

DATE: July 24, 2014

SUBJECT: July 1 Proposed 2014-15 Operating Budgets

ACTION RECOMMENDED: Approval

BACKGROUND INFORMATION: The General Appropriations Act requires that the operating budgets of all higher education units be submitted by the respective governing boards to the Higher Education Commission. The budgets are to then be submitted, with the Commission's action and comments, to the Department of Finance and Administration for review and approval.

SUMMARY OF COMMENTS: The FY 2014-15 proposed operating budgets for higher education are balanced. Campuses have again directed the majority of their resources to the teaching functions. Expenditures for auxiliary enterprises have not exceeded revenues plus unallocated auxiliary fund balances. All higher education budget entities have submitted the required financial data to the Commission and are in compliance with all the budget guidelines and legislative directives.

Tuition and fees revenue accounted for 54.2 percent of overall revenue, while state appropriations accounted for 35.7 percent. Five years ago, tuition and fees accounted for 43.2 percent of overall revenue and state appropriations accounted for 46.2 percent. A decade ago, state appropriations made-up over 50 percent of overall revenue for higher education.

Even as the proportion of revenue attributable to state appropriations has declined over the last decade, institutions have continued to focus on students with their expenditures. The teaching functions on campus – instruction, research, public service, and academic support – accounted for 62.4 percent of overall expenditures in 2014-15, compared to 63.2 percent five years ago and 65.4 percent ten years ago.

RECOMMENDATION: It is recommended that the Commission approve the FY 2014-15 July 1 budgets and the Executive Director transmit the approval of the FY 2014-15 July 1 budgets, along with the appropriate commentary, to the Commissioner of Finance and Administration.

Table 1
HIGHER EDUCATION
STATE APPROPRIATIONS
2014-15

Academic Formula Units	THEC FY 2014-15 Formula Calculation	Total FY 2013-14 State Appropriation¹	2014-15 Preliminary State Appropriations¹	2014-15 Preliminary NR State Appr²	2014-15 Preliminary Total
TBR Universities					
Austin Peay	\$56,186,000	\$32,995,000	\$34,229,500	\$42,000	\$34,271,500
East Tennessee	78,623,000	48,685,000	48,031,700	91,400	48,123,100
Middle Tennessee	135,820,500	81,024,600	82,793,000	125,600	82,918,600
Tennessee State	52,609,300	32,610,800	32,094,700	45,400	32,140,100
Tennessee Tech	62,960,900	39,559,500	38,383,300	70,300	38,453,600
University of Memphis	146,528,000	89,106,400	89,314,500	2,083,200	91,397,700
Subtotal	\$532,727,700	\$323,981,300	\$324,846,700	\$2,457,900	\$327,304,600
Two-Year Colleges³					
Chattanooga	\$42,730,000	\$26,624,800			
Cleveland	14,530,000	8,997,100			
Columbia	20,290,700	12,339,500			
Dyersburg	12,024,000	7,238,900			
Jackson	18,229,000	11,510,200			
Motlow	17,508,000	11,017,200			
Nashville	26,060,000	15,983,500			
Northeast	21,726,000	13,648,200			
Pellissippi	38,498,000	22,913,400			
Roane	28,591,000	16,619,800			
Southwest	40,541,000	25,739,300			
Volunteer	26,644,000	16,075,400			
Walters	33,438,000	19,866,900			
Subtotal	\$340,809,700	\$208,574,200	\$207,515,700	\$312,200	\$207,827,900
UT Universities					
UT Chattanooga	\$61,485,000	\$36,128,500	\$37,505,300	\$84,500	\$37,589,800
UT Knoxville	289,041,000	174,335,300	179,010,600	291,400	179,302,000
UT Martin	42,686,000	25,243,000	26,248,400	64,100	26,312,500
Subtotal	\$393,212,000	\$235,706,800	\$242,764,300	\$440,000	\$243,204,300
Total Colleges and Universities	\$1,266,749,400	\$768,262,300	\$775,126,700	\$3,210,100	\$778,336,800
TN Colleges of Applied Technology	\$90,955,000	\$57,400,500	\$55,304,600	\$61,000	\$55,365,600
Total Academic Formula Units	\$1,357,704,400	\$825,662,800	\$830,431,300	\$3,271,100	\$833,702,400

1 - Recurring

2 - Non-recurring; includes \$2M to UM for Lambuth operations and \$1.6M for a 401k match.

3 - Beginning in 2013-14, appropriations to community colleges are allocated in the aggregate only. Breakdown of appropriations presented in table above provided by the Tennessee Board of Regents.

**Table 1
HIGHER EDUCATION
STATE APPROPRIATIONS
2014-15**

Specialized Units	THEC FY 2014-15 Formula Calculation	Total FY 2013-14 State Appropriation ¹	2014-15 Preliminary State Appropriations ¹	2014-15 Preliminary NR State Appr ²	2014-15 Preliminary Total
Medical Education					
ETSU College of Medicine	\$66,148,000	\$28,893,900	\$28,975,900	\$22,600	\$28,998,500
ETSU Family Practice	6,866,000	6,117,800	6,131,400	5,900	6,137,300
UT College of Medicine	139,586,000	47,065,400	47,065,400	51,100	47,116,500
UT Family Practice	10,017,000	10,458,800	10,498,600	12,000	10,510,600
UT Memphis	153,928,000	71,363,200	71,929,800	3,071,500	75,001,300
UT College of Vet Medicine	25,013,000	16,453,000	16,534,300	24,400	16,558,700
Subtotal	\$401,558,000	\$180,352,100	\$181,135,400	\$3,187,500	\$184,322,900
Research and Public Service					
UT Agricultural Experiment Station	\$71,821,000	\$25,438,800	\$25,551,400	\$29,500	\$25,580,900
UT Agricultural Extension Service	41,962,000	30,836,900	31,015,100	42,200	31,057,300
TSU McMinnville Center	1,200,000	560,400	560,400	300	560,700
TSU Institute of Agricultural and Environmental Research	3,161,800	2,280,500	2,280,500	-	2,280,500
TSU Cooperative Extension	2,463,000	3,110,400	3,110,400	-	3,110,400
TSU McIntire-Stennis Forestry Research	198,100	179,400	179,400	-	179,400
UT Space Institute	23,694,000	7,896,700	7,912,400	7,700	7,920,100
UT Institute for Public Service	11,285,000	5,232,400	5,250,200	3,600	5,253,800
UT County Technical Assistance Service	2,446,000	1,753,200	1,763,300	3,000	1,766,300
UT Municipal Technical Advisory Service	3,429,000	2,886,200	2,897,900	4,000	2,901,900
Subtotal	\$161,659,900	\$80,174,900	\$80,521,000	\$90,300	\$80,611,300
Other Specialized Units					
UT University-Wide Administration	\$5,696,000	\$4,589,300	\$4,662,000	\$56,000	\$4,718,000
TN Board of Regents Administration	6,414,000	5,104,200	5,133,600	8,100	5,141,700
TN Student Assistance Corporation	93,138,700	61,586,800	61,555,200	-	61,555,200
Tennessee Student Assistance Awards	89,462,500	57,762,500	57,762,500	-	57,762,500
Tennessee Student Assistance Corporation Loan/Scholarships Program	1,235,200	1,353,500	1,321,900	-	1,321,900
Endowment Scholarships	1,191,000	1,220,800	1,220,800	-	1,220,800
	1,250,000	1,250,000	1,250,000	-	1,250,000
TN Higher Education Commission	2,224,900	2,479,200	2,421,300	-	2,421,300
TN Foreign Language Institute	652,000	410,300	410,300	-	410,300
Contract Education	3,137,800	2,232,900	2,180,800	-	2,180,800
Subtotal	\$111,263,400	\$76,402,700	\$76,363,200	\$64,100	\$76,427,300
Total Specialized Units	\$674,481,300	\$336,929,700	\$338,019,600	\$3,341,900	\$341,361,500
Total Formula and Specialized Units	\$2,032,185,700	\$1,162,592,500	\$1,168,450,900	\$6,613,000	\$1,175,063,900
Program Initiatives					
Campus Centers of Excellence	\$31,957,200	\$18,193,700	\$17,769,000	\$0	\$17,769,000
Campus Centers of Emphasis	2,293,300	1,313,300	1,282,600	-	1,282,600
Academic Scholars Program	401,800	411,800	411,800	-	411,800
UT Access and Diversity Initiative	6,181,900	5,688,900	5,688,900	-	5,688,900
TBR Access and Diversity Initiative	10,919,100	10,048,800	10,048,800	-	10,048,800
THEC Grants	3,777,700	2,403,300	2,347,200	-	2,347,200
Research Initiatives - UT	10,000,000	5,734,200	5,734,200	-	5,734,200
Online Innovation Initiative	-	-	-	1,800,000	1,800,000
Seamless Alignment and Integrated Learning Support (SAILS) Expansion	-	-	-	2,568,000	2,568,000
Degree Compass	-	-	-	250,000	250,000
Adult Reclamation	-	-	-	300,000	300,000
Subtotal	\$65,531,000	\$43,794,000	\$43,282,500	\$4,918,000	\$48,200,500
Total Operating	\$2,097,716,700	\$1,206,386,500	\$1,211,733,400	\$11,531,000	\$1,223,264,400

1 - Recurring

2 - Non-recurring; includes \$2M to UM for Lambuth operations and \$1.6M for a 401k match.

Table 2
Capital Projects
Legislative Action - FY 2014-15

Capital Outlay Projects		Total State Funding
1	Volunteer Humanities Building	\$ 27,180,000
2	Columbia Williamson County Center Relocation	\$ 34,650,000
Capital Outlay - Total		\$ 61,830,000

Capital Maintenance Projects		
1	Statewide ADA Compliance	\$ 800,000
2	UTM Upgrade Steam Lines	\$ 4,100,000
3	UTC Utility Distribution System Expansion	\$ 5,300,000
4	UTK Chiller System Improvements (Several Chiller Facilities)	\$ 5,000,000
5	UTIA ETREC-Little River Animal and Environmental Research Unit Waste Handling Improvements	\$ 1,400,000
6	UTHSC Link Building HVAC Improvements	\$ 3,000,000
7	UTC Building Exterior Repairs (Several Buildings)	\$ 2,500,000
8	UTIA Research and Education Center Greenhouse Improvements	\$ 1,300,000
9	UTK Science Engineering System Improvements	\$ 9,000,000
10	UTM Clement Building System Improvements	\$ 7,000,000
Capital Maintenance Subtotal - UT (10 Projects)		\$ 39,400,000

1	Statewide ADA Compliance	\$ 800,000
2	Statewide Management Support Services	\$ 1,000,000
3	TCATs TCAT Roof Replacements (Statewide)	\$ 1,700,000
4	UM Building Code and Safety Updates A (Several Buildings)	\$ 3,000,000
5	Northeast Student Services Roof and Exterior Repairs	\$ 270,000
6	Jackson McWherter Roof and Envelope Repairs	\$ 720,000
7	MTSU Chiller and Tower Replacement (Absorption Chiller Facility)	\$ 1,320,000
8	ETSU Elevator Updates (Several Buildings)	\$ 1,500,000
9	Chattanooga Cooling Tower Replacement (Central Energy/Chiller Plant)	\$ 550,000
10	Volunteer Mattox Building HVAC Updates	\$ 400,000
11	TSU Campus wide Elevator Replacements Phase I	\$ 2,250,000
12	Cleveland Elevator Modernizations (Several Buildings)	\$ 600,000
13	APSU Claxton Building HVAC Corrections	\$ 1,630,000
14	Roane Several Buildings HVAC Corrections	\$ 610,000
15	Southwest Union Campus Mechanical Systems Updates	\$ 1,100,000
16	TCATs TCAT Chiller Replacements (Statewide)	\$ 900,000
17	Motlow Central Power Plant Chiller Replacement	\$ 920,000
18	Dyersburg Glover and Eller Buildings Mechanical Updates Phase I - B	\$ 660,000
19	Columbia Warf Building HVAC Updates	\$ 1,480,000
20	Walters Site Corrections (New Traffic Patterns around Several Buildings)	\$ 740,000
21	TTU Several Buildings Upgrades A	\$ 1,710,000
22	Pellissippi Division Street Codes and Repairs	\$ 500,000
Capital Maintenance Subtotal - TBR (22 Projects)		\$ 24,360,000

Capital Maintenance - Total (32 Projects)	\$ 63,760,000
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Original THEC Recommendations		
Capital Outlay	7 Projects	\$ 213,145,000
Capital Maintenance	71 Projects	\$ 114,750,000

Original Governor Recommendations		
Capital Outlay	2 Projects	\$ 61,920,000
Capital Maintenance	32 Projects	\$ 59,790,000

Table 3
SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL REVENUE DOLLARS AND PERCENT BY SOURCE
FOR THE TBR AND UT SYSTEMS, JULY 1 BUDGET 2014-15

	APSU	ETSU	MTSU	TSU	TTU	UM	Total TBR Universities	Chattanooga
Tuition & Fees								
Dollar	\$73,069,300	\$116,180,400	\$184,864,000	\$77,455,900	\$97,068,100	\$188,908,500	\$737,546,200	\$33,934,700
Percent	65.45%	64.11%	65.21%	66.10%	66.57%	56.45%	62.82%	55.81%
State Appropriation								
Dollar	\$34,271,500	\$48,123,100	\$82,429,100	\$31,113,800	\$37,752,700	\$91,332,700	\$325,022,900	\$26,051,300
Percent	30.70%	26.56%	29.07%	26.55%	25.89%	27.29%	27.68%	42.85%
Sales & Service								
Dollar	\$0	\$1,504,800	\$568,500	\$197,100	\$1,499,100	\$2,868,900	\$6,638,400	\$311,000
Percent	0.00%	0.83%	0.20%	0.17%	1.03%	0.86%	0.57%	0.51%
Other Sources								
Dollar	\$4,302,200	\$15,411,000	\$15,650,100	\$8,410,000	\$9,495,700	\$51,542,200	\$104,811,200	\$503,900
Percent	3.85%	8.50%	5.52%	7.18%	6.51%	15.40%	8.93%	0.83%
Total Educational and General								
Dollar	\$111,643,000	\$181,219,300	\$283,511,700	\$117,176,800	\$145,815,600	\$334,652,300	\$1,174,018,700	\$60,800,900
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	Cleveland	Columbia	Dyersburg	Jackson	Motlow	Nashville	Northeast	Pellissippi
Tuition & Fees								
Dollar	\$11,571,300	\$15,533,900	\$9,407,800	\$14,271,300	\$14,461,300	\$27,659,400	\$19,233,600	\$36,760,000
Percent	55.54%	55.30%	55.44%	54.78%	56.95%	62.33%	57.95%	59.18%
State Appropriation								
Dollar	\$8,865,500	\$12,287,500	\$7,343,700	\$11,127,600	\$10,662,000	\$15,890,000	\$13,266,700	\$23,472,200
Percent	42.55%	43.74%	43.28%	42.71%	41.99%	35.81%	39.97%	37.79%
Sales & Service								
Dollar	\$8,600	\$33,500	\$11,600	\$146,500	\$67,600	\$2,500	\$50,200	\$40,000
Percent	0.04%	0.12%	0.07%	0.56%	0.27%	0.01%	0.15%	0.06%
Other Sources								
Dollar	\$390,400	\$237,400	\$205,900	\$506,200	\$201,600	\$824,000	\$639,700	\$1,846,800
Percent	1.87%	0.85%	1.21%	1.94%	0.79%	1.86%	1.93%	2.97%
Total Educational and General								
Dollar	\$20,835,800	\$28,092,300	\$16,969,000	\$26,051,600	\$25,392,500	\$44,375,900	\$33,190,200	\$62,119,000
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (cont.)

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL REVENUE DOLLARS AND PERCENT BY SOURCE
FOR THE TBR AND UT SYSTEMS, JULY 1 BUDGET 2014-15**

	Roane	Southwest	Volunteer	Walters	Total Two-Year Institutions	TN Colleges of Applied Technology	ETSU Medical School	ETSU Family Practice
Tuition & Fees								
Dollar	\$20,577,500	\$37,371,600	\$26,069,500	\$21,744,500	\$288,596,400	\$30,214,700	\$9,453,600	\$0
Percent	53.22%	59.33%	61.07%	50.48%	57.12%	35.78%	17.70%	0.00%
State Appropriation								
Dollar	\$17,263,600	\$24,722,500	\$16,264,000	\$20,388,600	\$207,605,200	\$50,928,600	\$28,998,500	\$6,137,300
Percent	44.65%	39.25%	38.10%	47.34%	41.09%	60.32%	54.31%	40.51%
Sales & Service								
Dollar	\$38,600	\$170,600	\$77,500	\$189,400	\$1,147,600	\$721,500	\$13,810,800	\$8,665,000
Percent	0.10%	0.27%	0.18%	0.44%	0.23%	0.85%	25.86%	57.20%
Other Sources								
Dollar	\$783,200	\$729,300	\$274,600	\$749,400	\$7,892,400	\$2,571,800	\$1,135,600	\$346,500
Percent	2.03%	1.16%	0.64%	1.74%	1.56%	3.05%	2.13%	2.29%
Total Educational and General								
Dollar	\$38,662,900	\$62,994,000	\$42,685,600	\$43,071,900	\$505,241,600	\$84,436,600	\$53,398,500	\$15,148,800
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	ETSU College of Pharmacy	Tennessee Board of Regents	TSU McMinnville Center	TSU McIntire-Stennis	TSU Institute of Agr and Envir. Research	TSU Cooperative Education	Sub-Total TBR System	UTC
Tuition & Fees								
Dollar	\$10,760,800	\$0	\$0	\$0	\$0	\$0	\$1,076,571,700	\$98,598,600
Percent	99.68%	0.00%	0.00%	0.00%	0.00%	0.00%	57.31%	68.58%
State Appropriation								
Dollar	\$0	\$9,578,700	\$560,700	\$179,400	\$2,280,500	\$3,110,400	\$634,402,200	\$38,443,200
Percent	0.00%	32.59%	100.00%	100.00%	100.00%	100.00%	33.77%	26.74%
Sales & Service								
Dollar	\$0	\$0	\$0	\$0	\$0	\$0	\$30,983,300	\$4,787,700
Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.65%	3.33%
Other Sources								
Dollar	\$35,000	\$19,815,600	\$0	\$0	\$0	\$0	\$136,608,100	\$1,932,700
Percent	0.32%	67.41%	0.00%	0.00%	0.00%	0.00%	7.27%	1.34%
Total Educational and General								
Dollar	\$10,795,800	\$29,394,300	\$560,700	\$179,400	\$2,280,500	\$3,110,400	\$1,878,565,300	\$143,762,200
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (cont.)

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL REVENUE DOLLARS AND PERCENT BY SOURCE
FOR THE TBR AND UT SYSTEMS, JULY 1 BUDGET 2014-15**

	UTK	UTM	Total UT Formula Universities	UT Space Institute	UT Memphis	UT College of Medicine	UT Family Medicine	Agricultural Experiment Station
Tuition & Fees								
Dollar	\$356,683,000	\$61,160,600	\$516,442,200	\$1,340,300	\$51,744,100	\$25,826,400	\$0	\$0
Percent	61.14%	65.56%	62.95%	13.82%	35.14%	32.58%	0.00%	0.00%
State Appropriation								
Dollar	\$182,161,600	\$27,013,200	\$247,618,000	\$8,011,200	\$72,438,900	\$47,116,500	\$10,510,600	\$25,692,100
Percent	31.23%	28.96%	30.18%	82.58%	49.20%	59.43%	47.91%	67.23%
Sales & Service								
Dollar	\$4,573,300	\$3,153,600	\$12,514,600	\$0	\$7,174,200	\$1,775,000	\$10,646,300	\$3,227,400
Percent	0.78%	3.38%	1.53%	0.00%	4.87%	2.24%	48.53%	8.45%
Other Sources								
Dollar	\$39,931,900	\$1,957,700	\$43,822,300	\$349,200	\$15,878,300	\$4,564,700	\$780,500	\$9,295,200
Percent	6.85%	2.10%	5.34%	3.60%	10.78%	5.76%	3.56%	24.32%
Total Educational and General								
Dollar	\$583,349,800	\$93,285,100	\$820,397,100	\$9,700,700	\$147,235,500	\$79,282,600	\$21,937,400	\$38,214,700
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	Agricultural Extension Service	College of Veterinary Medicine	Institute for Public Service	MTAS	CTAS	University- Wide Administration	Sub-Total UT System	July 1 Grand Total
Tuition & Fees								
Dollar	\$0	\$11,762,300	\$0	\$0	\$0	\$0	\$607,115,300	\$1,683,687,000
Percent	0.00%	27.64%	0.00%	0.00%	0.00%	0.00%	49.35%	54.16%
State Appropriation								
Dollar	\$31,166,000	\$16,877,700	\$5,267,700	\$2,903,700	\$1,768,100	\$4,794,200	\$474,164,700	\$1,108,566,900
Percent	69.04%	39.67%	85.22%	47.31%	36.30%	55.38%	38.54%	35.66%
Sales & Service								
Dollar	\$4,679,800	\$12,440,800	\$0	\$0	\$0	\$0	\$52,458,100	\$83,441,400
Percent	10.37%	29.24%	0.00%	0.00%	0.00%	0.00%	4.26%	2.68%
Other Sources								
Dollar	\$9,296,800	\$1,468,200	\$913,300	\$3,234,400	\$3,102,900	\$3,862,200	\$96,568,000	\$233,176,100
Percent	20.59%	3.45%	14.78%	52.69%	63.70%	44.62%	7.85%	7.50%
Total Educational and General								
Dollar	\$45,142,600	\$42,549,000	\$6,181,000	\$6,138,100	\$4,871,000	\$8,656,400	\$1,230,306,100	\$3,108,871,400
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2014-15**

	APSU	ETSU	MTSU	TSU	TTU	UM	Total TBR Universities	Chattanooga	Cleveland
Instruction									
Dollar	\$52,605,900	\$86,798,300	\$137,942,300	\$53,097,800	\$63,439,300	\$145,197,000	\$539,080,600	\$31,741,600	\$9,955,400
Percent	48.30%	49.46%	50.71%	45.84%	46.87%	44.62%	47.58%	53.52%	46.69%
Research									
Dollar	\$541,700	\$2,694,900	\$4,440,600	\$2,077,400	\$1,358,600	\$12,914,600	\$24,027,800	\$0	\$0
Percent	0.50%	1.54%	1.63%	1.79%	1.00%	3.97%	2.12%	0.00%	0.00%
Public Service									
Dollar	\$363,800	\$2,042,400	\$3,313,700	\$1,076,500	\$2,441,200	\$5,880,000	\$15,117,600	\$100,000	\$352,100
Percent	0.33%	1.16%	1.22%	0.93%	1.80%	1.81%	1.33%	0.17%	1.65%
Academic Support									
Dollar	\$7,975,100	\$18,282,500	\$28,274,600	\$10,258,000	\$10,893,900	\$28,725,200	\$104,409,300	\$4,608,100	\$1,281,600
Percent	7.32%	10.42%	10.39%	8.86%	8.05%	8.83%	9.22%	7.77%	6.01%
SubTotal									
Dollar	\$61,486,500	\$109,818,100	\$173,971,200	\$66,509,700	\$78,133,000	\$192,716,800	\$682,635,300	\$36,449,700	\$11,589,100
Percent	56.45%	62.58%	63.95%	57.42%	57.73%	59.23%	60.25%	61.46%	54.35%
Student Services									
Dollar	\$20,057,200	\$22,344,800	\$38,085,500	\$18,225,400	\$22,709,700	\$55,946,400	\$177,369,000	\$6,915,100	\$3,102,800
Percent	18.41%	12.73%	14.00%	15.73%	16.78%	17.19%	15.65%	11.66%	14.55%
Institutional Support									
Dollar	\$11,714,700	\$15,395,700	\$25,632,600	\$14,327,200	\$14,756,000	\$29,999,100	\$111,825,300	\$9,856,400	\$3,996,200
Percent	10.76%	8.77%	9.42%	12.37%	10.90%	9.22%	9.87%	16.62%	18.74%
Operation & Maintenance									
Dollar	\$9,772,200	\$13,464,700	\$21,902,800	\$11,424,500	\$11,893,800	\$29,307,600	\$97,765,600	\$5,122,600	\$2,031,800
Percent	8.97%	7.67%	8.05%	9.86%	8.79%	9.01%	8.63%	8.64%	9.53%
Scholarships & Fellowships									
Dollar	\$5,888,900	\$14,457,000	\$12,446,900	\$5,350,200	\$7,858,800	\$17,417,000	\$63,418,800	\$961,000	\$602,500
Percent	5.41%	8.24%	4.58%	4.62%	5.81%	5.35%	5.60%	1.62%	2.83%
Total Educational and General Expenditures									
Dollar	\$108,919,500	\$175,480,300	\$272,039,000	\$115,837,000	\$135,351,300	\$325,386,900	\$1,133,014,000	\$59,304,800	\$21,322,400
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2014-15**

	Columbia	Dyersburg	Jackson	Motlow	Nashville	Northeast	Pellissippi	Roane	Southwest
Instruction									
Dollar	\$14,689,700	\$9,123,000	\$12,122,300	\$12,294,000	\$25,168,700	\$15,485,400	\$32,385,400	\$20,510,200	\$25,717,500
Percent	52.85%	52.07%	45.86%	46.72%	54.78%	46.71%	52.07%	52.75%	40.36%
Research									
Dollar	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service									
Dollar	\$115,500	\$11,500	\$63,800	\$106,300	\$441,300	\$162,500	\$417,500	\$590,200	\$140,500
Percent	0.42%	0.07%	0.24%	0.40%	0.96%	0.49%	0.67%	1.52%	0.22%
Academic Support									
Dollar	\$1,400,300	\$574,500	\$2,836,400	\$2,655,200	\$5,058,300	\$3,567,100	\$6,993,200	\$1,917,600	\$8,576,800
Percent	5.04%	3.28%	10.73%	10.09%	11.01%	10.76%	11.24%	4.93%	13.46%
SubTotal									
Dollar	\$16,205,500	\$9,709,000	\$15,022,500	\$15,055,500	\$30,668,300	\$19,215,000	\$39,796,100	\$23,018,000	\$34,434,800
Percent	58.30%	55.42%	56.83%	57.21%	66.75%	57.97%	63.99%	59.20%	54.04%
Student Services									
Dollar	\$3,893,800	\$2,069,600	\$3,048,300	\$3,758,500	\$3,631,600	\$4,207,000	\$6,724,800	\$4,824,300	\$8,290,100
Percent	14.01%	11.81%	11.53%	14.28%	7.90%	12.69%	10.81%	12.41%	13.01%
Institutional Support									
Dollar	\$4,712,100	\$3,133,400	\$5,119,300	\$4,393,700	\$6,109,600	\$5,272,300	\$8,956,000	\$6,082,100	\$13,325,000
Percent	16.95%	17.89%	19.37%	16.70%	13.30%	15.90%	14.40%	15.64%	20.91%
Operation & Maintenance									
Dollar	\$2,544,100	\$1,761,900	\$2,301,400	\$2,632,600	\$4,297,000	\$4,259,700	\$5,093,000	\$4,228,600	\$5,854,000
Percent	9.15%	10.06%	8.71%	10.00%	9.35%	12.85%	8.19%	10.88%	9.19%
Scholarships & Fellowships									
Dollar	\$440,000	\$845,500	\$941,700	\$474,900	\$1,237,400	\$195,000	\$1,625,500	\$726,300	\$1,817,000
Percent	1.58%	4.83%	3.56%	1.80%	2.69%	0.59%	2.61%	1.87%	2.85%
Total Educational and General Expenditures									
Dollar	\$27,795,500	\$17,519,400	\$26,433,200	\$26,315,200	\$45,943,900	\$33,149,000	\$62,195,400	\$38,879,300	\$63,720,900
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2014-15**

	Volunteer	Walters	Total Two-Year Schools	TN Colleges of Applied Technology	ETSU College of Medicine	ETSU Family Practice	ETSU College of Pharmacy	Tennessee Board of Regents	TSU McMinnville Center
Instruction									
Dollar	\$23,211,200	\$23,599,000	\$256,003,400	\$51,549,800	\$38,807,100	\$10,321,500	\$6,381,000	\$0	\$0
Percent	54.98%	55.13%	50.43%	59.23%	66.33%	69.31%	64.56%	0.00%	0.00%
Research									
Dollar	\$0	\$0	\$0	\$0	\$3,020,900	\$289,400	\$449,100	\$0	\$560,800
Percent	0.00%	0.00%	0.00%	0.00%	5.16%	1.94%	4.54%	0.00%	100.00%
Public Service									
Dollar	\$356,100	\$528,800	\$3,386,100	\$0	\$0	\$0	\$0	\$0	\$0
Percent	0.84%	1.24%	0.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Academic Support									
Dollar	\$2,364,100	\$2,007,100	\$43,840,300	\$9,700	\$5,704,300	\$2,726,200	\$1,324,100	\$0	\$0
Percent	5.60%	4.69%	8.64%	0.01%	9.75%	18.31%	13.40%	0.00%	0.00%
SubTotal									
Dollar	\$25,931,400	\$26,134,900	\$303,229,800	\$51,559,500	\$47,532,300	\$13,337,100	\$8,154,200	\$0	\$560,800
Percent	61.42%	61.06%	59.74%	59.25%	81.24%	89.56%	82.51%	0.00%	100.00%
Student Services									
Dollar	\$4,954,300	\$5,552,700	\$60,972,900	\$10,652,200	\$1,563,300	\$0	\$611,700	\$0	\$0
Percent	11.73%	12.97%	12.01%	12.24%	2.67%	0.00%	6.19%	0.00%	0.00%
Institutional Support									
Dollar	\$6,807,400	\$5,412,900	\$83,176,400	\$14,385,900	\$2,712,400	\$1,274,100	\$577,000	\$24,471,200	\$0
Percent	16.12%	12.65%	16.39%	16.53%	4.64%	8.56%	5.84%	98.18%	0.00%
Operation & Maintenance									
Dollar	\$3,741,800	\$5,234,000	\$49,102,500	\$9,755,900	\$6,440,200	\$280,000	\$540,200	\$444,600	\$0
Percent	8.86%	12.23%	9.67%	11.21%	11.01%	1.88%	5.47%	1.78%	0.00%
Scholarships & Fellowships									
Dollar	\$783,800	\$468,400	\$11,119,000	\$672,500	\$260,000	\$0	\$0	\$10,000	\$0
Percent	1.86%	1.09%	2.19%	0.77%	0.44%	0.00%	0.00%	0.04%	0.00%
Total Educational and General Expenditures									
Dollar	\$42,218,700	\$42,802,900	\$507,600,600	\$87,026,000	\$58,508,200	\$14,891,200	\$9,883,100	\$24,925,800	\$560,800
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2014-15**

	TSU McIntire- Stennis Forestry Research	TSU Institute of Ag. and Env. Research	TSU Cooperative Education	Sub-Total TBR System	UTC	UTK	UTM	Total UT Universities	UT Space Institute
Instruction									
Dollar	\$0	\$0	\$0	\$902,143,400	\$62,041,300	\$260,511,000	\$42,235,800	\$364,788,100	\$4,280,700
Percent	0.00%	0.00%	0.00%	48.98%	43.38%	44.82%	45.47%	44.64%	45.14%
Research									
Dollar	\$179,400	\$2,280,500	\$0	\$30,807,900	\$1,890,400	\$21,688,000	\$297,100	\$23,875,500	\$961,500
Percent	100.00%	100.00%	0.00%	1.67%	1.32%	3.73%	0.32%	2.92%	10.14%
Public Service									
Dollar	\$0	\$0	\$3,108,400	\$21,612,100	\$2,310,600	\$10,087,500	\$560,100	\$12,958,200	\$0
Percent	0.00%	0.00%	100.00%	1.17%	1.62%	1.74%	0.60%	1.59%	0.00%
Academic Support									
Dollar	\$0	\$0	\$0	\$158,013,900	\$9,817,900	\$66,094,500	\$11,300,900	\$87,213,300	\$317,900
Percent	0.00%	0.00%	0.00%	8.58%	6.87%	11.37%	12.17%	10.67%	3.35%
SubTotal									
Dollar	\$179,400	\$2,280,500	\$3,108,400	\$1,112,577,300	\$76,060,200	\$358,381,000	\$54,393,900	\$488,835,100	\$5,560,100
Percent	100.00%	100.00%	100.00%	60.40%	53.18%	61.65%	58.56%	59.82%	58.64%
Student Services									
Dollar	\$0	\$0	\$0	\$251,169,100	\$22,054,000	\$39,259,200	\$10,817,900	\$72,131,100	\$33,400
Percent	0.00%	0.00%	0.00%	13.64%	15.42%	6.75%	11.65%	8.83%	0.35%
Institutional Support									
Dollar	\$0	\$0	\$0	\$238,422,300	\$13,579,500	\$57,025,200	\$7,962,000	\$78,566,700	\$1,691,500
Percent	0.00%	0.00%	0.00%	12.94%	9.50%	9.81%	8.57%	9.61%	17.84%
Operation & Maintenance									
Dollar	\$0	\$0	\$0	\$164,329,000	\$18,996,100	\$68,584,800	\$11,298,400	\$98,879,300	\$1,912,400
Percent	0.00%	0.00%	0.00%	8.92%	13.28%	11.80%	12.16%	12.10%	20.17%
Scholarships & Fellowships									
Dollar	\$0	\$0	\$0	\$75,480,300	\$12,322,500	\$58,032,300	\$8,411,700	\$78,766,500	\$285,100
Percent	0.00%	0.00%	0.00%	4.10%	8.62%	9.98%	9.06%	9.64%	3.01%
Total Educational and General Expenditures									
Dollar	\$179,400	\$2,280,500	\$3,108,400	\$1,841,978,000	\$143,012,300	\$581,282,500	\$92,883,900	\$817,178,700	\$9,482,500
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2014-15**

	UT Memphis	UT College of Med	UT Family Medicine	Agricultural Experiment Station	Agricultural Extension Service	College of Veterinary Medicine	Institute for Public Service	MTAS	CTAS
Instruction									
Dollar	\$51,375,300	\$57,932,500	\$20,658,400	\$0	\$0	\$32,476,100	\$0	\$0	\$0
Percent	33.25%	85.36%	94.60%	0.00%	0.00%	71.33%	0.00%	0.00%	0.00%
Research									
Dollar	\$7,402,200	\$632,800	\$0	\$34,254,800	\$0	\$3,556,200	\$0	\$0	\$0
Percent	4.79%	0.93%	0.00%	89.83%	0.00%	7.81%	0.00%	0.00%	0.00%
Public Service									
Dollar	\$25,000	\$15,300	\$0	\$0	\$42,965,300	\$80,900	\$4,481,100	\$5,981,900	\$4,907,400
Percent	0.02%	0.02%	0.00%	0.00%	95.57%	0.18%	76.96%	95.07%	98.91%
Academic Support									
Dollar	\$33,154,400	\$4,426,500	\$0	\$1,473,300	\$773,200	\$5,204,400	\$0	\$246,300	\$0
Percent	21.46%	6.52%	0.00%	3.86%	1.72%	11.43%	0.00%	3.91%	0.00%
SubTotal									
Dollar	\$91,956,900	\$63,007,100	\$20,658,400	\$35,728,100	\$43,738,500	\$41,317,600	\$4,481,100	\$6,228,200	\$4,907,400
Percent	59.51%	92.84%	94.60%	93.69%	97.29%	90.75%	76.96%	98.98%	98.91%
Student Services									
Dollar	\$4,929,000	\$766,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percent	3.19%	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Institutional Support									
Dollar	\$24,718,100	\$2,076,800	\$947,700	\$1,962,200	\$1,216,900	\$1,352,600	\$1,341,700	\$63,900	\$54,000
Percent	16.00%	3.06%	4.34%	5.15%	2.71%	2.97%	23.04%	1.02%	1.09%
Operation & Maintenance									
Dollar	\$26,055,000	\$0	\$231,700	\$442,800	\$0	\$2,812,800	\$0	\$0	\$0
Percent	16.86%	0.00%	1.06%	1.16%	0.00%	6.18%	0.00%	0.00%	0.00%
Scholarships & Fellowships									
Dollar	\$6,858,900	\$2,014,700	\$0	\$0	\$0	\$47,100	\$0	\$0	\$0
Percent	4.44%	2.97%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%
Total Educational and General Expenditures									
Dollar	\$154,517,900	\$67,864,800	\$21,837,800	\$38,133,100	\$44,955,400	\$45,530,100	\$5,822,800	\$6,292,100	\$4,961,400
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2014-15**

	University- Wide Administration	Sub-Total UT System	July 1 GRAND TOTAL
Instruction			
Dollar	\$0	\$531,511,100	\$1,433,654,500
Percent	0.00%	43.03%	46.59%
Research			
Dollar	\$0	\$70,683,000	\$101,490,900
Percent	0.00%	5.72%	3.30%
Public Service			
Dollar	\$0	\$71,415,100	\$93,027,200
Percent	0.00%	5.78%	3.02%
Academic Support			
Dollar	\$0	\$132,809,300	\$290,823,200
Percent	0.00%	10.75%	9.45%
SubTotal			
Dollar	\$0	\$806,418,500	\$1,918,995,800
Percent	0.00%	65.29%	62.36%
Student Services			
Dollar	\$0	\$77,859,700	\$329,028,800
Percent	0.00%	6.30%	10.69%
Institutional Support			
Dollar	\$18,575,600	\$132,567,700	\$370,990,000
Percent	100.00%	10.73%	12.06%
Operation & Maintenance			
Dollar	\$0	\$130,334,000	\$294,663,000
Percent	0.00%	10.55%	9.58%
Scholarships & Fellowships			
Dollar	\$0	\$87,972,300	\$163,452,600
Percent	0.00%	7.12%	5.31%
Total Educational and General Expenditures			
Dollar	\$18,575,600	\$1,235,152,200	\$3,077,130,200
Percent	100.00%	100.00%	100.00%

Table 5
MANDATORY STUDENT FEE CHARGES
2013-14 & 2014-15

	2013-14			2014-15			Percent Increase		
	Total Mandatory Fees	Undergraduate Maintenance Fees	Total Undergraduate Resident	Total Mandatory Fees	Undergraduate Maintenance Fees	Total Undergraduate Resident	Total Mandatory Fees	Undergraduate Maintenance Fees	Total Undergraduate Resident
Austin Peay	\$1,284	\$5,874	\$7,158	\$1,264	\$6,198	\$7,462	-1.6%	5.5%	4.2%
East Tennessee	\$1,345	\$6,198	\$7,543	\$1,355	\$6,630	\$7,985	0.7%	7.0%	5.9%
Middle Tennessee	\$1,618	\$6,222	\$7,840	\$1,636	\$6,552	\$8,188	1.1%	5.3%	4.4%
Tennessee State	\$930	\$5,844	\$6,774	\$1,026	\$6,198	\$7,224	10.3%	6.1%	6.6%
Tennessee Tech	\$1,287	\$6,096	\$7,383	\$1,543	\$6,474	\$8,017	19.9%	6.2%	8.6%
University of Memphis	\$1,256	\$7,410	\$8,666	\$1,563	\$7,410	\$8,973	24.4%	0.0%	3.5%
UT Chattanooga	\$1,490	\$6,065	\$7,555	\$1,708	\$6,430	\$8,138	14.6%	6.0%	7.7%
UT Martin	\$1,178	\$6,336	\$7,514	\$1,308	\$6,716	\$8,024	11.0%	6.0%	6.8%
UT Knoxville (admitted before 2013-14)	\$1,414	\$8,270	\$9,684	\$1,510	\$8,766	\$10,276	6.8%	6.0%	6.1%
UT Knoxville (admitted 2013-14) ¹	\$1,414	\$9,780	\$11,194	\$1,510	\$10,074	\$11,584	6.8%	3.0%	3.5%
UT Knoxville (admitted 2014-15) ¹	NA	NA	NA	\$1,510	\$10,366	\$11,876	NA	NA	NA
Chattanooga	\$315	\$3,504	\$3,819	\$325	\$3,702	\$4,027	3.2%	5.7%	5.4%
Cleveland	\$269	\$3,504	\$3,773	\$283	\$3,702	\$3,985	5.2%	5.7%	5.6%
Columbia	\$271	\$3,504	\$3,775	\$271	\$3,702	\$3,973	0.0%	5.7%	5.2%
Dyersburg	\$291	\$3,504	\$3,795	\$299	\$3,702	\$4,001	2.7%	5.7%	5.4%
Jackson	\$277	\$3,504	\$3,781	\$285	\$3,702	\$3,987	2.9%	5.7%	5.4%
Motlow	\$276	\$3,504	\$3,780	\$276	\$3,702	\$3,978	0.0%	5.7%	5.2%
Nashville	\$225	\$3,504	\$3,729	\$225	\$3,702	\$3,927	0.0%	5.7%	5.3%
Northeast	\$281	\$3,504	\$3,785	\$287	\$3,702	\$3,989	2.1%	5.7%	5.4%
Pellissippi	\$323	\$3,504	\$3,827	\$339	\$3,702	\$4,041	5.0%	5.7%	5.6%
Roane	\$285	\$3,504	\$3,789	\$303	\$3,702	\$4,005	6.3%	5.7%	5.7%
Southwest	\$315	\$3,504	\$3,819	\$315	\$3,702	\$4,017	0.0%	5.7%	5.2%
Volunteer	\$271	\$3,504	\$3,775	\$273	\$3,702	\$3,975	0.7%	5.7%	5.3%
Walters	\$279	\$3,504	\$3,783	\$288	\$3,702	\$3,990	3.2%	5.7%	5.5%
TN Colleges of Applied Technology	\$230	\$2,946	\$3,176	\$230	\$3,195	\$3,425	0.0%	8.5%	7.8%

1 - The tuition rates for students admitted in the Fall of 2013 and later are flat rates for 15 semester credit hours, regardless of the number of credit hours taken by the student. This policy ("Fifteen in Four") was approved in 2012 by the UT Board for introduction in Fall 2013.

Note: Under the new "Fifteen in Four" initiative at UTK, tuition and fees are now being structured around cohorts. The percent increase in maintenance fees for Sophomores at UTK presented in the table above is the increase from 2013-14 to 2014-15 for the cohort of students admitted in Fall 2013, Spring 2014 or Summer 2014. However, if the total tuition and fee rate for 2013-14 sophomores is compared to the rate for 2014-15 sophomores, mandatory and maintenance fees increased by 19.6 percent. This comparison reflects the second of a four year phase-in of the UTK "Fifteen in Four" policy, which charges students for fifteen semester credit hours, regardless of the number of hours taken by the student.

Table 6

**COMPARISON OF AUXILIARY ENTERPRISE REVENUES, EXPENDITURES AND TRANSFERS
FOR THE TBR AND UT SYSTEMS**

	Estimated 2013-14			July 1 2014-15		
	Revenue	Expenditures/ Transfers	Difference	Revenue	Expenditures/ Transfers	Difference
Austin Peay	\$11,098,800	\$11,098,800	\$0	\$12,365,500	\$12,365,500	\$0
East Tennessee	19,096,800	19,096,300	500	19,648,000	19,620,400	27,600
Middle Tennessee	30,979,200	30,979,200	-	31,405,500	31,405,500	-
Tennessee State	16,871,300	16,871,300	-	17,376,300	17,376,300	-
Tennessee Tech	16,692,000	16,692,000	-	15,975,300	15,975,300	-
University of Memphis	21,590,000	20,937,000	653,000	19,618,500	19,618,500	-
subtotal	\$116,328,100	\$115,674,600	\$653,500	\$116,389,100	\$116,361,500	\$27,600
Chattanooga	\$1,690,000	\$1,381,700	\$308,300	\$1,690,000	\$1,384,500	\$305,500
Cleveland	238,000	44,500	193,500	228,000	46,600	181,400
Columbia	315,000 *	315,000	-	305,000	305,000	-
Dyersburg	87,000	87,000	-	87,000	87,000	-
Jackson	225,000	225,000	-	225,000	225,000	-
Motlow	157,000	12,800	144,200	157,000	12,800	144,200
Nashville	434,600	28,400	406,200	344,600	23,900	320,700
Northeast	245,500	12,300	233,200	245,500	12,300	233,200
Pellissippi	640,000 *	640,000	-	640,000 *	640,000	-
Roane	299,300 *	299,300	-	299,300 *	299,300	-
Southwest	820,000	731,100	88,900	820,000	624,200	195,800
Volunteer	365,500	284,800	80,700	365,500	284,800	80,700
Walters	277,300 *	277,300	-	277,200	277,200	-
subtotal	\$5,794,200	\$4,339,200	\$1,455,000	\$5,684,100	\$4,222,600	\$1,461,500
UT Chattanooga	\$8,451,900	\$8,451,900	\$0	\$9,404,300	\$9,404,300	\$0
UT Knoxville	171,292,000	171,292,000	-	179,640,500	179,640,500	-
UT Martin	11,436,700	11,436,700	-	11,449,800	11,449,800	-
subtotal	\$191,180,600	\$191,180,600	\$0	\$200,494,600	\$200,494,600	\$0
UT Space Institute	\$197,000	\$197,000	\$0	\$170,700	\$170,700	\$0
UT Memphis	1,855,600	1,855,600	-	1,798,300	1,798,300	-
TN Colleges of Applied Tech	4,393,000	3,847,200	545,800	4,414,000	3,807,800	606,200
subtotal	\$6,445,600	\$5,899,800	\$545,800	\$6,383,000	\$5,776,800	\$606,200
TOTAL	\$319,748,500	\$317,094,200	\$2,654,300	\$328,950,800	\$326,855,500	\$2,095,300

*Revenues include transfers from Fund Balance in order to balance out Auxiliary Enterprises

**Table 7
Athletics Data
2013-14 & 2014-15**

	2013-14 General Fund Support	Athletics General Fund as Percent of E&G	2013-14 Student Athletics Fee	2013-14 Athletics Fee Revenue	2013-14 Athletics Budget
APSU	\$5,108,600	4.7%	\$250	\$2,100,000	\$10,138,100
ETSU	4,777,300	2.7%	500	6,725,000	13,232,700
MTSU	8,039,800	2.8%	350	7,460,000	23,389,200
TSU	5,144,100	4.4%	224	2,058,000	9,528,100
TTU	5,214,900	3.7%	400	4,273,000	11,508,200
UM	8,112,900	2.2%	450	7,637,200	43,618,500
UTC	5,991,000	4.4%	480	5,170,800	14,905,000
UTM	5,077,800	5.5%	308	1,955,000	9,634,400
UTK*	0	NA	0	400,000	96,400,000
Subtotal	\$47,466,400			\$37,779,000	\$232,354,200
Chattanooga	\$757,000	1.3%	\$0	\$0	\$792,100
Cleveland	564,900	2.5%	0	0	607,400
Columbia	543,700	1.9%	0	0	656,700
Dyersburg	366,500	2.1%	0	0	465,700
Jackson	498,400	1.8%	0	0	498,400
Motlow	484,300	1.8%	0	0	521,800
Roane	619,800	1.6%	0	0	649,100
Southwest	606,700	0.9%	0	0	617,000
Volunteer	697,200	1.7%	0	0	697,200
Walters	757,000	1.7%	0	0	757,000
Subtotal	\$5,895,500			\$0	\$6,262,400
Total	\$53,361,900			\$37,779,000	\$238,616,600

	2014-15 General Fund Support	Athletics General Fund as Percent of E&G	2014-15 Student Athletics Fee	2014-15 Athletics Fee Revenue	2014-15 Athletics Budget
APSU	\$5,185,300	4.8%	\$250	\$2,076,400	\$8,503,700
ETSU	4,978,100	2.8%	500	7,100,000	13,750,300
MTSU	8,155,100	3.0%	350	7,276,600	23,362,700
TSU	5,217,800	4.5%	320	2,800,000	10,073,800
TTU	5,289,700	3.9%	456	4,849,000	11,905,900
UM	1,205,600	0.4%	450	7,559,900	34,546,100
UTC	6,105,000	4.3%	480	4,991,500	15,237,200
UTM	5,824,600	6.3%	308	1,955,000	9,975,800
UTK*	0	NA	0	400,000	102,147,500
Subtotal	\$41,961,200			\$39,008,400	\$229,503,000
Chattanooga	\$765,900	1.3%	\$0	\$0	\$770,900
Cleveland	627,200	2.9%	0	0	669,700
Columbia	451,500	1.6%	0	0	564,500
Dyersburg	368,900	2.1%	0	0	467,100
Jackson	479,900	1.8%	0	0	479,900
Motlow	486,300	1.8%	0	0	523,800
Roane	486,900	1.3%	0	0	516,200
Southwest	723,800	1.1%	0	0	734,100
Volunteer	710,400	1.7%	0	0	710,400
Walters	765,900	1.8%	0	0	765,900
Subtotal	\$5,866,700			\$0	\$6,202,500
Total	\$47,827,900			\$39,008,400	\$235,705,500

*Athletics at UTK are self supporting.

Table 8
2014-15 Formula Needs Analysis

Institution	Preliminary FY 2014-15					Formula Estimated Total Need	Difference (Short)	Percent Funded
	Legislative* Appropriation	Maintenance Fees	Technology Access Fee	Out-of-State Tuition	Total Revenue			
TBR Universities								
Austin Peay	\$ 34,229,500	\$ 57,178,700	\$ 2,243,700	\$ 3,358,800	\$ 97,010,700	\$ 103,685,000	\$ (6,674,300)	93.6%
East Tennessee	48,031,700	85,025,900	3,160,000	13,396,200	149,613,800	152,953,000	(3,339,200)	97.8%
Middle Tennessee	82,793,000	142,793,200	4,665,600	16,544,500	246,796,300	251,465,500	(4,669,200)	98.1%
Tennessee State	32,094,700	50,579,600	1,767,500	19,174,400	103,616,200	105,052,300	(1,436,100)	98.6%
Tennessee Tech	38,383,300	67,853,900	2,403,800	15,422,500	124,063,500	118,101,900	5,961,600	105.0%
University of Memphis	89,314,500	147,007,200	3,750,100	10,116,500	250,188,300	279,474,000	(29,285,700)	89.5%
Subtotal	\$ 324,846,700	\$ 550,438,500	\$ 17,990,700	\$ 78,012,900	\$ 971,288,800	\$ 1,010,731,700	\$ (39,442,900)	96.1%
Community Colleges**	\$ 207,515,700	\$ 243,026,300	\$ 16,506,000	\$ 8,315,300	\$ 475,363,300	\$ 513,985,700	\$ (38,622,400)	92.5%
UT Universities								
UT Chattanooga	\$ 37,505,300	\$ 71,878,900	\$ 2,092,800	\$ 6,564,000	\$ 118,041,000	\$ 114,818,000	\$ 3,223,000	102.8%
UT Knoxville	179,010,600	246,924,500	5,200,000	35,938,800	467,073,900	544,461,000	(77,387,100)	85.8%
UT Martin	26,248,400	48,407,400	1,682,000	4,837,300	81,175,100	79,634,000	1,541,100	101.9%
Subtotal	\$ 242,764,300	\$ 367,210,800	\$ 8,974,800	\$ 47,340,100	\$ 666,290,000	\$ 738,913,000	\$ (72,623,000)	90.2%
TN Colleges of Applied Technology	\$ 55,304,600	\$ 27,150,200	\$ 1,820,600	\$ -	\$ 84,275,400	\$ 113,693,200	\$ (29,417,800)	74.1%
Total Academic Formula Units	\$ 830,431,300	\$ 1,187,825,800	\$ 45,292,100	\$ 133,668,300	\$ 2,197,217,500	\$ 2,377,323,600	\$ (180,106,100)	92.4%

*Recurring funds only.

** Beginning in 2013-14, appropriations to community colleges are allocated in the aggregate only.