



TENNESSEE HIGHER EDUCATION COMMISSION

REGULAR CALENDAR ITEM: II.

MEETING DATE: August 17, 2023
SUBJECT: Transmission Of 2023-24 Proposed Operating Budgets
ITEM TYPE: Action
ACTION RECOMMENDATION: Approval

BACKGROUND INFORMATION

The General Appropriations Act requires that operating budgets of all higher education units be submitted to the Tennessee Higher Education Commission once approved by the respective governing boards. Upon the Commission's review and comment, budgets are to be transmitted to the Department of Finance and Administration. The FY2023-24 Proposed Operating Budgets have been reviewed and approved by each Locally Governed Institution's Board of Trustees, the University of Tennessee Board of Trustees, and the Tennessee Board of Regents. 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.

SUMMARY

The FY2023-24 proposed operating budgets for higher education are balanced. Campuses propose to direct most of their resources to academic functions, and expenditures for auxiliary enterprises are not projected to exceed revenues plus unallocated auxiliary fund balances. Revenue generated from tuition and fees is expected to account for 45.9 percent of overall revenue, while state appropriations will account for 44.3 percent. Ten years ago, tuition and fees accounted for 53.3 percent of overall revenue, and state appropriations accounted for 36.5 percent. Approximately 9.8 percent of total FY2023-24 revenues will come from sales, services, and other sources, in alignment with previous years.

Tuition and fee revenue is expected to grow by 4.6 percent for universities, community colleges, and TCATs in FY2023-24. Revenues generated from auxiliary enterprises are expected to increase by 12.4 percent, while athletic fees revenues are projected to be flat compared to FY2022-23.

Institutions will continue to devote most of their expenditures to instructional activities. Institutions plan to devote 60.1 percent of overall expenditures in FY2023-24 to the teaching functions on campus—instruction, research, public service, and academic support, compared to 62.0 percent five years ago and 63.1 percent ten years ago. Spending on scholarships and fellowships has increased from 4.8 percent of all expenditures ten years ago to 7.2 percent today.

The budgets provided today will be revised in October and presented to the Commission for transmission to the Department of Finance and Administration in January. The October 31 budgets will better reflect the status of several financial uncertainties (e.g., enrollment's impact on tuition revenue).

RECOMMENDATION

The FY2023-24 July 1 Proposed Operating Budgets have been thoroughly analyzed by Commission staff and are presented with the recommendation that the Executive Director transmit the analysis of the budgets, along with the appropriate commentary, to the Commissioner of Finance and Administration.

**Table 1
HIGHER EDUCATION
STATE APPROPRIATIONS
2023-24**

	THEC FY 2023-24 Formula Calculation	2022-23 Final Recurring State Appr	2023-24 Preliminary Recurring State Appr ¹	2023-24 Preliminary NR State Appr ²	2023-24 Preliminary Total
Academic Formula Units					
Locally Governed Institutions					
Austin Peay	\$104,125,900	\$66,773,300	\$73,832,800	\$750,000	\$74,582,800
East Tennessee	133,019,900	89,413,300	97,592,700	-	97,592,700
Middle Tennessee	190,415,800	126,537,400	136,335,000	2,050,000	138,385,000
Tennessee State	72,554,500	47,671,200	52,447,600	-	52,447,600
Tennessee Tech	103,886,200	74,695,300	83,504,700	1,350,000	84,854,700
University of Memphis	231,461,200	151,179,000	165,642,600	5,488,000	171,130,600
Subtotal	\$835,463,500	\$556,269,500	\$609,355,400	\$9,638,000	\$618,993,400
Community Colleges ³					
Chattanooga	\$58,216,500	\$38,480,200			
Cleveland	22,798,000	14,638,800			
Columbia	32,973,200	22,011,600			
Dyersburg	19,974,500	12,900,400			
Jackson	26,908,000	17,835,300			
Motlow	37,931,400	25,764,300			
Nashville	40,513,200	26,991,000			
Northeast	38,871,900	26,952,800			
Pellissippi	62,837,200	43,071,500			
Roane	41,636,700	28,434,700			
Southwest	51,260,200	34,496,100			
Volunteer	51,968,300	34,821,200			
Walters	48,208,400	31,017,600			
Subtotal	\$534,097,500	\$357,415,500	\$380,567,100	\$0	\$380,567,100
UT Universities					
UT Chattanooga	\$108,660,300	\$71,977,100	\$77,865,500	\$0	\$77,865,500
UT Knoxville	454,835,200	303,375,800	332,464,200	-	332,464,200
UT Martin	62,843,000	41,369,400	45,411,300	-	45,411,300
Subtotal	\$626,338,500	\$416,722,300	\$455,741,000	\$0	\$455,741,000
Total Colleges and Universities	\$1,995,899,500	\$1,330,407,300	\$1,445,663,500	\$9,638,000	\$1,455,301,500
TN Colleges of Applied Technology	\$132,875,000	\$105,030,600	\$111,118,500	\$9,500,000	\$120,618,500
Total Academic Formula Units	\$2,128,774,500	\$1,435,437,900	\$1,556,782,000	\$19,138,000	\$1,575,920,000

1 - Recurring: includes \$63.8M to partially fund a 5% salary increase for July 2023 through June 2024; \$6.7M to fund an insurance premium increase; \$2.0M to TTU for the operation of a wind tunnel and supercomputer; \$1.0M to TTU to provide funding to support the Cybersecurity Education, Research and Outreach Center.

2 - Non-recurring: includes \$750K to APSU to fund year 3 of the Institute for National Security and Military Studies; \$2M to MTSU to fund student financial aid for a medical education program jointly administered by MTSU and Meharry Medical College; \$200,000 to TTU to provide non-recurring funding to support the Cybersecurity Education, Research and Outreach Center; \$150,000 to TTU to fund the Water Center, and \$1M to TTU to fund the Rural Reimagined program; \$5.5M to UofM for security upgrades; and \$9.5M to TBR for instructional equipment at the Blue Oval City ICAI.

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

**Table 1 (continued)
HIGHER EDUCATION
STATE APPROPRIATIONS
2023-24**

Specialized Units	THEC FY 2023-24 Formula Calculation	2022-23 Final Recurring State Appr	2023-24 Preliminary Recurring State Appr ¹	2023-24 Preliminary NR State Appr ²	2023-24 Preliminary Total
Medical Education					
ETSU College of Medicine	\$89,469,000	\$43,928,600	\$48,115,700	\$0	\$48,115,700
ETSU Family Practice	7,702,300	9,275,600	10,145,600	-	10,145,600
ETSU College of Pharmacy	-	-	2,500,000	-	2,500,000
UT College of Veterinary Medicine	30,381,000	29,130,000	32,098,700	-	32,098,700
UT Health Science Center ³	418,520,000	191,150,900	213,900,800	-	213,900,800
Subtotal	\$546,072,300	\$273,485,100	\$306,760,800	\$0	\$304,260,800
Research and Public Service					
UT Agricultural Experiment Station	\$97,780,000	\$33,945,100	\$35,675,900	\$0	\$35,675,900
UT Agricultural Extension Service	51,102,000	44,418,800	47,083,900	-	47,083,900
TSU McMinnville Center	361,800	1,506,700	1,547,200	-	1,547,200
TSU Institute of Agricultural and Environmental Research	5,603,600	4,982,200	5,000,700	-	5,000,700
TSU Cooperative Extension	3,380,100	6,070,200	6,151,200	-	6,151,200
TSU McIntire-Stennis Forestry Research	270,300	215,400	223,400	-	223,400
UT Space Institute	29,891,000	10,101,600	10,608,600	-	10,608,600
UT Institute for Public Service	15,834,000	7,429,900	7,818,800	-	7,818,800
Tennessee Language Center	1,088,000	878,100	980,100	-	980,100
Institute for Public Service, Other Agencies	14,746,000	6,551,800	6,838,700	-	6,838,700
UT County Technical Assistance Service	2,875,000	3,625,300	4,083,100	-	4,083,100
UT Municipal Technical Advisory Service	3,880,000	4,241,500	4,566,900	-	4,566,900
Subtotal	\$210,977,800	\$116,536,700	\$122,759,700	\$0	\$122,759,700
Other Specialized Units					
UT Southern	\$5,927,000	\$5,656,700	\$5,981,100	\$0	\$5,981,100
UT University-Wide Administration	6,195,000	5,829,000	6,094,000	-	6,094,000
TN Board of Regents Administration	7,607,000	29,534,300	31,168,300	4,763,000	35,931,300
TN Student Assistance Corporation	117,111,300	116,688,000	116,072,000	-	116,072,000
Tennessee Student Assistance Awards	113,262,500	113,262,500	113,262,500	-	113,262,500
Tennessee Students Assistance Corporation	2,657,800	2,657,800	2,657,800	-	2,657,800
Loan/Scholarships Program	1,191,000	767,700	151,700	-	151,700
Contract Education	4,042,500	2,577,000	2,577,000	-	2,577,000
TN Higher Education Commission	5,588,500	6,564,300	6,764,300	-	6,764,300
Subtotal	\$146,471,300	\$166,849,300	\$168,656,700	\$4,763,000	\$173,419,700
Total Specialized Units	\$903,521,400	\$556,871,100	\$598,177,200	\$4,763,000	\$600,440,200
Total Formula and Specialized Units	\$3,032,295,900	\$1,992,309,000	\$2,154,959,200	\$23,901,000	\$2,176,360,200
Program Initiatives					
Campus Centers of Excellence	\$47,399,700	\$19,728,600	\$20,517,100	\$0	\$20,517,100
Campus Centers of Emphasis	3,401,500	1,431,300	1,489,800	-	1,489,800
McWhorter Academic Scholars Program	1,211,800	1,211,800	1,211,800	-	1,211,800
UT Access and Diversity Initiative	6,181,900	5,806,700	5,806,700	-	5,806,700
TBR Access and Diversity Initiative	10,919,100	10,256,900	10,256,900	-	10,256,900
Research Initiatives - UT	10,000,000	5,852,900	5,852,900	-	5,852,900
THEC Grants	11,244,200	8,661,200	8,661,200	1,925,000	10,586,200
Subtotal	\$90,358,200	\$52,949,400	\$53,796,400	\$1,925,000	\$55,721,400
Total Operating	\$3,122,654,100	\$2,045,258,400	\$2,208,755,600	\$25,826,000	\$2,232,081,600

1 - Recurring: includes \$24.5M to partially fund a 5.0% salary increase for July 2023 through June 2024, \$1.9M to fund an insurance premium increase; \$200,000 to UT for the sole purpose of providing assessor/educator and technical assistance through the CTAS; \$350,000 to TBR to provide recurring funding for increased enrollment in the Correctional Education Investment Initiative.
2 - Nonrecurring: includes \$790,000 to TBR to provide non-recurring funding for increased enrollment in the Correctional Education Investment Initiative.
3 - Beginning in 2016-17 allocations to the UT College of Medicine, UT Family Practice, and UT Memphis Other Specialized Units are allocated in the aggregate only.

Table 2 Capital Projects Final Legislative Action - FY 2023-24

General Priorities

Institution	Project Name	Total Project Cost
APSU	APSU Health Profession Building - Inflation Increase	\$31,628,300
MTSU	MTSU Applied Engineering Building - Inflation Increase	\$18,308,000

Other Funded Projects

Institution	Project Name	Total Project Cost
TBR TCATS	TCAT Master Plan Funding	\$945,925,000

Capital Outlay - Total	\$995,861,300
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Table 2 (continued)
Capital Maintenance Projects
Final Legislative Action - FY 2023-24

LGI Capital Maintenance Projects		Total Project Cost
ETSU	Multiple Buildings HVAC Repairs	\$650,000
TSU	Electrical Upgrades Phase 4	4,230,000
TTU	Roaden University Center HVAC Upgrades	1,150,000
TTU	Multiple Buildings Elevator Upgrades Phase 1	870,000
TTU	Campus-Wide Building Controls Upgrades Phase 2	2,025,000
TSU	Multiple Building Roof Replacement Phase 1	1,600,000
APSU	Building Management System Upgrades	1,570,000
MTSU	Central Plant and Campus Utilities Updates Phase 1	3,000,000
UoM	Multiple Building Elevator and Fire Alarms	5,340,000
ETSU	Multiple Buildings Roof Replacements Phase II	3,150,000
TTU	Derryberry Hall Upgrades Phase 1	2,480,000
ETSU	Safety Lighting and Fire Alarm System Phase I	1,600,000
MTSU	Central Plant and Campus Utilities Updates Phase 2	2,000,000
Capital Maintenance Subtotal - LGIs (13 Projects)		\$29,665,000

TBR Capital Maintenance Projects		Total Project Cost
WSCC	Building System Upgrades	\$1,465,000
CoSCC	Accessibility and Security Upgrades Phase 2	1,370,000
PSCC	HVAC and Electrical Updates and Repairs Phase 3a	990,000
ChSCC	Central Plant Modernization Phase 1	1,075,000
STCC	Mechanical Systems and Infrastructure Updates Phase 1	1,500,000
NaSCC	HVAC and Cooling Tower Repairs Phase 2	1,000,000
VSCC	Domestic Water Improvements Phase 1	1,250,000
RSCC	Multiple Building HVAC Corrections Phase 2	1,200,000
JSCC	Multiple Building HVAC Updates	915,000
MSCC	Backup Power and Utility Upgrades Phase 1	1,050,000
NeSCC	Maintenance Building Exterior Updates	800,000
DSCC	Campus Paving and Resurfacing	1,125,000
CISCC	Library Modernization Phase 1	1,050,000
VSCC	CHEC Lab and System Updates	950,000
JSCC	Multiple Building Reroofing	895,000
TCAT Hartsville	Wilson County MEP Updates	860,000
TCAT Pulaski	East and West Shop and Breezeway Roof	832,000
TCAT Livingston	HVAC Replacement	425,000
TCAT Crump	Plumbing and Life/Safety Updates	800,000
TCAT Memphis	Building and Elevator Updates Phase 1	900,000
TCAT Dickson	Pump Station and Sewer Line Replacement	1,100,000
TCAT Jacksboro	Door and Window Replacements	450,000
TCAT Oneida	Parking Lot Expansion, Repaving & Lighting	525,000
TCAT Chattanooga	TCAT Buildings 1 and 2 Updates Phase 1	1,750,000
TCAT Livingston	Exterior and Interior Lighting Updates	325,000
TCAT Newbern	Maintenance Repairs	660,000
TCAT Ripley	Maintenance Repairs	775,000
TCAT Covington	Maintenance Repairs	800,000
TCAT Morristown	Building 102 Updates Phase 1	1,200,000
TCAT Murfreesboro	HVAC and Security System Updates	875,000
TCAT Chattanooga	TCAT Buildings 1 and 2 Updates Phase 2	2,625,000
TCAT Memphis	Building and Elevator Updates Phase 2	887,000
TCAT Hartsville	Maintenance Repairs	310,000
TCAT Pulaski	Lighting, HVAC, and Plumbing Updates	845,000
TCAT Livingston	Comprehensive Building Plumbing Corrections	835,000
TCAT Crump	Fire and Security Installation	345,000
TCAT Morristown	Building 102 Updates Phase 2	1,373,000
TCAT Livingston	Exterior Door and Window Replacements	425,000
TCAT Livingston	Parking Lot and Drainage Improvements	512,000
TCAT Pulaski	Exterior Door Replacements	125,000
TCAT Livingston	Storm Water Drainage Updates	325,000

Table 2 (continued)
Capital Maintenance Projects
Final Legislative Action - FY 2023-24

TCAT Chattanooga	TCAT Buildings 1 and 2 Updates Phase 3	5,750,000
TCAT Chattanooga	Interior Updates	337,000
TCAT	Inflation Adjustments	7,000,000

Capital Maintenance Subtotal - TBR (44 Projects)	\$50,606,000
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UT Capital Maintenance Projects	Total Project Cost
UTC Building Envelope Repairs Phase 1	\$3,650,000
UTIA CVM Building Envelope Repairs	3,610,000
UTK Steam Plant Improvements	3,600,000
UTM Elam Center Exterior Wall Repairs	4,000,000
UTS Building Envelope Repair	2,000,000
UTK Second Creek Repair & Storm Sewer Replacement	2,880,000
UTC Building Envelope Repairs Phase 2	3,700,000
UTHSC GEB Systems Upgrades	7,480,000

Capital Maintenance Subtotal - UT (8 Projects)	\$30,920,000
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Capital Maintenance Total (65 Projects)	\$111,191,000
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Original THEC Recommendations		
Capital Outlay	9 projects	\$551,258,705
Capital Maintenance	144 projects	\$369,890,000

Table 3
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL REVENUE BY SOURCE
FOR THE LGIS, TBR, & UT
JULY 1 BUDGET 2023-24

	APSU	ETSU	ETSU College of Medicine	ETSU Family Practice	ETSU College of Pharmacy	ETSU Subtotal	MTSU	TSU
Tuition & Fees								
Dollar	\$77,895,000	\$146,671,300	\$11,570,400	\$0	\$7,131,800	\$165,373,500	\$207,928,700	\$95,950,900
Percent	47.53%	54.53%	14.36%	0.00%	90.17%	43.83%	56.93%	61.08%
State Appropriation								
Dollar	\$74,582,800	\$97,592,700	\$48,115,700	\$10,145,600	\$0	\$155,854,000	\$135,845,500	\$51,421,300
Percent	45.51%	36.28%	59.71%	51.23%	0.00%	41.31%	37.19%	32.73%
Sales & Service								
Dollar	\$361,500	\$300,800	\$18,521,500	\$9,657,100	\$551,000	\$29,030,400	\$646,700	\$39,300
Percent	0.22%	0.11%	22.99%	48.77%	6.97%	7.69%	0.18%	0.03%
Other Sources								
Dollar	\$11,046,000	\$24,418,400	\$2,371,900	\$0	\$226,300	\$27,016,600	\$20,840,600	\$9,680,500
Percent	6.74%	9.08%	2.94%	0.00%	2.86%	7.16%	5.71%	6.16%
Total Educational & General								
Dollar	\$163,885,300	\$268,983,200	\$80,579,500	\$19,802,700	\$7,909,100	\$377,274,500	\$365,261,500	\$157,092,000
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL REVENUE BY SOURCE
FOR THE LGIS, TBR, & UT
JULY 1 BUDGET 2023-24

	TSU McMinville Center	TSU McIntire- Stennis Forestry Research	TSU Institute of Ag. & Env. Research	TSU Cooperative Education	TSU Subtotal	TTU	UM	TOTAL LGIS
Tuition & Fees								
Dollar	\$0	\$0	\$0	\$0	\$95,950,900	\$105,062,800	\$209,503,500	\$861,714,400
Percent	0.00%	0.00%	0.00%	0.00%	56.44%	52.44%	46.57%	49.91%
State Appropriation								
Dollar	\$1,547,200	\$223,400	\$5,000,700	\$6,151,200	\$64,343,800	\$82,153,800	\$171,065,600	\$683,845,500
Percent	100.00%	100.00%	100.00%	100.00%	37.85%	41.00%	38.03%	39.61%
Sales & Service								
Dollar	\$0	\$0	\$0	\$0	\$39,300	\$913,700	\$2,651,300	\$33,642,900
Percent	0.00%	0.00%	0.00%	0.00%	0.02%	0.46%	0.59%	1.95%
Other Sources								
Dollar	\$0	\$0	\$0	\$0	\$9,680,500	\$12,223,100	\$66,617,800	\$147,424,600
Percent	0.00%	0.00%	0.00%	0.00%	5.69%	6.10%	14.81%	8.54%
Total Educational & General								
Dollar	\$1,547,200	\$223,400	\$5,000,700	\$6,151,200	\$170,014,500	\$200,353,400	\$449,838,200	\$1,726,627,400
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL REVENUE BY SOURCE
FOR THE LGIS, TBR, & UT
JULY 1 BUDGET 2023-24

	Chattanooga	Cleveland	Columbia	Dyersburg	Jackson	Motlow	Nashville	Northeast
Tuition & Fees								
Dollar	\$26,596,100	\$10,879,900	\$17,783,500	\$10,917,100	\$12,173,400	\$19,595,200	\$22,738,000	\$18,019,200
Percent	38.77%	39.18%	43.18%	42.88%	38.27%	40.85%	43.05%	37.93%
State Appropriation								
Dollar	\$41,303,000	\$16,149,100	\$23,234,300	\$14,165,500	\$18,994,100	\$27,025,800	\$28,806,000	\$28,226,900
Percent	60.20%	58.15%	56.42%	55.64%	59.71%	56.35%	54.54%	59.41%
Sales & Service								
Dollar	\$260,000	\$33,000	\$12,500	\$3,200	\$63,200	\$76,600	\$7,900	\$45,000
Percent	0.38%	0.12%	0.03%	0.01%	0.20%	0.16%	0.01%	0.09%
Other Sources								
Dollar	\$445,400	\$709,200	\$149,800	\$372,100	\$580,800	\$1,266,900	\$1,267,200	\$1,218,600
Percent	0.65%	2.55%	0.36%	1.46%	1.83%	2.64%	2.40%	2.56%
Total Educational & General								
Dollar	\$68,604,500	\$27,771,200	\$41,180,100	\$25,457,900	\$31,811,500	\$47,964,500	\$52,819,100	\$47,509,700
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL REVENUE BY SOURCE
FOR THE LGIS, TBR, & UT
JULY 1 BUDGET 2023-24

	Pellissippi	Roane	Southwest	Volunteer	Walters	Comm. Colleges Subtotal	TN Colleges of Applied Technology	TBR Admin.
Tuition & Fees								
Dollar	\$31,353,400	\$17,771,300	\$22,868,700	\$23,919,800	\$20,003,700	\$254,619,300	\$48,684,100	\$0
Percent	38.86%	35.20%	36.33%	38.60%	36.18%	38.90%	32.16%	0.00%
State Appropriation								
Dollar	\$45,463,200	\$28,174,700	\$36,467,300	\$36,738,800	\$34,035,100	\$378,783,800	\$93,921,500	\$62,598,800
Percent	56.35%	55.81%	57.93%	59.29%	61.55%	57.87%	62.05%	72.96%
Sales & Service								
Dollar	\$45,000	\$33,600	\$62,800	\$30,500	\$60,500	\$733,800	\$1,041,800	\$19,844,200
Percent	0.06%	0.07%	0.10%	0.05%	0.11%	0.11%	0.69%	23.13%
Other Sources								
Dollar	\$3,822,700	\$4,499,900	\$3,556,300	\$1,275,000	\$1,195,200	\$20,359,100	\$7,723,200	\$3,355,600
Percent	4.74%	8.91%	5.65%	2.06%	2.16%	3.11%	5.10%	3.91%
Total Educational & General								
Dollar	\$80,684,300	\$50,479,500	\$62,955,100	\$61,964,100	\$55,294,500	\$654,496,000	\$151,370,600	\$85,798,600
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL REVENUE BY SOURCE
FOR THE LGIS, TBR, & UT
JULY 1 BUDGET 2023-24

	TOTAL TBR SYSTEM	UTC	UTK	UTM	UTS	UT Univ. Subtotal	UT Space Institute	UT Health Science Center
Tuition & Fees								
Dollar	\$303,303,400	\$131,540,800	\$645,442,500	\$66,633,600	\$9,521,800	\$853,138,700	\$1,200,900	\$89,935,700
Percent	34.02%	60.03%	62.40%	56.20%	59.19%	61.46%	9.35%	25.21%
State Appropriation								
Dollar	\$535,304,100	\$78,697,200	\$335,304,500	\$46,131,500	\$5,981,100	\$466,114,300	\$10,696,900	\$214,318,900
Percent	60.03%	35.91%	32.41%	38.91%	37.18%	33.58%	83.27%	60.08%
Sales & Service								
Dollar	\$21,619,800	\$4,852,100	\$5,707,500	\$3,738,800	\$66,500	\$14,364,900	\$0	\$20,823,300
Percent	2.42%	2.21%	0.55%	3.15%	0.41%	1.03%	0.00%	5.84%
Other Sources								
Dollar	\$31,437,900	\$4,045,000	\$47,973,000	\$2,056,200	\$516,600	\$54,590,800	\$948,200	\$31,673,500
Percent	3.53%	1.85%	4.64%	1.73%	3.21%	3.93%	7.38%	8.88%
Total Educational & General								
Dollar	\$891,665,200	\$219,135,100	\$1,034,427,500	\$118,560,100	\$16,086,000	\$1,388,208,700	\$12,846,000	\$356,751,400
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL REVENUE BY SOURCE
FOR THE LGIS, TBR, & UT
JULY 1 BUDGET 2023-24

	UT Agri. Exp. Station	UT Ext. Service	UT College of Vet. Medicine	Institute for Public Service: TN Language Ctr	Institute for Public Service: Other Agencies	Institute for Public Service Subtotal	MTAS	CTAS
Tuition & Fees								
Dollar	\$0	\$0	\$13,083,800	\$0	\$0	\$0	\$0	\$0
Percent	0.00%	0.00%	18.05%	0.00%	0.00%	0.00%	0.00%	0.00%
State Appropriation								
Dollar	\$35,789,400	\$47,194,800	\$32,424,300	\$987,500	\$6,852,900	\$7,840,400	\$4,568,800	\$4,085,000
Percent	73.87%	66.70%	44.72%	25.62%	65.80%	54.95%	44.90%	52.56%
Sales & Service								
Dollar	\$2,507,000	\$9,225,100	\$24,598,000	\$0	\$0	\$0	\$0	\$0
Percent	5.17%	13.04%	33.93%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Sources								
Dollar	\$10,155,700	\$14,334,200	\$2,397,600	\$2,867,200	\$3,561,100	\$6,428,300	\$5,606,400	\$3,687,800
Percent	20.96%	20.26%	3.31%	74.38%	34.20%	45.05%	55.10%	47.44%
Total Educational & General								
Dollar	\$48,452,100	\$70,754,100	\$72,503,700	\$3,854,700	\$10,414,000	\$14,268,700	\$10,175,200	\$7,772,800
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 3 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL REVENUE BY SOURCE
FOR THE LGIS, TBR, & UT
JULY 1 BUDGET 2023-24

	UT Univ.-Wide Admin.	TOTAL UT SYSTEM	July 1 GRAND TOTAL
Tuition & Fees			
Dollar	\$0	\$957,359,100	\$2,122,376,900
Percent	0.00%	47.73%	45.90%
State Appropriation			
Dollar	\$6,171,800	\$829,204,600	\$2,048,354,200
Percent	25.82%	41.34%	44.30%
Sales & Service			
Dollar	\$0	\$71,518,300	\$126,781,000
Percent	0.00%	3.57%	2.74%
Other Sources			
Dollar	\$17,728,200	\$147,550,700	\$326,413,200
Percent	74.18%	7.36%	7.06%
Total Educational & General			
Dollar	\$23,900,000	\$2,005,632,700	\$4,623,925,300
Percent	100.00%	100.00%	100.00%

Table 4
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE LGIS, TBR, & UT
July 1 BUDGET 2023-24

	APSU	ETSU	ETSU College of Medicine	ETSU Family Practice	ETSU College of Pharmacy	ETSU Subtotal	MTSU	TSU
Instruction								
Dollar	\$77,757,100	\$120,293,000	\$64,668,000	\$14,187,400	\$4,316,500	\$203,464,900	\$175,593,100	\$67,871,600
Percent	48.37%	46.31%	68.30%	68.90%	52.23%	53.08%	49.46%	41.03%
Research								
Dollar	\$696,900	\$6,154,900	\$4,908,300	\$312,100	\$57,000	\$11,432,300	\$6,840,400	\$2,716,200
Percent	0.43%	2.37%	5.18%	1.52%	0.69%	2.98%	1.93%	1.64%
Public Service								
Dollar	\$303,500	\$3,969,300	\$0	\$0	\$470,000	\$4,439,300	\$4,981,500	\$2,611,400
Percent	0.19%	1.53%	0.00%	0.00%	5.69%	1.16%	1.40%	1.58%
Academic Support								
Dollar	\$11,998,500	\$26,561,000	\$9,867,200	\$3,914,100	\$1,579,700	\$41,922,000	\$36,645,100	\$11,459,100
Percent	7.46%	10.23%	10.42%	19.01%	19.11%	10.94%	10.32%	6.93%
Subtotal								
Dollar	\$90,756,000	\$156,978,200	\$79,443,500	\$18,413,600	\$6,423,200	\$261,258,500	\$224,060,100	\$84,658,300
Percent	56.45%	60.43%	83.90%	89.42%	77.72%	68.16%	63.11%	51.17%
Student Services								
Dollar	\$25,856,700	\$30,407,900	\$3,618,600	\$0	\$887,400	\$34,913,900	\$40,264,200	\$24,209,600
Percent	16.08%	11.71%	3.82%	0.00%	10.74%	9.11%	11.34%	14.63%
Institutional Support								
Dollar	\$14,982,600	\$20,815,400	\$3,962,800	\$1,691,200	\$537,800	\$27,007,200	\$28,219,200	\$16,439,500
Percent	9.32%	8.01%	4.19%	8.21%	6.51%	7.05%	7.95%	9.94%
Operation & Maintenance								
Dollar	\$15,081,600	\$21,335,300	\$7,400,300	\$487,500	\$403,600	\$29,626,700	\$31,593,300	\$21,129,600
Percent	9.38%	8.21%	7.82%	2.37%	4.88%	7.73%	8.90%	12.77%
Scholarships & Fellowships								
Dollar	\$14,089,200	\$30,221,800	\$260,000	\$0	\$13,000	\$30,494,800	\$30,874,100	\$19,000,000
Percent	8.76%	11.63%	0.27%	0.00%	0.16%	7.96%	8.70%	11.48%
Total Educational & General Expenditures								
Dollar	\$160,766,100	\$259,758,600	\$94,685,200	\$20,592,300	\$8,265,000	\$383,301,100	\$355,010,900	\$165,437,000
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE LGIS, TBR, & UT
July 1 BUDGET 2023-24

	TSU McMinnville Center	TSU McIntire- Stennis Forestry Research	TSU Institute of Ag. and Env. Research	TSU Cooperative Education	TSU Subtotal	TTU	UM	TOTAL LGIS
Instruction								
Dollar	\$0	\$0	\$0	\$0	\$67,871,600	\$82,786,000	\$157,954,600	\$765,427,300
Percent	0.00%	0.00%	0.00%	0.00%	38.03%	44.05%	36.15%	44.96%
Research								
Dollar	\$1,542,700	\$223,100	\$4,987,500	\$0	\$9,469,500	\$3,162,900	\$52,371,700	\$83,973,700
Percent	100.00%	100.00%	100.00%	0.00%	5.31%	1.68%	11.99%	4.93%
Public Service								
Dollar	\$0	\$0	\$0	\$6,296,800	\$8,908,200	\$2,056,400	\$4,691,300	\$25,380,200
Percent	0.00%	0.00%	0.00%	100.00%	4.99%	1.09%	1.07%	1.49%
Academic Support								
Dollar	\$0	\$0	\$0	\$0	\$11,459,100	\$15,728,000	\$43,850,100	\$161,602,800
Percent	0.00%	0.00%	0.00%	0.00%	6.42%	8.37%	10.04%	9.49%
Subtotal								
Dollar	\$1,542,700	\$223,100	\$4,987,500	\$6,296,800	\$97,708,400	\$103,733,300	\$258,867,700	\$1,036,384,000
Percent	100.00%	100.00%	100.00%	100.00%	54.74%	55.20%	59.25%	60.88%
Student Services								
Dollar	\$0	\$0	\$0	\$0	\$24,209,600	\$24,140,900	\$58,663,800	\$208,049,100
Percent	0.00%	0.00%	0.00%	0.00%	13.56%	12.85%	13.43%	12.22%
Institutional Support								
Dollar	\$0	\$0	\$0	\$0	\$16,439,500	\$20,367,400	\$35,580,500	\$142,596,400
Percent	0.00%	0.00%	0.00%	0.00%	9.21%	10.84%	8.14%	8.38%
Operation & Maintenance								
Dollar	\$0	\$0	\$0	\$0	\$21,129,600	\$19,049,300	\$48,969,900	\$165,450,400
Percent	0.00%	0.00%	0.00%	0.00%	11.84%	10.14%	11.21%	9.72%
Scholarships & Fellowships								
Dollar	\$0	\$0	\$0	\$0	\$19,000,000	\$20,628,000	\$34,845,900	\$149,932,000
Percent	0.00%	0.00%	0.00%	0.00%	10.65%	10.98%	7.98%	8.81%
Total Educational & General Expenditures								
Dollar	\$1,542,700	\$223,100	\$4,987,500	\$6,296,800	\$178,487,100	\$187,918,900	\$436,927,800	\$1,702,411,900
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE LGIS, TBR, & UT
July 1 BUDGET 2023-24

	Chattanooga	Cleveland	Columbia	Dyersburg	Jackson	Motlow	Nashville	Northeast
Instruction								
Dollar	\$36,069,900	\$13,119,200	\$19,087,800	\$12,326,800	\$13,252,900	\$22,286,300	\$23,361,300	\$22,503,300
Percent	52.61%	47.51%	48.01%	48.43%	43.26%	46.08%	44.35%	48.47%
Research								
Dollar	\$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%
Public Service								
Dollar	\$85,000	\$97,700	\$154,900	\$26,200	\$57,000	\$851,300	\$0	\$19,000
Percent	0.12%	0.35%	0.39%	0.10%	0.19%	1.76%	0.00%	0.04%
Academic Support								
Dollar	\$6,572,900	\$1,493,000	\$2,519,800	\$822,500	\$3,556,600	\$4,761,300	\$6,608,600	\$5,011,700
Percent	9.59%	5.41%	6.34%	3.23%	11.61%	9.84%	12.55%	10.79%
Subtotal								
Dollar	\$42,727,800	\$14,709,900	\$21,762,500	\$13,175,500	\$16,866,500	\$27,898,900	\$29,969,900	\$27,534,000
Percent	62.32%	53.27%	54.74%	51.76%	55.06%	57.68%	56.90%	59.30%
Student Services								
Dollar	\$7,224,900	\$3,915,500	\$5,356,600	\$4,369,200	\$2,651,500	\$5,559,500	\$7,318,600	\$5,880,700
Percent	10.54%	14.18%	13.47%	17.16%	8.65%	11.49%	13.89%	12.67%
Institutional Support								
Dollar	\$9,168,000	\$5,091,900	\$6,435,600	\$4,146,200	\$7,060,800	\$7,652,600	\$7,467,400	\$6,185,700
Percent	13.37%	18.44%	16.19%	16.29%	23.05%	15.82%	14.18%	13.32%
Operation & Maintenance								
Dollar	\$7,535,600	\$3,419,200	\$5,175,800	\$3,023,700	\$3,533,300	\$5,952,800	\$7,260,600	\$6,677,500
Percent	10.99%	12.38%	13.02%	11.88%	11.53%	12.31%	13.78%	14.38%
Scholarships & Fellowships								
Dollar	\$1,908,200	\$475,700	\$1,026,600	\$740,100	\$523,600	\$1,303,500	\$658,600	\$150,000
Percent	2.78%	1.72%	2.58%	2.91%	1.71%	2.70%	1.25%	0.32%
Total Educational & General Expenditures								
Dollar	\$68,564,500	\$27,612,200	\$39,757,100	\$25,454,700	\$30,635,700	\$48,367,300	\$52,675,100	\$46,427,900
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE LGIS, TBR, & UT
July 1 BUDGET 2023-24

	Pellissippi	Roane	Southwest	Volunteer	Walters	Community Colleges Subtotal	TN Colleges of Applied Technology	TBR Administration
Instruction								
Dollar	\$45,913,300	\$25,697,100	\$26,132,800	\$32,488,700	\$26,945,500	\$319,184,900	\$82,461,700	\$0
Percent	52.55%	50.76%	40.77%	51.60%	49.82%	48.46%	56.08%	0.00%
Research								
Dollar	\$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%
Public Service								
Dollar	\$537,300	\$933,900	\$356,300	\$845,800	\$538,200	\$4,502,600	\$30,300	\$0
Percent	0.61%	1.84%	0.56%	1.34%	1.00%	0.68%	0.02%	0.00%
Academic Support								
Dollar	\$7,507,100	\$2,833,800	\$7,097,000	\$3,782,000	\$2,454,300	\$55,020,600	\$1,606,900	\$0
Percent	8.59%	5.60%	11.07%	6.01%	4.54%	8.35%	1.09%	0.00%
Subtotal								
Dollar	\$53,957,700	\$29,464,800	\$33,586,100	\$37,116,500	\$29,938,000	\$378,708,100	\$84,098,900	\$0
Percent	61.75%	58.21%	52.40%	58.95%	55.35%	57.50%	57.19%	0.00%
Student Services								
Dollar	\$11,819,900	\$7,384,100	\$7,620,200	\$5,602,200	\$9,276,200	\$83,979,100	\$15,559,300	\$0
Percent	13.53%	14.59%	11.89%	8.90%	17.15%	12.75%	10.58%	0.00%
Institutional Support								
Dollar	\$10,441,700	\$6,523,500	\$11,290,400	\$10,502,400	\$5,953,500	\$97,919,700	\$27,036,100	\$85,966,700
Percent	11.95%	12.89%	17.61%	16.68%	11.01%	14.87%	18.39%	99.99%
Operation & Maintenance								
Dollar	\$9,123,500	\$6,226,000	\$9,382,400	\$8,179,300	\$7,667,200	\$83,156,900	\$18,335,500	\$0
Percent	10.44%	12.30%	14.64%	12.99%	14.17%	12.63%	12.47%	0.00%
Scholarships & Fellowships								
Dollar	\$2,034,000	\$1,023,200	\$2,218,000	\$1,566,400	\$1,255,300	\$14,883,200	\$2,021,200	\$5,000
Percent	2.33%	2.02%	3.46%	2.49%	2.32%	2.26%	1.37%	0.01%
Total Educational & General Expenditures								
Dollar	\$87,376,800	\$50,621,600	\$64,097,100	\$62,966,800	\$54,090,200	\$658,647,000	\$147,051,000	\$85,971,700
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE LGIS, TBR, & UT
July 1 BUDGET 2023-24

	TOTAL TBR SYSTEM	UTC	UTK	UTM	UTS	UT Subtotal	UT Space Institute	UT Health Science Center
Instruction								
Dollar	\$401,646,600	\$96,830,900	\$348,461,300	\$49,424,800	\$4,485,600	\$499,202,600	\$3,681,400	\$148,436,300
Percent	45.04%	43.25%	34.52%	42.33%	22.72%	36.45%	28.49%	42.45%
Research								
Dollar	\$0	\$7,111,900	\$86,834,800	\$86,300	\$0	\$94,033,000	\$3,277,200	\$13,950,100
Percent	0.00%	3.18%	8.60%	0.07%	0.00%	6.87%	25.36%	3.99%
Public Service								
Dollar	\$4,532,900	\$2,781,700	\$10,802,900	\$864,500	\$85,400	\$14,534,500	\$0	\$624,200
Percent	0.51%	1.24%	1.07%	0.74%	0.43%	1.06%	0.00%	0.18%
Academic Support								
Dollar	\$56,627,500	\$21,776,100	\$164,546,300	\$11,327,200	\$2,279,200	\$199,928,800	\$356,800	\$64,971,100
Percent	6.35%	9.73%	16.30%	9.70%	11.54%	14.60%	2.76%	18.58%
Subtotal								
Dollar	\$462,807,000	\$128,500,600	\$610,645,300	\$61,702,800	\$6,850,200	\$807,698,900	\$7,315,400	\$227,981,700
Percent	51.90%	57.39%	60.50%	52.85%	34.69%	58.97%	56.62%	65.19%
Student Services								
Dollar	\$99,538,400	\$31,849,500	\$72,637,900	\$15,137,200	\$4,936,000	\$124,560,600	\$151,500	\$7,775,100
Percent	11.16%	14.23%	7.20%	12.97%	25.00%	9.09%	1.17%	2.22%
Institutional Support								
Dollar	\$210,922,500	\$21,386,100	\$101,223,400	\$12,436,000	\$2,708,400	\$137,753,900	\$2,457,300	\$53,703,700
Percent	23.65%	9.55%	10.03%	10.65%	13.72%	10.06%	19.02%	15.36%
Operation & Maintenance								
Dollar	\$101,492,400	\$22,641,800	\$107,516,800	\$12,715,400	\$2,218,600	\$145,092,600	\$2,814,800	\$53,070,400
Percent	11.38%	10.11%	10.65%	10.89%	11.24%	10.59%	21.79%	15.18%
Scholarships & Fellowships								
Dollar	\$16,909,400	\$19,512,200	\$117,289,500	\$14,761,000	\$3,033,000	\$154,595,700	\$181,300	\$7,164,800
Percent	1.90%	8.72%	11.62%	12.64%	15.36%	11.29%	1.40%	2.05%
Total Educational & General Expenditures								
Dollar	\$891,669,700	\$223,890,200	\$1,009,312,900	\$116,752,400	\$19,746,200	\$1,369,701,700	\$12,920,300	\$349,695,700
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE LGIS, TBR, & UT
July 1 BUDGET 2023-24

	UT Ag. Experiment Station	UT Extension Service	UT College of Veterinary Medicine	Institute for Public Service:		Institute for Public Service:		Institute for Public Service Subtotal	MTAS	CTAS
				TN Language Ctr	Other Agencies	Other Agencies	Subtotal			
Instruction										
Dollar	\$0	\$26,100	\$54,591,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percent	0.00%	0.04%	75.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Research										
Dollar	\$43,374,400	\$0	\$3,987,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percent	89.52%	0.00%	5.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service										
Dollar	\$0	\$66,644,200	\$64,400	\$3,629,500	\$8,785,600	\$12,415,100	\$9,149,300	\$7,585,600	\$7,585,600	\$7,585,600
Percent	0.00%	94.49%	0.09%	98.43%	90.14%	92.42%	95.11%	98.52%	98.52%	98.52%
Academic Support										
Dollar	\$1,966,700	\$1,149,200	\$7,918,500	\$0	\$0	\$0	\$336,000	\$0	\$0	\$0
Percent	4.06%	1.63%	10.93%	0.00%	0.00%	0.00%	3.49%	0.00%	0.00%	0.00%
Subtotal										
Dollar	\$45,341,100	\$67,819,500	\$66,561,600	\$3,629,500	\$8,785,600	\$12,415,100	\$9,485,300	\$7,585,600	\$7,585,600	\$7,585,600
Percent	93.58%	96.16%	91.86%	98.43%	90.14%	92.42%	98.61%	98.52%	98.52%	98.52%
Student Services										
Dollar	\$0	\$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%	0.00%
Institutional Support										
Dollar	\$2,692,500	\$2,709,600	\$2,038,200	\$57,800	\$960,600	\$1,018,400	\$133,900	\$114,000	\$114,000	\$114,000
Percent	5.56%	3.84%	2.81%	1.57%	9.86%	7.58%	1.39%	1.48%	1.48%	1.48%
Operation & Maintenance										
Dollar	\$418,400	\$0	\$3,678,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percent	0.86%	0.00%	5.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Scholarships & Fellowships										
Dollar	\$0	\$0	\$180,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percent	0.00%	0.00%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Educational & General Expenditures										
Dollar	\$48,452,000	\$70,529,100	\$72,458,000	\$3,687,300	\$9,746,200	\$13,433,500	\$9,619,200	\$7,699,600	\$7,699,600	\$7,699,600
Percent	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table 4 (continued)
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL EXPENDITURES
BY FUNCTIONAL AREA BY INSTITUTION FOR THE LGIS, TBR, & UT
July 1 BUDGET 2023-24

	UT	July 1	
	Univ.-Wide	TOTAL	GRAND
	Admin.	UT System	TOTAL
Instruction			
Dollar	\$0	\$705,937,400	\$1,873,011,300
Percent	0.00%	35.58%	40.91%
Research			
Dollar	\$0	\$158,622,400	\$242,596,100
Percent	0.00%	8.00%	5.30%
Public Service			
Dollar	\$0	\$111,017,300	\$140,930,400
Percent	0.00%	5.60%	3.08%
Academic Support			
Dollar	\$0	\$276,627,100	\$494,857,400
Percent	0.00%	13.94%	10.81%
Subtotal			
Dollar	\$0	\$1,252,204,200	\$2,751,395,200
Percent	0.00%	63.12%	60.10%
Student Services			
Dollar	\$0	\$132,487,200	\$440,074,700
Percent	0.00%	6.68%	9.61%
Institutional Support			
Dollar	\$27,911,700	\$230,533,200	\$584,052,100
Percent	94.77%	11.62%	12.76%
Operation & Maintenance			
Dollar	\$1,540,000	\$206,614,400	\$473,557,200
Percent	5.23%	10.41%	10.34%
Scholarships & Fellowships			
Dollar	\$0	\$162,121,800	\$328,963,200
Percent	0.00%	8.17%	7.19%
Total Educational & General Expenditures			
Dollar	\$29,451,700	\$1,983,960,800	\$4,578,042,400
Percent	100.00%	100.00%	100.00%

Table 5

**MANDATORY STUDENT FEE CHARGES
2022-23 & 2023-24**

	2022-23				2023-24				Percent Increase					
	Total		Undergraduate		Total		Undergraduate		Total		Undergraduate		Total	
	Mandatory Fees	Resident	Maintenance Fees	Resident	Mandatory Fees	Resident	Maintenance Fees	Resident	Mandatory Fees	Resident	Maintenance Fees	Resident	Mandatory Fees	Resident
Austin Peay	\$1,615	\$8,761	\$7,146	\$8,761	\$1,667	\$7,356	\$7,356	\$9,023	3.2%	2.9%	2.9%	3.0%	2.5%	3.0%
East Tennessee	1,952	9,674	7,722	9,674	2,000	7,950	7,950	9,950	2.5%	3.0%	3.0%	2.9%	2.5%	2.9%
Middle Tennessee	1,888	9,592	7,704	9,592	1,970	7,908	7,908	9,878	4.3%	2.6%	2.6%	3.0%	4.3%	3.0%
Tennessee State	1,207	8,335	7,128	8,335	1,247	7,324	7,324	8,571	3.3%	2.8%	2.8%	2.8%	3.3%	2.8%
Tennessee Tech (Admitted prior to Fall 2020)	1,282	9,478	8,196	9,478	1,310	8,436	8,436	9,746	2.2%	2.9%	2.9%	2.8%	2.2%	2.8%
Tennessee Tech (Flat Rate Model) ¹	1,282	10,522	9,240	10,522	1,310	9,510	9,510	10,820	2.2%	2.9%	2.9%	2.8%	2.2%	2.8%
University of Memphis	1,704	10,056	8,352	10,056	1,824	8,520	8,520	10,344	7.0%	2.0%	2.0%	2.9%	7.0%	2.9%
UT Chattanooga	1,856	9,848	7,992	9,848	1,912	8,232	8,232	10,144	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
UT Knoxville	1,912	13,244	11,332	13,244	2,152	11,332	11,332	13,484	12.6%	0.0%	0.0%	1.8%	12.6%	1.8%
UT Martin	1,534	9,912	8,378	9,912	1,662	8,546	8,546	10,208	8.3%	2.0%	2.0%	3.0%	8.3%	3.0%
UT Southern	1,200	10,200	9,000	10,200	1,236	9,270	9,270	10,506	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Chattanooga	\$326	\$4,652	4,326	\$4,652	\$326	\$4,452	\$4,452	\$4,778	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Cleveland	306	4,632	4,326	4,632	306	4,452	4,452	4,758	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Columbia	340	4,666	4,326	4,666	340	4,452	4,452	4,792	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Dyersburg	306	4,632	4,326	4,632	316	4,452	4,452	4,768	3.3%	2.9%	2.9%	2.9%	3.3%	2.9%
Jackson	292	4,618	4,326	4,618	292	4,452	4,452	4,744	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Motlow	312	4,638	4,326	4,638	312	4,452	4,452	4,764	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Nashville	268	4,594	4,326	4,594	274	4,452	4,452	4,726	2.2%	2.9%	2.9%	2.9%	2.2%	2.9%
Northeast	318	4,644	4,326	4,644	318	4,452	4,452	4,770	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Pellissippi	352	4,678	4,326	4,678	352	4,452	4,452	4,804	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Roane	310	4,636	4,326	4,636	310	4,452	4,452	4,762	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Southwest	326	4,652	4,326	4,652	326	4,452	4,452	4,778	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Volunteer	300	4,626	4,326	4,626	300	4,452	4,452	4,752	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
Walters	295	4,621	4,326	4,621	295	4,452	4,452	4,747	0.0%	2.9%	2.9%	2.7%	0.0%	2.7%
TN Colleges of Applied Technology	\$249	\$4,008	\$3,759	\$4,008	\$249	\$3,870	\$3,870	\$4,119	0.0%	3.0%	3.0%	2.8%	0.0%	2.8%

1 - Full-time students admitted in Fall 2020 or after at Tennessee Technological University pay a flat rate for 15 credit hours per semester, regardless of the number of hours taken. Full-time students admitted prior to Fall 2020 and part-time students are charged a per credit hour rate for the first 12 credit hours and a discounted per credit hour rate for additional hours.

Table 6

COMPARISON OF AUXILIARY ENTERPRISE REVENUES, EXPENDITURES, AND TRANSFERS FOR LGIs, TBR, & UT

	Proposed 2022-23			Proposed 2023-24		
	Revenue	Expenditures/ Transfers	Difference	Revenue	Expenditures/ Transfers	Difference
Austin Peay	\$13,250,100	\$13,250,100	\$0	\$14,127,400	\$14,127,400	\$0
East Tennessee	25,957,000	25,926,100	30,900	30,109,000	30,034,700	74,300
Middle Tennessee	33,313,800	33,291,200	22,600	33,810,400	33,810,400	-
Tennessee State	35,302,000	35,302,000	-	44,429,700	44,429,700	-
Tennessee Tech	18,577,600	18,570,400	7,200	20,140,300	20,126,300	14,000
University of Memphis	33,063,100	33,063,100	-	37,002,600	37,002,600	-
Subtotal	\$159,463,600	\$159,402,900	\$60,700	\$179,619,400	\$179,531,100	\$88,300
Chattanooga	\$700,000	\$700,000	\$0 *	\$925,000	\$898,900	\$26,100
Cleveland	130,000	40,500	89,500	113,500	22,800	90,700
Columbia	113,000	113,000	-	88,300	88,300	-
Dyersburg	40,000	40,000	-	40,000	40,000	-
Jackson	118,800	118,800	-	70,000	0	70,000
Motlow	150,000	15,200	134,800	150,000	15,240	134,760
Nashville	204,200	17,000	187,200	194,900	16,600	178,300
Northeast	106,000	10,400	95,600	106,000	10,375	95,625
Pellissippi	400,000	400,000	- *	400,000	400,000	- *
Roane	192,000	189,900	2,100	192,000	189,900	2,100
Southwest	350,000	350,000	- *	220,000	220,000	- *
Volunteer	200,000	150,000	50,000	200,000	150,000	50,000
Walters	104,000	18,600	85,400	82,500	31,500	51,000
Subtotal	\$2,808,000	\$2,163,400	\$644,600	\$2,782,200	\$2,083,615	\$698,585
UT Chattanooga	\$23,152,200	\$23,152,200	\$0	\$25,004,200	\$25,004,200	\$0
UT Knoxville	273,956,300	273,956,300	-	306,919,100	306,919,100	-
UT Martin	10,567,900	10,567,900	-	10,480,400	10,480,400	-
UT Southern	3,046,100	3,046,100	- *	2,797,000	2,778,700	18,300
Subtotal	\$307,676,400	\$307,676,400	\$0	\$342,403,700	\$342,403,700	\$0
UT Space Institute	\$215,000	\$215,000	\$0	\$4,109,800	\$4,109,800	\$0
UT Health Science Center	4,003,300	4,003,300	-	4,109,800	4,109,800	-
TN Colleges of Applied Tech	4,212,900	3,657,000	555,900	4,440,200	3,873,900	566,300
Subtotal	\$8,431,200	\$7,875,300	\$555,900	\$12,659,800	\$12,093,500	\$566,300
TOTAL	\$478,379,200	\$477,118,000	\$1,261,200	\$537,465,100	\$536,111,915	\$1,353,185

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

**Table 7
Athletics Data
2022-23 & 2023-24**

	2022-23 General Fund Support	Athletics General Fund as Percent of E&G ¹	2022-23 Student Athletics Fee	2022-23 Athletics Fee Revenue	2022-23 Athletics Budget
APSU	\$6,981,800	4.3%	\$472	\$3,500,000	\$14,160,800
ETSU	5,178,110	2.1%	450	5,902,800	14,650,400
MTSU	9,587,400	2.8%	480	9,091,600	27,568,250
TSU	5,483,941	4.0%	458	2,672,200	12,681,141
TTU	7,498,983	4.1%	496	5,302,700	14,899,442
UM	1,409,600	0.3%	439	6,992,000	41,648,800
UTC	9,145,240	4.3%	514	5,334,700	19,294,926
UTM	7,038,419	6.5%	408	2,060,000	11,759,105
UTS	4,544,574	25.9%	-	-	3,839,336
UTK ²	-	0.0%	-	1,000,000	165,029,892
Subtotal	\$56,868,067			\$41,856,000	\$325,532,092
Chattanooga	\$1,007,400	1.5%	\$0	\$0	\$1,429,000
Cleveland	654,372	2.4%	-	-	1,193,400
Columbia	698,840	1.9%	-	-	1,221,900
Dyersburg	930,600	4.0%	-	-	1,436,400
Jackson	552,501	1.9%	-	-	692,200
Motlow	782,640	1.7%	-	-	1,133,800
Roane	1,089,970	2.2%	-	-	1,374,600
Southwest	897,657	1.4%	-	-	1,161,200
Volunteer	610,457	1.1%	-	-	627,000
Walters	864,946	1.7%	-	-	1,457,400
Subtotal	\$8,089,383			\$0	\$11,726,900
Total	\$64,957,450			\$41,856,000	\$337,258,992

	2023-24 General Fund Support	Athletics General Fund as Percent of E&G ¹	2023-24 Student Athletics Fee	2023-24 Athletics Fee Revenue	2023-24 Athletics Budget
APSU	\$8,671,000	5.4%	\$503	\$3,500,000	\$15,546,200
ETSU	6,321,420	2.4%	490	5,902,800	16,154,810
MTSU	10,233,700	2.9%	556	9,091,600	28,525,504
TSU	9,961,687	6.0%	458	2,672,200	16,138,487
TTU	8,228,754	4.4%	496	5,302,700	15,723,992
UM	1,544,000	0.4%	426	6,992,000	42,258,200
UTC	9,569,234	4.3%	514	5,334,700	19,718,920
UTM	7,403,326	6.3%	408	2,060,000	12,485,746
UTS	4,025,503	20.4%	-	-	4,273,261
UTK ²	-	0.0%	-	1,000,000	185,340,049
Subtotal	\$65,958,624			\$41,856,000	\$356,165,168
Chattanooga	\$1,037,900	1.5%	\$0	\$0	\$1,465,500
Cleveland	792,246	2.9%	-	-	1,223,000
Columbia	745,060	1.9%	-	-	1,270,800
Dyersburg	1,055,700	4.1%	-	-	1,605,600
Jackson	607,234	2.0%	-	-	746,900
Motlow	800,990	1.7%	-	-	1,157,200
Pellissippi	-	0.0%	-	-	963,800
Roane	1,161,140	2.3%	-	-	1,512,000
Southwest	1,010,919	1.6%	-	-	1,273,400
Volunteer	681,733	1.1%	-	-	863,700
Walters	963,631	1.8%	-	-	1,529,592
Subtotal	\$7,892,922			\$0	\$12,081,900
Total	\$73,851,546			\$41,856,000	\$368,247,068

1 - Total E&G expenditure base excludes specialized units at UT, TBR, and the LGIs.

2 - Athletics at UTK are self-supporting.

Table 8
2023-24 Formula Needs Analysis

Institution	Preliminary FY 2023-24						Formula Estimated Total Need	Difference (Short)	Percent Funded
	Legislative Appropriation ¹	Maintenance Fees	Technology Access Fee	Out-of-State Tuition	Total Revenue				
Locally Governed Institutions									
Austin Peay	\$73,832,800	\$60,261,800	\$1,887,700	\$2,304,600	\$138,286,900	\$192,588,300	\$ (54,301,400)	71.8%	
East Tennessee	97,592,700	100,926,710	3,882,680	11,879,680	214,281,770	260,986,500	(46,704,730)	82.1%	
Middle Tennessee	136,335,000	158,396,773	4,143,100	18,279,600	317,154,473	353,581,300	(36,426,827)	89.7%	
Tennessee State	52,447,600	55,072,800	1,471,400	33,487,719	142,479,519	147,993,400	(5,513,881)	96.3%	
Tennessee Tech	83,504,700	84,929,319	2,753,462	4,238,250	175,425,731	195,390,300	(19,964,569)	89.8%	
University of Memphis	165,642,600	166,280,000	3,187,100	13,666,000	348,775,700	442,727,700	(93,952,000)	78.8%	
Subtotal	\$609,355,400	\$625,867,402	\$17,325,442	\$83,855,849	\$1,336,404,093	\$1,593,267,500	\$ (256,863,407)	83.9%	
Community Colleges	\$380,567,100	\$221,319,900	\$11,926,000	\$8,111,200	\$621,924,200	\$805,589,800	\$ (183,665,600)	77.2%	
UT Universities									
UT Chattanooga	\$77,865,500	\$93,608,808	\$2,923,200	\$6,916,476	\$181,313,984	\$202,878,900	\$ (21,564,916)	89.4%	
UT Knoxville	332,464,200	380,907,000	8,090,992	138,093,000	859,555,192	858,197,300	1,357,892	100.2%	
UT Martin	45,411,300	53,537,481	1,244,158	2,234,154	102,427,093	118,324,100	(15,897,007)	86.6%	
Subtotal	\$455,741,000	\$528,053,289	\$12,258,350	\$147,243,630	\$1,143,296,269	\$1,179,400,300	\$ (36,104,031)	96.9%	
TN Colleges of Applied Technology	\$111,118,500	\$45,267,592	\$2,119,562	\$0	\$158,505,654	\$163,374,000	\$ (4,868,346)	97.0%	
Total Academic Formula Units	\$1,556,782,000	\$1,420,508,183	\$43,629,354	\$239,210,679	\$3,260,130,216	\$3,741,631,600	\$ (481,501,384)	87.1%	

¹ - Recurring funds only.