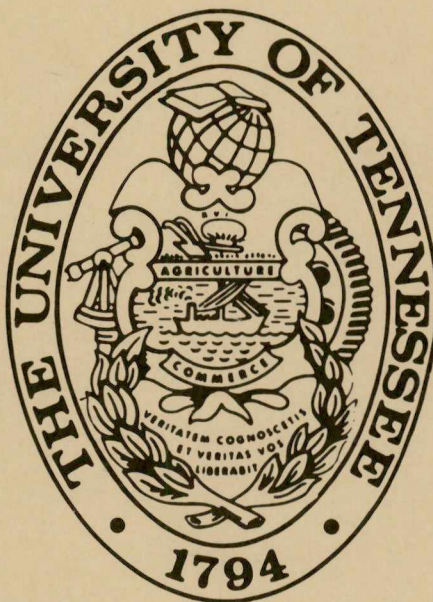


G. David Marks

FINAL

The University of Tennessee
BUDGET DOCUMENT
Fiscal Year 1981-82



Submitted to the Board of Trustees
Annual Meeting, 1981

THE UNIVERSITY OF TENNESSEE

June 1981

University-wide Administration

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THE UNIVERSITY OF TENNESSEE
Office of the President
July 6, 1981

Members of the Executive Committee and
Finance and Business Committee of
the UT Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

On June 18, 1981, the UT Board of Trustees adopted the 1981-82 budgets for the campuses and units of The University of Tennessee pending further review and possible revision by the University administration; review and endorsement by the Finance and Business Committee and final review and adoption by the Executive Committee. The budgets presented herein have now been analyzed in detail by University administrators at all levels and I recommend them for your final review and adoption.

The direct State appropriations, as set forth in the Budget Document presented to the Board on June 18, have been revised to reflect the final State appropriations for the instructional campuses and other non-instructional units of the University. With the exception of the UT Agricultural Experiment Station, UT Agricultural Extension Service and the UT College of Veterinary Medicine, the final direct appropriations differ only slightly from the appropriations shown in the Budget Document on June 18.

The table on Page 2 reflects the changes in direct State appropriations since June 18. These figures do not include funds which were appropriated separately to cover the cost of non-contributory retirement and will be controlled by the Office of the State Treasurer.

Due to the relatively minor nature of most of the changes in appropriations, their impact on the various campuses and units will remain as stated in the letter of transmittal which accompanied the June 18 Budget Document. (See Appendix VI.) However, the impact of the reductions in the appropriations for the two UT agricultural units and the College of Veterinary Medicine deserves special attention.

The 1981-82 Appropriations Bill, as adopted by the General Assembly, contained special appropriations for the UT Agricultural Experiment Station (\$182,000), the UT Agricultural Extension Service (\$252,200) and the UT College of Veterinary Medicine (\$156,400) which were intended to restore a portion of the funds previously impounded. Although these funds were subject to approval by the Commissioner of Finance and Administration, they were a part of the overall appropriations for these units and were thus included in the budgets presented to the Board on June 18. However, since that date the Commissioner of Finance and Administration has reduced the sum (\$590,600) of these special appropriations by \$335,000 or 56.7 percent. The \$182,000 special appropriation for the

<u>Campus/Unit</u>	1981-82 Appropriations in June 18 <u>Budget Document</u>	1981-82 Revised State <u>Appropriations</u>	<u>Increase (Decrease)</u>
Chattanooga	\$ 11,013,900	\$ 11,014,500	\$ 600
Knoxville	53,672,400	53,672,000	(400)
Martin	9,032,600	9,033,200	600
Space Institute	1,292,500	1,292,600	100
UT Center for the Health Sciences			
UTCHS Units	18,635,200	18,634,300	(900)
College of Medicine Units	11,255,600	11,255,100	(500)
Family Medicine Units	<u>1,748,100</u>	<u>1,748,300</u>	<u>200</u>
TOTAL UTCHS	\$ 31,638,900	\$ 31,637,700	(1,200)
Agricultural Experiment Station	5,001,500	4,931,100	(70,400)
Agricultural Extension Service	8,389,000	8,280,400	(108,600)
Veterinary Medicine	4,536,300	4,380,000	(156,300)
Institute for Public Service	1,169,900	1,169,900	-0-
Municipal Technical Adv. Service	392,400	392,500	100
County Technical Assist. Service	300,300	300,300	-0-
State-wide Continuing Education	656,400	656,500	100
University-wide Administration	<u>1,033,300</u>	<u>1,033,500</u>	<u>200</u>
TOTAL APPROPRIATIONS	<u>\$128,129,400</u>	<u>\$127,794,200</u>	<u>\$ (335,200)</u>

Experiment Station was reduced by \$70,000 or 38.5 percent to \$112,000. The Extension Service special appropriation was reduced by \$108,600 or 43.1 percent from \$252,200 to \$143,600. And, the special appropriation for the College of Veterinary Medicine in the amount of \$156,400 was eliminated entirely. The impact of these reductions on the programs and services provided by the three units are addressed more specifically in the following statements.

The budget for the UT Agricultural Experiment Station, as presented on June 18, reflected a \$201,000 or 4.2 percent increase in basic State support, exclusive of funds appropriated separately for non-contributory retirement. This increase included the \$182,000 which was later reduced by the Commissioner of Finance and Administration. Following this reduction, the Experiment Station budget reflects a \$130,600 or 2.7 percent increase in State support.

Initially, the Experiment Station was faced with a \$63,345 shortfall in funding after applying the new monies to the \$264,345 required for the 2.0 percent average increase in salaries and the increase in longevity payments. This shortfall was, and will be, absorbed through reductions in departmental operating budgets. However, to absorb the additional reduction in funding without generally diminishing program quality, it will be necessary for the Experiment Station to eliminate a high priority Agricultural Engineering research program on waste disposal. This research was designed to seek alternative methods for disposal of animal, municipal and manufacturing waste products at the least cost and with minimal impact on the environment.

The UT Agricultural Extension Service budget, as previously presented, reflected a \$311,800 or 4.1 percent increase in basic State support, exclusive of \$426,800 appropriated to cover the cost of 5.0 percent salary increases in lieu of non-contributory retirement for Extension staff not enrolled in the State retirement program. The \$311,800 did, however, include the \$252,200 special appropriation which was reduced by the Commissioner of Finance and Administration to \$143,600. Exclusive of the \$426,800 for salary increases in lieu of non-contributory retirement, the appropriation for the Extension Service now reflects a \$203,200 or 2.7 percent increase in basic State support.

The original \$311,800 in new monies was sufficient to fund only 75 percent of the \$418,231 needed for the 2.0 percent average increases in salaries (\$229,996) and the increase in longevity payments (\$188,235). Consequently, the Extension Service was faced with a \$106,431 shortfall in funding plus the amount needed to offset added costs in operating due to inflation. In the original budget, this shortfall was to be absorbed through reductions in programs and Extension staff, with the understanding that the ability of the Extension Service to provide optimum levels of services in 1981-82 to some 97,000 farm operators, 838,000 homemakers and 640,000 youth throughout Tennessee would be greatly reduced. This is still true, however, the shortfall is now in excess of \$215,000 and further reduction in already ravaged programs have been made. As a result of having to absorb the additional reduction in funding, seven more counties in Tennessee will be without Extension agents. This will be in addition to the approximately 45 vacant positions already in existence, most of which are in counties throughout the State.

The 1981-82 budget for the UT College of Veterinary Medicine, as originally presented, reflected a \$47,400 or 1.1 percent increase in overall State support, exclusive of funds separately appropriated for non-contributory retirement. This increase consisted of \$26,000 in one-time funding and a \$21,400 or 0.5 percent increase in basic State support and reflected the inclusion of the \$156,400 special appropriation.

Originally, the additional State funds plus the \$76,512 in new revenues to be generated by the increase in student fees were to be used to fund the \$84,976 in added costs due to the 2.0 percent average increase in salaries and the increase in longevity payments. The remaining \$38,936 was to be used to offset increases in operating costs due to inflation.

Whereas the College of Veterinary Medicine initially had a very modest increase in State support, it is now faced with a basic appropriation which is 2.4 percent below the 1980-81 appropriation and new revenues from student fees which will fall some \$8,500 short of the amount needed to fund increases in salaries and longevity payments. As a result of having to absorb the more than \$108,000 loss in State support and the shortfall in salary and longevity costs, the College will have 10.3 fewer faculty members in 1981-82 than in 1980-81. In all, the College of Veterinary Medicine will have 27.3 fewer faculty in 1981-82 than called for in the original 8-year development plan.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, reflects expenditures and transfers totaling \$259,823,823. The proposed expenditures and transfers exceed budgeted revenues by \$767,118. This amount is to be financed from existing reserves and represents expenditures of a non-recurring nature.

The Auxiliary Enterprise Fund Budget, which includes all bookstores, food service facilities, residence halls and apartments and the UT Knoxville Department of Athletics, accounts for \$49,477,801 or approximately 19 percent of the total Unrestricted Current Funds budget.

The budgets for the Memorial Hospital at Knoxville, the William F. Bowld Hospital in Memphis, and the UTK Department of Athletics are presented as appendices to this document. Each of these activities is essentially self-supporting. The budgets for the two hospitals and the UTK Department of Athletics have not been changed and remain as presented to the Board on June 18.

The budgets which are presented herein provide for operation of the various programs of the University within the available resources of the institution and guidelines set by the State. I therefore recommend that:

1. The budgets for the instructional campuses and other non-instructional units of The University of Tennessee for Fiscal Year 1981-82, as presented herein, be adopted.

2. These budgets be adopted with the understanding that, should the 1981-82 appropriations change or should changes in other estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:
 - a. Employ additional staff where enrollment and reorganizational requirements warrant;
 - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
 - c. Make salary adjustments for key personnel as may be necessary during the year in keeping with State salary guidelines; and
 - d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Edward J. Boling". The signature is fluid and cursive, with the first name "Edward" and last name "Boling" clearly distinguishable.

Edward J. Boling
President

EJB:gr

Unrestricted Current Funds Section

THE UNIVERSITY OF TENNESSEE

Exhibit A
University

Budget Summary

Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

	Actual 1980	Probable 1981	Proposed Budget 1982
<u>UNRESTRICTED CURRENT REVENUES</u>			
A. Educational and General Funds			
1. Tuition and Fees	\$ 34,054,361	\$ 40,129,676	\$ 45,853,974
2. Federal Appropriations	9,401,424	9,761,563	9,887,234
3. State Appropriations	121,848,557	124,862,500	127,794,200
4. Local Appropriations	923,004	998,000	998,000
5. Federal Gifts, Grants & Contracts	6,980,442	6,391,995	5,420,162
6. State Gifts, Grants & Contracts	518,486	386,551	325,000
7. Local Gifts, Grants & Contracts	1,068,774	1,053,915	1,050,000
8. Private Gifts, Grants & Contracts	1,824,579	1,534,033	1,518,662
9. Endowment Income	35,726	35,700	35,750
10. Sales & Services of Educ. Activities	8,833,616	10,227,430	9,917,708
11. Other Sources	8,311,463	7,626,824	6,019,561
Total Educational & General Funds	\$193,800,432	\$203,008,187	\$208,820,251
B. Auxiliary Enterprises Funds	44,050,269	48,355,330	50,236,454
C. Hospitals Funds	55,518,643	70,741,586	80,680,654
Total Current Revenues	<u>\$293,369,344</u>	<u>\$322,105,103</u>	<u>\$339,737,359</u>
<u>UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS</u>			
A. Educational and General Funds			
1. Instruction	\$ 82,134,999	\$ 88,822,602	\$ 90,770,695
2. Research	13,568,252	13,622,665	12,370,164
3. Public Service	15,659,434	17,565,113	17,556,517
4. Academic Support	19,867,214	22,302,947	20,890,900
5. Student Services	9,714,184	11,011,211	11,067,614
6. Institutional Support	20,042,486	21,173,983	21,681,594
7. Staff Benefits	4,748,826	5,206,970	9,633,121*
8. Operation & Maintenance of Plant	19,770,951	22,527,122	22,648,158
9. Scholarships and Fellowships	2,801,220	3,591,848	4,204,839
Total E&G Expenditures	\$188,307,566	\$205,824,461	\$210,823,602
Mandatory Transfers (In)/Out	367,235	257,571	209,473
Non-Mandatory Transfers (In)/Out	5,823,402	(396,793)	(687,053)
Total Educational and General	<u>\$194,498,203</u>	<u>\$205,685,239</u>	<u>\$210,346,022</u>
B. Auxiliary Enterprises Funds			
Expenditures	\$ 36,375,250	\$ 40,249,667	\$ 42,971,070
Mandatory Transfers (In)/Out	4,976,869	4,832,658	4,906,699
Non-Mandatory Transfers (In)/Out	2,123,584	1,945,991	1,600,032
Total Auxiliary Enterprises	<u>\$ 43,475,703</u>	<u>\$ 47,028,316</u>	<u>\$ 49,477,801</u>
C. Hospitals Funds			
Expenditures	\$ 50,464,990	\$ 66,317,258	\$ 73,558,318
Mandatory Transfers (In)/Out	612,494	527,639	616,525
Non-Mandatory Transfers (In)/Out	4,086,967	114,900	241,500
Total Hospitals	<u>\$ 55,164,451</u>	<u>\$ 66,959,797</u>	<u>\$ 74,416,343</u>
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$293,138,357</u>	<u>\$319,673,352</u>	<u>\$334,240,166</u>
<u>EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS</u>			
E&G Funds	\$ (697,771)	\$ (2,677,052)	\$ (1,525,771)
Auxiliary Enterprises Funds	574,566	1,327,014	758,653
Hospitals Funds	354,192	3,781,789	6,264,311
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ 230,987</u>	<u>\$ 2,431,751</u>	<u>\$ 5,497,193</u>

*Includes Longevity Pay.

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit B

	Chattanooga			Knoxville			Martin		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 4,568,264	\$ 5,604,261	\$ 6,633,190	\$ 21,843,880	\$ 25,478,905	\$ 28,424,924	\$ 3,336,035	\$ 3,908,434	\$ 4,417,740
2. Federal Appropriations				216,860	216,860	212,440			
3. State Appropriations	10,434,200	10,394,600	11,014,500	51,050,500	52,359,200	53,672,000	8,804,000	8,746,800	9,033,200
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	51,614	283,082	76,400 (O)	2,541,949	2,430,870	2,590,462	55,124	79,650	73,800
6. State Gifts, Grants & Contracts	1,476			282,288	200,000	200,000	8,367		
7. Local Gifts, Grants & Contracts	2,093			46,859	50,000	50,000			
8. Private Gifts, Grants & Contracts	277,385	277,400	412,400 (P)	650,707	631,879	496,412	76,125	182,950	214,650
9. Endowment Income				35,726	35,700	35,750			
10. Sales & Services of Educ. Act.	601,212	914,956	764,865 (C)	1,433,289	1,814,415	1,570,739 (D)	96,509	368,899	499,216
11. Other Sources	5,741	8,000	8,000	529,180	757,350	859,400	49,668	42,410	52,000
Total Educational & General Funds	\$15,941,985	\$17,482,299	\$18,909,355	\$78,631,238	\$83,975,179	\$88,112,127	\$12,425,828	\$13,329,443	\$14,290,606
B. Auxiliary Enterprises Funds	2,786,479	3,054,455	3,320,152	33,266,285	36,338,778	37,312,604	4,522,245	5,212,510	5,675,748
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$18,728,464	\$20,536,754	\$22,229,507	\$111,897,523	\$120,313,957	\$125,424,731	\$16,948,073	\$18,541,953	\$19,966,354
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 6,974,800	\$ 7,907,228	\$ 8,281,302	\$ 42,319,262	\$ 45,646,823	\$ 46,396,472	\$ 5,838,768	\$ 6,199,286	\$ 6,469,349
2. Research	53,522	53,219	37,867	1,470,257	1,509,179	1,315,757	49,494	103,781	(E)
3. Public Service	134,483	185,679	144,655	975,580	1,613,518	1,619,342	56,298	147,135	155,056
4. Academic Support	1,668,673	1,948,559	2,190,054	9,635,162	10,671,562	10,196,319	1,188,862	1,313,041	1,336,462
5. Student Services	1,911,721	2,281,831	2,282,548	5,352,949	6,110,217	6,247,605	1,551,318	1,751,656	1,730,335
6. Institutional Support	1,406,792	1,357,645	1,390,630	4,377,824	4,801,446	4,805,315	941,638	1,113,709	1,119,144
7. Staff Benefits	313,078	371,164	666,480	1,725,628	1,681,800	3,534,350	312,862	372,881	706,450
8. Operation & Maint. of Plant	2,199,997	2,674,615	2,955,153	9,604,492	11,089,355	10,815,383	1,719,551	2,203,584	2,169,627
9. Scholarships & Fellowships	547,416	716,074	774,266	1,824,722	2,341,887	2,796,046	364,986	465,862	568,027
Total E&G Expenditures	\$15,210,482	\$17,496,014	\$18,722,955	\$77,285,876	\$85,465,787	\$87,726,589	\$12,023,777	\$13,670,935	\$14,254,450
Mandatory Transfers (In)/Out	2,578			138,025			13,494		
Non-Mandatory Transfers (In)/Out	1,057,882	101,700	246,400	1,429,070	(137,067)	600,891	(73,140)	43,687	141,156
Total Educational and General	\$16,270,942	\$17,597,714	\$18,969,355	\$78,852,971	\$85,328,720	\$88,327,480	\$11,964,131	\$13,714,622	\$14,395,606
B. Auxiliary Enterprises Funds									
Expenditures	\$ 2,426,174	\$ 2,662,702	\$ 2,948,071	\$ 27,551,996	\$ 29,949,362	\$ 31,844,406	\$ 3,593,120	\$ 4,281,828	\$ 4,849,292
Mandatory Transfers (In)/Out	260,262	274,381	266,406	3,466,583	3,536,519	3,633,372	660,266	592,836	568,499
Non-Mandatory Transfers (In)/Out	108,094	97,725	45,675	1,709,132	1,706,349	1,438,666	98,600	129,517	105,158
Total Auxiliary Enterprises	\$ 2,794,530	\$ 3,034,808	\$ 3,260,152	\$ 32,727,711	\$ 35,192,230	\$ 36,916,444	\$ 4,351,986	\$ 5,004,181	\$ 5,522,949
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$19,065,472	\$20,632,522	\$22,229,507	\$111,580,682	\$120,520,950	\$125,243,924	\$16,316,117	\$18,718,803	\$19,918,555
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (328,957)	\$ (115,415)	\$ (60,000)	\$ (221,733)	\$ (1,353,541)	\$ (215,353)	\$ 461,697	\$ (385,179)	\$ (105,000)
Auxiliary Enterprises Funds	(8,051)	19,647	60,000	538,574	1,146,548	396,160	170,259	208,329	152,799
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (337,008)	\$ (95,768)	\$ -0-	\$ 316,841	\$ (206,993)	\$ 180,807	\$ 631,956	\$ (176,850)	\$ 47,799

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit B
(Cont.)

	Nashville			Space Institute			UTCIS Units		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 448,155	\$ 1,458		\$ 326,057	\$ 334,700	\$ 392,050	\$ 2,261,544	\$ 2,566,065	\$ 2,924,955
2. Federal Appropriations									
3. State Appropriations				1,192,800	1,239,200	1,292,600	18,079,857	18,857,560	18,634,300
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	(1,325)			981,006	1,156,975	1,014,000	3,157,662	2,343,740	1,623,000 (G)
6. State Gifts, Grants & Contracts				15,403	12,075	15,000	192,054	143,731	110,000
7. Local Gifts, Grants & Contracts							13,845		
8. Private Gifts, Grants & Contracts				58,947	53,050	58,000	477,555	174,200	128,500
9. Endowment Income									
10. Sales & Services of Educ. Act.	281						1,376,108	1,660,500	1,249,027 (H)
11. Other Sources	674,508	55,142		125,021	86,000	90,000	282,608	303,200	244,711
Total Educational & General Funds	\$ 1,121,619	\$ 56,000		\$ 2,699,234	\$ 2,882,000	\$ 2,861,650	\$ 25,841,233	\$ 26,048,996	\$ 24,914,493
B. Auxiliary Enterprises Funds				130,342	138,600	159,550	3,344,918	3,610,987	3,768,400
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,121,619	\$ 56,000	\$ -0-	\$ 2,829,576	\$ 3,020,600	\$ 3,021,200	\$ 29,186,151	\$ 29,659,983	\$ 28,682,893
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 594,965			\$ 899,315	\$ 914,954	\$ 1,078,102	\$ 5,512,826	\$ 7,208,558	\$ 7,203,800
2. Research				409			1,068,221	1,325,106	675,925
3. Public Service									
4. Academic Support	29,158	\$ 5,000		655,049	640,890	464,289 (F)	4,169,764	4,862,880	4,157,565 (I)
5. Student Services	61,144	35,713	\$ 37,000	25,811	29,950	26,669	811,241	801,844	743,457
6. Institutional Support	332,765	3,164		597,924	606,010	537,929	3,718,941	3,920,767	4,055,246
7. Staff Benefits	26,699	866	1,500	45,983	43,900	95,019	617,943	691,862	1,331,810
8. Operation & Maint. of Plant	559,413	48,869	18,739	480,229	565,505	595,542	5,207,269	5,945,194	6,093,714
9. Scholarships & Fellowships	980						63,116	68,025	66,500
Total E&G Expenditures	\$ 1,605,124	\$ 93,612	\$ 57,239	\$ 2,704,720	\$ 2,801,209	\$ 2,797,550	\$ 21,169,321	\$ 24,824,236	\$ 24,328,017
Mandatory Transfers (In)/Out	(7,580)						239,802	257,571	209,473
Non-Mandatory Transfers (In)/Out	31,828			41,811	21,947	64,100	2,666,871	154,600	445,000
Total Educational and General	\$ 1,629,372	\$ 93,612	\$ 57,239	\$ 2,746,531	\$ 2,823,156	\$ 2,861,650	\$ 24,075,994	\$ 25,236,407	\$ 24,982,490
B. Auxiliary Enterprises Funds									
Expenditures				\$ 140,569	\$ 142,123	\$ 148,830	\$ 2,663,391	\$ 3,213,652	\$ 3,180,471
Mandatory Transfers (In)/Out	\$ 150,573			10,644	11,167	10,720	428,541	417,755	427,702
Non-Mandatory Transfers (In)/Out	78,300			(25,244)	630		154,702	11,770	10,533
Total Auxiliary Enterprises	\$ 228,873			\$ 125,969	\$ 153,920	\$ 159,550	\$ 3,246,634	\$ 3,643,177	\$ 3,618,706
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,858,245	\$ 93,612	\$ 57,239	\$ 2,872,500	\$ 2,977,076	\$ 3,021,200	\$ 27,322,628	\$ 28,879,584	\$ 28,601,196
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (507,753)	\$ (37,012)	\$ (57,239)	\$ (47,297)	\$ 58,844		\$ 1,765,239	\$ 812,589	\$ (67,997)
Auxiliary Enterprises Funds	(228,873)			4,373	(15,320)		98,284	(32,190)	149,694
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (736,626)	\$ (37,012)	\$ (57,239)	\$ (42,924)	\$ 43,524	\$ -0-	\$ 1,863,523	\$ 780,399	\$ 81,697

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit B
(Cont.)

	UT College of Medicine Units			UT Family Medicine Units			Total UT Ctr for the Health Sciences		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 1,097,826	\$ 1,787,070	\$ 2,533,617				\$ 3,359,370	\$ 4,353,135	\$ 5,458,572
2. Federal Appropriations									
3. State Appropriations	10,751,100	11,031,140	11,255,100	\$ 1,806,700	\$ 1,790,300	\$ 1,748,300	30,637,657	31,679,000	31,637,700
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts				67,508	27,000		3,225,170	2,370,740	1,623,000
6. State Gifts, Grants & Contracts							192,054	143,731	110,000
7. Local Gifts, Grants & Contracts	1,000,000	1,000,000	1,000,000	5,977	2,500		1,019,822	1,002,500	1,000,000
8. Private Gifts, Grants & Contracts				2,993			480,548	174,200	128,500
9. Endowment Income									
10. Sales & Services of Educ. Act.				1,482,235	1,780,000	2,209,261(J)	2,858,343	3,440,500	3,458,288
11. Other Sources				442	2,000		283,050	305,200	244,711
Total Educational & General Funds	\$12,848,926	\$13,818,210	\$14,788,717	\$ 3,365,855	\$ 3,601,800	\$ 3,957,561	\$42,056,014	\$43,469,006	\$43,660,771
B. Auxiliary Enterprises Funds							3,344,918	3,610,987	3,768,400
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$12,848,926	\$13,818,210	\$14,788,717	\$ 3,365,855	\$ 3,601,800	\$ 3,957,561	\$45,400,932	\$47,079,993	\$47,429,171
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$13,193,691	\$13,428,407	\$13,684,410	\$ 3,280,814	\$ 3,702,262	\$ 3,867,141	\$21,987,331	\$24,339,227	\$24,755,351
2. Research	217,816	282,339	117,269				1,286,037	1,607,445	793,194
3. Public Service									
4. Academic Support	760,220	835,155	734,852				4,929,984	5,698,035	4,892,417
5. Student Services							811,241	801,844	743,457
6. Institutional Support							3,718,941	3,920,767	4,055,246
7. Staff Benefits			232,100				660,617	753,325	1,636,730
8. Operation & Maint. of Plant				42,674	61,463	72,820	5,207,269	5,945,194	6,093,714
9. Scholarships & Fellowships							63,116	68,025	66,500
Total E&G Expenditures	\$14,171,727	\$14,545,901	\$14,768,631	\$ 3,323,488	\$ 3,763,725	\$ 3,939,961	\$38,664,536	\$43,133,862	\$43,036,609
Mandatory Transfers (In)/Out							239,802	257,571	209,473
Non-Mandatory Transfers (In)/Out				252,565	6,900	17,600	2,919,436	161,500	462,600
Total Educational and General	\$14,171,727	\$14,545,901	\$14,768,631	\$ 3,576,053	\$ 3,770,625	\$ 3,957,561	\$41,823,774	\$43,552,933	\$43,708,682
B. Auxiliary Enterprises Funds									
Expenditures							\$ 2,663,391	\$ 3,213,652	\$ 3,180,471
Mandatory Transfers (In)/Out							428,541	417,755	427,702
Non-Mandatory Transfers (In)/Out							154,702	11,770	10,533
Total Auxiliary Enterprises							\$ 3,246,634	\$ 3,643,177	\$ 3,618,706
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$14,171,727	\$14,545,901	\$14,768,631	\$ 3,576,053	\$ 3,770,625	\$ 3,957,561	\$45,070,408	\$47,196,110	\$47,327,388
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (1,322,801)	\$ (727,691)	\$ 20,086	\$ (210,198)	\$ (168,825)		\$ 232,240	\$ (83,927)	\$ (47,911)
Auxiliary Enterprises Funds							98,284	(32,190)	149,694
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (1,322,801)	\$ (727,691)	\$ 20,086	\$ (210,198)	\$ (168,825)	\$ -0-	\$ 330,524	\$ (116,117)	\$ 101,783

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit B
(Cont.)

	Agricultural Experiment Station			Agricultural Extension Service			Veterinary Medicine		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees							\$ 172,600	\$ 264,986	\$ 341,498
2. Federal Appropriations	\$ 3,493,836	\$ 3,669,833	\$ 3,708,642	\$ 5,690,728	\$ 5,874,870	\$ 5,966,152			
3. State Appropriations	4,566,600	4,800,500	4,931,100	7,360,300	7,650,400	8,280,400	4,361,600	4,488,900	4,380,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	68,416	55,000	17,500				9,207	42,000	25,000
6. State Gifts, Grants & Contracts				13,256					
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	3,518	2,400	2,400	13,685	1,200	1,200			
9. Endowment Income									
10. Sales & Services of Educ. Act.	3,141,093	2,845,000	2,805,000	185,598	215,000	258,000	487,588	570,000	525,600(I.)
11. Other Sources	3,548	10,000	10,000	291			17,333	16,684	
Total Educational & General Funds	\$11,277,011	\$11,382,733	\$11,474,642	\$13,263,858	\$13,741,470	\$14,505,752	\$ 5,048,328	\$ 5,382,570	\$ 5,272,098
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	<u>\$11,277,011</u>	<u>\$11,382,733</u>	<u>\$11,474,642</u>	<u>\$13,263,858</u>	<u>\$13,741,470</u>	<u>\$14,505,752</u>	<u>\$ 5,048,328</u>	<u>\$ 5,382,570</u>	<u>\$ 5,272,098</u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction							\$ 3,520,558	\$ 3,652,914	\$ 3,607,507
2. Research	\$10,708,533	\$10,349,041	\$10,223,346(K)						
3. Public Service				\$11,128,168	\$11,764,918	\$11,945,872			
4. Academic Support	16,000	16,000	16,000	204,621	283,647	275,768	1,539,705	1,726,213	1,519,591
5. Student Services									
6. Institutional Support	518,425	635,065	614,201	765,406	820,797	839,959			
7. Staff Benefits	336,100	447,352	716,595	1,034,319	1,197,330	1,615,569	67,051	85,817	116,500
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$11,579,058	\$11,447,458	\$11,570,142	\$13,132,514	\$14,066,692	\$14,677,168	\$ 5,127,314	\$ 5,464,944	\$ 5,243,598
Mandatory Transfers (In)/Out							1,970		
Non-Mandatory Transfers (In)/Out	29,969	29,700	74,400	18,115	34,500	82,600	6,831	12,400	28,500
Total Educational and General	<u>\$11,609,027</u>	<u>\$11,477,158</u>	<u>\$11,644,542</u>	<u>\$13,150,629</u>	<u>\$14,101,192</u>	<u>\$14,759,768</u>	<u>\$ 5,136,115</u>	<u>\$ 5,477,344</u>	<u>\$ 5,272,098</u>
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$11,609,027</u>	<u>\$11,477,158</u>	<u>\$11,644,542</u>	<u>\$13,150,629</u>	<u>\$14,101,192</u>	<u>\$14,759,768</u>	<u>\$ 5,136,115</u>	<u>\$ 5,477,344</u>	<u>\$ 5,272,098</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (332,016)	\$ (94,425)	\$ (169,900)	\$ 113,229	\$ (359,722)	\$ (254,016)	\$ (87,787)	\$ (94,774)	
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ (332,016)</u>	<u>\$ (94,425)</u>	<u>\$ (169,900)</u>	<u>\$ 113,229</u>	<u>\$ (359,722)</u>	<u>\$ (254,016)</u>	<u>\$ (87,787)</u>	<u>\$ (94,774)</u>	<u>\$ -0-</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit B
(Cont.)

	Institute for Public Service			MTAS			CTAS		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees		\$ 183,497	\$ 186,000						
2. Federal Appropriations									
3. State Appropriations	\$ 1,171,300	1,160,300	1,169,900	\$ 386,500	\$ 391,000	\$ 392,500	\$ 299,900	\$ 302,300	\$ 300,300
4. Local Appropriations	60,000	60,000	60,000	509,004	509,000	509,000	354,000	429,000	429,000
5. Federal Gifts, Grants & Contracts	15,660	(37,471)		11,680	10,000				
6. State Gifts, Grants & Contracts	5,642	23,059						6,750	
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	8,735	454							
9. Endowment Income									
10. Sales & Services of Educ. Act.									
11. Other Sources	74,500	36,038	36,000						
Total Educational & General Funds	\$ 1,335,837	\$ 1,425,877	\$ 1,451,900	\$ 907,184	\$ 910,000	\$ 901,500	\$ 653,900	\$ 738,050	\$ 729,300
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,335,837	\$ 1,425,877	\$ 1,451,900	\$ 907,184	\$ 910,000	\$ 901,500	\$ 653,900	\$ 738,050	\$ 729,300
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction		\$ 162,170	\$ 182,612						
2. Research									
3. Public Service	\$ 984,773	1,268,006	1,134,238	\$ 854,314	\$ 928,759	\$ 871,550	\$ 661,833	\$ 746,631	\$ 857,904
4. Academic Support									
5. Student Services									
6. Institutional Support	163,486	163,436	201,520						
7. Staff Benefits	20,630	24,231	52,316	17,077	16,900	38,200	13,205	14,088	27,112
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,168,889	\$ 1,617,843	\$ 1,570,686	\$ 871,391	\$ 945,659	\$ 909,750	\$ 675,038	\$ 760,719	\$ 885,016
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	305,500	12,400	33,400	1,800	2,600	10,300	900	1,600	6,300
Total Educational and General	\$ 1,474,389	\$ 1,630,243	\$ 1,604,086	\$ 873,191	\$ 948,259	\$ 920,050	\$ 675,938	\$ 762,319	\$ 891,316
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,474,389	\$ 1,630,243	\$ 1,604,086	\$ 873,191	\$ 948,259	\$ 920,050	\$ 675,938	\$ 762,319	\$ 891,316
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (138,552)	\$ (204,366)	\$ (152,186)	\$ 33,993	\$ (38,259)	\$ (18,550)	\$ (22,038)	\$ (24,269)	\$ (162,016)
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (138,552)	\$ (204,366)	\$ (152,186)	\$ 33,993	\$ (38,259)	\$ (18,550)	\$ (22,038)	\$ (24,269)	\$ (162,016)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit B
(Cont.)

	State-wide Continuing Education			University-wide Administration			Ttl Educ & Gen & Auxiliary Funds		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees							\$ 34,054,361	\$ 40,129,676	\$ 45,853,974
2. Federal Appropriations							9,401,424	9,761,563	9,887,234
3. State Appropriations	\$ 656,600	\$ 664,800	\$ 656,500	\$ 926,600	\$ 985,500	\$ 1,033,500	121,848,557	124,862,500	127,794,200
4. Local Appropriations							923,004	998,000	998,000
5. Federal Gifts, Grants & Contracts	21,941	1,149					6,980,442	6,391,995	5,420,162(A)
6. State Gifts, Grants & Contracts		936					518,486	386,551	325,000
7. Local Gifts, Grants & Contracts		1,415					1,068,774	1,053,915	1,050,000
8. Private Gifts, Grants & Contracts	2,644	2,000	2,000	252,285	208,500	203,100	1,824,579	1,534,033	1,518,662
9. Endowment Income							35,726	35,700	35,750
10. Sales & Services of Educ. Act.	29,703	58,660	36,000(M)				8,833,616	10,227,430	9,917,708
11. Other Sources	291,767	310,000	319,450	6,256,856	6,000,000	4,400,000(N)	8,311,463	7,626,824	6,019,561
Total Educational & General Funds	\$ 1,002,655	\$ 1,038,960	\$ 1,013,950	\$ 7,435,741	\$ 7,194,000	\$ 5,636,600	\$ 193,800,432	\$ 203,008,187	\$ 208,820,251
B. Auxiliary Enterprises Funds							44,050,269	48,355,330	50,236,454
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,002,655	\$ 1,038,960	\$ 1,013,950	\$ 7,435,741	\$ 7,194,000	\$ 5,636,600	\$ 237,850,701	\$ 251,363,517	\$ 259,056,705
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction							\$ 82,134,999	\$ 88,822,602	\$ 90,770,695
2. Research							13,568,252	13,622,665	12,370,164
3. Public Service	\$ 863,985	\$ 910,467	\$ 827,900				15,659,434	17,565,113	17,556,517
4. Academic Support							19,867,214	22,302,947	20,890,900
5. Student Services							9,714,184	11,011,211	11,067,614
6. Institutional Support	108,852	118,702	116,550	\$ 7,110,433	\$ 7,633,242	\$ 8,001,100	20,042,486	21,173,983	21,681,594
7. Staff Benefits	17,480	31,316	58,400	158,097	166,000	367,900	4,748,826	5,206,970	9,633,121(B)
8. Operation & Maint. of Plant							19,770,951	22,527,122	22,648,158
9. Scholarships & Fellowships							2,801,220	3,591,848	4,204,839
Total E&G Expenditures	\$ 990,317	\$ 1,060,485	\$ 1,002,850	\$ 7,268,530	\$ 7,799,242	\$ 8,369,000	\$ 188,307,566	\$ 205,824,461	\$ 210,823,602
Mandatory Transfers (In)/Out				(21,054)			367,235	257,571	209,473
Non-Mandatory Transfers (In)/Out	3,400	9,600	11,100	50,000	(691,360)	(2,448,800)	5,823,402	(396,793)	(687,053)
Total Educational and General	\$ 993,717	\$ 1,070,085	\$ 1,013,950	\$ 7,297,476	\$ 7,107,882	\$ 5,920,200	\$ 194,498,203	\$ 205,685,239	\$ 210,346,022
B. Auxiliary Enterprises Funds									
Expenditures							\$ 36,375,250	\$ 40,249,667	\$ 42,971,070
Mandatory Transfers (In)/Out							4,976,869	4,832,658	4,906,699
Non-Mandatory Transfers (In)/Out							2,123,584	1,945,991	1,600,032
Total Auxiliary Enterprises							\$ 43,475,703	\$ 47,028,316	\$ 49,477,801
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 993,717	\$ 1,070,085	\$ 1,013,950	\$ 7,297,476	\$ 7,107,882	\$ 5,920,200	\$ 237,973,906	\$ 252,713,555	\$ 259,823,823
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 8,938	\$ (31,125)		\$ 138,265	\$ 86,118	\$ (283,600)	\$ (697,771)	\$ (2,677,052)	\$ (1,525,771)
Auxiliary Enterprises Funds							574,566	1,327,014	758,653
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 8,938	\$ (31,125)	\$ -0-	\$ 138,265	\$ 86,118	\$ (283,600)	\$ (123,205)	\$ (1,350,038)	\$ (767,118)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit B
(Cont.)

	Hospitals			Total University		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
UNRESTRICTED CURRENT REVENUES						
A. Educational and General Funds						
1. Tuition and Fees				\$ 34,054,361	\$ 40,129,676	\$ 45,853,974
2. Federal Appropriations				9,401,424	9,761,563	9,887,234
3. State Appropriations				121,848,557	124,862,500	127,794,200
4. Local Appropriations				923,004	998,000	998,000
5. Federal Gifts, Grants & Contracts				6,980,442	6,391,995	5,420,162(A)
6. State Gifts, Grants & Contracts				518,486	386,551	325,000
7. Local Gifts, Grants & Contracts				1,068,774	1,053,915	1,050,000
8. Private Gifts, Grants & Contracts				1,824,579	1,534,033	1,518,662
9. Endowment Income				35,726	35,700	35,750
10. Sales & Services of Educ. Act.				8,833,616	10,227,430	9,917,708
11. Other Sources				8,311,463	7,626,824	6,019,561
Total Educational & General Funds				\$193,800,432	\$203,008,187	\$208,820,251
B. Auxiliary Enterprises Funds				44,050,269	48,355,330	50,236,454
C. Hospitals Funds	\$ 55,518,643	\$ 70,741,586	\$ 80,680,654	55,518,643	70,741,586	80,680,654
TOTAL CURRENT REVENUES	<u>\$ 55,518,643</u>	<u>\$ 70,741,586</u>	<u>\$ 80,680,654</u>	<u>\$293,369,344</u>	<u>\$322,105,103</u>	<u>\$339,737,359</u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS						
A. Educational and General Funds						
1. Instruction				\$ 82,134,999	\$ 88,822,602	\$ 90,770,695
2. Research				13,568,252	13,622,665	12,370,164
3. Public Service				15,659,434	17,565,113	17,556,517
4. Academic Support				19,867,214	22,302,947	20,890,900
5. Student Services				9,714,184	11,011,211	11,067,614
6. Institutional Support				20,042,486	21,173,983	21,681,594
7. Staff Benefits				4,748,826	5,206,970	9,633,121(B)
8. Operation & Maint. of Plant				19,770,951	22,527,122	22,648,158
9. Scholarships & Fellowships				2,801,220	3,591,848	4,204,839
Total E&G Expenditures				\$188,307,566	\$205,824,461	\$210,823,602
Mandatory Transfers (In)/Out				367,235	257,571	209,473
Non-Mandatory Transfers (In)/Out				5,823,402	(396,793)	(687,053)
Total Educational and General				<u>\$194,498,203</u>	<u>\$205,685,239</u>	<u>\$210,346,022</u>
B. Auxiliary Enterprises Funds						
Expenditures				\$ 36,375,250	\$ 40,249,667	\$ 42,971,070
Mandatory Transfers (In)/Out				4,976,869	4,832,658	4,906,699
Non-Mandatory Transfers (In)/Out				2,123,584	1,945,991	1,600,032
Total Auxiliary Enterprises				<u>\$ 43,475,703</u>	<u>\$ 47,028,316</u>	<u>\$ 49,477,801</u>
C. Hospitals Funds Expenditures & Transfers	\$ 55,164,451	\$ 66,959,797	\$ 74,416,654	\$ 55,164,451	\$ 66,959,797	\$ 74,416,343
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u>\$ 55,164,451</u>	<u>\$ 66,959,797</u>	<u>\$ 74,416,343</u>	<u>\$293,138,357</u>	<u>\$319,673,352</u>	<u>\$334,240,166</u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS						
E&G Funds				\$ (697,771)	\$ (2,677,052)	\$ (1,525,771)
Auxiliary Enterprises Funds				574,566	1,327,014	758,653
Hospitals Funds	\$ 354,192	\$ 3,781,789	\$ 6,264,311	354,192	3,781,789	6,264,311
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u>\$ 354,192</u>	<u>\$ 3,781,789</u>	<u>\$ 6,264,311</u>	<u>\$ 230,987</u>	<u>\$ 2,431,751</u>	<u>\$ 5,497,193</u>

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 1

	Chattanooga			Knoxville			Martin		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES AND WAGES									
Professional Salaries									
11 Admin. & Prof. Salaries	\$ 1,558,330	\$ 1,584,426	\$ 1,887,474	\$ 3,944,002	\$ 4,499,275	\$ 5,030,101	\$ 1,136,162	\$ 1,332,459	\$ 1,614,357
12 Academic Salaries	5,817,411	6,614,435	7,347,288	33,585,884	36,129,969	38,658,747	5,136,595	5,556,364	5,771,619
13 GTA, GA, GRA	15,120	12,000	72,000	3,255,470	3,686,050	3,653,653	87,049	109,142	133,000
Total Professional Salaries	\$ 7,390,861	\$ 8,210,861	\$ 9,306,762	\$40,785,356	\$44,315,294	\$47,342,501	\$ 6,359,806	\$ 6,997,965	\$ 7,518,976
15 Summer School	451,543	480,702	503,800	1,834,973	1,939,068	1,928,126	303,114	302,064	339,697
16 Clerical & Supporting-Salaried	1,221,524	1,402,501	1,437,407	8,062,336	9,116,770	9,639,296	873,683	1,016,848	1,057,907
Hourly Wages									
17 Hourly	\$ 955,993	\$ 1,117,697	\$ 1,239,989	\$ 4,593,165	\$ 6,753,094	\$ 7,157,108	\$ 920,700	\$ 1,193,972	\$ 1,174,563
18 Students	138,222	179,748	218,568	1,041,922	1,116,054	1,030,451	193,884	209,803	194,384
Total Cler. & Supp.-Hourly	\$ 1,094,215	\$ 1,297,445	\$ 1,458,557	\$ 5,635,087	\$ 7,869,148	\$ 8,187,559	\$ 1,114,584	\$ 1,403,775	\$ 1,368,947
TOTAL SALARIES & WAGES	\$10,158,143	\$11,391,509	\$12,706,526	\$56,317,752	\$63,240,280	\$67,097,482	\$ 8,651,187	\$ 9,720,652	\$10,285,527
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments		\$ 12,620	\$ 11,520	\$ 3,567	\$ 500	\$ 2,500	\$ 13		
21 Staff Benefits-Required	\$ 22,734	28,200	29,200	117,126	112,500	120,634	19,839	26,000	38,200
22 Staff Benefits-Optional	290,344	305,940	324,000	1,608,502	1,571,900	1,610,500	293,023	311,400	319,800
31 Travel	359,140	397,785	499,557(V)	1,226,044	1,240,423	1,001,287	359,529	318,356	329,322
32 Motor Vehicle Operations	49,168	69,537	86,260	308,163	270,065	276,981	45,950	56,075	56,757
33 Printing, Dup. & Binding	266,580	297,675	261,566	704,960	639,765	618,282	203,178	239,905	215,413
34 Utilities & Fuel	796,063	1,001,148	1,323,449	3,328,067	4,106,717	4,578,419	649,100	893,287	1,042,727
35 Communications	321,963	263,334	246,572	1,546,132	1,619,788	1,514,352	219,856	250,995	278,408
36 Maintenance & Repairs	150,859	134,901	140,101	2,353,401	1,846,259	1,435,146	142,507	173,336	100,324
37 Prof. Services & Memberships	167,859	82,452	83,830	571,775	657,872	696,870	115,344	108,194	94,452
38 Computer Services	7,632	(11,100)	31,088	(1,092,053)	(1,474,277)	(1,765,170)	20,734	26,711	4,721
39 Supplies	328,864	432,710	498,149	1,821,086	2,132,201	1,764,509	371,962	433,758	407,997
41 Rentals	56,396	48,751	70,465	1,806,238	1,255,585	1,349,263	158,880	159,129	148,396
42 Insurance	70,635	86,110	110,500	182,725	187,014	208,037	53,803	66,217	74,039
43 Awards	609,388	720,510	799,118	1,521,320	2,038,348	2,250,818	324,996	443,560	492,256
44 Grants & Subsidies	44,331	40,116	49,116	576,379	458,516	459,668	169,079	110,274	150,655
45 Mandatory Transfers	2,578			138,025			13,494		
46 Contractual & Special Services	613,305	953,437(W)	732,683	1,056,693	9,921(R)	437,824(S)	208,766	353,547	428,695
47 Non-Mandatory Transfers	1,057,882	101,700	246,400	1,429,070	(137,067)	600,891	(73,140)	43,687	141,156
48 Service Department Credits	(628)		(1,500)	(388,335)	(112,816)	(91,809)	(297,582)	(430,015)	(381,950)
49 Other Expenditures	8,516	124,653	25,601	(110,117)	663,747	1,139,080(Q)	(114,714)	(44,502)	(179,726)(T)
50-59 Stores for Resale		63,285(U)	14,010	329,551	868,443	759,528	32,765		
Total Operating & Miscellaneous	\$ 5,223,609	\$ 5,153,764	\$ 5,581,685	\$19,038,319	\$17,955,404	\$18,967,610	\$ 2,917,382	\$ 3,539,914	\$ 3,761,642
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 357,065	\$ 640,222	\$ 232,144	\$ 1,507,361	\$ 1,772,186	\$ 1,772,186	\$ 139,357	\$ 203,252	\$ 105,510
62 Minor Equipment	136,866	3,219		131,113	128,122	74,608	22,339	34,147	28,988
63 Library Books	389,010	409,000	449,000	1,754,455	1,756,571	1,699,021	185,169	212,851	213,339
64 Livestock								600	600
71 Land									
72 Buildings-Capital Outlay	6,249			103,971	476,157			3,206	
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 889,190	\$ 1,052,441	\$ 681,144	\$ 3,496,900	\$ 4,133,036	\$ 2,262,388	\$ 395,562	\$ 454,056	\$ 348,437
TOTAL OPERATING	\$ 6,112,799	\$ 6,206,205	\$ 6,262,829	\$22,535,219	\$22,088,440	\$21,229,998	\$ 3,312,944	\$ 3,993,970	\$ 4,110,079
TOTAL EXPENDITURES & TRANSFERS	\$16,270,942	\$17,597,714	\$18,969,355	\$78,852,971	\$85,328,720	\$88,327,480	\$11,964,131	\$13,714,622	\$14,395,606

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 1
(Cont.)

	Nashville			Space Institute			UTCIS Units		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES AND WAGES									
Professional Salaries									
11 Admin. & Prof. Salaries	\$ 183,456	\$ 22,697	\$ 21,423	\$ 274,095	\$ 320,780	\$ 327,148	\$ 1,902,032	\$ 2,016,833	\$ 2,241,517
12 Academic Salaries	147,237			811,741	792,280	992,630	6,592,828	7,228,288	7,326,277
13 GTA, GA, GRA				31,879	127,640	82,500	25,878	22,995	20,000
Total Professional Salaries	\$ 330,693	\$ 22,697	\$ 21,423	\$ 1,117,715	\$ 1,240,700	\$ 1,402,278	\$ 8,520,738	\$ 9,268,116	\$ 9,587,824
15 Summer School	358,092								
16 Clerical & Supporting-Salaried	89,766	10,197	4,739	76,620	98,400	53,532	2,764,115	3,220,953	3,279,638
Hourly Wages									
17 Hourly	\$ 263,804	\$ 2,351	\$ 4,000	\$ 412,909	\$ 369,946	\$ 417,801	\$ 2,909,002	\$ 3,061,036	\$ 3,204,206
18 Students				5,128	3,040		28,667	23,319	30,282
Total Cler. & Supp.-Hourly	\$ 263,804	\$ 2,351	\$ 4,000	\$ 418,037	\$ 372,986	\$ 417,801	\$ 2,937,669	\$ 3,084,355	\$ 3,234,488
TOTAL SALARIES & WAGES	\$ 1,042,355	\$ 35,245	\$ 30,162	\$ 1,612,372	\$ 1,712,086	\$ 1,873,611	\$ 14,222,522	\$ 15,573,424	\$ 16,101,950
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments							\$ 2,607	\$ 15,853	\$ 18,590
21 Staff Benefits-Required	\$ 1,577	\$ 70	\$ 40	\$ 2,288	\$ 2,000	\$ 2,019	\$ 56,269	\$ 68,715	\$ 80,400
22 Staff Benefits-Optional	25,122	796	785	43,695	34,200	36,000	561,674	597,067	655,460
31 Travel	10,841	2,000	1,000	89,229	74,925	77,000	238,510	187,182	201,877
32 Motor Vehicle Operations	20,036	100		15,464	15,360	16,500	43,914	52,803	49,805
33 Printing, Dup. & Binding	9,876	525	400	141			136,451	128,980	127,094
34 Utilities & Fuel	180,398	32,746		146,634	177,700	193,350	1,845,937	2,337,022	2,767,206
35 Communications	27,136	2,887	2,300	135,844	183,100	187,200	760,761	575,937(III)	765,214
36 Maintenance & Repairs	130,394	10,578	52	33,997	35,400	16,660	1,052,630	1,254,293	1,021,781(II)
37 Prof. Services & Memberships	6,404	150		39,191	35,000	34,250	152,220	134,909	72,095(II)
38 Computer Services	1,290			49,391	102,135	100,310	(44,534)	(33,723)	(13,380)
39 Supplies	43,610	1,318	500	177,025	204,264	166,750	1,709,164	1,926,019	1,735,631
41 Rentals	2,831			38,460	23,450	24,750	106,281	167,877	142,406
42 Insurance	9,328			17,611	10,550	10,400	98,726	80,878	81,062
43 Awards	333			944	7,700	9,000	84,619	88,972	95,800
44 Grants & Subsidies	21,232			147,079(EE)	80,000(EE)	30,000(EE)	3,568	17,139	
45 Mandatory Transfers	(7,580)						239,802	257,571	209,473
46 Contractual & Special Services	25,561	346		22,315	18,865	21,250	363,226	1,656,996	1,302,361(II)
47 Non-Mandatory Transfers	31,828			41,811	21,947	64,100	2,666,871	154,600	445,000
48 Service Department Credits	(722)			(40,152)	(51,000)	(60,000)	(845,161)	(1,089,089)	(1,155,988)
49 Other Expenditures	535	1,851	22,000	(1,874)	649	2,000	(36,934)	17,900	24,412
50-59 Stores for Resale									
Total Operating & Miscellaneous	\$ 540,030	\$ 53,367	\$ 27,077	\$ 959,093	\$ 976,245	\$ 931,539	\$ 9,196,601	\$ 8,597,901	\$ 8,626,299
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 42,175	\$ 5,000		\$ 102,488	\$ 62,150	\$ 15,000	\$ 361,362	\$ 791,579	\$ 14,339
62 Minor Equipment	4,259			27,826	30,050	1,500	54,586	25,853	9,100
63 Library Books	553			29,996	42,000	40,000	239,680	247,650	230,802
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				14,756			1,243		
73 Improvements other than Buildings					625				
Total Equipment & Capital Outlay	\$ 46,987	\$ 5,000		\$ 175,066	\$ 134,825	\$ 56,500	\$ 656,871	\$ 1,065,082	\$ 254,241
TOTAL OPERATING	\$ 587,017	\$ 58,367	\$ 27,077	\$ 1,134,159	\$ 1,111,070	\$ 988,039	\$ 9,853,472	\$ 9,662,983	\$ 8,880,540
TOTAL EXPENDITURES & TRANSFERS	\$ 1,629,372	\$ 93,612	\$ 57,239	\$ 2,746,531	\$ 2,823,156	\$ 2,861,650	\$ 24,075,994	\$ 25,236,407	\$ 24,982,490

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 1
(Cont.)

	UT College of Medicine Units			UT Family Medicine Units			Total UT Ctr for the Health Sciences		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES AND WAGES									
Professional Salaries									
11 Admin. & Prof. Salaries							\$ 1,902,032	\$ 2,016,833	\$ 2,241,547
12 Academic Salaries	\$ 9,640,685	\$10,984,135	\$11,840,110	\$ 1,958,101	\$ 2,389,492	\$ 2,470,975	18,191,614	20,601,915	21,637,362
13 GTA, GA, GRA	140,636	146,344	182,880				166,514	169,339	202,880
Total Professional Salaries	\$ 9,781,321	\$11,130,479	\$12,022,990	\$ 1,958,101	\$ 2,389,492	\$ 2,470,975	\$20,260,160	\$22,788,087	\$24,081,789
15 Summer School									
16 Clerical & Supporting-Salaried	1,831,787	1,951,646	1,963,257	365,662	452,678	445,155	4,961,564	5,625,277	5,688,050
Hourly Wages									
17 Hourly	\$ 302,977	\$ 314,893	\$ 296,808	\$ 157,026	\$ 149,143	\$ 181,593	\$ 3,369,005	\$ 3,525,072	\$ 3,682,607
18 Students	3,950	775		216			32,833	24,094	30,282
Total Cler. & Supp.-Hourly	\$ 306,927	\$ 315,668	\$ 296,808	\$ 157,242	\$ 149,143	\$ 181,593	\$ 3,401,838	\$ 3,549,166	\$ 3,712,889
TOTAL SALARIES & WAGES	\$11,920,035	\$13,397,793	\$14,283,055	\$ 2,481,005	\$ 2,991,313	\$ 3,097,723	\$28,623,562	\$31,962,530	\$33,482,728
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 19,358		\$ 14,400				\$ 21,965	\$ 15,853	\$ 32,990
21 Staff Benefits-Required				\$ 5,954	\$ 3,404	\$ 3,850	62,223	72,119	84,250
22 Staff Benefits-Optional				36,720	40,656	52,920	598,394	637,723	708,380
31 Travel	191,963	\$ 141,690	113,170	49,443	59,701	54,000	479,916	388,573	369,047
32 Motor Vehicle Operations	3,450	4,435	3,750	3,105	2,237	4,600	50,469	59,475	58,155
33 Printing, Dup. & Binding	56,828	81,097	47,910	7,347	15,110	17,210	200,626	225,187	192,214
34 Utilities & Fuel				15,506	15,000	28,000	1,861,443	2,352,022	2,795,206
35 Communications	203,261	189,375	171,428(JJ)	48,457	44,978	43,760(JJ)	1,012,479	810,290	980,402
36 Maintenance & Repairs	152,063	139,276	97,820	40,317	27,631	25,000	1,245,010	1,421,200	1,144,601
37 Prof. Services & Memberships	194,155	97,086	48,230	48,212	25,796	24,649	394,587	257,791	144,974
38 Computer Services	28,715	30,882	29,010	19,391	19,800	(LL)	3,572	16,959	15,630
39 Supplies	419,956	453,798	466,390	142,302	124,941	152,261	2,271,422	2,504,758	2,354,282
41 Rentals	155,879	244,513	212,000	83,955	150,244	155,880	346,115	562,634	510,286
42 Insurance	2,345	220	1,500	19,418	43,500	42,500	120,489	124,598	125,062
43 Awards		200					84,619	89,172	95,800
44 Grants & Subsidies	78			316			3,962	17,139	
45 Mandatory Transfers							239,802	257,571	209,473
46 Contractual & Special Services	149,308	(959,039)	(839,246)(KK)	140,281	138,310	236,213(MM)	652,815	836,267	699,328
47 Non-Mandatory Transfers				252,565	6,900	17,600	2,919,436	161,500	462,600
48 Service Department Credits	(23,494)	(4,512)	(18,720)				(868,655)	(1,093,601)	(1,174,708)
49 Other Expenditures	20,605	72,948	29,470	1,449	3,200	1,395	(14,880)	94,048	55,277
50-59 Stores for Resale									
Total Operating & Miscellaneous	\$ 1,574,470	\$ 491,969	\$ 377,112	\$ 914,738	\$ 721,408	\$ 859,838	\$11,685,809	\$ 9,811,278	\$ 9,863,249
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 643,543	\$ 611,971	\$ 106,835	\$ 133,265	\$ 55,416		\$ 1,138,170	\$ 1,458,966	\$ 121,174
62 Minor Equipment	31,613	42,727	1,629	46,496	2,265		132,695	70,845	10,729
63 Library Books	436	1,441		549	223		240,665	249,314	230,802
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	1,630						2,873		
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 677,222	\$ 656,139	\$ 108,464	\$ 180,310	\$ 57,904		\$ 1,514,403	\$ 1,779,125	\$ 362,705
TOTAL OPERATING	\$ 2,251,692	\$ 1,148,108	\$ 485,576	\$ 1,095,048	\$ 779,312	\$ 859,838	\$13,200,212	\$11,590,403	\$10,225,954
TOTAL EXPENDITURES & TRANSFERS	\$14,171,727	\$14,545,901	\$14,768,631	\$ 3,576,053	\$ 3,770,625	\$ 3,957,561	\$41,823,774	\$43,552,933	\$43,708,682

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 1
(Cont.)

	Agricultural Experiment Station			Agricultural Extension Service			Veterinary Medicine		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES AND WAGES									
Professional Salaries									
11 Admin. & Prof. Salaries	\$ 394,076	\$ 469,500	\$ 487,000	\$ 248,607	\$ 281,619	\$ 271,251			
12 Academic Salaries	3,393,578	3,734,562	4,216,455	7,766,248	8,456,554	8,744,226	\$ 1,985,944	\$ 2,244,846	\$ 2,399,502
13 GTA, GA, GRA	533,258	603,321	659,625			6,601	12,733	24,155	12,000
Total Professional Salaries	\$ 4,320,912	\$ 4,807,383	\$ 5,363,080	\$ 8,014,855	\$ 8,738,173	\$ 9,022,078	\$ 1,998,677	\$ 2,269,001	\$ 2,411,502
15 Summer School									
16 Clerical & Supporting-Salaried	1,701,511	1,870,600	2,330,559	1,500,557	1,740,939	1,841,112	690,011	793,277	844,528
Hourly Wages									
17 Hourly	\$ 674,009	\$ 679,600	\$ 328,628	\$ 234,807	\$ 166,192	\$ 219,707	\$ 46,389	\$ 38,268	\$ 45,408
18 Students	345,551	320,900	195,068	74,855	88,436	86,716	161,521	165,757	163,135
Total Cler. & Supp.-Hourly	\$ 1,019,560	\$ 1,000,500	\$ 523,696	\$ 309,662	\$ 254,628	\$ 306,423	\$ 207,910	\$ 204,025	\$ 208,543
TOTAL SALARIES & WAGES	\$ 7,041,983	\$ 7,678,483	\$ 8,217,335	\$ 9,825,074	\$ 10,733,740	\$ 11,169,613	\$ 2,896,598	\$ 3,266,303	\$ 3,464,573
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 16,076	\$ 16,100	\$ 14,000			
21 Staff Benefits-Required	\$ 15,795	\$ 15,950	\$ 15,900	688,611	741,934	769,894	\$ 1,932	\$ 3,000	\$ 3,000
22 Staff Benefits-Optional	258,933	330,155	340,170	345,708	361,100	347,000	65,119	77,000	79,000
31 Travel	202,420	167,536	217,256	897,861	898,358	1,018,675	86,524	68,900	83,030
32 Motor Vehicle Operations	53,130	54,215	60,800	7,412	7,349	6,900	18,883	17,900	12,400
33 Printing, Dup. & Binding	60,694	54,750	41,200	87,502	87,784	98,400	34,950	26,750	19,600
34 Utilities & Fuel	197,610	182,625	285,430	57,950	66,380	64,400	401,944	494,900	561,103
35 Communications	111,780	99,400	108,500	149,624	176,820	191,300	78,714	64,952	51,000
36 Maintenance & Repairs	253,645	207,900	204,800	56,907	39,890	52,000	237,956	255,234	64,459(X)
37 Prof. Services & Memberships	28,407	9,725	11,550	2,815	28,400	32,000	6,590		5,275
38 Computer Services	34,737	39,700	24,000	84,873	86,500	97,000	1,983	2,990	3,300
39 Supplies	1,597,942	1,774,578	1,801,223	280,729	344,320	390,734	442,145	754,320	457,399
41 Rentals	29,622	28,350	25,700	1,999	20,450	21,200	5,344	900	2,800
42 Insurance	30,688	15,500	19,600	15,298	13,000	17,252	12,518	15,000	15,000
43 Awards	64,135	65,935	85,400(Y)	1,322		2,500			
44 Grants & Subsidies	11,600	12,817	10,569	93,625	70,060	53,000	2,644		
45 Mandatory Transfers							1,970		
46 Contractual & Special Services	(200,122)	(293,572)	(315,686)	243,940	233,506	253,000	269,788	191,017	391,659(X)
47 Non-Mandatory Transfers	29,969	29,700	74,400	18,115	34,500	82,600	6,831	12,400	28,500
48 Service Department Credits				(764)			(1,379)		
49 Other Expenditures	75,273	29,069	17,200	180	5,200	64,000	1,039		
50-59 Stores for Resale	339,187	368,342	371,195	18,053	18,052	14,300			
Total Operating & Miscellaneous	\$ 3,195,445	\$ 3,192,675	\$ 3,399,207	\$ 3,067,836	\$ 3,249,703	\$ 3,590,155	\$ 1,675,495	\$ 1,985,263	\$ 1,777,525
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 490,041	\$ 261,200	\$ 28,000	\$ 193,351	\$ 117,749		\$ 435,602	\$ 156,642	
62 Minor Equipment	22,691	19,900		44,103			52,510	11,646	
63 Library Books	6,316	16,025					53,500	55,000	\$ 30,000
64 Livestock	536,847	269,965							
71 Land									
72 Buildings-Capital Outlay	292,566	33,560		20,265					
73 Improvements other than Buildings	23,138	5,350					22,410	2,490	
Total Equipment & Capital Outlay	\$ 1,371,599	\$ 606,000	\$ 28,000	\$ 257,719	\$ 117,749		\$ 564,022	\$ 225,778	\$ 30,000
TOTAL OPERATING	\$ 4,567,044	\$ 3,798,675	\$ 3,427,207	\$ 3,325,555	\$ 3,367,452	\$ 3,590,155	\$ 2,239,517	\$ 2,211,041	\$ 1,807,525
TOTAL EXPENDITURES & TRANSFERS	\$ 11,609,027	\$ 11,477,158	\$ 11,644,542	\$ 13,150,629	\$ 14,101,192	\$ 14,759,768	\$ 5,136,115	\$ 5,477,344	\$ 5,272,098

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 1
(Cont.)

	Institute for Public Service			MFAS			CTAS		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES AND WAGES									
Professional Salaries									
11 Admin. & Prof. Salaries	\$ 90,231	\$ 117,518	\$ 138,120	\$ (26,517)					
12 Academic Salaries	495,329	645,748	710,602	531,917	529,733	570,331	383,672	411,018	463,100
13 GTA, GA, GRA	32								
Total Professional Salaries	\$ 585,592	\$ 763,266	\$ 848,722	\$ 505,400	\$ 529,733	\$ 570,331	\$ 383,672	\$ 411,018	\$ 463,100
15 Summer School									
16 Clerical & Supporting-Salaried	135,961	160,386	170,588	89,337	97,646	112,696	45,032	50,504	76,539(BB)
Hourly Wages									
17 Hourly	\$ 3,938	\$ 8,039	\$ 8,967	\$ 603			\$ 840		
18 Students		1,576	4,527	712	4,000	2,000			
Total Cler. & Supp.-Hourly	\$ 3,938	\$ 9,615	\$ 13,494	\$ 1,315	\$ 4,000	\$ 2,000	\$ 840		
TOTAL SALARIES & WAGES	\$ 725,491	\$ 933,267	\$ 1,032,804	\$ 596,052	\$ 631,379	\$ 685,027	\$ 429,544	\$ 461,522	\$ 539,639
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments									
21 Staff Benefits-Required	\$ 937	\$ 1,933	\$ 1,000	\$ 671	\$ 650	\$ 650	\$ 570	\$ 543	\$ 612
22 Staff Benefits-Optional	19,693	22,298	25,000	16,406	16,250	19,673	12,635	13,545	13,993
31 Travel	49,528	52,373	63,060	35,873	39,700	44,400	27,164	28,920	33,200
32 Motor Vehicle Operations	44,208	69,118	60,000	20,768	23,150	27,800	52,350	46,618	65,000
33 Printing, Dup. & Binding	27,442	40,058	41,600	11,337	18,200	19,400	24,395	18,829	23,000
34 Utilities & Fuel									
35 Communications	57,483	70,364	76,450	32,250	32,000	35,200	33,791	35,354	42,650
36 Maintenance & Repairs	3,499	19,384	8,250	3,490	5,900	5,200	1,805	3,075	3,500
37 Prof. Services & Memberships	19,955	27,774	23,975	4,909	3,350	6,200	986	8,266	9,375
38 Computer Services	12,187	22,774	26,230	78	2,200	2,500	1,982	4,650	13,300
39 Supplies	21,137	37,650	33,000	6,647	9,200	10,600	5,953	6,745	8,000
41 Rentals	20,501	35,924	44,000	12,244	13,200	13,200	32,517	35,675	37,000
42 Insurance									
43 Awards		2,000	2,000						
44 Grants & Subsidies	61,028	140,000	45,000(AA)	94,156	107,150	(AA)	13,024	29,590	3,327
45 Mandatory Transfers									
46 Contractual & Special Services	83,942	101,170 (CC)	74,900	32,138	35,300	33,000	33,600	37,316	42,420
47 Non-Mandatory Transfers	305,500	12,400	33,400	1,800	2,600	10,300	900	1,600	6,300
48 Service Department Credits	(760)						(526)		
49 Other Expenditures	176				300		585	15,375	45,000(Z)
50-59 Stores for Resale									
Total Operating & Miscellaneous	\$ 726,456	\$ 655,220	\$ 557,865	\$ 272,767	\$ 309,150	\$ 228,123	\$ 241,731	\$ 286,101	\$ 346,677
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 20,016	\$ 38,302	\$ 11,169	\$ 3,502	\$ 1,600	\$ 1,900	\$ 2,333	\$ 10,896	
62 Minor Equipment	2,426	3,454	2,248	870	530		142		500
63 Library Books					5,600	5,000	2,188	3,800	4,500
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 22,442	\$ 41,756	\$ 13,417	\$ 4,372	\$ 7,730	\$ 6,900	\$ 4,663	\$ 14,696	\$ 5,000
TOTAL OPERATING	\$ 748,898	\$ 696,976	\$ 571,282	\$ 277,139	\$ 316,880	\$ 235,023	\$ 246,394	\$ 300,797	\$ 351,677
TOTAL EXPENDITURES & TRANSFERS	\$ 1,474,389	\$ 1,630,243	\$ 1,604,086	\$ 873,191	\$ 948,259	\$ 920,050	\$ 675,938	\$ 762,319	\$ 891,316

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 1
(Cont.)

	State-wide Continuing Education			University-wide Administration			Total Educ. and Gen. Funds		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES AND WAGES									
Professional Salaries									
11 Admin. & Prof. Salaries	\$ 54,191	\$ 61,406	\$ 62,841	\$ 2,815,226	\$ 3,197,299	\$ 3,399,718	\$12,573,891	\$13,903,812	\$ 15,480,980
12 Academic Salaries	385,387	416,135	409,766	(100)			78,632,457	86,133,559	91,921,628
13 GTA, GA, GRA	5,340	1,950	1,950	2,449	12,189	11,938	4,109,844	4,745,786	4,836,147
Total Professional Salaries	\$ 444,918	\$ 479,491	\$ 474,557	\$ 2,817,575	\$ 3,209,488	\$ 3,411,656	\$95,316,192	\$104,783,157	\$112,238,755
15 Summer School							2,947,722	2,721,834	2,771,623
16 Clerical & Supporting-Salaried	178,995	185,969	187,630	1,400,966	1,527,149	1,612,975	21,027,863	23,696,463	25,057,558
Hourly Wages									
17 Hourly	\$ 5,733	\$ 6,262	\$ 8,300	\$ 71,850	\$ 56,461	\$ 65,443	\$11,553,745	\$13,916,954	\$ 14,352,521
18 Students	29,499	33,161	26,334	81,045	86,999	93,825	2,105,172	2,233,568	2,045,290
Total Cler. & Supp.-Hourly	\$ 35,232	\$ 39,423	\$ 34,634	\$ 152,895	\$ 143,460	\$ 159,268	\$13,658,917	\$16,150,522	\$ 16,397,811
TOTAL SALARIES & WAGES	\$ 659,145	\$ 704,883	\$ 696,821	\$ 4,371,436	\$ 4,880,097	\$ 5,183,899	\$132,950,694	\$147,351,976	\$156,465,747
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 752	\$ 1,200	\$ 1,200	\$ 42,373	\$ 46,273	\$ 62,210
21 Staff Benefits-Required	\$ 1,035	\$ 1,800	\$ 1,800	8,946	10,000	10,000	944,284	1,016,699	1,077,199
22 Staff Benefits-Optional	16,445	26,000	26,000	149,151	156,000	171,000	3,743,170	3,864,307	4,021,301
31 Travel	10,062	7,639	7,750	325,378	295,219	340,571	4,159,509	3,980,707	4,085,155
32 Motor Vehicle Operations	6,760	6,400	6,300	32,379	28,805	32,459	725,140	724,167	766,312
33 Printing, Dup. & Binding	67,394	57,629	57,800	340,507	460,852	494,865	2,039,582	2,167,909	2,083,740
34 Utilities & Fuel	10,821	11,280	12,380				7,630,030	9,318,805	10,856,464
35 Communications	52,500	62,527	67,080	359,198	353,025	442,694	4,138,750	4,024,836	4,224,108
36 Maintenance & Repairs	11,023	9,189	15,800	27,497	50,202	63,495	4,651,990	4,212,448	3,254,388
37 Prof. Services & Memberships	9,847	9,850	9,550	156,560	192,822(DD)	143,991	1,525,229	1,421,646	1,296,292
38 Computer Services	6,080	5,000	5,000	613,184	742,391	750,400	(254,330)	(433,367)	(691,691)
39 Supplies	53,406	57,096	41,844	165,291	215,574	255,084	7,587,219	8,908,492	8,190,071
41 Rentals	(4,112)	294	200	93,527	100,134	124,809	2,600,562	2,284,476	2,372,069
42 Insurance	352	275	275	4,487	8,020	7,520	517,934	526,284	587,685
43 Awards	2,000	2,000	2,000	28,654	31,729	39,500	2,637,711	3,400,954	3,778,392
44 Grants & Subsidies	7,939	372	2,500	9,772	29,905	32,605	1,255,850	1,095,939	835,440
45 Mandatory Transfers				(21,054)			367,235	257,571	209,473
46 Contractual & Special Services	9,983	8,208	6,000	254,937	175,298	252,284	3,307,661	2,660,626	3,058,357
47 Non-Mandatory Transfers	3,400	9,600	11,100	50,000	(691,360)	(2,448,800)	5,823,402	(396,793)	(687,053)
48 Service Department Credits	(11,243)	(17,000)	(17,000)	(19,589)	(8,500)	(8,500)	(1,630,335)	(1,712,932)	(1,735,467)
49 Other Expenditures	520	15	500	243,292	9,506	4,011	88,531	899,911	1,194,943
50-59 Stores for Resale	48,984	45,620	41,100				768,540	1,363,742	1,200,133
Total Operating & Miscellaneous	\$ 303,196	\$ 303,794	\$ 297,979	\$ 2,822,869	\$ 2,160,822	\$ 709,188	\$52,670,037	\$49,632,700	\$50,039,521
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 5,100	\$ 58,231	\$ 15,650	\$ 93,377	\$ 61,090	\$ 27,113	\$ 4,529,938	\$ 4,847,486	\$ 1,046,419
62 Minor Equipment	2,954	2,077	2,000	3,952	973		584,746	304,963	120,573
63 Library Books	2,976	1,100	1,500				2,664,828	2,751,261	2,673,162
64 Livestock							536,847	270,565	600
71 Land									
72 Buildings-Capital Outlay	20,346			5,842	4,900		466,868	517,823	
73 Improvements other than Buildings							94,245	8,465	
Total Equipment & Capital Outlay	\$ 31,376	\$ 61,408	\$ 19,150	\$ 103,171	\$ 66,963	\$ 27,113	\$ 8,877,472	\$ 8,700,563	\$ 3,840,754
TOTAL OPERATING	\$ 334,572	\$ 365,202	\$ 317,129	\$ 2,926,040	\$ 2,227,785	\$ 736,301	\$61,547,509	\$58,333,263	\$53,880,275
TOTAL EXPENDITURES & TRANSFERS	\$ 993,717	\$ 1,070,085	\$ 1,013,950	\$ 7,297,476	\$ 7,107,882	\$ 5,920,200	\$194,498,203	\$205,685,239	\$210,346,022

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 2

	Chattanooga			Knoxville			Martin		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES & WAGES									
Professional Salaries									
11 Admin. & Prof. Salaries	\$ 134,286	\$ 146,037	\$ 138,418	\$ 1,852,510	\$ 1,768,010	\$ 1,839,429	\$ 147,644	\$ 125,001	\$ 124,364
12 Academic Salaries				19,837	16,053				
13 GTA, GA, GRA				19,837	16,053	21,217			3,500
Total Professional Salaries	\$ 134,286	\$ 146,037	\$ 138,418	\$ 1,872,347	\$ 1,784,063	\$ 1,860,646	\$ 147,644	\$ 125,001	\$ 127,864
15 Summer School Salaries									
16 Clerical & Supporting-Salaried	60,523	62,570	64,382	1,618,978	1,216,125	1,218,587	115,271	153,281	178,565
Hourly Wages									
17 Hourly	\$ 311,485	\$ 385,206	\$ 490,247	\$ 3,531,099	\$ 3,444,433	\$ 3,575,817	\$ 492,812	\$ 478,066	515,910
18 Students	45,203	24,632		1,282,781	1,628,588	1,852,062	229,524	229,875	259,500
Total Clerical & Supporting-Hourly	\$ 356,688	\$ 409,838	\$ 490,247	\$ 4,813,880	\$ 5,073,021	\$ 5,427,879	\$ 722,336	\$ 707,941	\$ 775,410
TOTAL SALARIES & WAGES	\$ 551,497	\$ 618,445	\$ 693,047	\$ 8,305,205	\$ 8,073,209	\$ 8,507,112	\$ 985,251	\$ 986,223	\$ 1,081,839
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 52,979	\$ 35,650	\$ 34,350	\$ 54,504	\$ 78,111	\$ 98,031
21 Staff Benefits-Required	\$ 60,853	\$ 77,674	\$ 89,109	708,795	846,228	1,171,032	83,341	91,845	145,875
22 Staff Benefits-Optional	12,596	16,958	18,499	177,850	119,651	144,130	29,629	28,768	35,675
31 Travel	2,828	3,469	4,520	1,130,607	848,968	935,980	3,652	4,757	8,300
32 Motor Vehicle Operations	8,190	14,950	6,540	60,999	76,780	88,700	1,720	1,602	2,000
33 Printing, Dup. & Binding	7,758	9,292	10,983	314,215	322,195	326,800	9,338	12,910	15,000
34 Utilities & Fuel	207,613	267,373	337,608	1,887,567	2,306,220	2,654,642	454,678	558,530	621,615
35 Communications	55,835	59,857	64,719	762,970	807,588	851,681	29,422	171,736	193,140
36 Maintenance & Repairs	22,839	80,399	78,050	1,695,117	2,039,605	2,193,817	204,876	344,307	313,570
37 Prof. Services & Memberships	1,546	465	1,770	254,436	238,424	230,580	2,880	4,603	4,500
38 Computer Services				159,290	78,427	78,500			13,580
39 Supplies	67,220	34,280	48,888	1,228,982	1,052,697	1,146,067	178,391	210,775	225,700
41 Rentals	10,603	90	200	172,779	245,168	248,320	51,232	49,800	50,500
42 Insurance	50	400	400	136,989	136,825	173,401	15,775	16,448	17,685
43 Awards		14,830	16,330	719,813	42,994	50,000			
44 Grants & Subsidies				3,277	3,460				
45 Mandatory Transfers	260,262	274,381	266,406	3,466,583	3,536,519	3,633,372	660,266	592,836	568,499
46 Contractual & Special Services	61,678	17,727	25,641	415,385	487,694	487,850	99,051	85,850	88,284
47 Non-Mandatory Transfers	108,094	97,725	45,675	1,709,132	1,706,349	1,438,666	98,600	129,517	105,158
48 Service Department Credits				(664,593)			(40)	(10)	
49 Other Expenditures	418	11,646	3,140	347,905	1,470,588	1,529,234	102	20,780	92,197
50-59 Stores for Resale	1,300,981	1,409,576	1,474,705	8,702,118	10,304,319	10,550,803	1,312,086	1,441,689	1,573,060
Total Operating & Miscellaneous	\$ 2,189,364	\$ 2,391,092	\$ 2,493,183	\$ 23,443,195	\$ 26,706,349	\$ 27,967,925	\$ 3,289,503	\$ 3,844,854	\$ 4,172,369
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 18,819	\$ 25,271	\$ 73,922	\$ 423,615	\$ 386,534	\$ 407,957	\$ 37,704	\$ 58,001	\$ 43,050
62 Minor Equipment	34,850			221,466	26,138	33,450	10,571	55,355	125,250
63 Library Books									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				307,060					67,541
73 Improvements other than Buildings				27,170			28,957	59,748	32,900
Total Equipment & Capital Outlay	\$ 53,669	\$ 25,271	\$ 73,922	\$ 979,311	\$ 412,672	\$ 441,407	\$ 77,232	\$ 173,104	\$ 268,741
TOTAL OPERATING	\$ 2,243,033	\$ 2,416,363	\$ 2,567,105	\$ 24,422,506	\$ 27,119,021	\$ 28,409,332	\$ 3,366,735	\$ 4,017,958	\$ 4,441,110
TOTAL EXPENDITURES & TRANSFERS	\$ 2,794,530	\$ 3,034,808	\$ 3,260,152	\$ 32,727,711	\$ 35,192,230	\$ 36,916,444	\$ 4,351,986	\$ 5,004,181	\$ 5,522,949

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 2
(Cont.)

	Nashville			Space Institute			UTCHS Units			Total Auxiliary Enterprises Funds		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES AND WAGES												
Professional Salaries												
11 Admin. & Prof. Salaries				\$ 3,152	\$ 4,000	\$ 2,991	\$ 167,505	\$ 153,350	\$ 206,806	\$ 2,305,097	\$ 2,196,398	\$ 2,312,008
12 Academic Salaries												
13 GTA, GA, GRA												
Total Professional Salaries				\$ 3,152	\$ 4,000	\$ 2,991	\$ 167,505	\$ 153,350	\$ 206,806	\$ 2,324,934	\$ 2,212,451	\$ 2,336,725
15 Summer School Salaries												
16 Clerical & Supporting-Salaried												
Hourly Wages							56,817	60,808	67,766	1,851,589	1,492,784	1,529,300
17 Hourly												
18 Students				\$ 55,533	\$ 58,164	\$ 57,513	\$ 317,630	\$ 324,488	\$ 371,824	\$ 4,708,559	\$ 4,690,357	\$ 5,011,311
Total Clerical & Supporting-Hourly				\$ 55,533	\$ 58,164	\$ 57,513	\$ 318,018	\$ 325,488	\$ 371,824	\$ 4,708,559	\$ 4,690,357	\$ 5,011,311
TOTAL SALARIES & WAGES	N/A	N/A	N/A	\$ 58,685	\$ 62,164	\$ 60,504	\$ 542,340	\$ 539,646	\$ 646,396	\$ 10,442,978	\$ 10,279,687	\$ 10,988,898
OPERATING & MISCELLANEOUS												
19 Non-Wage Payments												
21 Staff Benefits-Required				\$ 5,234	\$ 6,230	\$ 5,482	\$ 70,476	\$ 71,019	\$ 103,070	\$ 107,483	\$ 113,761	\$ 132,381
22 Staff Benefits-Optional				1,487	1,680	2,069	13,866	16,357	20,270	928,699	1,092,996	1,514,568
31 Travel							4,413	4,629	4,750	235,428	183,414	220,643
32 Motor Vehicle Operations										1,141,500	861,823	953,550
33 Printing, Dup. & Binding										70,909	93,332	97,240
34 Utilities & Fuel							1,157	2,986	2,120	332,468	347,383	354,903
35 Communications							100,758	124,448	164,623	2,650,616	3,256,571	3,778,488
36 Maintenance & Repairs				19	300	350	91,844	87,009	144,080	940,090	1,126,490	1,253,970
37 Prof. Services & Memberships				1,021	980	765	49,044	41,601	51,683	1,972,897	2,506,892	2,637,885
38 Computer Services				175	175	175	1,893	1,139	1,000	260,930	244,806	238,025
39 Supplies								2,550	5,000	159,290	80,977	97,080
41 Rentals				1,005	503	600	39,038	45,359	58,193	1,514,636	1,343,614	1,479,448
42 Insurance				2,248	2,050	2,015	6,437	4,856	14,643	243,299	301,964	315,678
43 Awards				263			4,131	4,351	4,482	157,208	158,024	195,968
44 Grants & Subsidies										719,813	57,824	66,330
45 Mandatory Transfers	\$ 150,573									3,277	3,460	
46 Contractual & Special Services				10,644	11,167	10,720	428,541	417,755	427,702	4,976,869	4,832,658	4,906,699
47 Non-Mandatory Transfers	78,300						122,554	116,371	27,950	698,668	707,642	629,625
48 Service Department Credits				(25,244)	630		154,702	11,770	10,533	2,123,584	1,945,991	1,600,032
49 Other Expenditures							(69,341)	46,184		(733,974)	46,174	
50-59 Stores for Resale						2,410	(4,665)	200	21,891	343,760	1,503,214	1,648,872
Total Operating & Miscellaneous	\$ 228,873	N/A	N/A	\$ 69,912	\$ 68,041	\$ 70,210	\$ 1,678,353	\$ 1,918,486	\$ 1,887,420	\$ 13,063,450	\$ 15,142,111	\$ 15,556,198
EQUIPMENT & CAPITAL OUTLAY												
61 Equipment				\$ 520		\$ 2,250	\$ 4,940	\$ 176,236	\$ 16,000	\$ 485,598	\$ 646,042	\$ 543,179
62 Minor Equipment						2,000	6,153	2,937	7,000	273,040	84,430	167,700
63 Library Books												
64 Livestock												
71 Land												
72 Buildings-Capital Outlay								7,288		307,060	7,288	67,541
73 Improvements other than Buildings										56,127	59,748	32,900
Total Equipment & Capital Outlay				\$ 520		\$ 4,250	\$ 11,093	\$ 186,461	\$ 23,000	\$ 1,121,825	\$ 797,508	\$ 811,320
TOTAL OPERATING	\$ 228,873			\$ 67,284	\$ 91,756	\$ 99,046	\$ 2,704,294	\$ 3,103,531	\$ 2,972,310	\$ 33,032,725	\$ 36,748,629	\$ 38,488,903
TOTAL EXPENDITURES & TRANSFERS	\$ 228,873	N/A	N/A	\$ 125,969	\$ 153,920	\$ 159,550	\$ 3,246,634	\$ 3,643,177	\$ 3,618,706	\$ 43,475,703	\$ 47,028,316	\$ 49,477,801

THE UNIVERSITY OF TENNESSEE
Hospitals Funds Expenditures by Object Classification
Memorial Hospital, William F. Bowld Hospital and Memphis Hospital
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 3

	Memorial Hospital			William F. Bowld Hospital			Memphis Hospital		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES & WAGES									
Professional Salaries									
11 Admin. & Prof. Salaries	\$ 3,524,036	\$ 4,006,859	\$ 4,924,564	\$ 600,365	\$ 3,902,405	\$ 3,185,563	\$ 787,034		
12 Academic Salaries	33,125	2,376	74,900	2,159			1,587		
13 GTA, GA, GRA					130,664				
Total Professional Salaries	\$ 3,557,161	\$ 4,009,235	\$ 4,999,464	\$ 602,524	\$ 4,033,069	\$ 3,185,563	\$ 788,621		
15 Summer School									
16 Clerical & Supporting-Salaried	51,490	64,378	49,491	98,429	280,708	189,129	130,444		
Hourly Wages									
17 Hourly	\$16,245,948	\$18,864,610	\$21,598,229	\$ 1,915,685	\$ 6,918,640	\$ 7,028,616	\$ 2,658,038		
18 Students	48,646	74,358		9,159	23,872		6,530		
Total Clerical & Supporting-Hourly	\$16,294,594	\$18,938,968	\$21,598,229	\$ 1,924,844	\$ 6,942,512	\$ 7,028,616	\$ 2,664,568		
TOTAL SALARIES & WAGES	\$19,903,245	\$23,012,581	\$26,647,184	\$ 2,625,797	\$11,651,787	\$10,403,308	\$ 3,583,633	N/A	N/A
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 71,180	\$ 61,766							
21 Staff Benefits-Required	2,367,954	2,801,392	\$ 4,494,121 ^(FF)	355,288	\$ 1,142,889	\$ 1,604,799	\$ 463,683		
22 Staff Benefits-Optional	554,109	623,631	806,936	61,069	193,087	176,128	80,294		
31 Travel	96,364	94,356	144,750	12,857	43,229	40,220	18,898		
32 Motor Vehicle Operations	24,323	19,318	29,650	3,284	4,491	4,180	754		
33 Printing, Dup. & Binding	69,222	62,816	84,970	7,222	17,652	14,460	11,317		
34 Utilities & Fuel	1,030,821	939,529	1,132,720	165,636	468,817	388,210	112,985		
35 Communications	274,852	404,378	414,880	53,425	182,646	190,530	63,876		
36 Maintenance & Repairs	743,717	1,478,147	1,813,172	98,528	753,131	732,600	188,090		
37 Prof. Services & Memberships	1,522,728	2,191,163	2,350,750	173,048	738,252	693,890	294,004		
38 Computer Services	291,237	825,433	1,494,480 ^(GG)	50,634	121,956	116,030	47,230		
39 Supplies	4,160,911	4,096,578	4,019,650	655,105	2,232,726	1,818,569	553,541		
41 Rentals	157,500	144,832	205,070	35,602	204,099	191,180	12,540		
42 Insurance	218,901	226,164	266,850	20,122		2,950	27,661		
43 Awards				2,864	10,438	9,710	1,867		
44 Grants & Subsidies					4,885	5,020			
45 Mandatory Transfers	504,071	527,639	506,533			109,992	108,423		
46 Contractual & Special Services	598,683	712,216	1,029,632	278,532	1,917,264	2,433,550	190,123		
47 Non-Mandatory Transfers	4,073,624	77,300	184,700	(451,788)	37,600	56,800	465,131		
48 Service Department Credits	(1,595,466)	(1,730,711)	(2,080,535)	(73)	(100)		(126)		
49 Other Expenditures	(168,618)	10,972	1,450	919,097	228,670		1,178,108		
50-59 Stores for Resale	4,854,752	5,998,056	7,110,900	1,162,828	2,326,039	2,384,260	620,041		
Total Operating & Miscellaneous	\$19,850,865	\$19,564,975	\$24,010,679	\$ 3,603,280	\$10,627,771	\$10,973,078	\$ 4,438,440	N/A	N/A
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 733,568	\$ 1,913,269	\$ 2,313,909	\$ 268,170			\$ 39,860		
62 Minor Equipment	43,104	38,680	68,185	45,207	45,351		13,585		
63 Library Books		300			434				
64 Livestock									
71 Land									
72 Buildings-Capital Outlay		56,211							
73 Improvements other than Buildings	15,697	48,438							
Total Equipment & Capital Outlay	\$ 792,369	\$ 2,056,898	\$ 2,382,094	\$ 313,377	\$ 45,785		\$ 53,445		
TOTAL OPERATING	\$20,643,234	\$21,621,873	\$26,392,773	\$ 3,916,657	\$10,673,556	\$10,973,078	\$ 4,491,885		
TOTAL EXPENDITURES & TRANSFERS	\$40,546,479	\$44,634,454	\$53,039,957	\$ 6,542,454	\$22,325,343	\$21,376,386	\$ 8,075,518	N/A	N/A

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1980, Probable 1981 and Proposed Budget 1982

Exhibit C
Schedule 3
(Cont.)

	Total Hospitals Funds			Total University		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
SALARIES AND WAGES						
Professional Salaries						
11 Admin. & Prof. Salaries	\$ 4,911,435	\$ 7,909,264	\$ 8,110,127	\$ 19,790,423	\$ 24,009,474	\$ 26,777,069
12 Academic Salaries	36,871	2,376	74,900	78,669,328	86,135,935	91,122,574
13 GTA, GA, GRA		130,664		4,129,681	4,892,503	4,860,864
Total Professional Salaries	\$ 4,948,306	\$ 8,042,304	\$ 8,185,027	\$102,589,432	\$115,037,912	\$122,760,507
15 Summer School				2,947,722	2,721,834	2,771,623
16 Clerical & Supporting-Salaried	280,363	740,584	238,620	23,159,815	25,929,831	26,825,478
Hourly Wages						
17 Hourly	\$ 20,819,671	\$ 25,783,250	\$ 28,626,845	\$ 37,081,975	\$ 44,390,561	\$ 47,990,677
18 Students	64,335	98,230		3,727,403	4,215,893	4,156,852
Total Cler. & Supp.-Hourly	\$ 20,884,006	\$ 25,881,480	\$ 28,626,845	\$ 40,809,378	\$ 48,606,454	\$ 52,147,529
TOTAL SALARIES & WAGES	\$ 26,112,675	\$ 34,664,368	\$ 37,050,492	\$169,506,347	\$192,296,031	\$204,505,137
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments	\$ 71,180		\$	\$ 221,036	\$ 221,800	\$ 194,591
21 Staff Benefits-Required	3,186,925	\$ 3,944,281	\$ 6,098,920	5,059,908	6,053,976	8,690,687
22 Staff Benefits-Optional	695,472	816,718	983,064	4,674,070	4,864,439	5,225,008
31 Travel	128,119	137,585	184,970	5,429,128	4,980,115	5,223,675
32 Motor Vehicle Operations	28,361	23,809	33,830	841,308	897,382	
33 Printing, Dup. & Binding	87,761	80,468	99,430	2,459,811	2,595,760	2,538,073
34 Utilities & Fuel	1,309,442	1,408,346	1,520,930	11,590,088	13,983,722	16,155,882
35 Communications	392,153	587,024	605,410	5,470,993	5,738,350	6,083,488
36 Maintenance & Repairs	1,030,335	2,231,278	2,545,772	7,655,222	8,950,618	8,438,045
37 Prof. Services & Memberships	1,989,780	2,929,415	3,044,640	3,775,939	4,595,867	4,578,957
38 Computer Services	389,101	947,389	1,610,510	294,061	594,999	1,015,899
39 Supplies	5,369,557	6,329,304	5,838,219	14,471,412	16,581,410	15,507,738
41 Rentals	205,642	348,931	396,250	3,049,503	2,935,371	3,083,997
42 Insurance	266,684	226,164	269,800	941,826	910,472	1,053,453
43 Awards	4,731	10,438	9,710	3,362,255	3,469,216	3,854,432
44 Grants & Subsidies		4,885	5,020	1,259,127	1,104,284	840,460
45 Mandatory Transfers	612,494	527,639	616,525	5,956,598	5,617,868	5,732,697
46 Contractual & Special Services	1,067,338	2,629,480	3,463,182	5,073,667	5,997,748	7,151,164
47 Non-Mandatory Transfers	4,086,967	114,900	241,500	12,033,953	1,664,098	1,154,479
48 Service Department Credits	(1,595,665)	(1,730,811)	(2,080,535)	(3,959,974)	(3,397,569)	(3,816,002)
49 Other Expenditures	1,928,587	239,642	1,450	2,360,878	2,642,767	2,845,265
50-59 Stores for Resale	6,637,621	8,324,095	9,495,160	20,469,611	24,829,948	26,251,491
Total Operating & Miscellaneous	\$ 27,892,585	\$ 30,192,746	\$ 34,983,757	\$112,473,522	\$115,776,567	\$122,700,861
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 1,041,598	\$ 1,913,269	\$ 2,313,909	\$ 6,057,134	\$ 7,406,797	\$ 3,903,507
62 Minor Equipment	101,896	84,031	68,185	959,682	473,424	356,458
63 Library Books		734		2,664,828	2,751,995	2,673,162
64 Livestock				536,847	270,565	600
71 Land						
72 Buildings-Capital Outlay		56,211		773,928	581,322	67,541
73 Improvements other than Buildings	15,697	48,438		166,069	116,651	32,900
Total Equipment & Capital Outlay	\$ 1,159,191	\$ 2,102,683	\$ 2,382,094	\$ 11,158,488	\$ 11,600,754	\$ 7,034,168
TOTAL OPERATING	\$ 29,051,776	\$ 32,295,429	\$ 37,365,851	\$123,632,010	\$127,377,321	\$129,735,029
TOTAL EXPENDITURES & TRANSFERS	\$ 55,164,451	\$ 66,959,797	\$ 74,416,343	\$293,138,357	\$319,673,352	\$334,240,166

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Sources and Uses of Total Resources
As Budgeted for Fiscal Year Ending June 30, 1982

Exhibit D

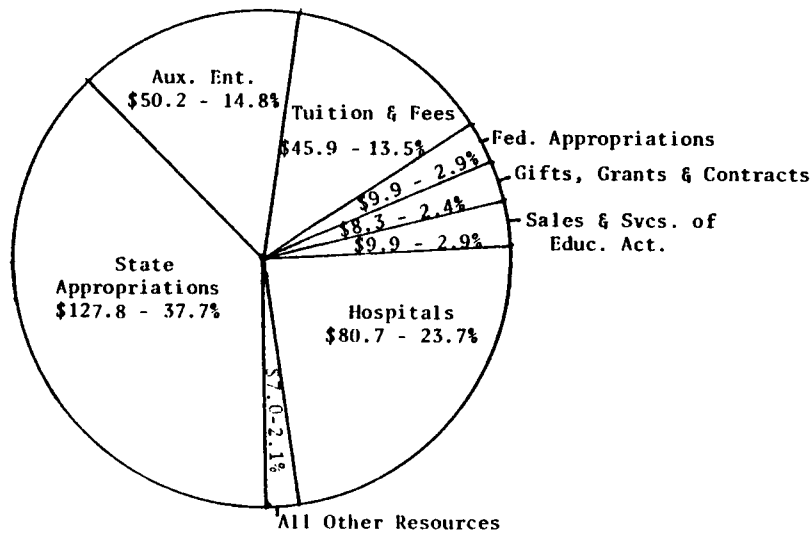
BUDGETED RESOURCES BY SOURCE

	Amount	%
State Appropriations	\$127,794,000	37.7
Sales of Auxiliary Enterprises	50,236,000	14.8
Tuition and Fees	45,854,000	13.5
Federal Appropriations	9,887,000	2.9
Gifts, Grants and Contracts	8,314,000	2.4
Sales and Services of Educ. Activities	9,918,000	2.9
Hospitals	80,681,000	23.7
All Other Resources	7,053,000	2.1
TOTAL	\$339,737,000	100.0

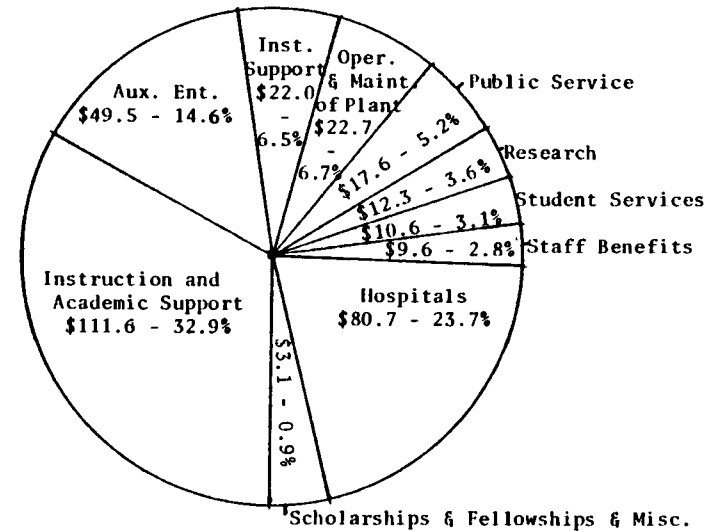
USES OF RESOURCES BY EXPENDITURE FUNCTION

	Amount	%
Instruction and Academic Support	\$111,661,000	32.9
Auxiliary Enterprises	49,478,000	14.6
Institutional Support	22,006,000	6.5
Operation and Maintenance of Plant	22,648,000	6.7
Public Service	17,556,000	5.2
Research	12,370,000	3.6
Student Services	10,573,000	3.1
Staff Benefits	9,633,000	2.8
Hospitals	80,681,000	23.7
Scholarships & Fellowships & Misc.	3,131,000	.9
TOTAL	\$339,737,000	100.0

(In Millions of Dollars)



(In Millions of Dollars)



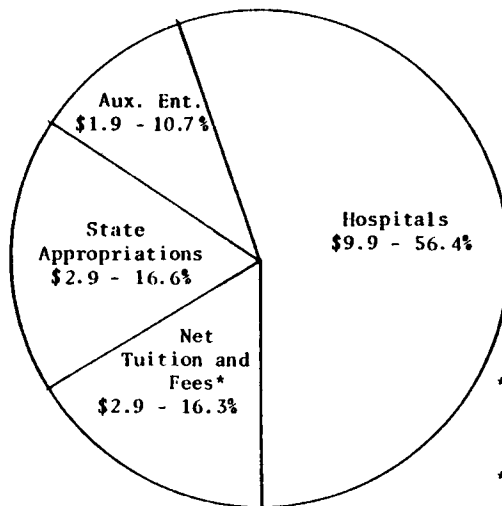
THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Sources and Uses of Increased Resources
Proposed Budget for FY 1981-82 Over Actual for FY 1980-81

Exhibit E

BUDGETED RESOURCES BY SOURCE

	Amount	%
Tuition and Fees	\$ 5,724,000	32.4
State Appropriations	2,932,000	16.6
Sales of Auxiliary Enterprises	1,881,000	10.7
Hospitals	9,939,000	56.4
All Other Resources	(2,843,000)†	(16.1)
TOTAL	\$ 17,633,000	100.0
†Gifts, Grants & Contracts	\$ (1,053,000)	
Interest Income	(1,600,000)	
Misc. Sources	(190,000)	
	\$ (2,843,000)	

(In Millions of Dollars)



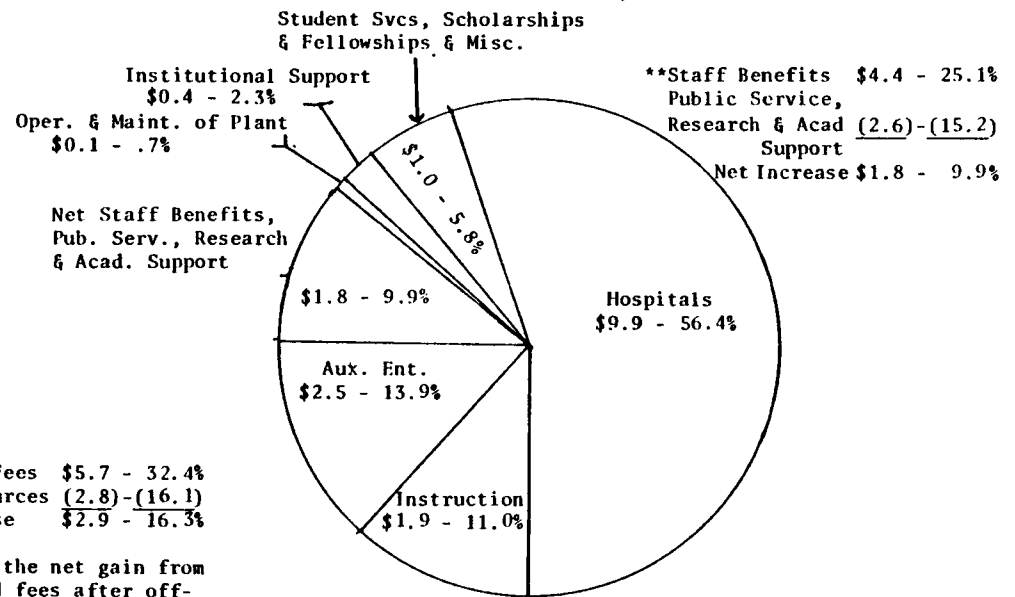
*Tuition & Fees \$5.7 - 32.4%
Other Resources (2.8) - (16.1)
Net Increase \$2.9 - 16.3%

*Represents the net gain from Tuition and fees after off-setting loss in other revenues.

USES OF RESOURCES BY EXPENDITURE FUNCTION

	Amount	%
Instruction	\$ 1,948,000	11.0
Auxiliary Enterprises	2,450,000	13.9
Staff Benefits (Includes Longevity Pay)††	4,426,000	25.1
Operation and Maintenance of Plant	121,000	.7
Institutional Support	400,000	2.3
Public Service, Research & Academic Support	(2,673,000)	(15.2)
Student Services, Scholarships and Fellowships, Misc. Exp. & Transfers	1,022,000	5.8
Hospitals	9,939,000	56.4
TOTAL	\$ 17,633,000	100.0

(In Millions of Dollars)



**Staff Benefits \$4.4 - 25.1%
Public Service, Research & Acad Support (2.6) - (15.2)
Net Increase \$1.8 - 9.9%

††See Footnote B on page 53.

Appendices

THE UNIVERSITY OF TENNESSEE
Statement of Hospitals Funds Revenues, Expenditures and Transfers
Memorial Hospital, William F. Bowld Hospital and Memphis Hospital
Actual 1980, Probable 1981 and Proposed Budget 1982

Appendix I
Exhibit A

	Memorial Hospital			William F. Bowld Hospital			Memphis Hospital		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
REVENUES									
Services to Patients	\$39,804,709	\$46,271,713	\$56,944,000	\$ 6,223,663	\$19,918,577	\$19,460,000	\$ 6,878,379		
Recovery of Indirect Costs	36,647								
Auxiliary Enterprises	2,282,417	2,321,526	2,134,654						
Other Services	217,856	295,940	152,000	27,059	1,993,830	1,990,000	47,913		
Total Revenues	<u>\$42,341,629</u>	<u>\$48,889,179</u>	<u>\$59,230,654</u>	<u>\$ 6,250,722</u>	<u>\$21,852,407</u>	<u>\$21,450,000</u>	<u>\$ 6,926,292</u>	<u>N/A</u>	<u>N/A</u>
EXPENDITURES									
Administration	\$ 3,003,718	\$ 4,291,006	\$ 5,526,307	\$ 558,848	\$ 1,474,230	\$ 1,836,159	\$ 525,513		
Nursing Division	9,278,533	10,476,662	12,395,059	1,512,382	3,687,791	3,970,380	1,671,473		
Ancillary Services-General	1,661,593	1,785,279	2,573,807	67,266	178,908	180,051	120,782		
Ancillary Services-Patient Care	15,257,600	18,719,645	20,734,880	2,262,526	10,009,236	8,863,541	2,208,657		
Outpatient Services	1,219,799	1,670,401	2,032,472	301,265	996,173	1,128,026	744,051		
General Services	4,295,849	4,776,264	5,771,256	828,903	2,660,198	2,400,138	1,039,929		
Renal Services				455,255	1,924,445	1,912,065			
Offsite Patient Care				335,243	872,587	919,234			
Auxiliary Enterprises	792,840	1,083,890	1,119,034						
Other Expenses	458,852	1,226,368	2,195,909	672,554	484,175		1,191,559		
Total Expenditures	<u>\$35,968,784</u>	<u>\$44,029,515</u>	<u>\$52,348,724</u>	<u>\$ 6,994,242</u>	<u>\$22,287,743</u>	<u>\$21,209,594</u>	<u>\$ 7,501,964</u>	<u>N/A</u>	<u>N/A</u>
MANDATORY TRANSFERS (IN)/OUT									
Debt Service	\$ 562,815	\$ 562,815	\$ 562,815			\$ 109,992	\$ 108,423		
Interest Income	(58,744)	(35,176)	(56,282)						
Total Mandatory Transfers	<u>\$ 504,071</u>	<u>\$ 527,639</u>	<u>\$ 506,533</u>			<u>\$ 109,992</u>	<u>\$ 108,423</u>		
NON-MANDATORY TRANSFERS (IN)/OUT									
	\$ 4,073,624	\$ 77,300	\$ 184,700	\$ (451,788)	\$ 37,600	\$ 56,800	\$ 465,131		
TOTAL EXPENDITURES AND TRANSFERS	<u>\$40,546,479</u>	<u>\$44,634,454</u>	<u>\$53,039,957</u>	<u>\$ 6,542,454</u>	<u>\$22,325,343</u>	<u>\$21,376,386</u>	<u>\$ 8,075,518</u>	<u>N/A</u>	<u>N/A</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS									
Fund Balance at Beginning of Year	\$ 1,795,150	\$ 4,254,725	\$ 6,190,697	\$ (291,732)	\$ (472,936)	\$ 73,614	\$ (1,149,226)		
Fund Balance at End of Year	<u>11,412,655</u>	<u>13,207,805</u>	<u>17,462,530</u>	<u>-0-</u>	<u>(291,732)</u>	<u>(764,668)</u>	<u>2,081,192</u>	<u>N/A</u>	<u>N/A</u>
	<u>\$13,207,805</u>	<u>\$17,462,530</u>	<u>\$23,653,227</u>	<u>\$ (291,732)</u>	<u>\$ (764,668)</u>	<u>\$ (691,054)</u>	<u>\$ 931,966</u>	<u>N/A</u>	<u>N/A</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

Appendix II
Exhibit A

	Actual 1980	Probable 1981	Proposed Budget 1982
REVENUES			
Housing	\$13,488,925	\$14,507,714	\$15,729,768
Food Service	10,263,981	11,376,501	12,236,511
Bookstores	10,400,797	11,140,414	11,225,192
Parking Authorities	1,990,833	2,056,389	2,157,464
Athletics	6,676,174	7,972,467	7,507,500
Other Auxiliary Enterprises ^a	1,229,559	1,301,845	1,380,019
Total Revenues	<u>\$44,050,269</u>	<u>\$48,355,330</u>	<u>\$50,236,454</u>
EXPENDITURES			
Housing	\$ 9,207,199	\$10,162,672	\$11,613,844
Food Service	9,516,228	10,755,491	11,644,869
Bookstores	9,555,685	10,287,446	10,401,382
Parking Authorities	980,154	1,338,210	1,489,570
Athletics	6,256,262	6,663,435	6,781,220
Other Auxiliary Enterprises ^a	859,722	1,042,413	1,040,185
Total Expenditures	<u>\$36,375,250</u>	<u>\$40,249,667</u>	<u>\$42,971,070</u>
MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 3,446,309	\$ 3,189,944	\$ 3,168,254
Food Service	139,178	144,777	139,762
Bookstores	150,573		
Parking Authorities	659,091	688,764	668,287
Athletics	358,682	587,308	716,816
Other Auxiliary Enterprises ^a	223,036	221,865	213,580
Total Mandatory Transfers	<u>\$ 4,976,869</u>	<u>\$ 4,832,658</u>	<u>\$ 4,906,699</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 2,698,150</u>	<u>\$ 3,273,005</u>	<u>\$ 2,358,685</u>
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 1,066,995	\$ 1,287,371	\$ 992,852
Food Service	148,378	99,955	102,294
Bookstores	546,016	518,326	484,170
Parking Authorities	340,645	246	623
Athletics	(11,574)		
Other Auxiliary Enterprises	33,124	40,093	20,093
Total Non-Mandatory Transfers	<u>\$ 2,123,584</u>	<u>\$ 1,945,991</u>	<u>\$ 1,600,032</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$43,475,703</u>	<u>\$47,028,316</u>	<u>\$49,477,801</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 574,566</u>	<u>\$ 1,327,014</u>	<u>\$ 758,653</u>

^a Includes Knoxville Panhellenic Building, Student Publications, University Center Sweet Shop and Vending Machines; Martin washers, dryers and student telephones; and Memphis Professional Activities Building.

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Appendix II
Exhibit B

	Chattanooga			Knoxville			Martin		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
REVENUES									
Housing	\$ 624,635	\$ 734,046	\$ 767,940	\$10,501,171	\$11,078,441	\$11,849,261	\$ 2,083,429	\$ 2,411,035	\$ 2,713,742
Food Service	797,853	808,296	1,000,000	7,510,977	8,296,600	8,773,100	1,425,725	1,643,125	1,779,911
Bookstores	1,171,000	1,327,113	1,358,000	6,399,642	6,700,000	6,750,000	832,681	955,000	990,092
Parking Authorities	192,991	185,000	194,212	1,431,942	1,492,400	1,575,000	52,935	65,375	55,623
Athletics				6,676,174	7,972,467	7,507,500			
Other Auxiliary Enterprises				746,379	798,870	857,743	127,475	137,975	136,380
Total Revenues	\$ 2,786,479	\$ 3,054,455	\$ 3,320,152	\$33,266,285	\$36,338,778	\$37,312,604	\$ 4,522,245	\$ 5,212,510	\$ 5,675,748
EXPENDITURES									
Housing	\$ 426,776	\$ 504,672	\$ 558,591	\$ 7,250,754	\$ 7,711,355	\$ 8,653,302	\$ 1,362,680	\$ 1,771,442	\$ 2,096,907
Food Service	758,797	788,296	980,000	6,906,878	7,739,516	8,300,713	1,333,109	1,520,880	1,690,367
Bookstores	1,170,788	1,287,113	1,318,000	5,775,109	6,123,877	6,192,143	768,405	835,533	906,638
Parking Authorities	69,813	82,621	91,480	765,336	1,051,991	1,182,574	40,060	55,698	55,000
Athletics				6,256,262	6,663,435	6,781,220			
Other Auxiliary Enterprises				597,657	659,188	734,454	88,866	98,275	100,380
Total Expenditures	\$ 2,426,174	\$ 2,662,702	\$ 2,948,071	\$27,551,996	\$29,949,362	\$31,844,406	\$ 3,593,120	\$ 4,281,828	\$ 4,849,292
MANDATORY TRANSFERS (IN)/OUT									
Housing	\$ 162,265	\$ 171,649	\$ 163,674	\$ 2,539,228	\$ 2,358,167	\$ 2,352,833	\$ 660,266	\$ 592,836	\$ 568,499
Food Service				139,178	144,777	139,762			
Bookstores									
Parking Authorities	97,997	102,732	102,732	388,965	414,032	392,426			
Athletics				358,682	587,308	716,816			
Other Auxiliary Enterprises				40,530	32,235	31,535			
Total Mandatory Transfers	\$ 260,262	\$ 274,381	\$ 266,406	\$ 3,466,583	\$ 3,536,519	\$ 3,633,372	\$ 660,266	\$ 592,836	\$ 568,499
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS									
Housing	\$ 35,594	\$ 57,725	\$ 45,675	\$ 711,189	\$ 1,008,919	\$ 843,126	\$ 60,483	\$ 46,757	\$ 48,336
Food Service	39,056	20,000	20,000	464,921	412,307	332,625	92,616	122,245	89,544
Bookstores	212	40,000	40,000	624,533	576,123	557,857	64,276	119,467	83,454
Parking Authorities	25,181	(353)		277,641	26,377		12,875	9,677	623
Athletics				61,230	721,724	9,464			
Other Auxiliary Enterprises				108,192	107,447	91,754	38,609	39,700	36,000
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transfers	\$ 100,043	\$ 117,372	\$ 105,675	\$ 2,247,706	\$ 2,852,897	\$ 1,834,826	\$ 268,859	\$ 337,846	\$ 257,957
NON-MANDATORY TRANSFERS (IN)/OUT									
Housing	\$ 108,094	\$ 57,725	\$ 45,675	\$ 832,150	\$ 1,097,965	\$ 856,107	\$ 98,600	\$ 119,281	\$ 80,537
Food Service				41,903	93,575	87,750		6,380	14,544
Bookstores		40,000		472,884	474,716	474,716		3,610	9,454
Parking Authorities				340,645				246	623
Athletics				(11,574)					
Other Auxiliary Enterprises				33,124	40,093	20,093			
Total Non-Mandatory Transfers	\$ 108,094	\$ 97,725	\$ 45,675	\$ 1,709,132	\$ 1,706,349	\$ 1,438,666	\$ 98,600	\$ 129,517	\$ 105,158
TOTAL EXPENDITURES & TRANSFERS	\$ 2,794,530	\$ 3,034,808	\$ 3,260,152	\$32,727,711	\$35,192,230	\$36,916,444	\$ 4,351,986	\$ 5,004,181	\$ 5,522,949
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS									
Housing	\$ (72,500)			\$ (120,961)	\$ (89,046)	\$ (12,981)	\$ (38,117)	\$ (72,524)	\$ (32,201)
Food Service	39,056	20,000	20,000	423,018	318,732	244,875	92,616	115,865	75,000
Bookstores	212		40,000	151,649	101,407	83,141	64,276	115,857	74,000
Parking Authorities	25,181	(353)		(63,004)	26,377		12,875	9,431	
Athletics				72,804	721,724	9,464			
Other Auxiliary Enterprises				75,068	67,354	71,661	38,609	39,700	36,000
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ (8,051)	\$ 19,647	\$ 60,000	\$ 538,574	\$ 1,146,548	\$ 396,160	\$ 170,259	\$ 208,329	\$ 152,799

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1980, Probable 1981 and Proposed Budget 1982

Appendix II
Exhibit B
(Cont.)

	Nashville			Space Institute			UTC/HS Units			Total Auxiliary Enterprises		
	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982	Actual 1980	Probable 1981	Proposed Budget 1982
REVENUES												
Housing				\$ 28,121	\$ 30,700	\$ 32,950	\$ 251,569	\$ 253,492	\$ 365,875	\$13,488,925	\$14,507,714	\$15,729,768
Food Service				77,439	83,300	99,500	451,987	545,180	584,000	10,263,981	11,376,501	12,236,511
Bookstores				24,782	24,600	27,100	1,972,692	2,133,701	2,100,000	10,400,797	11,140,414	11,225,192
Parking Authorities							312,965	313,614	332,629	1,990,833	2,056,389	2,157,464
Athletics										6,676,174	7,972,467	7,507,500
Other Auxiliary Enterprises							355,705	365,000	385,896	1,229,559	1,301,845	1,380,019
Total Revenues	N/A	N/A	N/A	\$ 130,342	\$ 138,600	\$ 159,550	\$ 3,344,918	\$ 3,610,987	\$ 3,768,400	\$44,050,269	\$48,355,330	\$50,236,454
EXPENDITURES												
Housing				\$ 12,810	\$ 18,903	\$ 22,230	\$ 154,179	\$ 156,300	\$ 282,814	\$ 9,207,199	\$10,162,672	\$11,613,844
Food Service				103,030	98,620	99,500	414,414	608,179	574,289	9,516,228	10,755,491	11,644,869
Bookstores				24,729	24,600	27,100	1,816,654	2,016,323	1,957,501	9,555,685	10,287,446	10,401,382
Parking Authorities							104,945	147,900	160,516	980,154	1,338,210	1,489,570
Athletics										6,256,262	6,663,435	6,781,220
Other Auxiliary Enterprises							173,199	284,950	205,351	859,722	1,042,413	1,010,185
Total Expenditures				\$ 140,569	\$ 142,123	\$ 148,830	\$ 2,663,391	\$ 3,213,652	\$ 3,180,471	\$36,375,250	\$40,249,667	\$42,971,070
MANDATORY TRANSFERS												
Housing				\$ 10,644	\$ 11,167	\$ 10,720	\$ 73,906	\$ 56,125	\$ 72,528	\$ 3,446,309	\$ 3,189,944	\$ 3,168,254
Food Service										139,178	144,777	139,762
Bookstores	\$ 150,573									150,573		
Parking Authorities							172,129	172,000	173,129	659,091	688,764	668,287
Athletics										358,682	587,308	716,816
Other Auxiliary Enterprises							182,506	189,630	182,045	223,036	221,865	213,580
Total Mandatory Transfers	\$ 150,573			\$ 10,644	\$ 11,167	\$ 10,720	\$ 428,541	\$ 417,755	\$ 427,702	\$ 4,976,869	\$ 4,832,658	\$ 4,906,699
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS												
Housing				\$ 4,667	\$ 630		\$ 23,484	\$ 41,067	\$ 10,533	\$ 835,417	\$ 1,155,098	\$ 947,670
Food Service				(25,591)	(15,320)		37,573	(62,999)	9,711	608,575	476,233	451,880
Bookstores	\$ (150,573)			53			156,038	117,378	142,499	694,539	852,968	823,810
Parking Authorities							35,891	(6,286)	(1,016)	351,588	29,415	(393)
Athletics										61,230	721,724	9,464
Other Auxiliary Enterprises								(109,580)	(1,500)	146,801	37,567	126,254
Total Excess (Deficit) of Revenues Over Expenditures & Mand. Transf.	\$ (150,573)			\$ (20,871)	\$ (14,690)	\$ -0-	\$ 252,986	\$ (20,420)	\$ 160,227	\$ 2,698,150	\$ 3,273,005	\$ 2,358,685
NON-MANDATORY TRANSFERS (IN)/OUT												
Housing				\$ 4,667	\$ 630		\$ 23,484	\$ 11,770	\$ 10,533	\$ 1,066,995	\$ 1,287,371	\$ 992,852
Food Service				(24,743)			131,218			148,378	99,955	102,294
Bookstores	\$ 78,300			(5,168)						546,016	518,326	484,170
Parking Authorities										340,645	246	623
Athletics										(11,574)		
Other Auxiliary Enterprises										33,124	40,093	20,093
Total Non-Mandatory Transfers	\$ 78,300			\$ (25,244)	\$ 630		\$ 154,702	\$ 11,770	\$ 10,533	\$ 2,123,584	\$ 1,945,991	\$ 1,600,032
TOTAL EXPENDITURES & TRANSFERS	\$ 228,873	N/A	N/A	\$ 125,969	\$ 153,920	\$ 159,550	\$ 3,246,634	\$ 3,643,177	\$ 3,618,706	\$43,475,703	\$47,028,316	\$49,477,801
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS												
Housing								\$ 29,297		\$ (231,578)	\$ (152,273)	\$ (45,182)
Food Service				\$ (848)	(15,320)		\$ (93,645)	(62,999)	9,711	460,197	376,278	349,586
Bookstores	\$ (228,873)			5,221			156,038	117,378	142,499	148,523	334,642	339,640
Parking Authorities							35,891	(6,286)	(1,016)	10,943	29,169	(1,016)
Athletics										72,804	721,724	9,464
Other Auxiliary Enterprises								(109,580)	(1,500)	113,677	(2,526)	106,161
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ (228,873)	N/A	N/A	\$ 4,373	\$ (15,320)	\$ -0-	\$ 98,284	\$ (32,190)	\$ 149,694	\$ 574,566	\$ 1,327,014	\$ 758,653

Appendix III
Exhibit A

THE UNIVERSITY OF TENNESSEE
Knoxville
Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1980	Probable 1981	Proposed Budget 1982
<u>REVENUES</u>			
Football (See Schedule A)	\$ 3,559,358	\$ 4,264,218	\$ 3,940,500
Broadcasting and TV Football	211,173	275,552	280,000
Basketball Games and Broadcasting	746,875	802,725	760,000
SEC Bowls and SEC Distribution	77,499	70,000	75,000
Athletic Recreation Facilities	4,000	3,000	3,000
Gifts for Grants-in-Aid	858,965	796,730	800,000
Varsity Inn (Cash Receipts)	78,933	75,000	80,000
Concessions and Programs	474,328	638,554	627,000
Sports Camp	190,364	183,895	200,000
Interest and Other Revenue	474,679	862,793	742,000
Total Revenues	<u>\$ 6,676,174</u>	<u>\$ 7,972,467</u>	<u>\$ 7,507,500</u>
<u>EXPENDITURES AND MANDATORY TRANSFERS</u>			
Sports Program	\$ 3,135,695	\$ 3,136,643	\$ 3,202,190
Administration	1,105,435	1,245,285	1,374,762
Welfare of Athletes	669,592	658,090	684,604
Other Projects	396,461	393,974	387,721
Physical Plant	479,362	588,560	554,433
Extraordinary Maintenance	80,383	140,000	50,000
Concessions and Programs	204,272	327,850	343,225
Sports Camp	185,062	173,033	184,285
Total Expenditures	<u>\$ 6,256,262</u>	<u>\$ 6,663,435</u>	<u>\$ 6,781,220</u>
<u>MANDATORY TRANSFERS (IN)/OUT</u>			
Debt Service	\$ 426,462	\$ 626,462	\$ 779,462
Interest Income and Other Credits	(67,780)	(39,154)	(62,646)
Total Mandatory Transfers	<u>\$ 358,682</u>	<u>\$ 587,308</u>	<u>\$ 716,816</u>
<u>NON-MANDATORY TRANSFERS (IN)/OUT</u>	<u>\$ (11,574)</u>		
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 6,603,370</u>	<u>\$ 7,250,743</u>	<u>\$ 7,498,036</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER</u>			
<u>EXPENDITURES AND TRANSFERS</u>	\$ 72,804	\$ 721,724	\$ 9,464
Balance or (Deficit) at Beginning of Year	87,107	159,911	881,635
Balance or (Deficit) at End of Year	<u>\$ 159,911</u>	<u>\$ 881,635</u>	<u>\$ 891,099</u>

Appendix III
Schedule A

THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue

	<u>Actual 1980</u>	<u>Probable 1981</u>	<u>Proposed Budget 1982</u>
Alabama	\$ 260,128	\$ 719,243*	\$ 260,000
Auburn	624,120*	195,000	740,000*
Boston College	100,000		
Colorado State			775,000*
Georgia		821,384*	100,000
Georgia Tech	627,469*	156,112	700,000*
Kentucky	155,000	692,138*	175,000
Memphis State			160,000
Mississippi State	185,637		
Mississippi	124,593	273,397	720,000*
Notre Dame	631,934*		
Pittsburgh		712,523*	
Rutgers	623,248*		
Southern California		815,415*	250,000
Utah	640,850*		
Vanderbilt	627,031*	123,468	670,000*
Virginia		710,306*	
Washington State		741,239*	
Wichita State			650,000*
Bluebonnet Bowl	166,554		
Orange & White Game	8,016	7,000	
Undistributed Season Tickets	<u>(2,726)†</u>	<u>2,390†</u>	
Total Gross Revenue	\$ 4,771,854	\$ 5,969,615	\$ 5,200,000
Less: Payments to Visiting Teams	1,043,078	1,467,025	1,055,500
Less: Amusement Tax	<u>169,418</u>	<u>238,372</u>	<u>204,000</u>
TOTAL	<u>\$ 3,559,358</u>	<u>\$ 4,264,218</u>	<u>\$ 3,940,500</u>

*Home games from which payment to visiting team is made.

†Net amount of undistributed season tickets and excess complimentary tickets.

Appendix III
Exhibit B

THE UNIVERSITY OF TENNESSEE
Chattanooga
Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1980	Probable 1981	Proposed Budget 1982
<u>REVENUES</u>			
State Appropriation	\$ 300,000	\$ 300,000	\$ 300,000
Football	189,785	216,060	232,100
Basketball	99,536	124,450	121,559
Wrestling	6,222	4,000	4,780
Women's Sports	2,526	1,550	4,150
Gifts	212,034	225,000	360,000
Advertising and Program Sales	11,435	25,000	25,000
Concessions	13,848	15,000	20,000
Student Tickets	104,586	99,069	113,453
Other Revenue	23,144	113,292	24,000
Total Revenues	<u>\$ 963,116</u>	<u>\$ 1,123,421</u>	<u>\$ 1,205,042</u>
<u>EXPENDITURES</u>			
Men's Sports Program	\$ 526,977	\$ 551,705	\$ 603,097
Women's Sports Program	57,098	52,683	72,475
Administration	128,787	150,861	177,035
Sports-Information	35,443	25,352	30,088
Sports-Medical	33,644	71,991	63,000
Sports-Security	11,465	15,000	15,000
Tutoring	15,819	19,386	19,065
Training	32,760	29,930	33,750
Grants-in-Aid (Men)	425,054	473,410	540,784
Grants-in-Aid (Women)	39,758	86,860	101,830
Total Expenditures	<u>\$ 1,306,805</u>	<u>\$ 1,477,178</u>	<u>\$ 1,656,124</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER</u> <u>EXPENDITURES AND TRANSFERS</u>	<u>\$ (343,689)</u>	<u>\$ (353,757)</u>	<u>\$ (451,082)</u>

THE UNIVERSITY OF TENNESSEE
Martin
Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1980	Probable 1981	Proposed Budget 1982
<u>REVENUES</u>			
State Appropriation	\$ 300,000	\$ 300,000	\$ 300,000
Football	35,407	134,266 ^a	173,091 ^a
Basketball	9,161	131,305 ^a	197,134 ^a
Minor Sports	41		
Women's Athletics	4,288	18,271 ^a	39,902 ^a
Athletic Gifts	36,887	125,000	82,250
Student Fees	96,946		
Total Revenues	<u>\$ 482,730</u>	<u>\$ 708,842</u>	<u>\$ 792,377</u>
<u>EXPENDITURES</u>			
Men's Sports Program	\$ 404,015	\$ 437,520	\$ 399,933
Women's Sports Program	97,282	132,895	149,767
Administration	130,478	170,815	163,777
Sports Information		36,688	37,219
Athletic Trainer		34,338	39,059
Academic Coordinator			13,860
Grants-in-Aid (Men)	250,177	278,048	331,403
Grants-in-Aid (Women)	29,230	41,620	62,424
Staff Benefits	9,062 ^b	11,000 ^b	13,000 ^b
Total Expenditures	<u>\$ 920,244</u>	<u>\$ 1,142,924</u>	<u>\$ 1,210,442</u>
<u>EXCESS (DEFICIT) OF REVENUES OVER</u>			
<u>EXPENDITURES AND TRANSFERS</u>	<u>\$ (437,514)</u>	<u>\$ (434,082)</u>	<u>\$ (418,065)</u>

^a Student Fees in the amount of \$113,250 for FY 1980-81 and \$126,627 for FY 1981-82 are budgeted in the individual sport income account rather than remaining in maintenance fees.

^b Insurance and unemployment only. (Retirement and FICA only flow through the University budget.)

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1981

Knoxville, Space
Institute, Social Work
(Excludes Knoxville
College of Law)

Martin		College of Law	
Present Rate	Revised Rate	Present Rate	Revised Rate
Per Quarter	Per Quarter	Per Quarter	Per Quarter

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

<u>MAINTENANCE FEE</u> - Undergraduate	\$220.00*	\$250.00*	\$183.00	\$211.00
- Graduate	245.00*	300.00*	210.00	263.00

<u>TUITION</u> - (additional for out-of-state students)	408.00	510.00	408.00	510.00
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NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the quarter hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Undergraduate Students:

In-State

Per qtr. hr. or fraction thereof	19.00*	21.00*	21.00	25.00
Minimum Charge	57.00	63.00	63.00	75.00

Out-of-State

Per qtr. hr. or fraction thereof	53.00*	64.00*	50.00	61.00
Minimum Charge	159.00	192.00	150.00	183.00

Graduate

In-State

Per qtr. hr. or fraction thereof	28.00*	34.00*	30.00	38.00
Minimum Charge	84.00	102.00	90.00	114.00

Out-of-State

Per qtr. hr. or fraction thereof	73.00*	90.00*	70.00	88.00
Minimum Charge	219.00	270.00	210.00	264.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students taking in excess of 8 qtr. hours.

Student Activity Service Fee	None	None	17.00	17.00
Debt Service Fee	**	**	8.00	8.00
Health Services Fee	None	None	11.00	11.00
Total			\$ 36.00+	\$ 36.00+

Part-time students taking 8 qtr. hours or less++

Rate per qtr. hour	None	None	1.00	1.00
Minimum Charge	None	None	3.00	3.00

Summer Rate - Program & Svc. Fee	None	None	29.00 +	29.00+
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* Maintenance fee includes \$25 Debt Service Fee per qtr. and qtr. hours rates include \$2 Debt Service Fee per qtr. hour

** Included in Maintenance Fee

+ University Program and Services Fee at Space Institute is \$25.00 per qtr. including the Summer Quarter.

++ Students taking at least 6 qtr. hours may elect to pay the full Prog. & Svc. Fee

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Semester 1981

KNOXVILLE - COLLEGE OF LAW

	Present Rate	Revised Rate
<u>Per Quarter</u>	<u>Per Semester*</u>	<u>Per Semester*</u>

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

College of Law

Maintenance Fee

Fall and Spring Semesters	\$215.00	\$323.00	\$404.00(A)
Summer Term	N/A	N/A	269.00(B)

Tuition (add'l for out-of-state students)

Fall and Spring Semesters	408.00	612.00	765.00(A)
Summer Term	N/A	N/A	510.00(B)

NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Law Students

In-State

Per Semester hr. or fraction thereof	31.00	47.00	59.00
Minimum Charge	93.00	94.00	118.00

Out-of-State

Per Semester hr. or fraction thereof	71.00	107.00	134.00
Minimum Charge	213.00	214.00	268.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Law Students taking in excess of 8 semester hours.

Student Activity Service Fee	17.00	26.00	26.00
Debt Service Fee	8.00	12.00	12.00
Health Services Fee	11.00	16.00	16.00
Total	36.00	54.00	54.00**

Part-time students taking 8 semester hours or less**

Rate per semester hour	1.00	2.00	2.00
Minimum Charge	3.00	4.00	4.00

Summer Rate - Program & Service Fee	29.00	29.00(B)	29.00**(B)
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* The College of Law will change from the quarter system to the semester system effective Summer, 1981 (June 15, 1981).

** Students taking at least 6 semester hours may elect to pay the full Programs & Services Fee.

(A) Students graduating at the end of the Fall Semester, 1981 and taking not in excess of 10 semester hours will pay a maximum maintenance fee of \$269 and out-of-state tuition of \$510 upon certification by the Law College.

(B) Summer fees are based on 2/3 of regular full semester rates.

N/A = Not Applicable.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To Be Effective Second Summer Term, 1981 (June 8, 1981)

Chattanooga	
Present Rate Per Semester	Revised Rate Per Semester

University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

<u>MAINTENANCE FEE</u> - Undergraduate	\$310.00*	\$357.00**
- Graduate	356.00*	445.00**

<u>TUITION</u> - (additional for out-of-state students)	610.00	763.00
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NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.

Undergraduate Students:

In-State

Per semester hour or fraction thereof	30.00	35.00
Minimum charge	60.00	70.00

Out-of-State

Per semester hour or fraction thereof	77.00	94.00
Minimum charge	154.00	188.00

Graduate Students

In-State

Per semester hour or fraction thereof	45.00	56.00
Minimum charge	90.00	112.00

Out-of-State

Per semester hour or fraction thereof	108.00	135.00
Minimum charge	216.00	270.00

* Maintenance includes \$24 debt service fee per semester, and semester hour rate includes \$3 per semester hour for debt service fee.

** Maintenance includes \$30 debt service fee per semester, and semester hour rate includes \$3 per semester hour for debt service fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To Be Effective Summer Quarter 1981

Appendix IV
(Cont.)

		UTCHS, Memphis Campus	
		Present Rate	Revised Rate
		Per Quarter	Per Quarter
Graduate School Medical Sciences			
	Maintenance Fee	\$216.00	\$270.00
	Non-Resident Tuition	408.00	510.00
College of Community & Allied Health Professions			
Medical Technology			
	Maintenance Fee	182.00	209.00
	Non-Resident Tuition	408.00	510.00
Cytotechnology			
	Maintenance Fee	182.00	209.00
	Non-Resident Tuition	408.00	510.00
Radiological Technology			
	Maintenance Fee	182.00	209.00
	Non-Resident Tuition	408.00	510.00
Dental Hygiene			
	Maintenance Fee	182.00	209.00
	Non-Resident Tuition	408.00	510.00
Medical Records Administration			
	Maintenance Fee	182.00	209.00
	Non-Resident Tuition	408.00	510.00
Physical Therapy			
	Maintenance Fee	182.00	209.00
	Non-Resident Tuition	408.00	510.00
College of Medicine			
	Maintenance Fee	669.00 (Note 1)	970.00 (Note 1)
	Non-Resident Fee	529.00 (Note 1)	661.00 (Note 1)
College of Dentistry			
Undergraduate and Graduate			
	Maintenance Fee	589.00	736.00
	Non-Resident Fee	529.00	661.00
College of Pharmacy			
Undergraduate			
	Maintenance Fee	310.00	388.00
	Non-Resident Tuition	408.00	510.00
Graduate-Doctor of Pharmacy			
	Maintenance Fee	411.00	514.00
	Non-Resident Tuition	408.00	510.00
College of Nursing			
Undergraduate			
	Maintenance Fee	182.00	209.00
	Non-Resident Tuition	408.00	510.00
Graduate			
	Maintenance Fee	411.00	514.00
	Non-Resident Tuition	408.00	510.00

NOTE I - The following provision will apply for "off-time" periods which overlap portions of two quarters: If a student is on "off-time" for a period of 5½ consecutive weeks or longer but less than 11 weeks and such "off-time" extends over portions of two school quarters as scheduled in the UTCHS catalog, such student will be charged the full quarterly fee for the quarter in which the "off-time" begins, and one-half of the quarterly fee for the quarter in which the "off-time" ends.

If the student is on "off-time" for a period of 11 consecutive weeks or longer and such "off-time" extends over portions of two school quarters as scheduled in the UTCHS catalog, such student will pay the full quarterly fee for the quarter in which the "off-time" begins, and will not pay any quarterly maintenance fee or out-of-state tuition for the quarter in which the "off-time" period ends.

Quarterly Hour Rates

	<u>Present Rate</u>	<u>Revised Rate</u>
Graduate School Medical Sciences		
Resident Rate per Quarter Hour	\$ 32.00	\$ 40.00
Non-Resident Rate Per Quarter Hour	66.00	83.00
Minimum Charge Resident	96.00	120.00
Minimum Charge Non-Resident	198.00	249.00
College of Community & Allied Health Professions		
Medical Technology		
Resident Rate Per Quarter Hour	22.00	25.00
Non-Resident Rate Per Quarter Hour	45.00	56.00
Minimum Charge Resident	66.00	75.00
Minimum Charge Non-Resident	135.00	168.00
Cytotechnology		
Resident Rate Per Quarter Hour	22.00	25.00
Non-Resident Rate Per Quarter Hour	45.00	56.00
Minimum Charge Resident	66.00	75.00
Minimum Charge Non-Resident	135.00	168.00
Radiologic Technology		
Resident Rate Per Quarter Hour	22.00	25.00
Non-Resident Rate Per Quarter Hour	45.00	56.00
Minimum Charge Resident	66.00	75.00
Minimum Charge Non-Resident	135.00	168.00
College of Comm. & Allied Health Professions		
Dental Hygiene		
Resident Rate Per Quarter Hour	22.00	25.00
Non-Resident Rate Per Quarter Hour	45.00	56.00
Minimum Charge Resident	66.00	75.00
Minimum Charge Non-Resident	135.00	168.00

Appendix IV
(Cont.)

	<u>Present Rate</u>	<u>Revised Rate</u>
College of Community & Allied Health Professions		
Medical Records Administration		
Resident Rate Per Quarter Hour	\$ 22.00	\$ 25.00
Non-Resident Rate Per Quarter Hour	45.00	56.00
Minimum Charge Resident	66.00	75.00
Minimum Charge Non-Resident	135.00	168.00
College of Community & Allied Health Professions		
Physical Therapy		
Resident Rate Per Quarter Hour	22.00	25.00
Non-Resident Rate Per Quarter Hour	45.00	56.00
Minimum Charge Resident	66.00	75.00
Minimum Charge Non-Resident	135.00	168.00
College of Community & Allied Health Professions		
Human Values & Ethics		
Classroom Instruction Per Quarter Hour	31.00	36.00
Clinical Externship Instruction Per Quarter Hour	43.00	54.00
Minimum Charge - Classroom Instruction	93.00	108.00
Minimum Charge - Clinical Externship Instruction	129.00	162.00
College of Medicine		
Resident Rate Per Quarter Hour	67.00	97.00
Non-Resident Rate Per Quarter Hour	129.00	161.00
College of Dentistry		
Undergraduate & Graduate		
Resident Rate Per Quarter Hour	59.00	74.00
Non-Resident Rate Per Quarter Hour	121.00	151.00
Minimum Charge Resident	177.00	222.00
Minimum Charge Non-Resident	363.00	453.00
College of Pharmacy		
Undergraduate		
Resident Rate Per Quarter Hour	34.00	43.00
Non-Resident Rate Per Quarter Hour	69.00	86.00
Minimum Charge Resident	102.00	129.00
Minimum Charge Non-Resident	207.00	258.00
Graduate-Doctor of Pharmacy		
Resident Rate Per Quarter Hour	43.00	54.00
Non-Resident Rate Per Quarter Hour	87.00	109.00
Minimum Charge Resident	129.00	162.00
Minimum Charge Non-Resident	261.00	327.00
College of Nursing		
Undergraduate		
Resident Rate Per Quarter Hour	22.00	25.00
Non-Resident Rate Per Quarter Hour	45.00	56.00
Minimum Charge Resident	66.00	75.00
Minimum Charge Non-Resident	135.00	168.00

Appendix IV
(Cont.)

	<u>Present Rate</u>	<u>Revised Rate</u>
College of Nursing		
Graduate		
Resident Rate Per Quarter Hour	\$ 43.00	\$ 54.00
Non-Resident Rate Per Quarter Hour	87.00	109.00
Minimum Charge Resident	129.00	162.00
Minimum Charge Non-Resident	261.00	327.00
<u>Other Fees</u>		
University Services and Program Fees Per Quarter (All Students)	20.00	20.00
Microscope Fees Per Quarter	20.00	20.00
Student Health Fees Per Quarter (All Students)	9.00	9.00
Student Health Insurance Fee Per Quarter (Optional)	30.00	30.00

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To Be Effective Summer Quarter 1981

		College of Veterinary Medicine (F)	
		<u>Present Rate</u>	<u>Revised Rate</u>
		<u>Per Quarter</u>	<u>Per Quarter</u>
University Fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:			
MAINTENANCE FEE - Undergraduate	\$ 320.00		\$ 464.00
TUITION - (additional for out-of-state students)	408.00		510.00
UNIVERSITY PROGRAMS & SERVICES FEE - Academic Year	36.00		36.00
- Summer Rate	29.00		29.00
		Continuing Education	
		<u>Present Rate</u>	<u>Revised Rate</u>
		<u>Per Course</u>	<u>Per Course</u>
<u>Correspondence Fees</u>			(E)
Quarter Hour Courses:			
2 quarter hours	\$ 40.00 (A)		\$ 46.00 (C)
3 quarter hours	57.00 (A)		66.00 (C)
4 quarter hours	74.00 (A)		86.00 (C)
5 quarter hours	91.00 (A)		106.00 (C)
Semester Hour Courses: (for UT Chattanooga)			
1 semester hour	\$ 31.00 (B)		\$ 35.00 (D)
2 semester hours	56.00 (B)		64.00 (D)
3 semester hours	81.00 (B)		93.00 (D)
		Disabled/Elderly Persons Under Tennessee Code 49-3251	
		<u>Present</u>	<u>Revised</u>
		<u>Rate</u>	<u>Rate</u>
<u>Service Fees</u>			
Courses for Credit			
Per Quarter Hour	\$ 5.00		\$ 5.00
Maximum Fee Per Quarter	50.00		50.00
Per Semester Hour	7.50		7.50
Maximum Fee Per Semester	75.00		75.00
Audit Courses	No Charge		No Charge

NOTES:

- (A) Basis = \$17 per quarter hour plus \$6 for materials
- (B) Basis = \$25 per semester hour plus \$6 for materials.
- (C) Basis = \$20 per quarter hour plus \$6 for materials.
- (D) Basis = \$29 per semester hour plus \$6 for materials.
- (E) Rates effective July 1, 1981.
- (F) Veterinary Medicine at The University of Tennessee is unique from other Veterinary colleges in that annual fees are based on four quarters per year rather than three.

THE UNIVERSITY OF TENNESSEE
Summary of State Appropriations
Unrestricted Current Funds

Appendix V
Appropriations

Distribution	1980 Actual	1981 Appropriations				1982 Appropriations		
		Appropriations Before One-Time Allocation and Impoundment	One-Time Allocation	Less 5.0% Impoundment	1981 Appropriation	Appropriations Excluding One-Time Allocation	One-Time Allocation	1982 Appropriation
Chattanooga	\$ 10,434,200	\$ 10,854,200	\$ 74,900	\$ 534,500	\$ 10,394,600	\$ 10,894,500	\$ 120,000	\$ 11,014,500
Knoxville	51,050,500	54,632,900	415,800	2,689,500	52,359,200 ^b	53,059,000	613,000	53,672,000
Martin	8,804,000	9,133,900	62,400	449,500	8,746,800	8,935,200	98,000	9,033,200
Space Institute	1,192,800	1,294,100	8,600	63,500	1,239,200	1,265,600	27,000	1,292,600
UT Center for the Health Sciences								
UTCHS Units	\$ 18,079,857	\$ 19,663,260	\$ 132,300	\$ 938,000	\$ 18,857,560	\$ 18,425,300	\$ 209,000	\$ 18,634,300
UT College of Medicine Units	10,751,100	11,506,140	76,900	551,900	11,031,140	11,093,100	162,000	11,255,100
UT Family Medicine Units	1,806,700	1,870,000	12,300	92,000	1,790,300	1,748,300		1,748,300
Total UTCHS	\$ 30,637,657	\$ 33,039,400	\$ 221,500	\$ 1,581,900	\$ 31,679,000	\$ 31,266,700	\$ 371,000	\$ 31,637,700
Agricultural Experiment Station	4,566,600	5,017,000	32,500	249,000	4,800,500	4,931,100		4,931,100
Agricultural Extension Service	7,360,300	7,991,200	52,700	393,500	7,650,400	8,280,400		8,280,400
Veterinary Medicine	4,361,600	4,686,400	33,500	231,000	4,488,900	4,354,000	26,000	4,380,000
Institute for Public Service	1,171,300	1,211,500	8,400	59,600	1,160,300	1,157,900	12,000	1,169,900
Municipal Technical Advisory Service	386,500	408,400	2,600	20,000	391,000	392,500		392,500
County Technical Assistance Service	299,900 ^a	315,800	2,000	15,500	302,300	300,300		300,300
State-wide Continuing Education	656,600	694,100	4,700	34,000	664,800	656,500		656,500
University-wide Administration & Services	926,600	1,029,700	6,300	50,500	985,500	1,033,500		1,033,500
TOTAL APPROPRIATIONS	\$121,848,557	\$130,308,600	\$ 925,900	\$ 6,372,000	\$124,862,500	\$126,527,200	\$ 1,267,000	\$127,794,200

(a) Includes \$30,000 for contracting with the Hartsville Project Coordinator Committee.

(b) The original State Appropriation (after impoundment) was \$52,314,200. This amount reflects an additional \$45,000 in support of The UT Band participation in the Inaugural Parade.

THE UNIVERSITY OF TENNESSEE
Office of the President
June 13, 1981

Appendix VI

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Transmitted herewith are proposed budgets for the instructional campuses and other non-instructional units of The University of Tennessee for Fiscal Year 1981-82. The budgets as set forth in this document reflect the proposed uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Athletics), the UT Memorial Hospital and Research Center, and the William F. Bowld Hospital in Memphis for the period from July 1, 1981, through June 30, 1982.

The proposed budgets for the instructional campuses and other non-instructional units of The University of Tennessee, as presented herein, were prepared in accordance with provisions set forth in the 1981-82 Appropriations Bill and guidelines received from the Tennessee Higher Education Commission. Please note that these budgets were prepared prior to approval of the Appropriations Bill by the Governor and were later revised to reflect the 3/10 of 1 percent reductions in appropriations made by the Governor prior to his signing the Bill. Due to the insufficient amount of time in which to analyze these budgets in detail, I recommend that you, as Trustees of the University, approve these budgets pending further review and possible revision by the University administration; review and endorsement by members of the Finance and Business Committee and final review and adoption by the Executive Committee.

The State appropriations for The University of Tennessee continue to be set out in detail by the General Assembly. Details of the appropriations for the 1979-80, 1980-81 and 1981-82 fiscal years are set forth in the Summary of State Appropriations on page 2.

Your attention is directed to the fact that for the 1981-82 fiscal year, The University of Tennessee has not received the level of State assistance necessary to ensure the continued excellence of its many programs throughout the State. The funding formula which is employed in determining the level of assistance warranted for instructional campuses again has not been fully funded. The formula funded campuses will receive only 89.6 percent of the appropriations recommended by the Tennessee Higher Education Commission. In most cases, the appropriations are insufficient to fund fully the added cost of salary increases and longevity payments and much below that needed to offset the increases in operating costs due to inflation. For these reasons it has been necessary to effect a number of reductions and to increase fees and charges substantially throughout the University.

The non-formula units, unlike the formula campuses, do not receive revenues from student fees. Therefore, when appropriations are insufficient to fund fully the added costs of mandated salary raises, longevity increases and inflation, the impact on programs and the quality of services rendered is much more immediate and enervating.

THE UNIVERSITY OF TENNESSEE
Summary of State Appropriations
Unrestricted Current Funds

Distribution	1979-80 Actual Appropriation	1980-81 Actual Appropriation	1981-82 Appropriations				
			Appropriations Excluding One-Time Allocation	One-Time Allocation	1981-82 Direct Appropriation	State Approp. for Non-Contrib. Retirement	1981-82 Appropriation Including Non- Contrib. Retire- ment Funds
Chattanooga	\$ 10,434,200	\$ 10,394,600	\$ 10,893,900	\$ 120,000	\$ 11,013,900	\$ 528,700	\$ 11,542,600
Knoxville	51,050,500	52,359,200b	53,059,400	613,000	53,672,400	2,801,300	56,473,700
Martin	8,804,000	8,746,800	8,934,600	98,000	9,032,600	455,700	9,488,300
Space Institute	1,192,800	1,239,200	1,265,500	27,000	1,292,500	83,600	1,376,100
UT Center for the Health Sciences							
UTCHS Units	\$ 18,079,857	\$ 18,857,560	\$ 18,426,200	\$ 209,000	\$ 18,635,200	\$ 745,700	\$ 19,380,900
UT College of Medicine Units	10,751,100	11,031,140	11,093,600	162,000	11,255,600	640,300	11,895,900
UT Family Medicine Units	1,806,700	1,790,300	1,748,100		1,748,100	96,300	1,844,400
Total UTCHS	\$ 30,637,657	\$ 31,679,000	\$ 31,267,900	\$ 371,000	\$ 31,638,900	\$ 1,482,300	\$ 33,121,200
Agricultural Experiment Station	4,566,600	4,800,500	5,001,500		5,001,500	311,500	5,313,000
Agricultural Extension Service	7,360,300	7,650,400	8,389,000		8,389,000		8,389,000
Veterinary Medicine	4,361,600	4,488,900	4,510,300	26,000	4,536,300	142,400	4,678,700
Institute for Public Service	1,171,300	1,160,300	1,157,900	12,000	1,169,900	47,500	1,217,400
Municipal Technical Advisory Service	386,500	391,000	392,400		392,400	33,000	425,400
County Technical Assistance Service	299,900a	302,300	300,300		300,300	14,500	314,800
State-wide Continuing Education	656,600	664,800	656,400		656,400	28,900	685,300
University-wide Administration & Services	926,600	985,500	1,033,300		1,033,300	50,200	1,083,500
TOTAL APPROPRIATIONS	\$121,848,557	\$124,862,500c	\$126,862,400	\$ 1,267,000	\$128,129,400	\$ 5,979,600	\$134,109,000

- (a) Includes \$30,000 for contracting with the Hartsville Project Coordinator Committee.
- (b) The original State appropriation (after impoundment) was \$52,314,200. This amount reflects an additional \$45,000 in support of the UT Band participation in the Inaugural Parade.
- (c) The 1981 actual appropriations include one-time appropriations totaling \$925,900 for the University, but excludes impounded funds totaling \$6,372,000.

In addition to direct State appropriations to the University for fiscal year 1981-82, as reflected in the budgets presented herein, the Legislature made separate appropriations in the amount of \$5,979,600 to fund the cost of the non-contributory retirement plan for UT employees (see table on page 2). Since the \$5,979,600 was appropriated separately and will be controlled by the Office of the State Treasurer, these funds are not included in the proposed budget for the University for 1981-82. In addition to the separate appropriations to cover non-contributory retirement costs for persons enrolled in the State retirement program, the direct appropriation for the UT Agricultural Extension Service includes \$426,800 to cover the costs of 5.0 percent salary increases to be awarded in lieu of non-contributory retirement to Extension staff not enrolled in the State retirement program.

The direct appropriations to the University for 1981-82 in the amount of \$128,129,400, plus the separate appropriations for non-contributory retirement, represent a \$9,246,500 or 7.4 percent increase in State appropriations over the 1980-81 level of State support after the impoundment.

Included in the appropriations for 1981-82 is \$1,267,000 in one-time appropriations as shown on page 2. Though much needed and appreciated, these funds do not contribute toward building a stable base of State support for higher education. Since these funds are designated specifically as non-recurring, they cannot be used for purposes which would create a continuing demand for resources. Consequently, the funds cannot be used to assist in alleviating problems which exist with respect to insufficient faculty and staff salaries. These one-time appropriations will, however, be used to delay the erosion of quality in those programs and areas most severely impacted by insufficient increases in State support over the past few years.

The budgets reflected herein contain salary increases and improvements in staff benefits which provide most employees of the University with increases in take-home pay in excess of 7.0 percent. The greater part of this increase was provided by the Legislature through the adoption of a non-contributory retirement plan for State and public higher education employees. Under this plan, the State, as of July 1, 1981, will assume payment of retirement contributions which until now have been paid by the employee. Persons not participating in one of the University's retirement programs will receive a 5.0 percent salary increase in lieu of the State assuming payment of their retirement contributions. Funds to cover the cost of non-contributory retirement for UT employees, as shown in the table on page 2, were appropriated separately and will be controlled by the Office of the State Treasurer.

In addition to the increases provided by the non-contributory retirement plan, all clerical and supporting (staff non-exempt) employees and those administrative and professional (staff exempt) employees with annual salaries of \$18,000 or less will receive individual salary increases of at least 2.0 percent, provided their work performance is deemed satisfactory. All faculty and those staff exempt employees with annual salaries in excess of \$18,000 will be awarded salary increases averaging slightly less than 2.0 percent, with individual increases being awarded on a merit basis.

The 1981-82 appropriations also include funds to support partially the longevity pay plan for employees with three or more years of service. Although not fully funded by the State, we are pleased that the annual compensation rate for creditable service has been increased for 1981-82 from \$60 to \$75 for each year of service up to a maximum of \$1,125 for persons with 15 or more years of service.

Together with salary increases, the adoption of the non-contributory retirement plan, and improvement in the longevity pay plan, the State has also adopted a sick leave incentive pay plan which will provide a bonus of \$240 per year to each employee who does not use any sick leave during the preceding calendar year. Payments awarded under this plan will be made in January of each year. The sick leave incentive pay plan is to become effective on July 1, 1981, with the first payments to be made in January, 1983. This legislation will, however, become void, if during the first six months, sick leave usage does not decrease by at least 15 percent over that used during the period from January 1, 1981, through June 30, 1981.

The combined impact of the non-contributory retirement plan, the 2.0 percent average increase in salaries, the increase in longevity pay, and the adoption of the sick leave incentive pay plan provide one of the best overall compensation improvement packages in recent years. Unfortunately, these improvements in compensation fall far short of fully offsetting the erosion in faculty and staff salaries which exists as a result of several years of double-digit inflation. Although much needed and appreciated, these improvements will not be sufficient to move our faculty salary averages into a more competitive position with similar institutions in the Southeast. Consequently, there is little doubt that UT campuses and units will continue to have difficulty retaining their more highly skilled faculty and staff. The harsh reality of this situation is perhaps most evident in the fact that some 50 faculty on the Knoxville campus will be leaving at the close of the current academic year to accept positions at other institutions or in private enterprise at substantially higher salaries.

The overall budget for the University for 1981-82 reflects a modest increase in State support; however, it does not reflect the University's basic needs as set forth in its request for appropriations submitted to the Tennessee Higher Education Commission in the amount of \$148,562,000. These needs are reflected in the following schedule which compares the recommended and actual appropriations for fiscal years 1976-77 through 1981-82 together with the percent of change for each year over the preceding year.

Fiscal Year	University Budget Request	THEC Recommen- dation	Governor's Budget Request (in thousands of dollars)	State Appropriations			% Inc.
				With Nashville	Nashville	Without Nashville	
1976-77	\$ 108,872	\$102,404	\$ 86,215	\$ 86,147	\$ 4,273	\$ 81,874	
1977-78	113,401	104,856	98,656	99,533	4,796	94,737	15.7
1978-79	123,774	117,887	114,242	114,282	5,052	109,230	15.3
1979-80	137,950	128,957	121,319	-	-	121,849	11.6
1980-81	145,875	141,480	126,928	-	-	124,863*	2.5
1981-82	148,562	148,453	130,936	-	-	134,109**	7.4

*After Impoundment.

**Includes \$5,979,600 for non-contributory retirement separately appropriated to the State Retirement Fund.

The proposed budgets for 1981-82 contain increases in student fees as recommended by the Tennessee Higher Education Commission and the State Department of Finance and Administration. The additional revenues generated from these increases were considered by the State in preparing the 1981-82 appropriations. These fee revenues will be used by the University to fund those portions of the 1981-82 budget not funded by the State. It should be noted that the 1981-82 student fee rates represent the greatest single-year increase in student fees in the history of the University and come at a time when students and parents are perhaps least able to afford the added cost.

The impact of the 1981-82 State appropriations on the formula funded campuses and other non-formula units of the University, exclusive of funds appropriated to the State Treasury to cover the cost of the non-contributory retirement plan for UT employees, is outlined in the following paragraphs. These impact statements do not take into consideration those funds which were appropriated separately to cover the cost of non-contributory retirement for UT employees and will be controlled by the Office of the State Treasurer.

The UT Knoxville budget, exclusive of funds appropriated separately to the State Treasury to cover the cost of the non-contributory retirement plan for UTK employees, reflects a \$1,313,200 or 2.5 percent increase in State appropriations. This amount represents a \$700,200 or 1.3 percent increase in the basic State appropriation plus a one-time appropriation of \$613,000. The \$700,200 increase in basic State support will be used to fund partially the \$1,840,000 needed for the 2.0 percent average increase in salaries (\$1.3 million) and the increase in longevity pay (\$540,000). The additional \$1,139,800 needed to complete the funding for salary and longevity pay increases will be provided from the estimated \$2.9 million increase in student fee revenues. The \$1,806,200 which remains from the increase in student fees will be used to fund increases in fixed costs, such as utilities, and to provide very modest improvements in departmental operating budgets. The \$613,000 one-time appropriation will be used to ease the impact on those programs which are experiencing enrollment declines and must therefore reduce their operating budgets. A portion of the one-time appropriation will also be used to purchase needed data processing equipment and to improve library holdings.

UT Chattanooga received a \$619,300 or 6.0 percent increase in State appropriations for the 1981-82 fiscal year, exclusive of funds appropriated separately for non-contributory retirement. This amount reflects a \$499,500 or 4.8 percent increase in basic State support plus a \$120,000 one-time appropriation. An additional \$1,028,900 is expected to be generated as a result of the increases in student fees. The 2.0 percent average merit increase in salaries and the increase in longevity payments will cost UTC \$352,290 in 1981-82. Of the \$1,648,200 in new monies, \$1,295,910 will remain after providing for the increased costs in salaries and longevity. These funds will be used to employ additional faculty and staff and increase departmental operating budgets as needed to meet the demands of increasing student enrollments and inflation. The one-time funds will be used to make needed equipment purchases and repairs.

The UT Martin proposed budget reflects a \$285,800 or 3.3 percent increase in State appropriations, exclusive of funds appropriated separately for non-contributory retirement. Included in this amount is a \$187,800 or 2.2 percent increase in the basic State appropriation, plus a one-time appropriation of \$98,000. In addition to the increase in State support, UTM expects to realize an additional \$509,300 from the increases in student fees. The full \$187,800 increase in basic State support plus \$114,838 from additional student fees will be needed to fund fully the 2.0 percent average increase in salaries and wages (\$177,393) plus the increase in longevity pay (\$125,245) for fiscal year 1981-82. The balance of additional student fee revenues (\$394,462) will be used to fund increases in summer school salaries, utilities, staff benefits, and to make equity adjustments in faculty salaries. The \$98,000 one-time appropriation will be used to eliminate current non-recurring obligations with respect to improvements in data processing and other areas. There are no new monies available for general operating budget increases. Increases to cover additional costs of supplies, communications, duplicating and other operating costs will be provided through reallocation of existing resources within and among departmental budgets.

The UT Center for the Health Sciences Units includes all departments on the Memphis Campus (except the College of Medicine), the Memorial Research Center and the non-instructional portions of the Clinical Education Centers. The 1981-82 State appropriation for the UTCHS Units, including a one-time appropriation of \$209,000, but excluding funds appropriated separately to cover the cost of non-contributory retirement, reflects a \$222,360 or 1.2 percent decrease in State support. In addition to the decrease in State support, the UTCHS Units must absorb \$449,000 in added costs for the 2.0 percent average merit increases in salaries and a \$96,000 increase in longevity payments. It is also anticipated that there will be an increase in fixed costs of approximately \$500,000 during the coming fiscal year. The increases in student fees are expected to generate an additional \$358,900 during 1981-82 to be applied to these costs. After application of additional student fee revenues, the UTCHS Units must reduce operating costs by \$908,460 or 4.8 percent. Reductions sufficient to absorb this shortfall in funding will be made through the elimination of staff positions and the shifting of other faculty and staff from State to non-State sources of funding.

The UT College of Medicine Units, which includes the College of Medicine in Memphis and the instructional portion of the Family Medicine Programs and Clinical Education Centers, received a \$224,460 or 2.0 percent increase in State appropriations for the 1981-82 fiscal year, exclusive of funds appropriated separately for non-contributory retirement. Included in this amount is a \$62,460 or 0.6 percent increase in the basic State appropriation and a one-time appropriation of \$162,000. An additional \$746,500 will be derived from the increases in student fees. The \$62,460 increase in basic State support will be used to fund partially the \$198,000 needed for the 2.0 percent average increase in salaries and the increased cost of longevity payments (\$46,000). The remaining \$181,540 in salary and longevity costs will be funded from increased revenues from student fees. The balance of new revenues from the student fee increase (\$564,960) will be used to replace losses in 1980-81 capitation funding in the amount of \$289,840 and to restore key faculty and staff positions previously eliminated and provide modest increases in operating budgets to offset partially the detrimental effects of inflation.

The UT Family Medicine Units is comprised of the four family practice health care centers located in Chattanooga, Jackson, Knoxville, and Memphis. The 1981-82 budget for Family Medicine reflects a \$42,200 decrease in the basic State appropriation, exclusive of funds appropriated separately to cover the cost of non-contributory retirement, and no one-time appropriation. In addition to this decrease in funding, the Family Medicine Units must absorb \$62,200 in added costs for the 2.0 percent average increase in salaries and a \$5,800 increase in longevity payments, as well as increases in other operating costs due to inflation. The \$110,200 shortfall in funding will be offset by the elimination of six resident positions during the 1981-82 fiscal year.

The budget for the UT Agricultural Extension Service reflects a \$738,600 increase in the State appropriation for 1981-82, including \$426,800 to cover the cost of 5.0 percent salary increases in lieu of non-contributory retirement for Extension staff not enrolled in the State retirement program. The \$311,800 or 4.1 percent increase in appropriation above the amount provided in lieu of non-contributory retirement will fund only 74.6 percent of the amount needed for the 2.0 percent average increases in salaries (\$229,996) and the increase in longevity payments (\$188,235). The remaining \$106,431 shortfall will be funded through reductions in programs and Extension staff. The insufficiency of needed State support will greatly impair the ability of the Extension Service to provide optimum levels of services in 1981-82 to some 97,000 farm operators, 838,000 women and 640,000 youth throughout Tennessee.

The UT Agricultural Experiment Station received a \$201,000 or 4.2 percent increase in its basic State appropriation for 1981-82, exclusive of funds appropriated separately for non-contributory retirement. There were no one-time funds appropriated for this unit. These funds will be used to fund partially the \$264,345 required for the 2.0 percent average increase in salaries and the increase in longevity payments. The \$63,345 unfunded balance will be provided through reductions in departmental operating budgets.

The 1981-82 appropriation for the UT College of Veterinary Medicine, exclusive of funds appropriated separately for non-contributory retirement, reflects a \$47,400 or 1.1 percent increase in State support. Included in this amount is a \$21,400 or 0.5 percent increase in the basic appropriation and \$26,000 in one-time funding. The \$21,400 increase in basic support will be used to fund partially the \$84,976 in added costs due to the 2.0 percent average increase in salaries and the increase in longevity payments. The remaining \$63,576 will be funded from the \$76,512 in additional revenues which will be generated by the increase in student fees. The remaining \$12,936 in student fee revenues and the \$26,000 in one-time funds will be used to offset increases in operating costs due to inflation.

For the 1981-82 fiscal year, the UT Space Institute will receive a \$53,300 or 4.3 percent increase in State appropriations, exclusive of funds separately appropriated for non-contributory retirement. Included in this amount is a \$26,300 or 2.1 percent increase in basic State support and a one-time appropriation of \$27,000. In addition to these increases, UTSI expects to realize \$57,350 from the increases in student fees. The increase in basic State support (\$26,300) and the additional student fee revenues will be used to cover the cost of the 2.0 percent

average increase in salaries (\$50,549) and the increase in longevity payments (\$14,820). The remaining \$18,281 in student fee revenues and the \$27,000 in one-time monies will be used to offset increases in fixed costs and to ease the impact of inflation on departmental operating budgets.

The 1981-82 budget for UT State-wide Continuing Education reflects a \$8,400 or 1.3 percent decrease in State appropriations, exclusive of funds appropriated separately to cover the cost of non-contributory retirement. The appropriation for Continuing Education also does not include any one-time monies. Increases in correspondence fees are expected to generate an additional \$9,450 during 1981-82. These funds will be used to offset partially the \$28,243 shortfall which exists as a result of the loss in State support (\$8,400) and the increased costs of the 2.0 percent average increase in salaries (\$13,723) and the increase in longevity payments (\$6,120). The unfunded difference (\$18,793) will be provided through program reductions and the reallocation of other operating funds. In view of the reduction in State support and the added costs due to inflation, it will be extremely difficult to maintain desired levels of quality in the various Continuing Education programs. Of particular concern is lack of funds needed to support programs in the departments of Television Services and Radio Services, both of which have experienced significant growth in the past two years.

The UT Institute for Public Service received a \$9,600 or 0.8 percent increase in State appropriations, exclusive of funds appropriated separately to cover the cost of non-contributory retirement. This represents a \$2,400 or 0.2 percent decrease in basic State support plus a \$12,000 one-time appropriation. The 2.0 percent average merit increase in salaries and the increase in longevity pay will cost IPS an additional \$22,241 during the 1981-82 fiscal year. The increase in State support for IPS falls far short of covering these costs and the increased costs of operation due to inflation. These costs will be met through appropriate reallocation of funds within the IPS budget. Reductions in federal funding for 1981-82 will require elimination of 3.5 full-time equivalent employee positions from Restricted grant accounts.

The budget for the Municipal Technical Advisory Service reflects only a \$1,400 or 0.4 percent increase in State appropriations for the 1981-82 fiscal year, exclusive of funds appropriated separately to cover the cost of non-contributory retirement. MTAS did not receive a one-time appropriation. This small increase in State support will be used to fund partially the 2.0 percent average increase in salaries (\$13,231) and the increase in longevity payments (\$4,977). The \$16,308 in salary and longevity increases not funded by the State appropriation and increased costs due to inflation will be provided for through appropriate program reductions and the judicious use of available resources. Cutbacks in federal funding will result in the loss of 6.0 full-time equivalent positions in MTAS from Restricted accounts during the 1981-82 fiscal year.

The State appropriation for the County Technical Assistance Service for fiscal year 1981-82, exclusive of funds appropriated separately to cover the cost of non-contributory retirement, was decreased by \$2,000 or 0.7 percent. The 2.0 percent average increase in salaries and the increase in longevity payments will cost CTAS an additional \$13,917 during 1981-82. Funds necessary to absorb this additional cost and increased costs due to inflation will be obtained through appropriate program reductions and reallocation of operating funds. It is expected that 4.0 full-time equivalent positions will be eliminated during 1981-82 as a result of reductions in federal Restricted accounts.

Funds from the federal government provide substantial support for the University's programs in agricultural research and cooperative extension. Although the exact amount of such support is unknown at this time, the best available estimates indicate that such funding will amount to \$3,708,642 for research and \$5,966,152 for extension during the coming year.

Not included in this budget are additional undetermined amounts of federal funds which are expected to come to the University as grants or contracts under the many programs of federal participation. Some of these federal grants require that matching funds be provided by the University. Necessary allowances have been made from the University funds to provide for this matching. Each of these grants and contracts will be budgeted separately.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers of \$260,159,023. The proposed expenditures and transfers exceed the budgeted revenues by \$767,118. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

The Auxiliary Enterprise Fund budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Athletics accounts for approximately \$49,477,801 or 19.0 percent of the total Unrestricted Current Funds budget.

The budgets for the Memorial Hospital at Knoxville, the William F. Bowld Hospital in Memphis, and the Knoxville Department of Athletics are presented as appendices of the Budget Document. Each of these activities is essentially self-supporting. The Memorial Hospital is supported by fees from private patients, rental income from doctors who occupy the Physician's Office Building, and payments from Knox County and Medicare for the care of indigent patients. The 1980-81 fiscal year was the first full year of operation of the William F. Bowld Hospital under the supervision of The University of Tennessee. The Bowld Hospital is supported primarily by revenues from private, Medicare, and Medicaid patients. During the 1980-81 fiscal year, the Bowld Hospital experienced serious cash flow problems. These problems were due to the large increase in patient accounts receivable and the inability of the City of Memphis Hospital to make timely payments for services rendered by the Bowld Hospital. It is anticipated, however, that these cash flow problems will improve markedly during the 1981-82 fiscal year.

The budgets which are presented herein provide for operation of the various programs of the University within the available resources of the institution and guidelines set by the State, and I recommend that:

1. The budgets for the instructional campuses and other non-instructional units of The University of Tennessee, as presented herein, be adopted pending further review and possible revision by the University administration; review and endorsement by the members of the Finance and Business Committee and final review and adoption by the Executive Committee.
2. The budgets be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1981-82 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:
 - a. Employ additional staff where enrollment and reorganizational requirements warrant;
 - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
 - c. Make salary adjustments for key personnel as may be necessary during the year in keeping with State salary guidelines; and
 - d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully submitted,



Edward J. Boling
President

EJB:ggr

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1980, 1981 and 1982

- A. The overall reduction in Federal Gifts, Grants and Contracts is due to an expected reduction in federal grants under the Reagan Administration and because of the number of grants still pending which have not yet been awarded to the University.
- B. Each entity of the University reflects a sizable increase from 1981 to 1982 in the expenditure function for "Staff Benefits." This is because Longevity Pay is initially budgeted in total under this category. As payments are made during the year, the budget is adjusted and the proper expenditure function charged. The net increase in Staff Benefits of \$4,426,000 reflected on Exhibit E includes \$4,179,196 from longevity pay which is almost all of the longevity pay estimated for 1981-82. The total longevity pay estimated for 1981-82 is \$4,428,375 which includes an increase of \$1,393,300 from 1980-81. This increase represents (1) \$309,400 to pay faculty at UT-Chattanooga, UT-Knoxville, UT Martin, Agricultural Experiment Stations and Agricultural Extension from \$45 per year of eligible service paid in 1980-81 up to the \$60 per year of service level as paid to all other employees in 1980-81, (2) \$178,900 to cover the cost of new participation in the longevity pay plan for those employees completing three years of service and thus become eligible for longevity pay and those employees with less than 15 years of service who gain an additional year of eligibility from 1980-81 to 1981-82, and (3) \$905,000, the total cost of increasing all employees (includes the faculty who were at the \$45 level in 1980-81) from \$60 per year of service to \$75 per year of eligible service, effective with the 1981-82 fiscal year.
- C. The decrease in Sales and Services revenues is caused by the reduction in revenue from televised athletic events in 1980-81 which will not carry forward to 1981-82.
- D. The decrease in Sales and Services revenue is primarily due to anticipated decreases in Testing Bureau revenues and Continuing Social Work Education.
- E. AIDP Grant in 1980-81 not continued in 1981-82.
- F. Reflects greater recoveries of salary expenditures from grants.
- G. Reflects loss of sickle cell anemia grant.
- H. Reflects reduction in Hematology-Oncology service.

NOTES Cont.

- I. Reflects greater recoveries of expenditures from grants.
- J. Reflects increase due primarily to estimated increase in patient care.
- K. It should be noted that actual FY 1980 funds available for research were \$414,787 more than have been projected for FY 1982. In FY 1982 all expenditures will be postponed for machinery and laboratory equipment except in emergency situations. Existing machinery and equipment which is old will be kept in operation, if possible, for another year. Seven research programs remain inactive due to frozen personnel positions and inadequate operating expenses. Thus, FY 1982 will be a very critical year for the agricultural research programs.
- L. Reflects a reduction in all sales areas but primarily in Clinical Services.
- M. Reflects an anticipated reduction in television services income.
- N. Reflects a reduction in interest income due to an anticipated decline in interest income rates during 1981-82.
- O. The large decrease in Federal grants at Chattanooga is due to the reduction in the TVA grant (\$80,000), various equipment grants (\$80,000) and the CETA grant (\$45,000).
- P. Includes \$110,000 estimated receipts from Athletic Department Fund-Raising Drive.
- Q. Includes \$775,000 of program adjustments for Research Incentive Funds to be allocated later in the year.
- R. New procedure starting in 1981 which reflects recoveries in the Physical Plant area that were originally charged to other object codes.
- S. Reflects \$200,000 increase in Women's Athletics - support from Student Activities Fees.
- T. Reflects recovery of campus recreation programs charged in various other object codes.
- U. Represents funds to be charged to other object codes after year-end analyses.
- V. Includes approximately \$67,000 in additional athletics travel to meet Southern Conference commitments.
- W. Includes \$189,873 in various renovation projects.
- X. Reflects \$175,000 cleaning services changed from Knoxville Physical Plant to outside contractor.
- Y. Reflects the increases in fees effective for 1981-82.

NOTES Cont.

- Z. Amount reserved for program adjustment later in the fiscal year.
- AA. Reflects loss of grants.
- BB. Increase caused by adding back three vacant positions.
- CC. Includes one-time renovation costs of \$25,000.
- DD. Includes one-time fees for special consultants in Tennessee Tomorrow Campaign and in computer programming area.
- EE. Reflects changes in cost sharing.
- FF. Reflects added cost of non-contributory retirement.
- GG. Increase is due to the implementation of the IBM Patient Care System.
- HH. Reflects recoveries from City of Memphis Hospital of \$108,950, non-recurring.
- II. Reflects program reduction throughout various departments.
- JJ. Reflects reduction in Telephone Services.
- KK. Reflects reduction in reimbursement for Basic Medical Sciences training required by other colleges.
- LL. Program change.
- MM. Reflects approximately \$58,000 in program increases at Jackson and Chattanooga centers.

