

Agenda Item: III.**DATE:** July 22, 2021**SUBJECT:** FY2021-22 Proposed Operating Budgets**ACTION RECOMMENDED:** 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 submitted to the Department of Finance and Administration. The FY2021-22 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 FY2021-22 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 49.0 percent of overall revenue, while state appropriations will account for 41.5 percent. Ten years ago, tuition and fees accounted for 53.2 percent of overall revenue, and state appropriations accounted for 35.8 percent. Approximately 9.4 percent of total FY2021-22 revenues will come from sales, services, and other sources, in alignment with previous years.

Tuition and fee revenue is expected to grow by 2.1 percent for universities, community colleges, and TCATs in 2021-22. Revenues generated from auxiliary enterprises are expected to increase by 21.5 percent, while athletic fees revenues are projected to increase by 0.6 percent.

Institutions will continue to devote most of their expenditures to instructional activities. The teaching functions on campus—instruction, research, public service, and academic support—are planned to account for 61.2 percent of overall expenditures in FY2021-2, compared to 62.8 percent five years ago and 63.6 percent ten years ago.

The 2021-22 proposed operating budgets reflect institutional focus on a new normal in revenue and expenditure estimates after the fiscal impacts of COVID-19 in 2020-21. The community college sector is reporting a \$22.1 million decline in tuition revenue from 2020-21 to 2021-22. This 7.3 percent decline reflects the effects of both COVID disruptions and overall declines in enrollment of 12 percent in Fall 2020 and 14 percent in Spring 2021. However, revised 2020-21 budgets showed an estimated tuition revenue of \$284 million, about 1.2 percent higher than the proposed budgets presented today, highlighting the uncertainty that exists in the creation of the 2021-22 proposed budgets. TBR continues to build budgets based on conservative expectations for enrollment.

While several universities also submitted proposed operating budgets with flat or declining tuition revenue—perhaps also due to conservative Fall 2021 enrollment estimates—the UT system reports a proposed increase of nearly 7.5 percent in tuition revenue in 2021-22 compared to 2020-21. As with the community college sector, these changes are muted when compared to the revised budgets submitted later last year. However, UT still estimates about a 5 percent increase in tuition revenue this year. Early indications from the institutions suggest these revenue increases are due to expected growth in enrollment coupled with the resumption of fees not assessed during the pandemic.

The budgets provided today will be revised in October and presented to the Commission in January. The October 31 budgets will better reflect the status of several financial uncertainties (e.g. enrollment, state appropriations, etc.). Additionally, UT Southern has been added to these proposed budgets where applicable. UT Southern reports proposed total revenue of \$18.2 million in 2021-22, with 40.6 percent generated by tuition. This is compared to proposed expenditures of \$14.97 million with nearly 53.9 percent attributable to instruction and student services. UT Southern will continue to be integrated into future reporting as more data becomes available.

RECOMMENDATION: The FY2021-22 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
2021-22**

Academic Formula Units	THEC FY 2021-22 Formula Calculation	Total FY 2020-21 State Appropriation ¹	2021-22 Preliminary State Appropriations ²	2021-22 Preliminary NR State Appr ³	2021-22 Preliminary Total
Locally Governed Institutions					
Austin Peay	\$83,521,800	\$51,097,700	\$58,052,100	\$750,000	\$58,802,100
East Tennessee	109,774,200	71,656,300	78,041,200	-	78,041,200
Middle Tennessee	161,044,200	106,483,000	112,696,100	3,787,600	116,483,700
Tennessee State	61,057,400	41,365,200	43,152,500	-	43,152,500
Tennessee Tech	88,052,200	60,428,600	64,215,300	500,000	64,715,300
University of Memphis	190,519,200	123,734,100	133,278,400	5,000,000	138,278,400
Subtotal	\$693,969,000	\$454,764,900	\$489,435,600	\$10,037,600	\$499,473,200
Community Colleges⁴					
Chattanooga	\$50,969,200	\$33,084,400			
Cleveland	18,747,000	11,937,900			
Columbia	28,293,400	17,615,800			
Dyersburg	16,729,900	10,717,100			
Jackson	23,477,000	14,879,600			
Motlow	32,847,700	19,334,000			
Nashville	34,225,000	22,732,000			
Northeast	35,954,300	23,013,900			
Pellissippi	55,201,900	35,442,700			
Roane	37,779,600	24,116,500			
Southwest	45,287,900	29,938,100			
Volunteer	44,524,400	27,806,100			
Walters	39,145,300	25,474,600			
Subtotal	\$463,182,600	\$296,092,700	\$321,107,300	\$0	\$321,107,300
UT Universities					
UT Chattanooga	\$91,369,200	\$59,510,200	\$63,931,900	\$0	\$63,931,900
UT Knoxville	377,009,200	247,566,300	265,110,700	-	265,110,700
UT Martin	51,570,500	34,665,400	36,653,100	-	36,653,100
Subtotal	\$519,948,900	\$341,741,900	\$365,695,700	\$0	\$365,695,700
Total Colleges and Universities	\$1,677,100,500	\$1,092,599,500	\$1,176,238,600	\$10,037,600	\$1,186,276,200
TN Colleges of Applied Technology	\$114,997,200	\$75,622,700	\$87,857,600	\$24,900,000	\$112,757,600
Total Academic Formula Units	\$1,792,097,700	\$1,168,222,200	\$1,264,096,200	\$34,937,600	\$1,299,033,800

1 - Recurring.

2 - Recurring: includes \$11.4M to partially fund a 2% salary increase for January 2021 through June 2021, \$45.4M to partially fund a 4.04% salary increase for July 2021 through June 2022, \$6.5M to fund a 2.8% insurance premium increase, and \$8M to the TN Colleges of Applied Technology to address staffing needs related to the waitlist.

3 - Non-recurring: includes \$750K to APSU to fund the Institute for National Security and Military Studies, \$1.2M to MTSU to fund student financial aid for a medical education program jointly administered by MTSU and Meharry Medical College, \$2.6M to MTSU for data science initiatives, \$500K to TTU to provide a match for a cybersecurity National Science Foundation grant, and \$5M to UM for movement to a Research 1 Carnegie classification.

4 - 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 (continued)
HIGHER EDUCATION
STATE APPROPRIATIONS
2021-22

Specialized Units	THEC FY 2021-22 Formula Calculation	Total FY 2020-21 State Appropriation¹	2021-22 Preliminary State Appropriations²	2021-22 Preliminary NR State Appr³	2021-22 Preliminary Total
Medical Education					
ETSU College of Medicine	\$84,736,000	\$36,717,300	\$41,137,600	\$0	\$41,137,600
ETSU Family Practice	6,959,300	7,835,800	8,739,800	-	8,739,800
UT College of Veterinary Medicine	27,020,000	22,280,200	24,441,700	-	24,441,700
UT Health Science Center ⁴	395,896,000	162,748,000	179,146,500	-	179,146,500
Subtotal	\$514,611,300	\$229,581,300	\$253,465,600	\$0	\$253,465,600
Research and Public Service					
UT Agricultural Experiment Station	\$94,804,000	\$31,160,800	\$32,733,800	\$0	\$32,733,800
UT Agricultural Extension Service	49,231,000	38,428,800	42,763,400	-	42,763,400
TSU McMinnville Center	351,000	1,429,900	1,474,900	-	1,474,900
TSU Institute of Agricultural and Environmental Research	5,433,000	4,771,600	4,882,200	-	4,882,200
TSU Cooperative Extension	3,258,100	3,705,200	5,907,700	-	5,907,700
TSU McIntire-Stennis Forestry Research	262,000	198,900	210,000	-	210,000
UT Space Institute	29,468,000	9,301,200	9,725,900	-	9,725,900
UT Institute for Public Service	14,874,000	6,837,800	7,177,300	500,000	7,677,300
Tennessee Language Center	966,000	720,600	802,000	-	802,000
Institute for Public Service: Other Agencies	13,908,000	6,117,200	6,375,300	500,000	6,875,300
UT County Technical Assistance Service	2,758,000	3,221,000	3,435,900	-	3,435,900
UT Municipal Technical Advisory Service	3,798,000	3,731,200	4,030,600	-	4,030,600
Subtotal	\$204,237,100	\$102,786,400	\$112,341,700	\$500,000	\$112,841,700
Other Specialized Units					
UT University-Wide Administration	\$5,950,000	\$6,064,200	\$11,447,100	\$1,000,000	\$12,447,100
TN Board of Regents Administration	7,607,000	12,775,800	14,274,100	5,630,000	19,904,100
TN Student Assistance Corporation	115,688,700	116,195,200	116,155,500	1,000,000	117,155,500
Tennessee Student Assistance Awards	113,262,500	113,262,500	113,262,500	-	113,262,500
Tennessee Students Assistance Corporation	1,235,200	2,154,500	2,114,800	-	2,114,800
Loan/Scholarships Program	1,191,000	778,200	778,200	-	778,200
Engineering Scholarship for Minority Students	-	-	-	1,000,000	1,000,000
Contract Education	3,771,000	2,249,900	2,577,000	-	2,577,000
TN Higher Education Commission	5,588,500	5,588,500	5,560,500	-	5,560,500
Subtotal	\$138,605,200	\$142,873,600	\$150,014,200	\$7,630,000	\$157,644,200
Program Initiatives					
Campus Centers of Excellence	\$44,215,800	\$18,379,300	\$19,202,900	\$0	\$19,202,900
Campus Centers of Emphasis	3,173,000	1,340,000	1,390,500	-	1,390,500
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	11,089,000	13,917,200	38,000,000	51,917,200
Subtotal	\$86,945,800	\$53,936,600	\$57,638,900	\$38,000,000	\$95,638,900
Total Operating	\$2,736,497,100	\$1,697,400,100	\$1,837,556,600	\$81,067,600	\$1,918,624,200

1 - Recurring.

2 - Recurring: includes \$4.4M to partially fund a 2% salary increase for January 2021 through June 2021 and \$17.8M to partially fund a 4.04% salary increase for July 2021 through June 2022; \$1.8M to fund a insurance premium increase; \$2.19M to UT Ag Extension to fund additional extension agents; \$2M to TSU Cooperative Extension to fund additional extension agents; \$5.1M to UT Admin for the acquisition of Martin Methodist College; \$400K to TBR Admin for competency-based education capacity and \$222K for Correctional Education Investment Initiative staffing; \$363K to Contract Education for the Southern College of Optometry; and \$4M to THEC Grants for the expansion of Graduate Medical Education (GME) opportunities.

3 - Nonrecurring: includes \$500K to UT Institute of Public Service for the Law Enforcement Innovation Center; \$1M to UT Admin to acquire Martin Methodist College; \$1M to TBR Admin for Mechatronics education, \$350K for competency-based education capacity, \$650K for Correctional Education Investment Initiative equipment, and \$3.63M for equipment for a new building at TCAT Morristown; \$1M to TSAC for a minority student engineering scholarship program; \$26.5M for the Governor's Investment in Vocational Education (GIVE) program; and \$11.5M for the Supporting Postsecondary Access in Rural Communities (SPARC) initiative.

4 - 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 2021-22

System Priority	Capital Outlay Projects	Project Name	Total Project Cost
1	TTU	Engineering Building	\$53,730,000
1	APSU	Health Professions Building	70,175,000
1	MTSU	Applied Engineering Building	54,900,000
1	ETSU ¹	Academic Building (Planning Funds)	3,250,000
1	Columbia State	Williamson County Arts and Technology Building	27,930,000
1	UTK	Nursing Building Renovation & Addition	65,000,000
3	UTHSC	Nash Buildout 2 Floors	11,500,000
3	TCAT Shelbyville	Bedford County Higher Education Center	42,400,000
Projects not included in THEC Recommendation			
--	Roane State	Cumberland County Science Lab	\$2,050,000
--	Roane State	Knox County Campus Expansion (Planning Funds)	1,000,000
--	TCAT Statewide	Facilities Revitalization and Capacity Initiative	12,280,000
--	UTM	Establish Veterans Park & Demolition of Dormitories	500,000
Capital Outlay - Total			\$344,715,000

1 - The ETSU Academic Building was recommended by THEC for funding in 2021-22 for \$51.8M. The building represented ETSU's number one priority and THEC's number five priority. Though not funded in the Governor's Budget, \$3.25M was recommended by the Legislature to allow ETSU to start planning the project.

Table 2 (continued)
Capital Maintenance Projects
Final Legislative Action - FY 2021-22

LGI Capital Maintenance Projects			Total Project Cost
1	APSU	Sundquist Science Complex Roof Replacement	\$3,200,000
2	APSU	Sundquist Science Complex Exhaust System Controls Replacement	1,500,000
3	ETSU	HVAC and Steam Line Repairs Phase 1	3,650,000
4	ETSU	Brown Hall and Shelbridge Repairs and Upgrades	3,000,000
5	ETSU	Multiple Buildings Exterior Improvements	2,414,000
6	ETSU	Multiple Buildings Roof Replacements	2,300,000
7	MTSU	Campus-Wide Utilities Repairs and Replacements	2,955,000
8	MTSU	Multiple Buildings Elevator Modernization Phase 1 and 2	1,835,000
9	MTSU	Campus-Wide Life Safety Systems Upgrades	1,685,000
10	MTSU	Cope Building Roof Replacement	600,000
11	MTSU	Science Building HVAC and Exhaust System Upgrades	2,000,000
12	MTSU	College Heights Electrical Upgrades	400,000
13	MTSU	Tennessee Livestock Roof Repair and Refurbishment	490,000
14	TSU	Electrical Upgrades Phase 3	5,000,000
15	TSU	Campus HVAC Repairs Phase 2	3,650,000
16	TSU	Campus Building Envelope and Structure Repairs Phase 2	1,900,000
17	TSU	Goodwill Manor and Harned Hall Exterior Renovations	400,000
18	TSU	Crouch Hall Roof Replacement	416,000
19	TTU	Steam Plant Deaerator Tank Replacement	920,000
20	TTU	Derryberry Hall Upgrades Phase 1	1,691,000
21	TTU	Campus-Wide Building Controls Upgrades Phase 1	2,150,000
22	TTU	Bryan Fine Arts Auditorium Upgrades	1,506,000
23	TTU	Campus-Wide Exterior Lighting Upgrades	1,567,000
24	UM	Multiple Buildings Upgrades and Repairs	4,309,000
25	UM	Central Plant and CFA Building Chillers and HVAC Repairs and Replacements	5,000,000
26	UM	Campus-Wide Boilers and Hot Water Pipes Repairs Phase 2	3,500,000
27	UM	Multiple Buildings Window Replacements and Brick Repairs	3,000,000
28	UM	Campus-Wide Building Controls Replacement and Upgrades	1,533,000
Capital Maintenance Subtotal - LGIs (28 Projects)			\$62,571,000

Table 2 (continued)
Capital Maintenance Projects
Final Legislative Action - FY 2021-22

TBR Capital Maintenance Projects			Total Project Cost
1	CISCC	Science Building Renovations	\$1,880,000
2	PSCC	Strawberry Plains Roof Replacement	1,750,000
3	NaSCC	Clarksville Roof Replacement	700,000
4	NeSCC	Powers and Maintenance Roof Replacements	410,000
5	TCAT Statewide	Roof Repairs and Replacements Phase 4 and 5	1,370,000
6	MSCC	Marcum Roof Replacement and Exterior Repairs	1,220,000
7	WSCC	Humanities MEP Improvements	1,700,000
8	JSCC	Nelms Classroom Building HVAC Updates	890,000
9	RSCC	Oak Ridge and Anderson County HVAC Updates	1,450,000
10	STCC	Central Plant Updates Phase 2	3,000,000
11	TCAT	Mechanical, Electrical, and Plumbing Updates Phase 2 and 3	4,440,000
12	VSCC	Ramer Building ADA and Interior Upgrades	410,000
13	CoSCC	Accessibility and Security	950,000
14	TCAT	Parking and Paving Updates Phase 1 and 2	3,720,000
15	ChSCC	CAT Building Interior Renovations	1,800,000
16	DSCC	Naifeh Building Renovations	1,250,000
17	TCAT	Maintenance Repairs Phase 1 and 2	2,280,000
18	PSCC	Alarm System Upgrades Phase 2	250,000
19	ChSCC	Warehouse Roof Replacement	280,000
20	TCAT	Building System Updates Phase 4	170,000
21	TCAT McKenzie	Plumbing Repairs	300,000
22	NaSCC	Interior and Exterior Updates	550,000
23	TCAT Statewide	Mechanical, Electrical, and Plumbing Updates Phase 4*	2,360,000
24	TCAT Hohenwald	Sewer Line Replacement*	220,000
25	TCAT McKenzie	Masonry Building Structure Repair*	200,000
26	TCAT Statewide	Maintenance Repairs Phase 3*	1,320,000
27	TCAT Statewide	Parking and Paving Updates Phase 3*	620,000
28	TCAT Hartsville	Wilson County Safety and Security Updates*	250,000
29	TCAT Statewide	Mechanical, Electrical, and Plumbing Updates Phase 5	1,020,000
30	TCAT Statewide	Mechanical Updates D*	490,000
31	TCAT Statewide	Parking and Paving Updates C*	260,000
32	TCAT Pulaski	Pulaski Window Replacements*	50,000
33	TCAT Crump	Building 2 Welding Technology Renovation*	290,000
34	TCAT Statewide	Parking and Paving Updates D*	490,000
35	TCAT Statewide	Maintenance Updates C*	660,000
36	TCAT Knoxville	Interior Upgrades*	250,000
37	TCAT Hartsville	Safety and Security Updates*	200,000
38	TCAT Elizabethton	Arney Street Bldg #2 Infrastructure and Exterior Updates*	110,000
39	TCAT Paris	Fan Coil Unit Replacements*	130,000
40	TCAT Knoxville	Shop Flooding Repairs*	10,000
41	TCAT Morristown	Restroom Renovations*	270,000
Capital Maintenance Subtotal - TBR (41 Projects)			\$39,970,000

* Projects identified for outyear funding in the 2021-22 THEC Recommendation.

Table 2 (continued)
Capital Maintenance Projects
Final Legislative Action - FY 2021-22

UT Capital Maintenance Projects			Total Project Cost
1	UTM	UTM EPS Building Systems Upgrades	\$9,870,000
2	UTC	UTC Multiple Buildings Roof Replacements	5,030,000
3	UTHSC	UTHSC Campus Police Building Upgrades	8,000,000
4	UTIA	UTIA CRC/MAST, BESS, & JARTU Improvements	7,120,000
5	UTK	UTK Multiple Building Systems Improvements	4,000,000
6	UTC	UTC Multiple Buildings Elevator Upgrades	2,330,000
7	Statewide	Statewide Facilities Space Analytics	1,000,000
8	UTIA	UTIA Morgan Hall Envelope Repairs	4,950,000
9	UTHSC	UTHSC Multiple Buildings Roof Replacements	5,000,000
10	UTM	UTM Elam Center Mall Glass Replacement	4,130,000
11	UTC	UTC Multiple Buildings Envelope Repairs Phase 1	4,480,000
12	UTK	UTK Multiple Buildings HVAC Improvements Phase 1	4,000,000
Capital Maintenance Subtotal - UT (12 Projects)			\$59,910,000
Capital Maintenance Total (81 Projects)			\$162,451,000
Original THEC Recommendations			
Capital Outlay		12 projects	\$516,029,000
Capital Maintenance		70 projects	\$152,311,000

Table 3
SUMMARY OF UNRESTRICTED EDUCATIONAL & GENERAL REVENUE BY SOURCE
FOR THE LGIs, TBR, & UT
JULY 1 BUDGET 2021-22

	APSU	ETSU	ETSU College of Medicine	ETSU Family Practice	ETSU College of Pharmacy	ETSU Sub-Total	MTSU	TSU
Tuition & Fees								
Dollar	\$82,401,300	\$150,706,200	\$10,270,600	\$0	\$9,398,200	\$170,375,000	\$202,953,800	\$68,513,200
Percent	54.85%	60.63%	15.39%	0.00%	97.79%	49.65%	59.91%	53.93%
State Appropriation								
Dollar	\$58,052,100	\$78,041,200	\$40,622,400	\$8,585,000	\$0	\$127,248,600	\$115,994,200	\$42,126,200
Percent	38.64%	31.40%	60.87%	47.19%	0.00%	37.09%	34.24%	33.16%
Sales & Service								
Dollar	\$330,100	\$306,200	\$13,682,700	\$9,606,400	\$0	\$23,595,300	\$747,800	\$84,300
Percent	0.22%	0.12%	20.50%	52.81%	0.00%	6.88%	0.22%	0.07%
Other Sources								
Dollar	\$9,451,900	\$19,524,500	\$2,164,700	\$0	\$212,600	\$21,901,800	\$19,094,100	\$16,306,200
Percent	6.29%	7.85%	3.24%	0.00%	2.21%	6.38%	5.64%	12.84%
Total Educational & General								
Dollar	\$150,235,400	\$248,578,100	\$66,740,400	\$18,191,400	\$9,610,800	\$343,120,700	\$338,789,900	\$127,029,900
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 2021-22

	TSU McMinnville Center	TSU McIntire- Stennis Forestry Research	TSU Institute of Ag. & Env. Research	TSU Cooperative Education	TSU Sub-Total	TTU	UM	TOTAL LGIs
Tuition & Fees								
Dollar	\$0	\$0	\$0	\$0	\$68,513,200	\$98,296,000	\$208,408,400	\$830,947,700
Percent	0.00%	0.00%	0.00%	0.00%	49.85%	59.98%	51.10%	53.91%
State Appropriation								
Dollar	\$1,465,900	\$207,800	\$4,860,100	\$3,867,200	\$52,527,200	\$63,514,400	\$133,213,400	\$550,549,900
Percent	100.00%	100.00%	100.00%	100.00%	38.22%	38.75%	32.66%	35.72%
Sales & Service								
Dollar	\$0	\$0	\$0	\$0	\$84,300	\$872,500	\$2,713,300	\$28,343,300
Percent	0.00%	0.00%	0.00%	0.00%	0.06%	0.53%	0.67%	1.84%
Other Sources								
Dollar	\$0	\$0	\$0	\$0	\$16,306,200	\$1,207,500	\$63,543,500	\$131,505,000
Percent	0.00%	0.00%	0.00%	0.00%	11.87%	0.74%	15.58%	8.53%
Total Educational & General								
Dollar	\$1,465,900	\$207,800	\$4,860,100	\$3,867,200	\$137,430,900	\$163,890,400	\$407,878,600	\$1,541,345,900
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 2021-22

	Chattanooga	Cleveland	Columbia	Dyersburg	Jackson	Motlow	Nashville	Northeast
Tuition & Fees								
Dollar	\$29,132,300	\$11,369,300	\$21,252,500	\$10,258,300	\$13,663,000	\$21,226,800	\$24,914,200	\$18,049,600
Percent	44.69%	44.54%	52.08%	46.34%	43.44%	47.73%	50.54%	39.33%
State Appropriation								
Dollar	\$35,383,900	\$12,983,600	\$19,457,800	\$11,573,100	\$16,231,800	\$22,742,100	\$23,865,400	\$24,803,000
Percent	54.28%	50.87%	47.68%	52.27%	51.61%	51.14%	48.41%	54.04%
Sales & Service								
Dollar	\$530,200	\$685,100	\$42,600	\$80,300	\$561,200	\$60,500	\$152,500	\$133,900
Percent	0.81%	2.68%	0.10%	0.36%	1.78%	0.14%	0.31%	0.29%
Other Sources								
Dollar	\$143,200	\$487,200	\$55,600	\$227,300	\$993,600	\$444,500	\$363,600	\$2,909,700
Percent	0.22%	1.91%	0.14%	1.03%	3.16%	1.00%	0.74%	6.34%
Total Educational & General								
Dollar	\$65,189,600	\$25,525,200	\$40,808,500	\$22,139,000	\$31,449,600	\$44,473,900	\$49,295,700	\$45,896,200
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 2021-22

	Pellissippi	Roane	Southwest	Volunteer	Walters	Comm. Colleges Sub-Total	TN Colleges of Applied Technology	TBR Admin.
Tuition & Fees								
Dollar	\$33,394,000	\$18,942,400	\$26,031,600	\$30,652,700	\$21,236,600	\$280,123,300	\$41,996,700	\$0
Percent	44.99%	40.66%	40.51%	49.19%	43.44%	45.11%	34.07%	0.00%
State Appropriation								
Dollar	\$38,338,200	\$25,979,900	\$31,476,900	\$30,919,200	\$27,129,700	\$320,884,600	\$75,374,300	\$23,194,900
Percent	51.65%	55.77%	48.98%	49.62%	55.49%	51.67%	61.15%	57.49%
Sales & Service								
Dollar	\$1,605,000	\$149,900	\$269,900	\$263,500	\$312,000	\$4,846,600	\$1,285,700	\$16,516,800
Percent	2.16%	0.32%	0.42%	0.42%	0.64%	0.78%	1.04%	40.94%
Other Sources								
Dollar	\$883,800	\$1,510,400	\$6,481,000	\$481,300	\$211,000	\$15,192,200	\$4,611,600	\$632,700
Percent	1.19%	3.24%	10.09%	0.77%	0.43%	2.45%	3.74%	1.57%
Total Educational & General								
Dollar	\$74,221,000	\$46,582,600	\$64,259,400	\$62,316,700	\$48,889,300	\$621,046,700	\$123,268,300	\$40,344,400
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 2021-22

	TOTAL TBR SYSTEM	UTC	UTK	UTM	UTS	UT UT Univ. Sub-Total	UT Space Institute	UT Health Science Center
Tuition & Fees								
Dollar	\$322,120,000	\$125,750,600	\$499,083,600	\$64,106,500	\$7,406,100	\$696,346,800	\$1,200,900	\$90,015,300
Percent	41.05%	63.34%	61.71%	59.84%	40.64%	61.48%	10.50%	29.10%
State Appropriation								
Dollar	\$419,453,800	\$64,752,800	\$267,966,400	\$37,357,100	\$6,230,000	\$376,306,300	\$9,734,500	\$177,535,100
Percent	53.46%	32.62%	33.13%	34.87%	34.18%	33.23%	85.09%	57.39%
Sales & Service								
Dollar	\$22,649,100	\$4,845,500	\$5,167,600	\$3,577,100	\$579,000	\$14,169,200	\$0	\$19,293,900
Percent	2.89%	2.44%	0.64%	3.34%	3.18%	1.25%	0.00%	6.24%
Other Sources								
Dollar	\$20,436,500	\$3,186,800	\$36,496,300	\$2,084,400	\$4,009,500	\$45,777,000	\$504,900	\$22,529,900
Percent	2.60%	1.61%	4.51%	1.95%	22.00%	4.04%	4.41%	7.28%
Total Educational & General								
Dollar	\$784,659,400	\$198,535,700	\$808,713,900	\$107,125,100	\$18,224,600	\$1,132,599,300	\$11,440,300	\$309,374,200
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 2021-22

	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 Sub-Total	MTAS	CTAS
Tuition & Fees								
Dollar	\$0	\$0	\$12,646,200	\$0	\$0	\$0	\$0	\$0
Percent	0.00%	0.00%	21.81%	0.00%	0.00%	0.00%	0.00%	0.00%
State Appropriation								
Dollar	\$32,558,200	\$42,494,500	\$24,421,800	\$794,600	\$6,842,200	\$7,636,800	\$3,975,800	\$3,397,400
Percent	72.11%	69.60%	42.12%	22.47%	68.56%	56.50%	47.76%	50.61%
Sales & Service								
Dollar	\$2,507,000	\$7,446,000	\$19,478,600	\$0	\$0	\$0	\$0	\$0
Percent	5.55%	12.19%	33.60%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Sources								
Dollar	\$10,084,600	\$11,117,800	\$1,431,300	\$2,741,500	\$3,137,700	\$5,879,200	\$4,348,100	\$3,315,400
Percent	22.34%	18.21%	2.47%	77.53%	31.44%	43.50%	52.24%	49.39%
Total Educational & General								
Dollar	\$45,149,800	\$61,058,300	\$57,977,900	\$3,536,100	\$9,979,900	\$13,516,000	\$8,323,900	\$6,712,800
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 2021-22

	UT Univ.-Wide Admin.	TOTAL UT SYSTEM	July 1 GRAND TOTAL
Tuition & Fees			
Dollar	\$0	\$800,209,200	\$1,953,276,900
Percent	0.00%	48.27%	49.03%
State Appropriation			
Dollar	\$6,389,300	\$684,449,700	\$1,654,453,400
Percent	55.10%	41.29%	41.53%
Sales & Service			
Dollar	\$0	\$62,894,700	\$113,887,100
Percent	0.00%	3.79%	2.86%
Other Sources			
Dollar	\$5,206,900	\$110,195,100	\$262,136,600
Percent	44.90%	6.65%	6.58%
Total Educational & General			
Dollar	\$11,596,200	\$1,657,748,700	\$3,983,754,000
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 2021-22

	APSU	ETSU	ETSU College of Medicine	ETSU Family Practice	ETSU College of Pharmacy	ETSU Subtotal	MTSU	TSU
Instruction								
Dollar	\$69,930,300	\$111,077,600	\$47,075,200	\$12,298,300	\$6,538,200	\$176,989,300	\$159,662,800	\$61,029,500
Percent	47.62%	46.36%	66.34%	66.14%	69.49%	52.28%	48.74%	48.97%
Research								
Dollar	\$674,700	\$4,038,600	\$3,965,900	\$286,400	\$112,500	\$8,403,400	\$5,777,900	\$2,259,400
Percent	0.46%	1.69%	5.59%	1.54%	1.20%	2.48%	1.76%	1.81%
Public Service								
Dollar	\$442,600	\$2,781,300	\$0	\$0	\$0	\$2,781,300	\$7,048,500	\$2,422,900
Percent	0.30%	1.16%	0.00%	0.00%	0.00%	0.82%	2.15%	1.94%
Academic Support								
Dollar	\$10,256,500	\$24,667,200	\$7,682,700	\$3,882,300	\$1,181,500	\$37,413,700	\$34,539,000	\$10,575,400
Percent	6.98%	10.30%	10.83%	20.88%	12.56%	11.05%	10.54%	8.49%
Subtotal								
Dollar	\$81,304,100	\$142,564,700	\$58,723,800	\$16,467,000	\$7,832,200	\$225,587,700	\$207,028,200	\$76,287,200
Percent	55.36%	59.50%	82.76%	88.56%	83.24%	66.63%	63.20%	61.21%
Student Services								
Dollar	\$23,582,900	\$25,178,400	\$1,679,900	\$0	\$655,800	\$27,514,100	\$36,117,700	\$17,331,800
Percent	16.06%	10.51%	2.37%	0.00%	6.97%	8.13%	11.03%	13.91%
Institutional Support								
Dollar	\$14,694,300	\$18,559,000	\$3,496,200	\$1,627,300	\$566,300	\$24,248,800	\$25,523,200	\$12,180,200
Percent	10.01%	7.75%	4.93%	8.75%	6.02%	7.16%	7.79%	9.77%
Operation & Maintenance								
Dollar	\$14,852,600	\$17,958,000	\$6,799,100	\$499,200	\$341,700	\$25,598,000	\$28,426,300	\$13,614,600
Percent	10.11%	7.49%	9.58%	2.68%	3.63%	7.56%	8.68%	10.92%
Scholarships & Fellowships								
Dollar	\$12,426,300	\$35,340,500	\$260,000	\$0	\$13,000	\$35,613,500	\$30,469,500	\$5,222,500
Percent	8.46%	14.75%	0.37%	0.00%	0.14%	10.52%	9.30%	4.19%
Total Educational & General Expenditures								
Dollar	\$146,860,200	\$239,600,600	\$70,959,000	\$18,593,500	\$9,409,000	\$338,562,100	\$327,564,900	\$124,636,300
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 2021-22

	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	\$61,029,500	\$77,398,100	\$172,234,400	\$717,244,400
Percent	0.00%	0.00%	0.00%	0.00%	44.78%	46.72%	43.78%	47.55%
Research								
Dollar	\$1,414,100	\$207,300	\$4,845,700	\$0	\$8,726,500	\$1,984,500	\$22,062,000	\$47,629,000
Percent	100.00%	100.00%	100.00%	0.00%	6.40%	1.20%	5.61%	3.16%
Public Service								
Dollar	\$0	\$0	\$0	\$5,189,200	\$7,612,100	\$2,014,100	\$4,669,400	\$24,568,000
Percent	0.00%	0.00%	0.00%	100.00%	5.59%	1.22%	1.19%	1.63%
Academic Support								
Dollar	\$0	\$0	\$0	\$0	\$10,575,400	\$13,049,300	\$37,473,600	\$143,307,500
Percent	0.00%	0.00%	0.00%	0.00%	7.76%	7.88%	9.53%	9.50%
Subtotal								
Dollar	\$1,414,100	\$207,300	\$4,845,700	\$5,189,200	\$87,943,500	\$94,446,000	\$236,439,400	\$932,748,900
Percent	100.00%	100.00%	100.00%	100.00%	64.53%	57.01%	60.10%	61.84%
Student Services								
Dollar	\$0	\$0	\$0	\$0	\$17,331,800	\$21,290,300	\$55,438,000	\$181,274,800
Percent	0.00%	0.00%	0.00%	0.00%	12.72%	12.85%	14.09%	12.02%
Institutional Support								
Dollar	\$0	\$0	\$0	\$0	\$12,180,200	\$18,218,200	\$31,536,500	\$126,401,200
Percent	0.00%	0.00%	0.00%	0.00%	8.94%	11.00%	8.02%	8.38%
Operation & Maintenance								
Dollar	\$0	\$0	\$0	\$0	\$13,614,600	\$15,514,700	\$39,677,400	\$137,683,600
Percent	0.00%	0.00%	0.00%	0.00%	9.99%	9.37%	10.09%	9.13%
Scholarships & Fellowships								
Dollar	\$0	\$0	\$0	\$0	\$5,222,500	\$16,194,300	\$30,288,600	\$130,214,700
Percent	0.00%	0.00%	0.00%	0.00%	3.83%	9.78%	7.70%	8.63%
Total Educational & General Expenditures								
Dollar	\$1,414,100	\$207,300	\$4,845,700	\$5,189,200	\$136,292,600	\$165,663,500	\$393,379,900	\$1,508,323,200
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 2021-22

	Chattanooga	Cleveland	Columbia	Dyersburg	Jackson	Motlow	Nashville	Northeast
Instruction								
Dollar	\$35,367,100	\$12,480,900	\$17,825,000	\$10,717,200	\$14,042,500	\$20,767,700	\$22,908,600	\$20,575,200
Percent	54.74%	48.80%	50.57%	49.18%	44.77%	47.02%	44.61%	47.36%
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	\$50,000	\$76,600	\$105,500	\$24,600	\$58,100	\$786,900	\$0	\$190,300
Percent	0.08%	0.30%	0.30%	0.11%	0.19%	1.78%	0.00%	0.44%
Academic Support								
Dollar	\$6,094,300	\$1,412,000	\$2,118,800	\$838,400	\$3,792,600	\$4,221,500	\$7,195,200	\$4,790,300
Percent	9.43%	5.52%	6.01%	3.85%	12.09%	9.56%	14.01%	11.03%
Subtotal								
Dollar	\$41,511,400	\$13,969,500	\$20,049,300	\$11,580,200	\$17,893,200	\$25,776,100	\$30,103,800	\$25,555,800
Percent	64.25%	54.62%	56.88%	53.14%	57.04%	58.36%	58.63%	58.83%
Student Services								
Dollar	\$7,118,200	\$3,398,600	\$4,668,500	\$3,201,800	\$2,892,200	\$4,724,500	\$6,462,200	\$5,668,400
Percent	11.02%	13.29%	13.24%	14.69%	9.22%	10.70%	12.58%	13.05%
Institutional Support								
Dollar	\$7,713,600	\$4,393,600	\$5,503,700	\$3,729,800	\$6,249,600	\$7,147,100	\$6,784,000	\$5,705,200
Percent	11.94%	17.18%	15.61%	17.12%	19.92%	16.18%	13.21%	13.13%
Operation & Maintenance								
Dollar	\$6,217,600	\$3,031,100	\$4,090,500	\$2,531,400	\$3,194,300	\$5,021,000	\$7,098,700	\$6,362,600
Percent	9.62%	11.85%	11.60%	11.62%	10.18%	11.37%	13.82%	14.65%
Scholarships & Fellowships								
Dollar	\$2,047,900	\$783,200	\$937,700	\$746,900	\$1,138,500	\$1,502,100	\$900,100	\$150,000
Percent	3.17%	3.06%	2.66%	3.43%	3.63%	3.40%	1.75%	0.35%
Total Educational & General Expenditures								
Dollar	\$64,608,700	\$25,576,000	\$35,249,700	\$21,790,100	\$31,367,800	\$44,170,800	\$51,348,800	\$43,442,000
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 2021-22

	Pellissippi	Roane	Southwest	Volunteer	Walters	Community Colleges Subtotal	TN Colleges of Applied Technology	TBR Administration
Instruction								
Dollar	\$41,754,400	\$24,487,000	\$27,108,900	\$33,376,700	\$25,570,500	\$306,981,700	\$70,086,900	\$0
Percent	52.13%	52.38%	42.36%	55.88%	52.75%	49.79%	58.02%	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	\$810,100	\$789,000	\$161,200	\$549,400	\$463,500	\$4,065,200	\$30,000	\$0
Percent	1.01%	1.69%	0.25%	0.92%	0.96%	0.66%	0.02%	0.00%
Academic Support								
Dollar	\$8,018,000	\$2,218,200	\$7,261,000	\$3,771,500	\$2,814,700	\$54,546,500	\$988,700	\$0
Percent	10.01%	4.75%	11.35%	6.31%	5.81%	8.85%	0.82%	0.00%
Subtotal								
Dollar	\$50,582,500	\$27,494,200	\$34,531,100	\$37,697,600	\$28,848,700	\$365,593,400	\$71,105,600	\$0
Percent	63.15%	58.82%	53.96%	63.12%	59.51%	59.29%	58.87%	0.00%
Student Services								
Dollar	\$9,734,300	\$6,653,200	\$8,026,400	\$6,102,700	\$6,726,300	\$75,377,300	\$13,238,200	\$0
Percent	12.15%	14.23%	12.54%	10.22%	13.87%	12.22%	10.96%	0.00%
Institutional Support								
Dollar	\$9,725,900	\$5,938,100	\$10,675,500	\$8,316,200	\$5,254,300	\$87,136,600	\$20,717,200	\$38,099,500
Percent	12.14%	12.70%	16.68%	13.92%	10.84%	14.13%	17.15%	99.99%
Operation & Maintenance								
Dollar	\$8,153,300	\$5,701,500	\$8,325,700	\$6,168,600	\$6,299,400	\$72,195,700	\$13,261,200	\$5,000
Percent	10.18%	12.20%	13.01%	10.33%	12.99%	11.71%	10.98%	0.01%
Scholarships & Fellowships								
Dollar	\$1,903,000	\$957,700	\$2,435,900	\$1,441,100	\$1,350,300	\$16,294,400	\$2,472,000	\$0
Percent	2.38%	2.05%	3.81%	2.41%	2.79%	2.64%	2.05%	0.00%
Total Educational & General Expenditures								
Dollar	\$80,099,000	\$46,744,700	\$63,994,600	\$59,726,200	\$48,479,000	\$616,597,400	\$120,794,200	\$38,104,500
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 2021-22

	TOTAL TBR SYSTEM	UTC	UTK	UTM	UTS	UT University Subtotal	UT Space Institute	UT Health Science Center
Instruction								
Dollar	\$377,068,600	\$86,230,500	\$284,113,000	\$45,709,200	\$4,060,800	\$420,113,500	\$5,102,100	\$143,059,700
Percent	48.62%	43.17%	35.45%	42.90%	27.13%	37.42%	44.90%	47.08%
Research								
Dollar	\$0	\$5,467,800	\$82,464,300	\$87,800	\$0	\$88,019,900	\$1,527,400	\$8,521,900
Percent	0.00%	2.74%	10.29%	0.08%	0.00%	7.84%	13.44%	2.80%
Public Service								
Dollar	\$4,095,200	\$2,795,000	\$5,942,000	\$838,400	\$177,400	\$9,752,800	\$0	\$595,600
Percent	0.53%	1.40%	0.74%	0.79%	1.19%	0.87%	0.00%	0.20%
Academic Support								
Dollar	\$55,535,200	\$19,730,000	\$91,548,200	\$10,947,300	\$975,100	\$123,200,600	\$406,900	\$59,054,200
Percent	7.16%	9.88%	11.42%	10.27%	6.52%	10.97%	3.58%	19.44%
Subtotal								
Dollar	\$436,699,000	\$114,223,300	\$464,067,500	\$57,582,700	\$5,213,300	\$641,086,800	\$7,036,400	\$211,231,400
Percent	56.31%	57.19%	57.90%	54.04%	34.83%	57.10%	61.92%	69.52%
Student Services								
Dollar	\$88,615,500	\$28,786,500	\$59,304,200	\$14,087,000	\$4,003,500	\$106,181,200	\$53,600	\$7,083,300
Percent	11.43%	14.41%	7.40%	13.22%	26.75%	9.46%	0.47%	2.33%
Institutional Support								
Dollar	\$145,953,300	\$18,171,500	\$80,813,400	\$10,313,500	\$2,840,100	\$112,138,500	\$1,955,000	\$43,571,900
Percent	18.82%	9.10%	10.08%	9.68%	18.98%	9.99%	17.20%	14.34%
Operation & Maintenance								
Dollar	\$85,461,900	\$19,514,700	\$85,921,100	\$12,232,000	\$792,000	\$118,459,800	\$2,165,400	\$34,807,500
Percent	11.02%	9.77%	10.72%	11.48%	5.29%	10.55%	19.06%	11.46%
Scholarships & Fellowships								
Dollar	\$18,766,400	\$19,046,400	\$111,412,200	\$12,332,900	\$2,117,500	\$144,909,000	\$152,600	\$7,160,800
Percent	2.42%	9.54%	13.90%	11.57%	14.15%	12.91%	1.34%	2.36%
Total Educational & General Expenditures								
Dollar	\$775,496,100	\$199,742,400	\$801,518,400	\$106,548,100	\$14,966,400	\$1,122,775,300	\$11,363,000	\$303,854,900
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 2021-22

	UT Ag. Experiment Station	UT Extension Service	UT College of Veterinary Medicine	Institute for Public Service: TN Language Ctr	Institute for Public Service: Other Agencies	Institute for Public Service Subtotal	MTAS	CTAS
Instruction								
Dollar	\$0	\$89,100	\$43,334,000	\$0	\$0	\$0	\$0	\$0
Percent	0.00%	0.15%	74.86%	0.00%	0.00%	0.00%	0.00%	0.00%
Research								
Dollar	\$40,617,200	\$0	\$3,092,500	\$0	\$0	\$0	\$0	\$0
Percent	89.96%	0.00%	5.34%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Service								
Dollar	\$0	\$56,022,600	\$43,800	\$3,249,600	\$7,068,000	\$10,317,600	\$7,454,700	\$6,351,300
Percent	0.00%	94.43%	0.08%	98.92%	86.32%	89.92%	95.23%	98.47%
Academic Support								
Dollar	\$1,969,400	\$1,009,900	\$6,407,900	\$0	\$0	\$0	\$258,000	\$0
Percent	4.36%	1.70%	11.07%	0.00%	0.00%	0.00%	3.30%	0.00%
Subtotal								
Dollar	\$42,586,600	\$57,121,600	\$52,878,200	\$3,249,600	\$7,068,000	\$10,317,600	\$7,712,700	\$6,351,300
Percent	94.32%	96.28%	91.34%	98.92%	86.32%	89.92%	98.52%	98.47%
Student Services								
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%
Institutional Support								
Dollar	\$2,149,700	\$2,207,900	\$1,464,600	\$35,400	\$1,120,600	\$1,156,000	\$115,700	\$98,800
Percent	4.76%	3.72%	2.53%	1.08%	13.68%	10.08%	1.48%	1.53%
Operation & Maintenance								
Dollar	\$413,400	\$0	\$3,424,100	\$0	\$0	\$0	\$0	\$0
Percent	0.92%	0.00%	5.91%	0.00%	0.00%	0.00%	0.00%	0.00%
Scholarships & Fellowships								
Dollar	\$0	\$0	\$123,500	\$0	\$0	\$0	\$0	\$0
Percent	0.00%	0.00%	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Educational & General Expenditures								
Dollar	\$45,149,700	\$59,329,500	\$57,890,400	\$3,285,000	\$8,188,600	\$11,473,600	\$7,828,400	\$6,450,100
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 2021-22

	UT Univ.-Wide Admin.	TOTAL UT System	July 1 GRAND TOTAL
Instruction			
Dollar	\$0	\$611,698,400	\$1,706,011,400
Percent	0.00%	37.19%	43.42%
Research			
Dollar	\$0	\$141,778,900	\$189,407,900
Percent	0.00%	8.62%	4.82%
Public Service			
Dollar	\$0	\$90,538,400	\$119,201,600
Percent	0.00%	5.50%	3.03%
Academic Support			
Dollar	\$0	\$192,306,900	\$391,149,600
Percent	0.00%	11.69%	9.96%
Subtotal			
Dollar	\$0	\$1,036,322,600	\$2,405,770,500
Percent	0.00%	63.00%	61.24%
Student Services			
Dollar	\$0	\$113,318,100	\$383,208,400
Percent	0.00%	6.89%	9.75%
Institutional Support			
Dollar	\$18,124,100	\$182,982,200	\$455,336,700
Percent	96.80%	11.12%	11.59%
Operation & Maintenance			
Dollar	\$600,000	\$159,870,200	\$383,015,700
Percent	3.20%	9.72%	9.75%
Scholarships & Fellowships			
Dollar	\$0	\$152,345,900	\$301,327,000
Percent	0.00%	9.26%	7.67%
Total Educational & General Expenditures			
Dollar	\$18,724,100	\$1,644,839,000	\$3,928,658,300
Percent	100.00%	100.00%	100.00%

Table 5
MANDATORY STUDENT FEE CHARGES
2020-21 & 2021-22

	2020-21			2021-22			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	\$1,583	\$7,044	\$8,627	\$1,615	\$7,146	\$8,761	2.02%	1.45%	1.55%
East Tennessee	1,919	7,572	9,491	1,952	7,722	9,674	1.72%	1.98%	1.93%
Middle Tennessee	1,870	7,554	9,424	1,889	7,704	9,593	1.02%	1.99%	1.79%
Tennessee State	1,157	7,026	8,183	1,207	7,128	8,335	4.32%	1.45%	1.86%
Tennessee Tech (Admitted prior to Fall 2020)	1,278	8,040	9,318	1,282	8,196	9,478	0.31%	1.94%	1.72%
Tennessee Tech (Admitted in Fall 2020) or later ¹	1,278	9,060	10,338	1,282	9,240	10,522	0.31%	1.99%	1.78%
University of Memphis (Undergrad Non-guaranteed)	1,704	8,208	9,912	1,704	8,352	10,056	0.00%	1.75%	1.45%
University of Memphis (Undergrad Guaranteed) ²	1,704	8,232	9,936	1,704	8,352	10,056	0.00%	1.46%	1.21%
UT Chattanooga (UG - Soar in Four) ³	1,820	7,836	9,656	1,856	7,992	9,848	1.98%	1.99%	1.99%
UT Chattanooga (UG - Returning)	1,820	7,060	8,880	1,856	7,200	9,056	1.98%	1.98%	1.98%
UT Knoxville	1,932	11,332	13,264	1,912	11,332	13,244	-1.04%	0.00%	-0.15%
UT Martin	1,534	8,214	9,748	1,534	8,378	9,912	0.00%	2.00%	1.68%
UT Southern ⁴				1,200	9,000	10,200	NA	NA	NA
Chattanooga	\$326	\$4,242	\$4,568	\$326	\$4,326	\$4,652	0.00%	1.98%	1.84%
Cleveland	306	4,242	4,548	306	4,326	4,632	0.00%	1.98%	1.85%
Columbia	340	4,242	4,582	340	4,326	4,666	0.00%	1.98%	1.83%
Dyersburg	306	4,242	4,548	306	4,326	4,632	0.00%	1.98%	1.85%
Jackson	292	4,242	4,534	292	4,326	4,618	0.00%	1.98%	1.85%
Motlow	312	4,242	4,554	312	4,326	4,638	0.00%	1.98%	1.84%
Nashville	262	4,242	4,504	268	4,326	4,594	2.29%	1.98%	2.00%
Northeast	318	4,242	4,560	318	4,326	4,644	0.00%	1.98%	1.84%
Pellissippi	346	4,242	4,588	352	4,326	4,678	1.73%	1.98%	1.96%
Roane	310	4,242	4,552	310	4,326	4,636	0.00%	1.98%	1.85%
Southwest	326	4,242	4,568	326	4,326	4,652	0.00%	1.98%	1.84%
Volunteer	300	4,242	4,542	300	4,326	4,626	0.00%	1.98%	1.85%
Walters	295	4,242	4,537	295	4,326	4,621	0.00%	1.98%	1.85%
TN Colleges of Applied Technology	\$249	\$3,687	\$3,936	\$249	\$3,759	\$4,008	0.00%	1.95%	1.83%

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

2 - Beginning in 2019-20, the University of Memphis began to offer a "guaranteed tuition" option to undergraduate students. All incoming first-time, full-time freshmen will be eligible to enroll in the guaranteed tuition plan, which guarantees the Fall 2019 tuition rate for eight consecutive regular semesters if they take at least 12 student credit hours per semester.

3 - Beginning in 2019-20, first-time, full-time students enrolled at UT Chattanooga now pay a flat rate for 15 credit hours per semester, regardless of how many hours taken. Returning and part-time students are charged a flat rate for 12 credit hours per semester, regardless of how many hours are taken.

4 - University of Tennessee Southern was acquired by the UT system on July 1, 2021. Previous operating budget information unavailable.

Table 6

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

	Estimated 2020-21			Original 2021-22		
	Revenue	Expenditures/ Transfers	Difference	Revenue	Expenditures/ Transfers	Difference
Austin Peay	\$13,779,800	\$13,779,800	\$0	\$13,792,200	\$13,792,200	\$0
East Tennessee	18,216,530	18,196,810	19,720	23,390,710	23,178,750	211,960
Middle Tennessee	35,399,994	35,399,994	-	34,287,555	34,287,555	-
Tennessee State	22,288,200	22,288,200	-	26,534,900	26,534,900	-
Tennessee Tech	18,451,800	18,451,800	- *	18,429,100	18,429,100	-
University of Memphis	22,973,700	22,973,700	- *	33,273,200	33,273,200	-
Subtotal	\$131,110,024	\$131,090,304	\$19,720	\$149,707,665	\$149,495,705	\$211,960
Chattanooga	\$465,000	\$465,000	\$0 *	\$765,000	\$765,000	\$0 *
Cleveland	121,000	40,500	80,500	132,300	40,500	91,800
Columbia	70,000	70,000	- *	125,600	125,600	-
Dyersburg	40,000	40,000	-	40,000	40,000	-
Jackson	145,000	145,000	-	145,000	145,000	-
Motlow	100,000	10,200	89,800	100,000	10,200	89,800
Nashville	249,200	19,300	229,900	259,200	19,800	239,400
Northeast	207,500	10,400	197,100	122,500	10,400	112,100
Pellissippi	400,000	400,000	- *	400,000	400,000	- *
Roane	200,000	200,000	- *	212,000	189,900	22,100
Southwest	248,000	248,000	- *	249,000	249,000	- *
Volunteer	257,000	250,400	6,600	257,000	225,400	31,600
Walters	190,200	135,900	54,300	125,400	125,400	-
Subtotal	\$2,692,900	\$2,034,700	\$658,200	\$2,933,000	\$2,346,200	\$586,800
UT Chattanooga	\$19,724,937	\$19,724,937	\$0	\$21,635,234	\$21,635,234	\$0
UT Knoxville	174,229,909	174,229,909	-	225,921,495	225,921,495	-
UT Martin	9,968,296	9,968,296	-	10,375,196	10,375,196	-
UT Southern¹	NA	NA	NA	3,564,000	3,445,569	118,431
Subtotal	\$203,923,142	\$203,923,142	\$0	\$257,931,925	\$257,931,925	\$0
UT Space Institute	\$214,963	\$214,963	\$0	\$214,963	\$214,963	\$0
UT Health Science Center	2,921,427	2,871,427	50,000	4,333,663	4,283,663	50,000
TN Colleges of Applied Tech	4,151,600	3,776,000	375,600	4,077,500	3,504,200	573,300
Subtotal	\$7,287,990	\$6,862,390	\$425,600	\$8,626,126	\$8,002,826	\$623,300
TOTAL	\$345,014,056	\$343,910,536	\$1,103,520	\$419,198,716	\$417,776,656	\$1,422,060

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

1 - University of Tennessee Southern was acquired by the UT system on July 1, 2021. Previous operating budget information unavailable.

Table 7
Athletics Data
2020-21 & 2021-22

	2020-21 General Fund Support	Athletics General Fund as Percent of E&G¹	2020-21 Student Athletics Fee	2020-21 Athletics Fee Revenue	2020-21 Athletics Budget
APSU	\$5,135,500	3.5%	\$472	\$3,878,200	\$11,337,600
ETSU	5,742,600	2.4%	450	5,902,800	14,232,800
MTSU	9,747,400	3.0%	480	9,091,600	27,274,200
TSU	5,495,600	4.5%	458	2,291,400	9,328,500
TTU	6,824,200	4.2%	496	4,977,500	13,909,500
UM	7,788,400	2.0%	496	6,992,000	42,939,500
UTC	7,680,000	4.0%	-	5,334,700	16,575,000
UTM	6,836,600	6.6%	-	2,212,000	11,309,200
UTK ²	-	0.0%	-	1,000,000	90,579,400
Subtotal	\$55,250,300			\$41,680,200	\$237,485,700
Chattanooga	\$958,700	1.5%	\$0	\$0	\$1,386,200
Cleveland	660,700	2.6%	-	-	983,000
Columbia	582,000	1.7%	-	-	1,042,100
Dyersburg	797,200	3.7%	-	-	1,307,200
Jackson	550,600	1.7%	-	-	701,300
Motlow	735,600	1.6%	-	-	990,800
Roane	854,300	1.8%	-	-	1,167,500
Southwest	867,800	1.4%	-	-	1,137,100
Volunteer	576,100	0.9%	-	-	583,800
Walters	816,300	1.6%	-	-	1,266,500
Subtotal	\$7,399,300			\$0	\$10,565,500
Total	\$62,649,600			\$41,680,200	\$248,051,200

	2021-22 General Fund Support	Athletics General Fund as Percent of E&G¹	2021-22 Student Athletics Fee	2021-22 Athletics Fee Revenue	2021-22 Athletics Budget
APSU	\$5,140,600	3.5%	\$472	\$3,878,200	\$11,337,600
ETSU	5,025,090	2.1%	450	5,902,800	14,232,800
MTSU	9,587,400	2.9%	480	9,091,600	26,235,200
TSU	5,589,100	4.5%	458	2,672,200	11,339,900
TTU	6,811,200	4.1%	496	4,860,000	13,557,300
UM	1,303,600	0.3%	445	6,992,000	41,542,800
UTC	8,821,200	4.4%	514	5,334,700	18,970,900
UTM	6,965,800	6.5%	-	2,212,000	11,666,500
UTS	4,295,500	28.7%	-	-	3,557,600
UTK ²	-	0.0%	-	1,000,000	129,777,000
Subtotal	\$53,539,490			\$41,943,500	\$282,217,600
Chattanooga	\$974,500	1.5%	\$0	\$0	\$1,482,100
Cleveland	657,500	2.6%	-	-	1,188,500
Columbia	672,200	1.9%	-	-	1,085,200
Dyersburg	806,200	3.7%	-	-	1,299,900
Jackson	576,200	1.8%	-	-	715,900
Motlow	722,300	1.6%	-	-	1,083,500
Roane	878,500	1.9%	-	-	1,191,700
Southwest	892,700	1.4%	-	-	1,159,600
Volunteer	599,900	1.0%	-	-	616,400
Walters	813,100	1.7%	-	-	1,436,400
Subtotal	\$7,593,100			\$0	\$11,259,200
Total	\$61,132,590			\$41,943,500	\$293,476,800

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

2 - Athletics at UTK are self-supporting.

Table 8
2021-22 Formula Needs Analysis

Institution	Preliminary FY 2021-22					Formula Estimated Total Need	Difference (Short)	Percent Funded
	Legislative ¹ Appropriation	Maintenance Fees	Technology Access Fee	Out-of-State Tuition	Total Revenue			
Locally Governed Institutions								
Austin Peay	\$58,052,100	\$65,715,900	\$2,087,700	\$2,358,200	\$128,213,900	\$154,482,300	\$ (26,268,400)	83.0%
East Tennessee	78,041,200	99,283,300	3,882,700	17,896,400	199,103,600	215,370,000	(16,266,400)	92.4%
Middle Tennessee	112,696,100	154,832,400	4,268,100	18,279,600	290,076,200	298,972,900	(8,896,700)	97.0%
Tennessee State	43,152,500	42,137,700	1,392,500	19,814,600	106,497,300	124,334,900	(17,837,600)	85.7%
Tennessee Tech	64,215,300	78,867,100	2,547,500	3,728,500	149,358,400	165,256,400	(15,898,000)	90.4%
University of Memphis	133,278,400	163,742,600	3,267,300	10,415,600	310,703,900	364,322,100	(53,618,200)	85.3%
Subtotal	\$489,435,600	\$604,579,000	\$17,445,800	\$72,492,900	\$1,183,953,300	\$1,322,738,600	\$ (138,785,300)	89.5%
Community Colleges	\$321,107,300	\$241,706,800	\$13,187,400	\$8,448,800	\$584,450,300	\$698,464,100	\$ (114,013,800)	83.7%
UT Universities								
UT Chattanooga	\$63,931,900	\$88,740,600	\$2,923,200	\$7,066,500	\$162,662,200	\$170,578,600	\$ (7,916,400)	95.4%
UT Knoxville	265,110,700	330,787,900	6,480,000	61,073,900	663,452,500	710,723,300	(47,270,800)	93.3%
UT Martin	36,653,100	53,313,100	1,243,300	2,326,200	93,535,700	96,459,800	(2,924,100)	97.0%
Subtotal	\$365,695,700	\$472,841,600	\$10,646,500	\$70,466,600	\$919,650,400	\$977,761,700	\$ (58,111,300)	94.1%
TN Colleges of Applied Technology	\$87,857,600	\$38,480,100	\$2,108,400	\$0	\$128,446,100	\$143,333,000	\$ (14,886,900)	89.6%
Total Academic Formula Units	\$1,264,096,200	\$1,357,607,500	\$43,388,100	\$151,408,300	\$2,816,500,100	\$3,142,297,400	\$ (325,797,300)	89.6%

1 - Recurring funds only.