

DATE: July 24, 2008

SUBJECT: July 1 Proposed Budgets, FY 2008-09

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 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 2008-09 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. Budgeted expenditures for maintenance and operation are at least 100 percent of the legislative appropriation for FY 2008-09 for each institution. 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 41.6 percent of overall revenue, while state appropriations accounted for 46.3 percent. The teaching functions – instruction, research, public service, and academic support – accounted for 63.7 percent of overall expenditures.

RECOMMENDATION: It is recommended that the Commission approve the FY 2008-09 July 1 budgets and the Executive Director transmit the approval of the FY 2008-09 July 1 budgets, along with the appropriate commentary, to the Commissioner of Finance and Administration.

Table 1

**HIGHER EDUCATION
STATE APPROPRIATIONS
2008-09**

Academic Formula Units	THEC FY 2008-09 Formula Calculation	Total FY 2007-08 Appropriation*	FY 2008-09 Reduction	FY 2008-09 Appropriation**
TBR Universities				
Austin Peay	\$45,686,000	\$36,196,500	\$2,188,000	\$34,008,500
East Tennessee	72,982,000	63,070,900	3,672,000	59,398,900
Middle Tennessee	130,866,000	100,775,700	6,156,000	94,619,700
Tennessee State	47,015,000	42,553,700	3,037,000	39,516,700
Tennessee Tech	58,407,000	49,204,400	2,771,000	46,433,400
University of Memphis	149,136,000	123,224,900	6,710,000	116,514,900
Subtotal	\$504,092,000	\$415,026,100	\$24,534,000	\$390,492,100
Two-Year Colleges				
Chattanooga	\$28,893,000	\$24,993,200	\$633,000	\$24,360,200
Cleveland	12,549,000	10,830,700	249,000	10,581,700
Columbia	17,559,000	14,015,400	339,000	13,676,400
Dyersburg	10,136,000	7,581,500	184,000	7,397,500
Jackson	15,914,000	13,096,600	334,000	12,762,600
Motlow	14,463,000	10,910,000	280,000	10,630,000
Nashville	21,794,000	16,285,700	440,000	15,845,700
Northeast	19,229,000	13,156,400	342,000	12,814,400
Pellissippi	28,522,000	21,961,000	593,000	21,368,000
Roane	23,409,000	19,061,900	452,000	18,609,900
Southwest	43,302,000	40,042,000	971,000	39,071,000
Volunteer	24,313,000	19,159,800	483,000	18,676,800
Walters	25,255,000	19,355,100	458,000	18,897,100
Subtotal	\$285,338,000	\$230,449,300	\$5,758,000	\$224,691,300
UT Universities				
UT Chattanooga	\$55,162,000	\$46,033,200	\$2,617,000	\$43,416,200
UT Knoxville	236,555,000	195,397,500	11,110,000	184,287,500
UT Martin	39,163,000	33,231,400	1,926,000	31,305,400
Subtotal	\$330,880,000	\$274,662,100	\$15,653,000	\$259,009,100
Total Colleges and Universities	\$1,120,310,000	\$920,137,500	\$45,945,000	\$874,192,500
Technology Centers				
	\$76,390,000	\$53,607,000	\$1,072,000	\$52,535,000
Total Academic Formula Units	\$1,196,700,000	\$973,744,500	\$47,017,000	\$926,727,500

*Recurring

**Additional funding will be distributed for increases to retirement and health insurance and an increase to the 401K match.

Table 1

**HIGHER EDUCATION
STATE APPROPRIATIONS
2008-09**

Specialized Units	THEC FY 2008-09 Formula Calculation	Total FY 2007-08 Appropriation*	FY 2008-09 Reduction	FY 2008-09 Appropriation**
Medical Education				
ETSU College of Medicine	\$47,936,000	\$29,028,900	\$581,000	\$28,447,900
ETSU Family Practice	5,678,000	5,677,800	114,000	5,563,800
UT College of Medicine	116,279,000	49,340,900	987,000	48,353,900
UT Family Practice	10,161,000	10,161,400	203,000	9,958,400
UT Memphis	120,953,000	71,168,300	1,424,000	69,744,300
UT College of Vet Medicine	22,169,000	16,631,600	333,000	16,298,600
Subtotal	\$323,176,000	\$182,008,900	\$3,642,000	\$178,366,900
Research and Public Service				
UT Ag. Experiment Station	\$52,526,000	\$25,094,000	\$502,000	\$24,592,000
UT Ag. Extension Service	38,649,000	30,095,000	602,000	29,493,000
TSU McMinnville Center	1,200,000	531,200	10,500	520,700
TSU Institute of Agr and Environmental Research	2,312,000	2,173,000	44,000	2,129,000
TSU Cooperative Education	2,050,000	1,927,000	39,000	1,888,000
UT Space Institute	18,812,000	8,282,000	166,000	8,116,000
UT Institute for Public Service	9,235,000	4,980,000	100,000	4,880,000
UT County Tech Asst. Service	2,265,000	1,605,300	32,000	1,573,300
UT Municipal Tech Adv. Service	3,269,000	2,743,100	55,000	2,688,100
Subtotal	\$130,318,000	\$77,430,600	\$1,550,500	\$75,880,100
Other Specialized Units				
UT University-Wide Admn.	\$5,289,000	\$4,564,500	\$189,000	\$4,375,500
TN Board of Regents Admn.	5,951,000	4,871,700	202,000	4,669,700
TN Student Assistance Corp.	76,613,500	49,836,900	1,033,000	48,803,900
Tennessee Student Assist. Awards	73,793,500	47,108,500	946,000	46,162,500
Tenn. Students Assist. Corporation	1,629,000	1,537,400	63,000	1,474,400
Loan/Scholarships Program	1,191,000	1,191,000	24,000	1,167,000
TN Higher Education Comm.	2,513,000	2,381,500	98,000	2,283,500
TN Foreign Language Institute	580,000	372,200	7,500	364,700
Contract Education	2,671,000	2,542,700	52,000	2,490,700
Subtotal	\$93,617,500	\$64,569,500	\$1,581,500	\$62,988,000
Total Specialized Units	\$547,111,500	\$324,009,000	\$6,774,000	\$317,235,000
Total Formula and Specialized Units	\$1,743,811,500	\$1,297,753,500	\$53,791,000	\$1,243,962,500
Program Initiatives				
Campus Centers of Excellence	\$27,204,000	\$19,635,500	\$814,000	\$18,821,500
Campus Centers of Emphasis	1,952,000	1,429,600	59,000	1,370,600
Ned McWherter Scholars Program	\$401,800	\$401,800	\$16,000	\$385,800
UT Access and Diversity Initiative	\$6,448,900	\$6,448,900	\$267,000	\$6,181,900
TBR Access and Diversity Initiative	11,391,100	11,391,100	472,000	10,919,100
THEC Grants	\$3,215,900	\$2,715,900	\$112,000	\$2,603,900
Research Initiatives - UT	10,000,000	6,500,000	269,000	6,231,000
Subtotal	\$60,613,700	\$48,522,800	\$2,009,000	\$46,513,800
Total Operating	\$1,804,425,200	\$1,346,276,300	\$55,800,000	\$1,290,476,300

*Recurring

**Additional funding will be distributed for increases to retirement and health insurance and an increase to the 401K match.

Table 1
Capital Projects
Legislative Action - FY 2008-09

Capital Outlay Projects

Capital Outlay - Total	\$	-
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Capital Maintenance Projects

UT	Facilities Assessment Program - Phase I	\$	234,000
UTC	Central Energy Plant Boiler Replacement - Phase II	\$	3,360,000
UTHSC	Humphreys General Education Building Improvements	\$	3,150,000

Capital Maintenance Subtotal - UT (3 Projects)	\$	6,744,000
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TTC Dickson	Fire Alarm and Systems Update	\$	180,000
TTC Whiteville	Restroom Update	\$	180,000
TSU	Avon Williams Campus Repairs	\$	580,000
TTC Hartsville	Fire Alarm System and Structural Repairs	\$	190,000
MTSU	Pittard Campus School Upgrades	\$	1,000,000
ETSU	Several Buildings Asbestos Abatement	\$	1,260,000
TTC Chattanooga	Restroom Corrections	\$	230,000
TTC Oneida	Code, Roof, and HVAC Repairs	\$	300,000
STCC	Farris Complex Fire Safety Corrections	\$	600,000
TSU	Life Safety/ADA Updates	\$	2,000,000
VSCC	Security and Fire Alarm Updates	\$	450,000
CSTCC	Center for Business, Industry, and Health and East Campus Building Roof Replacement	\$	430,000
TTC Pulaski	Administration/Maintenance Building Roof Replacements	\$	260,000
TTC Ripley	Roof Replacement	\$	280,000
WSCC	Business and Technology Center Roof Replacement	\$	500,000
TTC Morristown	Roof Replacement	\$	440,000
NSCC	Roof Repairs	\$	350,000
RSCC	Exposition Center Roof Replacement	\$	720,000
UM	Campus-wide Card Access	\$	2,000,000

Capital Maintenance Subtotal - TBR (17 Projects)	\$	11,950,000
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Capital Maintenance - Total	\$	18,694,000
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Original THEC Recommendations

Capital Outlay	7 Projects	\$	329,725,000
Capital Maintenance	108 Projects	\$	109,974,000

Original Governor Recommendations

Capital Outlay	1 Project	\$	160,000
Capital Maintenance	57 Projects	\$	53,594,000

Table 2

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL REVENUE DOLLARS AND PERCENT BY SOURCE
FOR THE TBR AND UT SYSTEMS, JULY 1 BUDGET 2008-09**

	APSU	ETSU	MTSU	TSU	TTU	UM	Total TBR Universities	CSTCC	CLSCC
Tuition & Fees									
Dollar	\$47,357,300	\$72,283,300	\$130,115,000	\$67,402,000	\$52,681,200	\$125,521,600	\$495,360,400	\$21,389,700	\$7,041,600
Percent	55.07%	50.57%	54.39%	59.88%	49.80%	43.26%	50.72%	45.92%	39.30%
State Appropriation									
Dollar	\$34,173,400	\$59,773,500	\$94,648,300	\$38,745,200	\$46,002,900	\$117,046,400	\$390,389,700	\$24,495,000	\$10,633,800
Percent	39.74%	41.82%	39.56%	34.42%	43.48%	40.34%	39.97%	52.59%	59.34%
Sales & Service									
Dollar	\$2,596,800	\$4,148,500	\$10,172,300	\$3,826,500	\$4,301,700	\$25,189,000	\$50,234,800	\$295,000	\$15,300
Percent	3.02%	2.90%	4.25%	3.40%	4.07%	8.68%	5.14%	0.63%	0.09%
Other Sources									
Dollar	\$1,866,400	\$6,718,900	\$4,308,300	\$2,591,600	\$2,806,000	\$22,382,900	\$40,674,100	\$400,000	\$228,100
Percent	2.17%	4.70%	1.80%	2.30%	2.65%	7.71%	4.16%	0.86%	1.27%
Total Educ. & Gen.									
Dollar	\$85,993,900	\$142,924,200	\$239,243,900	\$112,565,300	\$105,791,800	\$290,139,900	\$976,659,000	\$46,579,700	\$17,918,800
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

	COSCC	DSCC	JSCC	MSCC	NSCC	NSTCC	PSTCC	RSCC	STCC
Tuition & Fees									
Dollar	\$10,525,000	\$6,037,900	\$10,878,600	\$9,683,200	\$15,307,400	\$11,778,700	\$22,380,000	\$14,216,200	\$29,257,500
Percent	42.76%	43.20%	44.29%	46.91%	46.30%	47.04%	49.90%	42.17%	41.37%
State Appropriation									
Dollar	\$13,656,300	\$7,433,600	\$12,836,100	\$10,675,900	\$15,922,900	\$12,877,600	\$21,467,400	\$18,541,300	\$39,233,500
Percent	55.48%	53.19%	52.26%	51.72%	48.16%	51.43%	47.87%	55.00%	55.47%
Sales & Service									
Dollar	\$31,900	\$7,500	\$115,600	\$400	\$25,500	\$0	\$0	\$3,300	\$12,500
Percent	0.13%	0.05%	0.47%	0.00%	0.08%	0.00%	0.00%	0.01%	0.02%
Other Sources									
Dollar	\$401,300	\$496,600	\$733,700	\$284,200	\$1,807,300	\$383,400	\$1,001,400	\$950,700	\$2,221,800
Percent	1.63%	3.55%	2.99%	1.38%	5.47%	1.53%	2.23%	2.82%	3.14%
Total Educ. & Gen.									
Dollar	\$24,614,500	\$13,975,600	\$24,564,000	\$20,643,700	\$33,063,100	\$25,039,700	\$44,848,800	\$33,711,500	\$70,725,300
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 2 (cont.)

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL REVENUE DOLLARS AND PERCENT BY SOURCE
FOR THE TBR AND UT SYSTEMS, JULY 1 BUDGET 2008-09**

	VSCC	WSCC	Total Two-Year Institutions	UTC	UTK	UTM	Total UT Formula Universities		
Tuition & Fees									
Dollar	\$16,297,800	\$14,442,400	\$189,236,000	\$49,877,952	\$217,993,763	\$37,488,196	\$305,359,911		
Percent	45.99%	41.32%	44.41%	49.80%	48.57%	50.82%	49.03%		
State Appropriation									
Dollar	\$18,769,100	\$18,995,400	\$225,537,900	\$44,622,000	\$188,740,300	\$32,393,400	\$265,755,700		
Percent	52.96%	54.34%	52.93%	44.55%	42.05%	43.91%	42.67%		
Sales & Service									
Dollar	\$370,300	\$610,200	\$1,487,500	\$3,634,007	\$7,541,300	\$2,356,940	\$13,532,247		
Percent	1.04%	1.75%	0.35%	3.63%	1.68%	3.20%	2.17%		
Other Sources									
Dollar	\$0	\$907,100	\$9,815,600	\$2,018,517	\$34,551,831	\$1,526,200	\$38,096,548		
Percent	0.00%	2.60%	2.30%	2.02%	7.70%	2.07%	6.12%		
Total Educ. & Gen.									
Dollar	\$35,437,200	\$34,955,100	\$426,077,000	\$100,152,476	\$448,827,194	\$73,764,736	\$622,744,406		
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

	UT Space Institute	UT Memphis	UT College of Medicine	UT Family Medicine	Agricultural Experiment Station	Agricultural Extension Service	TSU McMinnville Center	College of Veterinary Medicine	Institute for Public Service
Tuition & Fees									
Dollar	\$1,851,300	\$30,981,381	\$13,307,136	\$0	\$0	\$0	\$0	\$6,696,853	\$0
Percent	16.31%	24.29%	13.63%	0.00%	0.00%	0.00%	0.00%	18.93%	0.00%
State Appropriation									
Dollar	\$8,241,200	\$72,063,000	\$48,430,900	\$10,019,300	\$24,876,000	\$29,876,300	\$520,700	\$16,765,300	\$4,923,500
Percent	72.62%	56.50%	49.62%	44.75%	71.22%	69.38%	100.00%	47.40%	70.88%
Sales & Service									
Dollar	\$0	\$7,425,525	\$1,405,000	\$8,687,607	\$2,927,078	\$3,631,190	\$0	\$10,686,348	\$0
Percent	0.00%	5.82%	1.44%	38.80%	8.38%	8.43%	0.00%	30.21%	0.00%
Other Sources									
Dollar	\$1,255,300	\$17,086,174	\$34,463,388	\$3,683,614	\$7,124,004	\$9,553,420	\$0	\$1,219,736	\$2,022,700
Percent	11.06%	13.40%	35.31%	16.45%	20.40%	22.19%	0.00%	3.45%	29.12%
Total Educ. & Gen.									
Dollar	\$11,347,800	\$127,556,080	\$97,606,424	\$22,390,521	\$34,927,082	\$43,060,910	\$520,700	\$35,368,237	\$6,946,200
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 2 (cont.)

**SUMMARY OF UNRESTRICTED EDUCATIONAL AND GENERAL REVENUE DOLLARS AND PERCENT BY SOURCE
FOR THE TBR AND UT SYSTEMS, JULY 1 BUDGET 2008-09**

	MTAS	CTAS	UT University- Wide Admin.	ETSU Family Practice	ETSU Medical School	ETSU College of Pharmacy	Tennessee Board of Regents	Technology Centers	July 1 Grand Total
Tuition & Fees									
Dollar	\$0	\$0	\$0	\$0	\$6,145,900	\$5,187,200	\$0	\$20,387,900	\$1,074,513,981
Percent	0.00%	0.00%	0.00%	0.00%	13.03%	61.32%	0.00%	26.78%	41.57%
State Appropriation									
Dollar	\$2,708,900	\$1,589,000	\$4,653,700	\$5,595,800	\$28,532,200	\$0	\$4,694,800	\$52,735,700	\$1,197,909,600
Percent	45.84%	37.92%	53.57%	42.39%	60.48%	0.00%	29.05%	69.27%	46.34%
Sales & Service									
Dollar	\$0	\$0	\$50,647	\$7,512,200	\$11,108,500	\$0	\$0	\$585,800	\$119,274,442
Percent	0.00%	0.00%	0.58%	56.91%	23.55%	0.00%	0.00%	0.77%	4.61%
Other Sources									
Dollar	\$3,200,848	\$2,601,799	\$3,983,000	\$91,200	\$1,385,900	\$3,272,700	\$11,464,300	\$2,416,500	\$193,410,831
Percent	54.16%	62.08%	45.85%	0.69%	2.94%	38.68%	70.95%	3.17%	7.48%
Total Educ. & Gen.									
Dollar	\$5,909,748	\$4,190,799	\$8,687,347	\$13,199,200	\$47,172,500	\$8,459,900	\$16,159,100	\$76,125,900	\$2,585,108,854
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2008-09**

	APSU	ETSU	MTSU	TSU	TTU	UM	Total TBR Univ.	CSTCC	CLSCC
Instruction									
Dollar	\$38,848,700	\$69,543,620	\$118,407,953	\$52,700,550	\$48,729,660	\$124,775,100	\$453,005,583	\$25,356,460	\$7,890,200
Percent	47.19%	49.60%	52.08%	47.53%	47.77%	43.78%	47.80%	53.85%	44.39%
Research									
Dollar	\$404,200	\$2,306,100	\$5,144,760	\$2,234,100	\$1,243,900	\$12,757,200	\$24,090,260	\$0	\$0
Percent	0.49%	1.64%	2.26%	2.01%	1.22%	4.48%	2.54%	0.00%	0.00%
Public Service									
Dollar	\$183,400	\$1,908,700	\$2,988,212	\$1,409,200	\$1,190,500	\$7,455,300	\$15,135,312	\$168,030	\$81,100
Percent	0.22%	1.36%	1.31%	1.27%	1.17%	2.62%	1.60%	0.36%	0.46%
Academic Support									
Dollar	\$5,420,000	\$16,193,500	\$19,640,374	\$9,665,900	\$9,188,940	\$25,221,000	\$85,329,714	\$4,525,070	\$1,140,100
Percent	6.58%	11.55%	8.64%	8.72%	9.01%	8.85%	9.00%	9.61%	6.41%
SubTotal									
Dollar	\$44,856,300	\$89,951,920	\$146,181,299	\$66,009,750	\$60,353,000	\$170,208,600	\$577,560,869	\$30,049,560	\$9,111,400
Percent	54.49%	64.15%	64.30%	59.53%	59.17%	59.73%	60.94%	63.82%	51.26%
Student Services									
Dollar	\$14,120,500	\$16,158,410	\$32,626,381	\$16,794,800	\$14,922,770	\$50,346,200	\$144,969,061	\$5,175,700	\$3,210,900
Percent	17.15%	11.52%	14.35%	15.15%	14.63%	17.67%	15.30%	10.99%	18.06%
Institutional Support									
Dollar	\$9,821,700	\$12,796,500	\$21,573,931	\$14,267,300	\$9,784,460	\$28,235,400	\$96,479,291	\$7,373,940	\$2,998,700
Percent	11.93%	9.13%	9.49%	12.87%	9.59%	9.91%	10.18%	15.66%	16.87%
Operation & Maintenance									
Dollar	\$8,910,700	\$13,174,150	\$17,643,400	\$9,963,150	\$11,227,970	\$25,139,300	\$86,058,670	\$4,064,300	\$1,904,900
Percent	10.82%	9.40%	7.76%	8.99%	11.01%	8.82%	9.08%	8.63%	10.72%
Scholarships & Fellowships									
Dollar	\$4,607,500	\$8,135,420	\$9,316,489	\$3,841,000	\$5,715,200	\$11,050,700	\$42,666,309	\$419,800	\$550,400
Percent	5.60%	5.80%	4.10%	3.46%	5.60%	3.88%	4.50%	0.89%	3.10%
Total Educational & General Expenditures									
Dollar	\$82,316,700	\$140,216,400	\$227,341,500	\$110,876,000	\$102,003,400	\$284,980,200	\$947,734,200	\$47,083,300	\$17,776,300
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2008-09**

	CoSCC	DSCC	JSCC	MSCC	NSCC	NSTCC	PSTCC	RSCC	STCC
Instruction									
Dollar	\$14,042,200	\$7,704,700	\$13,292,700	\$9,849,900	\$18,107,750	\$13,215,380	\$24,418,000	\$18,840,250	\$31,007,600
Percent	57.10%	52.64%	55.17%	48.35%	54.94%	51.35%	53.90%	56.14%	43.41%
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	\$77,400	\$22,900	\$66,000	\$286,100	\$493,700	\$32,190	\$635,700	\$369,200	\$80,300
Percent	0.31%	0.16%	0.27%	1.40%	1.50%	0.13%	1.40%	1.10%	0.11%
Academic Support									
Dollar	\$1,642,400	\$800,100	\$1,407,600	\$1,594,400	\$3,518,100	\$2,529,220	\$4,348,000	\$1,749,420	\$9,378,500
Percent	6.68%	5.47%	5.84%	7.83%	10.67%	9.83%	9.60%	5.21%	13.13%
SubTotal									
Dollar	\$15,762,000	\$8,527,700	\$14,766,300	\$11,730,400	\$22,119,550	\$15,776,790	\$29,401,700	\$20,958,870	\$40,466,400
Percent	64.09%	58.26%	61.29%	57.58%	67.12%	61.30%	64.90%	62.45%	56.65%
Student Services									
Dollar	\$2,547,000	\$1,762,100	\$2,645,700	\$2,828,900	\$3,159,900	\$3,128,860	\$5,675,500	\$3,961,300	\$9,573,900
Percent	10.36%	12.04%	10.98%	13.89%	9.59%	12.16%	12.53%	11.80%	13.40%
Institutional Support									
Dollar	\$3,622,500	\$2,455,800	\$4,003,500	\$3,409,800	\$4,406,750	\$3,349,580	\$5,816,100	\$4,617,517	\$12,308,900
Percent	14.73%	16.78%	16.62%	16.74%	13.37%	13.02%	12.84%	13.76%	17.23%
Operation & Maintenance									
Dollar	\$2,418,700	\$1,771,500	\$2,168,200	\$2,033,100	\$2,770,800	\$3,298,860	\$3,650,000	\$3,795,613	\$7,466,100
Percent	9.84%	12.10%	9.00%	9.98%	8.41%	12.82%	8.06%	11.31%	10.45%
Scholarships & Fellowships									
Dollar	\$242,100	\$119,200	\$509,400	\$369,100	\$499,600	\$181,500	\$760,000	\$228,200	\$1,611,600
Percent	0.98%	0.81%	2.11%	1.81%	1.52%	0.71%	1.68%	0.68%	2.26%
Total Educational & General Expenditures									
Dollar	\$24,592,300	\$14,636,300	\$24,093,100	\$20,371,300	\$32,956,600	\$25,735,590	\$45,303,300	\$33,561,500	\$71,426,900
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2008-09**

	VSCC	WSCC	Total Two-Year Schools	UTC	UTK	UTM	Total UT Univ.	Total Technology Centers	TOTAL Formula Institutions
Instruction									
Dollar	\$19,147,049	\$18,194,171	\$221,066,360	44,462,042	208,591,139	32,657,021	\$285,710,202	\$50,175,300	\$1,009,957,445
Percent	54.09%	52.02%	51.66%	44.65%	44.93%	44.46%	44.83%	61.60%	48.22%
Research									
Dollar	\$0	\$0	\$0	1,611,960	14,381,243	894,533	\$16,887,736	\$0	\$40,977,996
Percent	0.00%	0.00%	0.00%	1.62%	3.10%	1.22%	2.65%	0.00%	1.96%
Public Service									
Dollar	\$303,600	\$743,000	\$3,359,220	2,288,836	9,468,204	541,375	\$12,298,415	\$0	\$30,792,947
Percent	0.86%	2.12%	0.79%	2.30%	2.04%	0.74%	1.93%	0.00%	1.47%
Academic Support									
Dollar	\$1,985,300	\$1,904,100	\$36,522,310	6,900,399	51,775,469	9,698,673	\$68,374,541	\$30,000	\$190,256,565
Percent	5.61%	5.44%	8.54%	6.93%	11.15%	13.21%	10.73%	0.04%	9.08%
SubTotal									
Dollar	\$21,435,949	\$20,841,271	\$260,947,890	\$55,263,237	\$284,216,055	\$43,791,602	\$383,270,894	\$50,205,300	\$1,271,984,953
Percent	60.56%	59.59%	60.98%	55.50%	61.22%	59.62%	60.14%	61.64%	60.73%
Student Services									
Dollar	\$4,674,902	\$4,435,800	\$52,780,462	13,569,205	43,335,297	8,647,900	\$65,552,402	\$8,857,000	\$272,158,925
Percent	13.21%	12.68%	12.33%	13.63%	9.33%	11.77%	10.29%	10.87%	12.99%
Institutional Support									
Dollar	\$5,704,526	\$4,215,500	\$64,283,113	10,071,033	49,880,448	6,044,433	\$65,995,914	\$12,805,400	\$239,563,718
Percent	16.12%	12.05%	15.02%	10.11%	10.74%	8.23%	10.36%	15.72%	11.44%
Operation & Maintenance									
Dollar	\$3,221,700	\$4,314,400	\$42,878,173	12,737,559	50,475,398	8,846,175	\$72,059,132	\$9,094,000	\$210,089,975
Percent	9.10%	12.34%	10.02%	12.79%	10.87%	12.04%	11.31%	11.16%	10.03%
Scholarships & Fellowships									
Dollar	\$359,000	\$1,169,129	\$7,019,029	7,933,915	36,321,500	6,116,200	\$50,371,615	\$493,500	\$100,550,453
Percent	1.01%	3.34%	1.64%	7.97%	7.82%	8.33%	7.90%	0.61%	4.80%
Total Educational & General Expenditures									
Dollar	\$35,396,077	\$34,976,100	\$427,908,667	\$99,574,949	\$464,228,698	\$73,446,310	\$637,249,957	\$81,455,200	\$2,094,348,024
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2008-09**

	ETSU College of Medicine	ETSU Family Practice	ETSU College of Pharmacy	UT College of Medicine	UT Family Medicine	UT College of Vet. Medicine	UT Memphis	TSU McMinnville Center
Instruction								
Dollar	31,326,600	12,106,700	4,944,800	80,151,186	20,672,136	25,087,062	42,845,692	\$0
Percent	66.04%	88.64%	59.66%	90.18%	92.75%	70.55%	32.31%	0.00%
Research								
Dollar	2,660,100	0	693,200	589,747	0	2,615,698	3,603,835	\$514,400
Percent	5.61%	0.00%	8.36%	0.66%	0.00%	7.36%	2.72%	100.00%
Public Service								
Dollar	0	0	0	329,788	0	0	985,369	\$0
Percent	0.00%	0.00%	0.00%	0.37%	0.00%	0.00%	0.74%	0.00%
Academic Support								
Dollar	4,527,100	0	1,012,400	5,792,403	0	4,554,109	27,642,144	\$0
Percent	9.54%	0.00%	12.22%	6.52%	0.00%	12.81%	20.85%	0.00%
SubTotal								
Dollar	\$38,513,800	\$12,106,700	\$6,650,400	\$86,863,124	\$20,672,136	\$32,256,869	\$75,077,040	\$514,400
Percent	81.19%	88.64%	80.24%	97.73%	92.75%	90.72%	56.62%	100.00%
Student Services								
Dollar	1,207,800	0	512,200	448,261	0	0	3,230,698	\$0
Percent	2.55%	0.00%	6.18%	0.50%	0.00%	0.00%	2.44%	0.00%
Institutional Support								
Dollar	2,484,000	1,552,000	734,100	0	1,429,230	735,746	24,576,095	\$0
Percent	5.24%	11.36%	8.86%	0.00%	6.41%	2.07%	18.53%	0.00%
Operation & Maintenance								
Dollar	5,169,500	0	391,400	0	187,048	2,526,808	23,746,226	\$0
Percent	10.90%	0.00%	4.72%	0.00%	0.84%	7.11%	17.91%	0.00%
Scholarships & Fellowships								
Dollar	60,000	0	0	1,570,000	0	39,000	5,965,710	\$0
Percent	0.13%	0.00%	0.00%	1.77%	0.00%	0.11%	4.50%	0.00%
Total Educational & General Expenditures								
Dollar	\$47,435,100	\$13,658,700	\$8,288,100	\$88,881,385	\$22,288,414	\$35,558,423	\$132,595,769	\$514,400
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (cont.)

**SUMMARY OF PERCENT UNRESTRICTED EDUCATIONAL AND GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE TBR AND UT SYSTEMS
July 1 Budget 2008-09**

	UT Agri. Exp. Station	UT Space Institute	UT Ext. Service	CTAS	MTAS	Institute for Pub. Service	UT Univ.-Wide Admin.	TBR Admin.	July 1 GRAND TOTAL
Instruction									
Dollar	\$0	\$3,466,783	\$0	\$0	\$0	\$0	\$0	\$0	\$1,230,558,404
Percent	0.00%	30.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	47.71%
Research									
Dollar	\$31,457,669	\$3,260,125	\$0	\$0	\$0	\$0	\$0	\$0	\$86,372,770
Percent	90.26%	28.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.35%
Public Service									
Dollar	\$0	\$0	\$42,410,113	\$4,354,027	\$5,899,037	\$5,097,809	\$0	\$0	\$89,869,090
Percent	0.00%	0.00%	95.88%	99.18%	95.78%	79.19%	0.00%	0.00%	3.48%
Academic Support									
Dollar	\$1,462,851	\$502,287	\$847,573	\$0	\$222,081	\$0	\$0	\$0	\$236,819,513
Percent	4.20%	4.40%	1.92%	0.00%	3.61%	0.00%	0.00%	0.00%	9.18%
SubTotal									
Dollar	\$32,920,520	\$7,229,195	\$43,257,686	\$4,354,027	\$6,121,118	\$5,097,809	\$0	\$0	\$1,643,619,777
Percent	94.45%	63.37%	97.80%	99.18%	99.38%	79.19%	0.00%	0.00%	63.73%
Student Services									
Dollar	\$0	\$259,321	\$0	\$0	\$0	\$0	\$0	\$0	\$277,817,205
Percent	0.00%	2.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10.77%
Institutional Support									
Dollar	\$1,423,185	\$1,769,833	\$973,924	\$35,800	\$38,000	\$1,339,549	\$12,049,247	\$15,505,100	\$304,209,527
Percent	4.08%	15.51%	2.20%	0.82%	0.62%	20.81%	100.00%	97.56%	11.80%
Operation & Maintenance									
Dollar	\$509,577	\$2,032,220	\$0	\$0	\$0	\$0	\$0	\$360,000	\$245,012,754
Percent	1.46%	17.81%	0.00%	0.00%	0.00%	0.00%	0.00%	2.27%	9.50%
Scholarships & Fellowships									
Dollar	\$0	\$117,790	\$0	\$0	\$0	\$0	\$0	\$27,000	\$108,329,953
Percent	0.00%	1.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	4.20%
Total Educational & General Expenditures									
Dollar	\$34,853,282	\$11,408,359	\$44,231,610	\$4,389,827	\$6,159,118	\$6,437,358	\$12,049,247	\$15,892,100	\$2,578,989,216
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4**MANDATORY STUDENT FEE CHARGES
2007-08 & 2008-09**

	2007-08			2008-09			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	\$1,180	\$4,058	\$5,238	\$1,224	\$4,302	\$5,526	3.7%	6.0%	5.5%
East Tennessee	\$829	\$4,058	\$4,887	\$899	\$4,302	\$5,201	8.4%	6.0%	6.4%
Middle Tennessee	\$1,220	\$4,058	\$5,278	\$1,398	\$4,302	\$5,700	14.6%	6.0%	8.0%
Tennessee State	\$798	\$4,058	\$4,856	\$800	\$4,302	\$5,102	0.3%	6.0%	5.1%
Tennessee Tech	\$922	\$4,058	\$4,980	\$942	\$4,302	\$5,244	2.2%	6.0%	5.3%
University of Memphis	\$1,150	\$4,652	\$5,802	\$1,150	\$4,978	\$6,128	0.0%	7.0%	5.6%
UT Chattanooga	\$1,090	\$3,972	\$5,062	\$1,100	\$4,210	\$5,310	0.9%	6.0%	4.9%
UT Knoxville	\$812	\$5,120	\$5,932	\$822	\$5,428	\$6,250	1.2%	6.0%	5.4%
UT Martin	\$855	\$4,150	\$5,005	\$855	\$4,400	\$5,255	0.0%	6.0%	5.0%
Chattanooga	\$277	\$2,364	\$2,641	\$291	\$2,506	\$2,797	5.1%	6.0%	5.9%
Cleveland	\$263	\$2,364	\$2,627	\$263	\$2,506	\$2,769	0.0%	6.0%	5.4%
Columbia	\$241	\$2,364	\$2,605	\$241	\$2,506	\$2,747	0.0%	6.0%	5.5%
Dyersburg	\$271	\$2,364	\$2,635	\$271	\$2,506	\$2,777	0.0%	6.0%	5.4%
Jackson	\$253	\$2,364	\$2,617	\$253	\$2,506	\$2,759	0.0%	6.0%	5.4%
Motlow	\$259	\$2,364	\$2,623	\$259	\$2,506	\$2,765	0.0%	6.0%	5.4%
Nashville	\$225	\$2,364	\$2,589	\$225	\$2,506	\$2,731	0.0%	6.0%	5.5%
Northeast	\$261	\$2,364	\$2,625	\$281	\$2,506	\$2,787	7.7%	6.0%	6.2%
Pellissippi	\$293	\$2,364	\$2,657	\$293	\$2,506	\$2,799	0.0%	6.0%	5.3%
Roane	\$281	\$2,364	\$2,645	\$281	\$2,506	\$2,787	0.0%	6.0%	5.4%
Southwest	\$285	\$2,364	\$2,649	\$285	\$2,506	\$2,791	0.0%	6.0%	5.4%
Volunteer	\$261	\$2,364	\$2,625	\$261	\$2,506	\$2,767	0.0%	6.0%	5.4%
Walters	\$263	\$2,364	\$2,627	\$269	\$2,506	\$2,775	2.3%	6.0%	5.6%
Technology Centers	\$200	\$1,968	\$2,168	\$200	\$2,085	\$2,285	0.0%	5.9%	5.4%

Table 5

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

	Estimated 2007-08			July 1 2008-09		
	Revenue	Expenditures/ Transfers	Difference	Revenue	Expenditures/ Transfers	Difference
Austin Peay	\$6,879,300	\$6,879,300	-	\$7,383,700	\$7,383,700	-
East Tennessee	12,549,400	12,441,100	108,300	13,339,100	13,299,400	39,700
Middle Tennessee	33,587,100 *	33,587,100	-	33,897,000	33,896,900	100
Tennessee State	14,621,000	14,621,000	-	14,621,000	14,621,000	-
Tennessee Tech	11,188,600	11,188,600	-	11,107,500	11,107,500	-
University of Memphis	16,330,700	15,422,800	907,900	16,395,700	15,502,200	893,500
subtotal	\$78,512,700	\$77,263,400	\$1,016,200	\$96,744,000	\$95,810,700	\$933,300
Chattanooga	\$885,000	\$692,100	\$192,900	\$885,000	\$688,800	\$196,200
Cleveland	146,900	40,200	106,700	146,900	42,100	104,800
Columbia	217,700	84,800	132,900	217,700	84,800	132,900
Dyersburg	85,000	85,000	-	90,000	90,000	-
Jackson	200,000	200,000	-	200,000	200,000	-
Motlow	188,000	8,100	179,900	133,000	8,200	124,800
Nashville	224,000	16,500	207,500	224,000	16,500	207,500
Northeast	94,000	9,700	84,300	194,000	9,700	184,300
Pellissippi	390,000	169,500	220,500	390,000	169,500	220,500
Roane	259,800	52,500	207,300	259,800	52,400	207,400
Southwest	650,000	192,600	457,400	650,000	192,400	457,600
Volunteer	477,400	78,000	399,400	310,000	78,000	232,000
Walters	278,000	47,000	231,000	278,000	43,600	234,400
subtotal	\$5,528,900	\$3,460,500	\$2,419,800	\$3,978,400	\$1,676,000	\$2,302,400
UT Chattanooga	\$7,570,790 *	\$7,570,790	\$0	\$7,658,104	\$7,623,170	34,934
UT Knoxville	132,849,059	132,663,761	185,298	152,355,036	152,355,036	-
UT Martin	9,655,578	9,653,763	1,815	11,360,378	11,360,378	-
subtotal	\$133,642,300	\$133,068,600	\$187,113	\$129,383,400	\$129,383,400	34,934
UT Space Institute	\$157,802	\$157,802	-	\$152,200	\$152,200	-
UT Memphis	5,267,261	5,267,261	-	3,896,840	3,896,840	-
Technology Centers	3,496,200	3,205,400	290,800	3,516,500	3,098,900	417,600
subtotal	\$8,235,500	\$7,456,200	\$779,300	\$8,544,800	\$8,090,900	\$453,900
TOTAL	\$225,919,400	\$221,248,600	\$4,402,413	\$223,689,700	\$220,016,700	\$3,724,534

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

Table 6

**ACTUAL & ESTIMATED REQUIRED EXPENDITURES
OF MAINTENANCE AND OPERATION OF PHYSICAL PLANT*
UNRESTRICTED EDUCATIONAL AND GENERAL BUDGETS**

**ACADEMIC FORMULA INSTITUTIONS
2007-08 & 2008-09**

	2007-08			2008-09		
	Appropriations	Estimated* Expenditures	Percent	Appropriations	July 1* Expenditures	Percent
Austin Peay	\$3,198,600	\$3,730,000	116.6%	\$3,005,000	\$3,726,700	124.0%
East Tennessee	5,588,000	6,862,531	122.8%	5,263,000	6,699,000	127.3%
Middle Tennessee	7,118,600	8,178,726	114.9%	6,684,000	8,926,456	133.5%
Tennessee State	4,462,700	4,857,675	108.9%	4,144,000	4,589,852	110.8%
Tennessee Tech	4,371,600	4,781,155	109.4%	4,125,000	5,056,597	122.6%
University of Memphis	8,889,500	13,957,600	157.0%	8,405,000	13,338,800	158.7%
subtotal	\$33,629,000	\$42,367,687	126.0%	\$31,626,000	\$42,337,405	133.9%
Chattanooga	\$1,449,900	\$1,923,338	132.7%	\$1,413,000	\$1,949,830	138.0%
Cleveland	976,500	1,057,911	108.3%	954,000	1,092,329	114.5%
Columbia	959,700	1,400,100	145.9%	936,000	1,184,700	126.6%
Dyersburg	532,600	885,300	166.2%	520,000	848,300	163.1%
Jackson	957,200	1,156,500	120.8%	933,000	1,146,800	122.9%
Motlow	833,700	1,013,870	121.6%	812,000	1,026,110	126.4%
Nashville	946,400	1,385,800	146.4%	921,000	1,344,600	146.0%
Northeast	1,052,800	1,541,070	146.4%	1,025,000	1,651,390	161.1%
Pellissippi	1,419,800	1,975,800	139.2%	1,381,000	1,975,800	143.1%
Roane	1,806,300	2,002,016	110.8%	1,763,000	1,904,784	108.0%
Southwest	3,437,000	4,418,820	128.6%	3,354,000	4,505,920	134.3%
Volunteer	1,013,000	1,701,196	167.9%	987,000	1,923,196	194.9%
Walters	1,657,200	2,198,446	132.7%	1,618,000	2,152,629	133.0%
subtotal	\$17,042,100	\$22,660,167	133.0%	\$16,617,000	\$22,706,388	136.6%
UT Chattanooga	\$3,698,400	\$6,724,100	181.8%	\$3,488,000	\$7,123,568	204.2%
UT Knoxville	16,127,700	25,718,400	159.5%	15,211,000	25,839,022	169.9%
UT Martin	3,235,800	4,964,600	153.4%	3,048,000	4,392,663	144.1%
subtotal	\$23,061,900	\$37,407,100	162.2%	\$21,747,000	\$37,355,253	171.8%
Technology Centers	3,026,100	4,210,100	139.1%	2,966,000	4,067,420	137.1%
Grand Total	\$76,759,100	\$106,645,054	138.9%	\$72,956,000	\$106,466,466	145.9%

*Exclusive of utilities, staff benefits (including longevity), and transfers to plant fund for extraordinary maintenance.

Table 7

**Athletics Data
2007-08 & 2008-09**

	2007-08 General Fund Support	Athletics General Fund as Percent of E&G	2007-08 Student Athletics Fee	2007-08 Athletics Fee Revenue	2007-08 Athletics Budget
APSU	\$3,803,700	4.7%	\$250	\$1,711,400	\$6,182,900
ETSU	4,234,420	3.0%	150	2,040,000	7,421,520
MTSU	6,736,400	2.9%	250	5,400,000	15,731,443
TSU	4,393,500	3.9%	174	1,531,000	8,048,200
TTU	4,393,500	4.2%	250	2,317,000	8,171,545
UM	1,885,941	0.6%	400	7,300,000	31,875,012
UTC	4,321,336	4.2%	240	2,548,124	9,449,049
UTM	3,930,076	5.1%	308	1,785,000	6,624,451
UTK*	0	NA	0	1,000,000	77,735,000
Subtotal	33,698,873			25,632,524	171,239,120
CSTCC	\$614,497	1.3%	\$0	\$0	\$614,541
CLSCC	478,587	2.7%	0	0	684,987
COSCC	476,400	1.9%	0	0	518,600
DSCC	297,400	2.1%	0	0	307,800
JSCC	324,127	1.4%	0	0	347,527
MSCC	366,030	1.8%	0	0	493,590
RSCC	452,103	1.3%	0	0	572,742
STCC	602,939	0.9%	0	0	627,439
VSCC	587,568	1.7%	0	0	681,039
WSCC	632,699	1.8%	0	0	859,006
Subtotal	4,832,350				5,707,271
Total	38,531,223				176,946,391

	2008-09 General Fund Support	Athletics General Fund as Percent of E&G	2008-09 Student Athletics Fee	2008-09 Athletics Fee Revenue**	2008-09 Athletics Budget
APSU	\$3,762,200	4.6%	\$250	\$1,711,400	\$6,020,400
ETSU	4,144,420	3.0%	150	2,000,000	7,085,350
MTSU	6,826,300	3.0%	300	5,400,000	16,122,000
TSU	4,452,100	4.0%	174	1,500,000	8,166,600
TTU	4,452,100	4.4%	250	2,317,000	7,887,990
UM	1,885,941	0.7%	400	7,450,000	31,908,828
UTC	4,307,966	4.3%	240	2,726,457	9,554,012
UTM	3,906,630	5.3%	308	1,785,000	6,684,150
UTK*	0	NA	0	1,000,000	85,775,000
Subtotal	33,737,657			25,889,857	179,204,330
CSTCC	\$541,462	1.2%	\$0	\$0	\$541,462
CLSCC	496,602	2.8%	0	0	700,002
COSCC	354,410	1.4%	0	0	393,510
DSCC	267,000	1.8%	0	0	315,800
JSCC	347,230	1.4%	0	0	370,630
MSCC	403,510	2.0%	0	0	562,580
RSCC	349,580	1.0%	0	0	460,600
STCC	615,890	0.9%	0	0	640,400
VSCC	589,607	1.7%	0	0	683,078
WSCC	577,853	1.7%	0	0	761,103
Subtotal	4,543,144				5,429,165
Total	38,280,801				184,633,495

*Athletics at UTK are self supporting.

**Athletics fee revenue for 2008-09 does not include increases to mandatory athletics fees effective fall 2008.

