BAM Revenue Allocation

Model Element	Allocation Basis	Data Definitions	Data Source Summary
Undergraduate Maintenance Fees & Tuition	% of Revenue based on College of **Instruction** (80%) College of Student **Record** (20%)	Total **credit hours** given by college of **instruction** Total **credit hours** taken by student college of **record**	**Student credit hour** data comes from Banner as of Day-14 (post drop-add) of the Fall and Spring semester, and end of the Mini and Summer Semester **Revenue** balance by commitment item downloaded from IRIS as of Period 13 close
Graduate Maintenance Fees & Tuition	% of Revenue based on College of **Instruction** (80%) College of Student **Record** (20%)	Total **credit hours** given by college of **instruction** Total **credit hours** taken by student college of **record**	**Student credit hour** data comes from Banner as of Day-14 (post drop- add) of the Fall and Spring semester, and end of the Mini and Summer semester **Revenue** balance by commitment item downloaded from IRIS as of Period 13 close
Contra Revenue - Allocated (Financial Aid)	**General Aid**: Portion based on % of Total Allocated Maintenance Fees and Tuition x Total Institutional Scholarships	The total **expenditure** balance by dean/director, fund, commitment item	Total **expenditure and direct aid** balance by commitment item downloaded from IRIS as of Period 13 close
Contra Revenue - Direct (Financial Aid)	**Direct Financial Aid**: 100% Charged Directly to Fund/Program	The total **expenditure** balance by dean/director, fund, commitment item	Total **expenditure and direct aid** balance by commitment item downloaded from IRIS as of Period 13 close
State Appropriations	(43.5%) Undergraduate Instruction: Based on **UG hours instructed** (17.5%) Undergraduate Student Success: **UG Degrees Awarded** (21.0%) Graduate Student Success: **GR Degrees Awarded** (18.0%) Research Support: % of Total **Grant & Contract Revenue**	Total **credit hours** given by college of **instruction** **Degrees Awarded** Students earning multiple degrees (BS AND BA) in an academic year have each earned degree count as a separate outcome. Double majors (i.e. two B.S. degrees) do not count as two outcomes (From THEC Outcomes-Based Formula Model Data Definitions) Total **grants & contracts revenue** by dean/director, fund, commitment item	**Student credit hour** data comes from Banner as of Day-14 (post drop-add) of the Fall and Spring semester, and end of the Mini and Summer semester **Degrees Awarded** data comes from Banner based on the college associated with the department that administers the major or minor **Revenue** balance by commitment item downloaded from IRIS as of Period 13 close
Indirect Cost Recovery	% of **F&A Revenue split**	The total **revenue** balance by dean/director, fund, commitment item	**Revenue** balance by commitment item downloaded from IRIS as of Period 13 close

THE UNIVERSITY OF TENNESSEE KNOXVILLE

BAM Support Unit Cost Allocation

Model Element	Allocation Formula	Data Definitions	Data Source Summary
Academic Support	Student Headcount + Faculty Headcount	**Student Headcount** = Count of students enrolled with hours **+ Faculty Headcount** = Count of faculty per Responsible Cost Center and primary position at UTK only	**Student Headcount** data comes from Banner as of Day-14 (post drop-add) of the Fall and Spring semester, and end of the Mini, Summer and Winter semesters **Faculty Headcount** data comes from IRIS HR data as of 31OCT
Administrative Support	% of Direct Expenditures for Revenue Generating Units (minus Support Unit Cost) x Total UTK Administrative Support Cost	The total **expenditure** balance by dean/director, fund, commitment item	Total **expenditures** balance by commitment item downloaded from IRIS as of Period 13 close
Employee Services	Faculty FTE + Staff FTE	**Employee FTE** x Distribution Cost Percentage / 100 (UTK Cost Centers only)	**Staff & Faculty Full Time Equivalents (FTE)** are calculated based on the FTE and distribution cost percentage from IRIS on 31OCT HR snapshot
Facilities	Unadjusted NASQFT	**Square footage** assigned by department	**Space data** downloaded from IRIS is a snapshot of data taken from Archibus after the final annual space surveys are completed
IT	Total Institutional Headcount	**Student Headcount** (Count of students enrolled with hours) **+ Staff & Faculty Headcount** (Count of staff and faculty per Responsible Cost Center and primary position at UTK only)	**Student Headcount** data comes from Banner as of Day-14 (post drop-add) of the Fall and Spring semester, and end of the Mini, Summer and Winter semesters **Staff & Faculty Headcount** data comes from IRIS HR data as of 31OCT
Libraries	Student Headcount + Faculty Headcount	**Student Headcount** (Count of students enrolled with hours) **+ Faculty Headcount** (Count of Faculty per Responsible Cost Center and primary position at UTK only)	**Student Headcount** data comes from Banner as of Day-14 (post drop-add) of the Fall and Spring semester, and end of the Mini, Summer and Winter semesters **Faculty Headcount** data comes from IRIS HR data as of 31OCT
Public Safety	Total Institutional Headcount	**Student Headcount** (Count of students enrolled with hours) **+ Staff & Faculty Headcount** (Count of staff and faculty per Responsible Cost Center and primary position at UTK only)	**Student Headcount** data comes from Banner as of Day-14 (post drop-add) of the Fall and Spring semester and end of the Mini, Summer and Winter semesters **Staff & Faculty Headcount** data comes from IRIS HR data as of 31OCT
Research	% of Grants & Contracts Revenue for Revenue Generating Units x Total UTK Research Support Cost	Research **revenues** will be allocated based on actual sponsored project revenues posted by dean/director	Total **revenue and expenditure** balance by commitment item downloaded from IRIS as of Period 13 close
Student Services	% of Unadjusted SCH Record x Total UTK Student Support Cost	Total **credit hours** taken by student college of record	**Student Credit Hour** data comes from Banner as of Day-14 (post drop-add) of the Fall and Spring semester, and end of the Mini, Summer and Winter semesters Total **expenditures** balance by commitment item downloaded from IRIS as of Period 13 close
Utilities	Adjusted NASQFT	**Square footage** assigned by department	**Space data** downloaded from IRIS is a snapshot of data taken from Archibus after the final annual space surveys are completed
UT System Charges	% of Direct Expenditures for Revenue Generating Units (minus Support Unit Cost) x Total UT Systems Charge	The total **expenditure** balance by dean/director, fund, commitment item	Total **expenditures** balance by commitment item downloaded from IRIS as of Period 13 close
UT Foundation Charges	% of Direct Expenditures for Colleges & Other Academic Units (minus Support Unit Cost) x Total UT Foundation Charge	The total **expenditure** balance by dean/director, fund, commitment item	Total **expenditures** balance by commitment item downloaded from IRIS as of Period 13 close