

Tennessee Technological University

Tuition and Fees Revenue

per Schedule of Current Funds Revenue

Financial Report Schedule 2

Fiscal Year	Tuition and Fees
FY17	\$ 97,325,304.10
FY16	\$ 100,529,568.22
FY15	\$ 102,351,890.53
FY14	\$ 94,553,446.68
FY13	\$ 83,393,125.78

FY18 Oct Budget \$ 98,560,500

**Tennessee Technological University
Undergraduate Maintenance and Tuition Rate Increases**

Fiscal Year	Maintenance Fees	Out-of-State Tuition
FY17	3.74%	0.00%
FY16	2.80%	2.80%
FY15	10.90% *	2.90%
FY14	6.20%	0.00%
FY13	6.10%	5.90%

**By excluding the impact of collapsed fees, the FY15 effective Maintenance Fee increase was only 3.90%.*

	State Mandated Raises	TTU Additional Raises	Notes
FY 2018	3.0%	0.0%	1% COLA; 2% merit for staff; 2% comp plan for faculty
FY2017	0.0%	2.0%	1% to COLA; 1% to merit for staff; 1% comp plan for faculty; Created recurring bonus pool for faculty of \$154,025
FY2016	1.5%	0.5%	Entire 2% applied to comp plan for staff and faculty
FY2015	0.0%	1.0%	Entire 1% applied to comp plan for staff and faculty
FY2014	1.5%	1.0%	1.5% COLA; 1% applied to comp plan for staff and faculty
5 Yr Total	6.0%	4.5%	

Academic Expense Budget Trend Data *

	FY16			FY17			FY18		
	E&G	Fees	Total	E&G	Fees	Total	E&G	Fees	Total
AHE	3,508,332	-	3,508,332	3,651,474	-	3,651,474	3,566,631	220,000	3,786,631
A&S	16,598,707	-	16,598,707	17,919,324	-	17,919,324	16,967,791	1,000,000	17,967,791
BUS	6,570,438	719,551	7,289,989	6,945,452	760,150	7,705,602	7,037,722	929,850	7,967,572
EDUC***	9,530,424	446,498	9,976,922	9,632,709	355,000	9,987,709	10,125,430	683,200	10,808,630
ENG	11,785,276	1,575,002	13,360,278	12,720,633	2,523,000	15,243,633	12,318,051	2,780,000	15,098,051
FA***	4,155,316	-	4,155,316	4,071,867	-	4,071,867	4,054,567	193,000	4,247,567
IS****	3,634,654	-	3,634,654	1,811,116	-	1,811,116	1,856,585	31,500	1,888,085
SON	2,107,889	297,000	2,404,889	2,637,896	316,000	2,953,896	2,458,812	543,000	3,001,812
TOTAL	57,891,036	3,038,051	60,929,087	59,390,471	3,954,150	63,344,621	58,385,589	6,380,550	64,766,139

*Data obtained from Banner and the July Budget Analysis Documents for FY15-16, FY16-17, & FY17-18:

<https://www.tntech.edu/planning-and-finance/budgeting-and-planning/budgetary-information#budgetanalysis>

***Prior to FY18, the College of FA was included in EDUC. For purposes of this spreadsheet, Music and Art budgets for FY16 and FY17 have been broken out to FA.

****S Budget for FY16 included Extended Education, Non Credit, and RODP Budgets, which were moved to other units in the subsequent year.

---Please note that July Budgets include only permanent budgets.

Academic Expense Budget Trend Data*

	FY16			FY17			FY18		
	E&G	Fees	Total	E&G	Fees	Total	E&G	Fees	Total
AHE**	3,782,477	-	3,782,477	3,855,855	-	3,855,855	3,557,004	225,000	3,782,004
A&S	18,059,538	-	18,059,538	17,899,369	-	17,899,369	18,391,764	1,000,000	19,391,764
BUS	6,275,740	777,312	7,053,052	6,279,651	808,324	7,087,975	6,964,497	935,259	7,899,756
EDUC***	8,707,691	362,541	9,070,232	8,616,060	347,000	8,963,060	10,931,492	745,000	11,676,492
ENG	12,287,688	2,334,146	14,621,834	12,021,294	2,515,110	14,536,404	13,523,968	2,869,927	16,393,895
FA***	4,362,201	-	4,362,201	4,268,958	-	4,268,958	4,487,014	240,000	4,727,014
IS****	3,785,903	-	3,785,903	1,834,708	-	1,834,708	1,828,793	31,500	1,860,293
SON	2,306,145	405,425	2,711,570	2,372,925	326,639	2,699,564	2,720,911	629,938	3,350,849
TOTAL	59,567,383	3,879,424	63,446,807	57,148,820	3,997,073	61,145,893	62,405,443	6,676,624	69,082,067

*Data obtained from Banner and the October Budget Analysis Documents for FY15-16, FY16-17, & FY17-18:

<https://www.tntech.edu/planning-and-finance/budgeting-and-planning/budgetary-information#budgetanalysis>

**Oakley Farm Operations were part of AHE during FY16 & FY17.

***Prior to FY18, the College of FA was included in EDUC. For purposes of this spreadsheet, Music and Art budgets for FY16 and FY17 have been broken out to FA.

****JS Budget for FY16 included Extended Education, Non Credit, and RODP Budgets, which were moved to other units in the subsequent year.

---Please note that October Budgets include temporary funding for approved carryforwards. The decrease between the "total" columns for FY16 to FY17 does include the permanent FY16-17 October Budget reductions but also incorporates the "spend down" of carryforward balances (i.e., academic budgets were not permanently reduced by this amount).

Net revenue decrease from out-of-state tuition

Distribution of Budget Cuts based on Budget Model % share of Proposed Budget:

Instruction Budget Cuts needed	(2,445,824)	Budget Model FY17 %
Non-Instruction Budget Cuts needed	- 1,240,767	50.73%
Total Budget Cuts needed	1,205,057	49.27%
	2,445,824	
Instruction Budget Cuts (from above)	1,240,767	

Non-Instruction Budget Cuts (from above)

Plus Additional Items to be Covered:

International Scholarships	546,824
International Student Recruitment Contracts	60,000
International Student Recruitment Travel	50,000
Enrollment Management Noel Levitz Contract	425,000
Total Amount which must be covered by reductions to Non-Instruction Areas	2,286,881

Proposal for Non-Instruction Budget Cuts:

Total Amount which must be covered by reductions to Non-Instruction Areas
 International Scholarships to be awarded as temporary only
 Non-credit instruction expenses exceeding revenues annually
 Only 1/2 of the effect of R250 going to Athletics in FY2016-17
Balance remaining to be covered by reductions to Non-Instruction Areas

	FY2016-17 Proposed Budgets*	% of Total NI Budget
Non-Instruction Areas:		
University President	2,142,473	3.55%
Provost - Academic Affairs	16,238,946	26.93%
Information Technology Services	7,322,712	12.14%
Planning & Finance	11,174,183	18.53%
Research & Economic Development	2,802,234	4.65%
University Advancement	3,902,372	6.47%
Student Affairs	5,097,701	8.45%
Athletics	11,621,190	19.27%
Total Non-Instruction Area Proposed Budgets	60,301,811	100.00%

*excludes budgets based on student fees, utilities, auxiliaries, central accounts (banking, audit, etc.)

Balance remaining to be covered

	1,301,162
Total Non-Instruction Area Proposed Budgets	60,301,811
University Advancement Proposed Budget (removed from calculation)	(3,902,372)
Total Non-Instruction Area Proposed Budgets w/o University Advancement	56,399,439

% Cut needed to Non-Instruction Area Budgets excluding University Advancement

	2.31%
Rounded %	3.00%

Balance spread across non-instruction areas at 2.31% -- % share of total proposed budget:

Non-Instruction Areas:	Budget Cut Amount Based on FY17 Proposed	% Area Budget Reduction
University President	\$ 49,428	2.31%
Provost - Academic Affairs	\$ 374,640	2.31%
Information Technology Services	\$ 168,939	2.31%
Planning & Finance	\$ 257,794	2.31%
Research & Economic Development	\$ 64,649	2.31%
University Advancement	\$ -	0.00%
Student Affairs	\$ 117,606	2.31%
Athletics	\$ 268,107	2.31%
Total Non-Instruction Area Budget Cut	\$ 1,301,162	

Analysis using Student Credit Hour Data from Spring 2016

ers, COOP, Graduation, No Show, & Suspension:

	SCH Decline Instruct 85%	% Share of Total Decline	85%	SCH Decline Record 15%	% Share of Total Decline	15%	TOTAL
AG & HEC	58	2.71%	\$ 28,624	28	1.31%	\$ 2,439	\$ 31,063
Arts & Sciences	919	43.00%	\$ 453,545	151	7.07%	\$ 13,151	\$ 466,695
Business	127	5.94%	\$ 62,677	136	6.36%	\$ 11,844	\$ 74,521
Education	148	6.93%	\$ 73,041	44	2.06%	\$ 3,832	\$ 76,873
Engineering	885	41.41%	\$ 436,765	1712	80.11%	\$ 149,101	\$ 585,866
IDS	0	0.00%	\$ -	35	1.64%	\$ 3,048	\$ 3,048
Nursing	0	0.00%	\$ -	31	1.45%	\$ 2,700	\$ 2,700
	2137	100.00%	\$ 1,054,652	2137	100.00%	\$ 186,115	\$ 1,240,767

	Revenue decline
Total Decline	\$ 2,568,800
Less available to apply	\$ (122,976)
at Decrease to be cut	\$ 2,445,824
73% of total to Instruct.	\$ 1,240,767
85%	\$ 1,054,652
15%	\$ 186,115
	\$ 1,240,767

By College:

	85%	15%	NEW TOTAL	PRIOR TOTAL	DIFFERENCE	CUT INCREASE + or DECREASE -
AG & HEC	\$ 28,624	\$ 2,439	\$ 31,063	\$ 8,873	\$ 22,189	+
Arts & Sciences	\$ 453,545	\$ 13,151	\$ 466,695	\$ 202,617	\$ 264,079	+
Business	\$ 62,677	\$ 11,844	\$ 74,521	\$ 78,173	\$ (3,651)	-
Education	\$ 73,041	\$ 3,832	\$ 76,873	\$ 10,031	\$ 66,842	+
Engineering	\$ 436,765	\$ 149,101	\$ 585,866	\$ 915,535	\$ (329,669)	-
IDS	\$ -	\$ 3,048	\$ 3,048	\$ 23,148	\$ (20,100)	-
Nursing	\$ -	\$ 2,700	\$ 2,700	\$ 2,391	\$ 309	+
	\$ 1,054,652	\$ 186,115	\$ 1,240,767	\$ 1,240,767	\$ (0)	

FY2017-18 Proposed Budget Revenue & Expense Estimates Workbook

FY2017-18 Proposed Budget Revenue Items for Consideration:

Estimated Maintenance & Out-of-State Tuition % Increase for FY2017-18

	<u>0% / 0%</u>	<u>1% / 1%</u>	<u>2% / 2%</u>	<u>3% / 3%</u>	<u>4% / 4%</u>	<u>4% / 0%</u>
Impact of Increase for FY2017-18		864,065	1,728,130	2,592,195	3,456,260	2,972,980
Budgeted Revenue Adjustments for remainder of FY2016-17 (TNeCampus Rev. Dec.)	(686,000)	(686,000)	(686,000)	(686,000)	(686,000)	(686,000)
Impact of Anticipated Enrollment Fluctuation (200 FTE UG In-State & 42 FTE UG OST Decline)	(2,370,744)	(2,370,744)	(2,370,744)	(2,370,744)	(2,370,744)	(2,370,744)
Anticipated State Appropriations Increase for FY2017-18	1,975,000	1,975,000	1,975,000	1,975,000	1,975,000	1,975,000
Anticipated Carnegie Adjustment Funding for FY2017-18 (outside formula & temporary)	700,000	700,000	700,000	700,000	700,000	700,000
Total Revenue Items	(381,744)	482,321	1,346,386	2,210,451	3,074,516	2,591,236

FY2017-18 Proposed Budget Expense Items for Consideration:

University E&G Scholarship Increases (already awarded for FY2017-18 per Bobby)	(3,408,000)	(3,408,000)	(3,408,000)	(3,408,000)	(3,408,000)	(3,408,000)
Faculty & Staff Salary & Benefit Increases (1% combined COLA/Ment/etc. & 10% Bene.)	(720,997)	(720,997)	(720,997)	(720,997)	(720,997)	(720,997)
New Academic Program Expenditures & Start-Up Costs	(285,900)	(285,900)	(285,900)	(285,900)	(285,900)	(285,900)
Re-investment of Carnegie Adjustment Funding to Graduate Programs	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)
Expenses Related to eCampus Reduced Teaching (available for re-investment)	200,000	200,000	200,000	200,000	200,000	200,000
Other Expense Commitments	(228,277)	(228,277)	(228,277)	(228,277)	(228,277)	(228,277)
Reserve Contingency Increase (must be 2-5% of revenues)	7,635	(9,646)	(26,928)	(44,209)	(61,490)	(51,825)
Total Expense Items	(5,135,539)	(5,152,821)	(5,170,102)	(5,187,383)	(5,204,665)	(5,194,999)

Total Available for Distribution to Academic & Admin/Support Units:

	(5,517,283)	(4,670,500)	(3,823,716)	(2,976,932)	(2,130,149)	(2,603,763)
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Reduction split based on Budget Model

Instructional	50.47%	\$	(1,314,119)
Non-Instructional	49.53%	\$	(1,289,644)
		\$	(2,603,763)

Instructional Allocation Based on Expected Unit Contribution Margin Percentages (Method 1)

Reductions by College:

Contribution Margin Percentage by College for Year 2:	Budget CM as %	Scaled to 100%	Calculated Reduction
Ag and HEC	20.77%	9.47%	\$ (124,415)
Arts and Sciences	49.14%	22.40%	\$ (294,356)
Business	49.75%	22.68%	\$ (298,010)
Education	36.52%	16.65%	\$ (218,760)
Engineering	20.25%	9.23%	\$ (121,301)
Interdisciplinary Studies	6.63%	3.02%	\$ (39,715)
Nursing	36.32%	16.56%	\$ (217,562)
	219.38%	100.00%	\$ (1,314,119)

Instructional Allocation Based on Percentage of Allocated Scholarship Amounts in the Budget Model (Method 2)

Reductions by College:

Allocated Scholarships Amount by College for Proposed FY2017-18:	Alloc. Scholar.	Scaled to 100%	Calculated Reduction
Ag and HEC	\$ 643,339	4.75%	\$ (62,440)
Arts and Sciences	\$ 5,557,497	41.05%	\$ (539,391)
Business	\$ 1,694,076	12.51%	\$ (164,421)
Education	\$ 2,422,361	17.89%	\$ (235,106)
Engineering	\$ 2,540,986	18.77%	\$ (246,619)
Interdisciplinary Studies	\$ 208,115	1.54%	\$ (20,199)
Nursing	\$ 473,360	3.50%	\$ (45,943)
	\$ 13,539,734	100.00%	\$ (1,314,119)

Instructional Average Reduction by College Using Both Methods - USED!

Reductions by College:

	Method 1	Method 2	AVG Reduction	New SACF Revenue
Ag and HEC	\$ (124,415)	\$ (62,440)	\$ (93,428)	\$ 220,000
Arts and Sciences	\$ (294,356)	\$ (539,391)	\$ (416,874)	\$ 1,000,000
Business	\$ (298,010)	\$ (164,421)	\$ (231,216)	\$ 169,700
Education	\$ (218,760)	\$ (235,106)	\$ (226,933)	\$ 521,200 *
Engineering	\$ (121,301)	\$ (246,619)	\$ (183,960)	\$ 257,000
Interdisciplinary Studies	\$ (39,715)	\$ (20,199)	\$ (29,957)	\$ 31,500
Nursing	\$ (217,562)	\$ (45,943)	\$ (131,752)	\$ 227,000
	\$ (1,314,119)	\$ (1,314,119)	\$ (1,314,119)	

*Includes Fine Arts SACF

Non-Instructional Allocation Based on Proposed Budget FY2017-18 Net Unit Margin

Reductions by Non-Instructional Area:	Net Unit Margin Total *	Scaled to 100%	Calculated Reduction	% Area Budget Reduction
President's Office	\$ 2,198,953	4.41%	\$ (56,916)	2.59%
Exec VP Acad Affairs & Provost	\$ 13,612,888	27.32%	\$ (352,345)	2.59%
Facilities	\$ 6,908,395	13.87%	\$ (178,811)	2.59%
Information Technology Services	\$ 6,967,603	13.98%	\$ (180,344)	2.59%
Planning and Finance	\$ 4,047,823	8.12%	\$ (104,771)	2.59%
Research & Economic Development	\$ 2,650,063	5.32%	\$ (68,592)	2.59%
Student Affairs	\$ 3,701,287	7.43%	\$ (95,801)	2.59%
University Advancement	\$ 3,858,075	7.74%	\$ (99,859)	2.59%
Athletics	\$ 5,880,452	11.80%	\$ (152,205)	2.59%
	\$ 49,825,539	100.00%	\$ (1,289,644)	

*excludes budgets based on student fees, utilities, auxiliaries, central accounts (banking, audit, etc.)

President's Office

Index 260001 President's Office Account 61310 Position 601020
 Index 260003 University Support Account 74000
TOTAL

Reductions	Amount Req'd	Difference
26,063		
30,853		
56,916	56,916	0

Exec VP Acad Affairs & Provost

Index 245221 Faculty Recruitment Account 73000
 Index 245221 Faculty Recruitment Account 74000
 Index 245222 Faculty Moving Account 73000
 Index 247003 Non Instr. Faculty Assign. Account 61242
 Index 245220 Self Study Accred. Account 74000
 Index 245220 Self Study Accred. Account 73000
 Index 260051 Provost Office Account 61610 Position 606060
 Index 210917 2+2 Scott County Account 61311
 Index 210910 2+2 Crossville Account 61311
 Index 210912 2+2 Pellissippi Account 74000
 Index 245019 Ext. Education Account 61643
 Index 245250 CTLE Account 61310 Position 658020
 Index 245201 Graduate College Account 61610 Position 409010
 Index 240006 Library Account 61210 Position 421070
 Index 240006 Library Account 61210 Position 421280
 Index 240031 Library Books & Periodicals Account 74000
 Index 25001 Financial Aid Account 74000
TOTAL

Reductions	Amount Req'd	Difference
12,620		
6,440		
4,620		
22,000		
45,000		
1,020		
45,165		
13,500		
7,800		
33,400		
9,000		
13,400		
40,780		
13,000		
34,121		
69,379		
26,100		
397,345	352,345	45,000

Additional Amount towards \$1M

Planning & Finance and Facilities

Index 262001 Business Office Account 61310 Position 609100
 Index 262001 Business Office Account 61310 Position 609210
 Index 262001 Business Office Account 61310 Position 609260
 Index 260061 VP Planning & Finance Account 61310 Position
 Index 263036 Human Resources Account 61310 Position 614080
 Index 263036 Human Resources Account 61310 Position 614090
 Index 263036 Human Resources Account 61610 Position 614040
 Index 263036 Human Resources Account 61310 Position 614040
 Index 263036 Human Resources Account 74000
 Index 310306 Res Hall Custodial Account 61310 Position 903040
 Index 310306 Res Hall Custodial Account 61310 Position 903090
 Index 310306 Res Hall Custodial Account 61310 Position 903170
 Index 310306 Res Hall Custodial Account 61310 Position 903180
 Index 310306 Res Hall Custodial Account 61310 Position 903320
 Index 264006 Telecomm Account 61310 Position 627030
 Index 310308 Res Hall Maint. Account 61310 Position 908100
 Index 273017 M&R HVAC Account 61310 Position 759080
 Index 273500 Capital Projects Account 61310 Position 375070
TOTAL

Reductions	Amount Req'd	Difference
28,374		
27,227		
40,876		
46,709		
31,074		
26,212		
52,708		
(36,294)		
(16,414)		
26,742		
24,521		
13,357		
24,676		
21,890		
28,094		
27,536		
30,420		
13,471		
411,179	283,582	127,597

Additional Amount towards \$1M

Information Technology Services

Index 243001 ITS Admin Account 61310 Position 413160
 Index 243001 ITS Admin Account 61610 Position 413430
 Index 243030 Systems Support Account 61610 Position 732020
 Index 243001 ITS Admin Account 61311
 Index 243001 Transfer to Computer Center R&R Account 82200
TOTAL
 Prepared by Budget Office

Reductions	Amount Req'd	Difference
30,341		
70,162		
90,454		
(10,613)		
100,000		
280,344	180,344	100,000

Additional Amount towards \$1M

Research & Economic Development

Index 260080 Office of VP Res. & Econ. Dev. Account 61610 Position 418030
Index 260080 Office of VP Res. & Econ. Dev. Account 61610 Position 418080
TOTAL

Reductions	Amount Req'd	Difference
63,600		
4,992		
68,592	68,592	0

Student Affairs

Index 254003 Disability Services Account 61310 Position 561040
Index 250016 Multicultural Affairs Account 61610 Position 556020
Index 236001 Service Learning Account 61610 Position 469020
Index 260056 Student Affairs Account 74000
TOTAL

Reductions	Amount Req'd	Difference
20,430		
42,946		
37,738		
(5,313)		
95,801	95,801	0

University Advancement

Index 267006 Univ. Adv. Account 61610 Position 620120
Index 267006 Univ. Adv. Account 61610 Position 620100
Index 267006 Univ. Adv. Account 61610 Position 620240
Index 267006 Univ. Adv. Account 61310 Position 620050
Index 267006 Univ. Adv. Account 74000
Index 267021 OCM Account 61310 Position 621010
TOTAL

Reductions	Amount Req'd	Difference
68,477		
46,456		
70,477		
29,917		
(134,784)		
49,457		
130,000	99,859	30,141

Additional Amount towards \$1M

Athletics

Various Indexes Accounts 61410 & 61643
Various Indexes Account 62000
Various Indexes Account 73000
Various Indexes Account 74000
TOTAL

Reductions	Amount Req'd	Difference
33,750		
23,830		
55,480		
39,145		
152,205	\$ 152,205	0

OTHER University Central Accounts

Index 263012 TBR Chargeback Operating
Index 263012 TBR Chargeback Business Intell.
Index 263012 TBR Chargeback Internal Audit
TOTAL

Reductions	Amount Req'd	Difference
230,700		
45,900		
276,600	\$ -	276,600

Additional Amount towards \$1M

FINAL TOTAL ALL NON ACADEMIC UNITS

1,868,982	1,289,644	579,338
		420,662
		1,000,000

Additional Amount towards \$1M

Diff. to \$1M AMT. NEEDED!