600	6,800	200	3.0%
Buyout	8,560	8,820	260	3.0%
South Carrick				
Double Shared	6,600	6,800	200	3.0%
Buyout	8,560	8,820	260	3.0%
Stokely				
Triple Private	9,500	9,790	290	3.1%
Quad Shared	8,900	9,170	270	3.0%
Quad Private	9,300	9,580	280	3.0%
Buyout	17,800	18,340	540	3.0%

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2019 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
HOUSING (CONTINUED)				
APARTMENTS				
Dogwood - Quad Private		8,600	8,600	NEW
Laurel				
Double Private	8,700	9,090	390	4.5%
Double Shared	6,750	7,050	300	4.4%
Buyout	13,500	14,100	600	4.4%
Orange - Quad Private	8,350	8,600	250	3.0%
Vol Condo				
Quad Private	8,000	8,240	240	3.0%
Triple Private	8,500	8,750	250	2.9%
Volunteer				
Quad Private	8,450	8,700	250	3.0%
Triple Private/Private Bath	10,050	10,350	300	3.0%
Triple Private/Shared Bath	8,850	9,120	270	3.1%
Double Private	10,050	10,350	300	3.0%
FOOD SERVICES				
Meal Plans	Avg 30 meals @10			
7-Day Access Unlimited meals + $300 Dining Dollars	$ 4,230	$ (1) 4,348	$ 118	2.8%
Any 10 meals/week + $300 Dining Dollars	3,960	4,070	110	2.8%
Any 8 meals/week + $450 Dining Dollars	3,960	4,070	110	2.8%
Any 5 meals/week + $500 Dining Dollars	2,870	2,950	80	2.8%
Dining Dollar Plus $1,265 Dining Dollars	2,530	2,000	(530)	-20.9%
Dining Dollar $550 Dining Dollars	1,100	1,130	15	2.7%
Flex Plan $300 Dining Dollars	600	600		
Block Plans				
Vol Block - 165 meals + $500 Dining Dollars	$ 4,450	$ 4,450		
Block 100 - 100 meals + $150 Dining Dollars	2,060	2,120	$ 60	2.9%
Block 75 - 75 meals + $150 Dining Dollars	1,640	1,690	50	3.0%
Block 50 - 50 meals + $300 Dining Dollars	1,640	1,690	50	3.0%

All undergraduates taking 6 credit hours or more are required to purchase a flex or meal plan.

All first-year undergraduate students living on campus are required to purchase the 7-Day Access Meal Plan.

All plans except for the Flex Plan include 5 free guest meals per semester.

Dining Dollars can be used like cash at all campus dining locations.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

270

(1) 4,348 / 240 × 30 = 18.11 per meal — 4 mos × 2 = 8 mos × 30 days / 240

(2) 4070 / [illegible] = 12.71 per meal

(3) 4070 / (32 × 8) = 4070 / 256 = 15.90

Knoxville

FY 2019-20 Annual Tuition and Fees
College of Law Fall and Spring Semesters

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE				
Maintenance Fee	$ 16,368	$ 16,696	$ 328	2.0%
Mandatory Fees	3,306	3,472	166	5.0%
Total Tuition and Fees	$ 19,674	$ 20,168	$ 494	2.5%
OUT-OF-STATE				
Maintenance Fee	$ 16,368	$ 16,696	$ 328	2.0%
Non-Resident Tuition	18,444	18,444		
Total Out-of-State Tuition	34,812	35,140	$ 328	0.9%
Mandatory Fees	3,536	3,702	166	4.7%
Total Out-of-State Tuition and Fees	$ 38,348	$ 38,842	$ 494	1.3%
MANDATORY FEES				
IN-STATE				
Student Programs and Services Fee	$ 1,012	$ 1,038	$ 26	2.6%
Other Mandatory Fees				
Technology	240	240		
Facilities	150	150		
Transportation	404	404		
Law Library Fee	250	250		
Law Enhancement Fee	1,250	1,390	140	11.2%
Total Mandatory Fees	$ 3,306	$ 3,472	$ 166	5.0%
OUT-OF-STATE				
Student Programs and Services Fee	$ 1,012	$ 1,038	$ 26	2.6%
Other Mandatory Fees				
Technology	240	240		
Facilities	150	150		
Transportation	634	634		
Law Library Fee	250	250		
Law Enhancement Fee	1,250	1,390	140	11.2%
Total Mandatory Fees	$ 3,536	$ 3,702	$ 166	4.7%

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Knoxville

FY 2019-20 Annual Tuition and Fees
Space Institute Fall and Spring Semesters

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE				
Graduate				
Maintenance Fee	$ 11,244	$ 11,468	$ 224	2.0%
Student Activity Fee	180	180		
Total Tuition and Fees	$ 11,424	$ 11,648	$ 224	2.0%
OUT-OF-STATE				
Graduate				
Maintenance Fee	$ 11,244	$ 11,468	$ 224	2.0%
Non-Resident Tuition	18,188	18,188		
Total Out-of-State Tuition	$ 29,432	$ 29,656	$ 224	0.8%
Student Activity Fee	180	180		
Total Out-of-State Tuition and Fees	$ 29,612	$ 29,836	$ 224	0.8%
DIFFERENTIAL TUITION				
Tickle College of Engineering	$ 64	$ 65	$ 1	1.6%

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

Differential Tuition is a per-credit-hour fee assessed for a specific course or group of courses as dictated by increasing demand for educational excellence in specific areas. Once approved, future percentage increases in Maintenance Fees automatically apply to the Differential Tuition for these specific courses. Increases to Differential Tuition exceeding the percentage increases proposed for Maintenance Fees must be approved by the Board of Trustees. The total amount paid depends on the number of courses taken.

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Martin

FY 2019-20 Annual Tuition and Fees
Fall and Spring Semesters

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Maintenance Fee	$ 8,052	$ 8,214	$ 162	2.0%
Mandatory Fees	1,460	1,534	74	5.1%
Total Tuition and Fees	$ 9,512	$ 9,748	$ 236	2.5%
Graduate				
Maintenance Fee	$ 8,918	$ 9,096	$ 178	2.0%
Mandatory Fees	1,446	1,520	74	5.1%
Total Tuition and Fees	$ 10,364	$ 10,616	$ 252	2.4%
OUT-OF-STATE DOMESTIC				
Undergraduate				
Maintenance Fee	$ 8,052	$ 8,214	$ 162	2.0%
Non-Resident Tuition	6,040	6,040		
Total Out-of-State Tuition	$ 14,092	$ 14,254	$ 162	1.1%
Mandatory Fees	$ 1,460	$ 1,534	$ 74	5.1%
Total Out-of-State Tuition and Fees	$ 15,552	$ 15,788	$ 236	1.5%
Graduate				
Maintenance Fee	$ 8,918	$ 9,096	$ 178	2.0%
Non-Resident Tuition	6,040	6,040		
Total Out-of-State Tuition	$ 14,958	$ 15,136	$ 178	1.2%
Mandatory Fees	$ 1,446	$ 1,520	74	5.1%
Total Out-of-State Tuition and Fees	$ 16,404	$ 16,656	$ 252	1.5%
OUT-OF-STATE INTERNATIONAL				
Undergraduate				
Maintenance Fee	$ 8,052	$ 8,214	$ 162	2.0%
Non-Resident Tuition	13,944	13,944		
Total Out-of-State Tuition	$ 21,996	$ 22,158	$ 162	0.7%
Mandatory Fees	1,460	1,534	74	5.1%
Total Out-of-State Tuition and Fees	$ 23,456	$ 23,692	$ 236	1.0%
Graduate				
Maintenance Fee	$ 8,918	$ 9,096	$ 178	2.0%
Non-Resident Tuition	13,944	13,944		
Total Out-of-State Tuition	$ 22,862	$ 23,040	$ 178	0.8%
Mandatory Fees	$ 1,446	$ 1,520	$ 74	5.1%
Total Out-of-State Tuition and Fees	$ 24,308	$ 24,560	$ 252	1.0%

In-state students pay only for the maintenance fee, which is commonly referred to as 'in-state tuition'. Out-of-state students pay the maintenance fee plus non-resident tuition. The combined amount of these two fees is commonly referred to as 'out-of-state tuition'.

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Martin

FY 2019-20 Annual Tuition and Fees

Mandatory Fees

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
UNDERGRADUATE				
Student Programs and Services Fee (SPSF)				
Student Activity - Non Athletic	$ 188	$ 262	$ 74	39.4%
Student Activity - Athletic	408	408		
Student Health & Counseling	60	60		
Green	10	10		
Debt Service	380	380		
Total Student Programs and Services Fee	$ 1,046	$ 1,120	$ 74	7.1%
Other Mandatory Fees				
Technology	250	250		
Publications	14	14		
Facilities	150	150		
Total Mandatory Fees	$ 1,460	$ 1,534	$ 74	5.1%
GRADUATE				
Student Programs and Services Fee (SPSF)				
Student Activity - Non Athletic	$ 188	$ 262	$ 74	39.4%
Student Activity - Athletic	408	408		
Student Health & Counseling	60	60		
Green	10	10		
Debt Service	380	380		
Total Student Programs and Services Fee	$ 1,046	$ 1,120	$ 74	7.1%
Other Mandatory Fees				
Technology	250	250		
Facilities	150	150		
Total Mandatory Fees	$ 1,446	$ 1,520	$ 74	5.1%

Mandatory fees are used to support programs, services, technology, and facilities that enhance student life and academic programs.

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Martin

FY 2019-20 Annual Tuition and Fees
Online Fees

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE				
Undergraduate				
Course Fee	$ 342	$ 363	$ 21	6.1%
Online Support	56	56		
Total	$ 398	$ 419	$ 21	5.3%
Graduate				
Course Fee	$ 532	$ 564	$ 32	6.0%
Online Support	56	56		
Total	$ 588	$ 620	$ 32	5.4%
OUT-OF-STATE DOMESTIC				
Undergraduate				
Course Fee	$ 376	$ 399	$ 23	6.1%
Online Support	56	56		
Total	$ 432	$ 455	$ 23	5.3%
Graduate				
Course Fee	$ 585	$ 620	$ 35	6.0%
Online Support	56	56		
Total	$ 641	$ 676	$ 35	5.5%
OUT-OF-STATE INTERNATIONAL				
Undergraduate				
Course Fee	$ 414	$ 439	$ 25	6.0%
Online Support	56	56		
Total	$ 470	$ 495	$ 25	5.3%
Graduate				
Course Fee	$ 643	$ 677	$ 34	5.3%
Online Support	56	56		
Total	$ 699	$ 733	$ 34	4.9%

UT online course fees are charged per credit hour. The total amount depends on the number of credits taken. This applies to all students, including on-campus students.

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Martin

FY 2019-20 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
FOOD SERVICES				
Meal Plans				
Carte Blanche Meal Plan with $100 declining balance	$ 3,392	$ 3,478	$ 86	2.5%
15 Meal Plan per week with $80 declining balance	3,242	3,324	82	2.5%
10 Meal Plan per week with $200 declining balance	3,282	3,364	82	2.5%
5 Meal Plan per week with $475 declining balance	2,840	2,910	70	2.5%
Block Plans				
100 Meals with $130 declining balance	1,842	1,888	46	2.5%
75 Meals with $100 declining balance	1,458	1,496	38	2.6%
70 Meals with $600 declining balance	3,012	3,086	74	2.5%
50 Meals with $60 declining balance	978	1,002	24	2.5%
25 Meals with $50 declining balance	630	646	16	2.5%
Captain's Cash Meal Plans				
$500 declining balance	1,000	1,000	-	0.0%
$250 declining balance	500	500	-	0.0%
Door Prices (Per Day)				
Breakfast	8.19	8.40	0.20	2.5%
Lunch	9.17	9.40	0.23	2.5%
Dinner	10.26	10.51	0.26	2.5%
Saturday Brunch	9.17	9.40	0.23	2.5%
Sunday Brunch: Adult	12.21	12.52	0.31	2.5%
Sunday Brunch: Child under 10	5.78	5.92	0.14	2.5%

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Martin

FY 2019-20 Annual Tuition and Fees
Auxiliary Enterprises

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
HOUSING				
COMMUNITY & POD RATES				
Ellington Hall				
Double Shared	$ 2,820	$ 2,920	$ 100	3.6%
Single	4,340	4,490	150	3.5%
Browning Hall				
Double Shared	2,820	2,920	100	3.5%
Single	4,340	4,490	150	3.5%
Cooper Hall				
Double Shared	3,380	3,500	120	3.6%
Single	4,820	4,990	170	3.5%
University Village II				
Double Shared	6,200	6,420	220	3.6%
Single	7,380	7,640	260	3.5%
University Village I				
Single	6,520	6,750	230	3.5%
Summer Lease	2,800	2,800		
APARTMENTS				
University Courts				
1 Bedroom	4,262	4,270	8	0.2%
2 Bedroom	4,578	4,580	2	0.0%
3 Bedroom	5,394	5,400	6	0.1%

University Fees are set by the Board of Trustees and are subject to change at any regular meeting of the Board.

Veterinary Medicine

FY 2019-20 Annual Tuition and Fees
Fall and Spring Semesters

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE				
Maintenance Fee	$ 27,504	$ 27,504		
Mandatory Fees	1,806	1,832	$ 26	1.4%
Total Tuition and Fees	$ 29,310	$ 29,336	$ 26	0.1%
OUT-OF-STATE				
Maintenance Fee	$ 27,504	$ 27,504		
Non-Resident Tuition	27,036	27,036		
Total Out-of-State Tuition	$ 54,540	$ 54,540		
Mandatory Fees	2,036	2,062	26	1.3%
Total Out-of-State Tuition and Fees	$ 56,576	$ 56,602	$ 26	0.0%
MANDATORY FEES				
IN-STATE				
Student Programs and Services Fee (SPSF)				
Student Programs	$ 292	$ 292		
Capital	412	438	$ 26	6.3%
Health Services	202	202		
Student Counseling	106	106		
Total Student Programs and Services Fee (SPSF)	$ 1,012	$ 1,038	$ 26	2.6%
Other Mandatory Fees				
Technology	240	240		
Facilities	404	404		
Transportation	150	150		
Total Mandatory Fees	$ 1,806	$ 1,832	$ 26	1.4%
OUT-OF-STATE				
Student Programs and Services Fee (SPSF)				
Student Programs	$ 292	$ 292		
Capital	412	438	$ 26	6.3%
Health Services	202	202		
Student Counseling	106	106		
Total Student Programs and Services Fee	$ 1,012	$ 1,038	$ 26	2.6%
Other Mandatory Fees				
Technology	240	240		
Facilities	634	634		
Transportation	150	150		
Total Mandatory Fees	$ 2,036	$ 2,062	$ 26	1.3%

The purpose of the Student Programs and Services Fee (SPSF) is to advance the University's educational mission by funding non-instructional services, activities, programs, and facilities that promote student satisfaction and retention or promote the intellectual, physical, emotional, social, cultural, or leadership development of students. The Board of Trustees retains ultimate control of the SPSF and sets the amount of the SPSF at each campus annually upon the recommendation of the Board's Finance and Administration Committee.

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Health Science Center

FY 2019-20 Annual Tuition and Fees

Tuition

	FY 2018-19	FY 2019-20	Change Amount	Change Percent
IN-STATE				
Graduate Health Sciences	$ 10,694	$ 10,894	$ 200	1.9%
MS Pharmacology	16,512	16,712	200	1.2%
Medicine				
Doctor of Medicine	34,366	34,566	200	0.6%
Physician Assistant	22,724	22,924	200	0.9%
Dentistry				
General DDS	30,188	30,388	200	0.7%
Transitional DDS	72,828	73,028	200	0.3%
Dental Hygiene Bachelor of Science	9,988	9,988		
Pharmacy	22,170	22,370	200	0.9%
Nursing				
Bachelors	12,705	12,705		
Graduate	18,498	18,698	200	1.1%
Health Professions				
Entry Level Bachelor of Science				
Medical Technology	7,990	7,990		
Audiology & Speech Pathology ****	11,110	11,110		
Entry Level Advanced Degrees *	13,614	13,814	200	1.5%
Entry Lev Adv Degrees Audiology/Speech Path**	18,620	18,820	200	1.1%
Post-Professional Degrees ***	9,868	10,068	200	2.0%
OUT-OF-STATE				
Graduate Health Sciences	$ 29,864	$ 16,542	$ (13,322)	-44.6%
MS Pharmacology	24,940	25,140	200	0.8%
Medicine				
Doctor of Medicine	67,458	67,658	200	0.3%
Physician Assistant	38,762	38,962	200	0.5%
Dentistry				
General DDS	68,948	69,148	200	0.3%
Transitional DDS	72,828	73,028	200	0.3%
Dental Hygiene Bachelor of Science	33,596	19,976	(13,620)	-40.5%
Pharmacy	42,180	27,374	(14,806)	-35.1%
Nursing				
Bachelors	36,930	36,930		
Graduate	43,338	43,538	200	0.5%
Health Professions				
Entry Level Bachelor of Science				
Medical Technology	26,156	26,156		
Audiology & Speech Pathology ****	29,300	29,300		
Entry Level Advanced Degrees *	31,596	31,796	200	0.6%
Entry Lev Adv Degrees Audiology/Speech Path**	43,196	43,396	200	0.5%
Post-Professional Degrees ***	27,808	28,008	200	0.7%

**** Entry Level Advanced Degrees***
Doctor of Physical Therapy
Master of Cytopathology
Master of Occupational Therapy

***** Entry Level Advanced Degrees Audiology/Speech Path***
Doctor of Audiology
Master of Science in Speech-Language Pathology
Transitional Doctor of Audiology

****** Post-Professional Degrees***
Doctor of Science in Physical Therapy
Master of Science in Physical Therapy
Transitional Doctor of Physical Therapy
Master of Science in Clinical Lab Sciences

******* Bachelor of Audiology & Speech Pathology***
This is a joint degree with UTK where UTHSC will teach the 4th year of the Bachelor's program but charge the UTK tuition rate.

These Fees were approved at the March 1, 2019 Board Meeting

Health Science Center

FY 2019-20 Annual Tuition and Fees

Other Fees

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
OTHER FEES				
Health Insurance	$ 2,928	$ 3,116	$ 188	6.4%
Disability Insurance	44	44		
Malpractice Insurance				
Medicine				
Class of 2020 and 2021	14	14		
Class of 2018 and 2019	43	43		
Pharmacy	20	20		
Nursing	20	20		
Health Professions	20	20		
Dentistry	18	17	(1)	-5.6%
Course Proficiency Exam Fee	200	200		
Other Fees - Health Professions				
CHP OT Board Review Fee	150	150		
CHP OT Media Fee	150	150		
Other Fees - Nursing				
CON Pre-Licensure Digital Course Materials Fee-1st Term	2,020	617	(1,403)	-69.5%
CON Pre-Licensure Digital Course Materials Fee-2nd Term	580	617	37	6.4%
CON Pre-Licensure Digital Course Materials Fee-3rd Term	700	617	(83)	-11.9%
CON Post Licensure BSN Digital Course Materials Fee-1st Term	525		(525)	-100.0%
CON Post Licensure BSN Digital Course Materials Fee-2nd Term	320		(320)	-100.0%
CON Post Licensure BSN Digital Course Materials Fee-3rd Term	235		(235)	-100.0%
CON CNL Digital Course Materials Fee	832		(832)	-100.0%
CON DNP Digital Course Materials Fee		40	40	New
CON Nursing Kit	372	260	(112)	-30.1%
CON Digital Equipment Fee	410	420	10	2.4%
CON Board Review Fee	315	315		0.0%
Other Fees - Medicine				
Step 1 Exam Prep Fee	120	120		
COM PA Digital Course Materials Fee	48	48		
COM PA Medical Equipment Fee		476	476	New
COM PA Board Review Fee	392	268	(124)	-31.6%
Other Fees - Pharmacy				
Pre-Naplex Exam Fee-4th Year all in Fall Semester	80	80		
MTM Certificate Fee-3rd Year all in Fall Semester	100	100		
Point of Care Testing Certificate Fee	140	140		
COP Board Review Fee	175	175		
Other Fees - Dentistry				
Dentistry Student Government	60	60		
Laboratory and Clinical Utilization Fee	2,400	3,200	800	33.3%
Graduate Endodontics Clinical Utilization Fee	12,750	12,750		
Graduate Orthodontics Clinical Utilization Fee	7,000	7,000		
Audiology Mandatory Fees (UTK Campus)	1,896	1,932	36	1.9%

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2019-20 Annual Tuition And Fees

Mandatory Fees

	FY 2018-19	FY 2019-20	CHANGE Amount	CHANGE Percent
IN-STATE AND OUT-OF-STATE				
Student Programs and Services Fee (SPSF)				
Student Activity	$ 26	$ 26		
Campus Recreation	40	40		
Campus Improvement	50	50		
Simulation Center Equipment Fee	300	300		
Debt Service	54	54		
Computer Based Testing Fee	50	50		
Health Services	200	200		
Counseling	280	280		
Total Student Programs and Services Fee (SPSF)	$ 1,000	$ 1,000		
Other Mandatory Fees				
Technology	$ 240	$ 240		
Graduation/Yearbook	50	50		
Total Other Fees	$ 1,290	$ 1,290		

University Fees are set by the Board of Trustees and are subject to change at any regular or called meeting of the Board.

Health Science Center

FY 2019-20 Annual Tuition and Fees
Online Fees

	FY 2018-19	FY 2019-20	Change Amount	Change Percent
UNDERGRADUATE MEDICAL TECHNOLOGY				
IN-STATE				
Course Fee	$ 350	$ 350		
Online Support	46	46		
Total	$ 396	$ 396		
OUT-OF-STATE				
Course Fee	$ 415	$ 415		
Online Support	46	46		
Total	$ 461	$ 461		
Graduate				
IN-STATE				
Course Fee	$ 640	$ 640		
Online Support	46	46		
Total	$ 686	$ 686		
OUT-OF-STATE				
Course Fee	$ 705	$ 705		
Online Support	46	46		
Total	$ 751	$ 751		
HEALTH INFORMATICS AND INFORMATION MANAGEMENT				
IN-STATE				
Course Fee	$ 500	$ 500		
Online Support	50	50		
Total	$ 550	$ 550		
OUT-OF-STATE				
Course Fee	$ 550	$ 550		
Online Support	50	50		
Total	$ 600	$ 600		
NURSING DOCTORATE				
IN-STATE				
Course Fee	$ -	$ 600	$ 600	New
Online Support		50	50	New
Total	$ -	$ 650	$ 650	New
OUT-OF-STATE				
Course Fee	$ -	$ 650	$ 650	New
Online Support		50	50	New
Total	$ -	$ 700	$ 700	New

These Fees were approved at the March 1, 2019 Board Meeting

University of Tennessee System

FY 2019-20 Annual Tuition and Fees

Fees for Disabled and Elderly Persons

	FY 2018-19	FY 2019-20	CHANGE Amount
Disabled/Elderly Persons			
COURSES FOR CREDIT			
Per Semester Hour	$ 7	$ 7	
Maximum Fee per Semester	70	70	
AUDIT COURSES	No Charge	No Charge	

Fee levels mandated by Tennessee Code Annotated 49-7-113.

The University of Tennessee
FY 2019-20 Proposed Budget Document

David L. Miller, Chief Financial Officer

System Budget and Finance Office
Ron Maples, Treasurer
Ron Loewen, Assistant Vice President, Budget & Planning
John Bodin-Henderson

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.

Knoxville and Space Institute
Chris Cimino, Vice Chancellor, Finance and Administration
James Price
Keith Thomas
Suzan Thompson
Matt Ward
Gregg Pruitt
Kim McCullock
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Chattanooga
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Chris Sherbesman

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Health Science Center
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Mozhgan Shahidi

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The University does not discriminate on the basis of race, sex, or disability in its education programs and activities pursuant to the requirements of Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act (ADA) of 1990.

Inquiries and charges of violation concerning Title VI, Title IX, Section 504, ADA or the Age Discrimination in Employment Act (ADEA) or any of the other above referenced policies should be directed to the Office of Equity and Diversity (OED), 1840 Melrose Avenue, Knoxville, TN 37996-3560, telephone (865) 974-2498 (V/TTY available) or 974-2440. Requests for accommodation of a disability should be directed to the ADA Coordinator at the UT Knoxville Office of Human Resources, 600 Henley Street, Knoxville, TN 37996-4125.

THE UNIVERSITY of TENNESSEE

FY 2019 – 2020 Budget Document