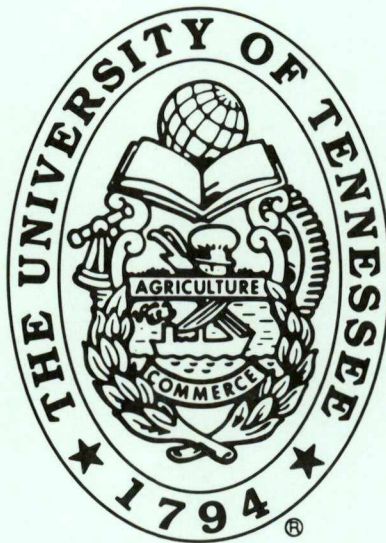


The University of Tennessee BUDGET DOCUMENT

Fiscal Year 1992-93



**Submitted to the Board of Trustees
Annual Meeting, 1992**

THE UNIVERSITY OF TENNESSEE

June 1992

University-Wide Administration

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TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
Budget Message	1
UNRESTRICTED CURRENT FUNDS	
Exhibit A - Budget Summary	5
Exhibit B - Budget Summary by Major Budget Entity	6
Exhibit C - Budgeted Expenditures and Transfers by Object Classifications	
Schedule 1 - Educational and General	12
Schedule 2 - Auxiliary Enterprises	18
Schedule 3 - Hospitals Funds	20
Exhibit D - Sources & Uses of Total Resources for FY 1992-93	22
Exhibit E - Sources & Uses of Increased Resources for FY 1992-93	24
APPENDICES	
I. Hospital Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers	26
II. Auxiliary Enterprises Funds	
Exhibit A - Budget Summary	27
Exhibit B - Budget Summary by Major Budget Entity	28
III. Department of Athletics & Related Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers, Knoxville	31
Schedule A - Football Revenue, Knoxville	32
Exhibit B - Summary of Revenues, Expenditures and Transfers, Chattanooga	33
Exhibit C - Summary of Revenues, Expenditures and Transfers, Martin	34
IV. Schedule of Proposed Fee Revisions	35
V. Summary of State Appropriations	46
Notes to Exhibits, Schedules and Appendices	47



June 18, 1992

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Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

This document contains the proposed budgets for the campuses and other budgetary units of The University of Tennessee for Fiscal Year 1992-93. These budgets reflect planned uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Men's Athletics), the UT Medical Center in Knoxville, and the William F. Bowld Hospital in Memphis for the period from July 1, 1992 through June 30, 1993.

Appropriations for each of the campuses and units of the University for fiscal years 1990-91, 1991-92 and 1992-93 are presented in the "Summary of State Appropriations" on page two of this letter. The 1992-93 appropriations reflect the impact of the new tax provisions adopted by the General Assembly and included in the Appropriations Bill for 1992-93. The University of Tennessee is appreciative of the efforts of the Governor and General Assembly in supporting the operating needs of higher education institutions, and, given the current economic climate of Tennessee, we are pleased with the level of state appropriations provided.

In reviewing these budgets, please note they reflect a \$22.3 million or 8.1 percent increase in basic operating appropriations over FY 1991-92. This restores about 43.0 percent of the reduction in state appropriations over the previous three fiscal years. These appropriations also restore formula funding for the state's academic campuses to about 88.0 percent of full formula funding, up from 84.0 percent in 1991-92.

The increase in state appropriations plus an estimated \$3.6 million net increase in other revenues, including revenues from the proposed increases in student fees as set forth in Appendix IV, will provide almost \$26.0 million in new Educational and General (E&G) funds. These new E&G funds, together with an estimated \$38.9 million increase in revenues from Auxiliary Enterprises and Hospitals, bring the total increase in funds for the University to \$64.8 million for the 1992-93 fiscal year.

The \$26.0 million increase in Educational and General funds will be used to replenish badly depleted departmental operating budgets and restore some faculty positions for the highest priority educational programs. UT-Knoxville will restore 55 faculty positions; UT-

**THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS**

<u>Distribution</u>	<u>Actual 1991 Appropriation</u> (A)	<u>Probable 1992 Appropriation</u> (B)	<u>Proposed 1993 Appropriation</u> (C)
UT Chattanooga	\$ 25,382,400	\$ 24,463,300	\$ 26,540,100
UT Knoxville	121,806,700	115,717,700	125,586,000
UT Martin	19,420,000	19,065,600	20,679,500
UT Space Institute	4,405,500	4,210,400	4,740,400
UT, Memphis			
Other Specialized Units	\$ 39,442,800	\$ 37,564,600	\$ 40,465,900
College of Medicine Units	27,153,700	25,154,000	26,880,400
Family Medicine Units	2,868,800	2,585,200	2,826,400
Total UT, Memphis	\$ 69,465,300	\$ 65,303,800	\$ 70,172,700
Agricultural Experiment Station	14,894,100	14,268,800	15,519,800
Agricultural Extension Service	17,642,500	16,510,500	17,523,500
Veterinary Medicine	9,185,100	8,674,300	9,454,700
Institute for Public Service	3,584,700	3,347,300	3,670,500
Municipal Technical Adv. Service	1,012,400	939,700	958,800
County Technical Asst. Service	731,400	703,600	732,700
University-wide Administration	2,027,402	1,941,100	1,941,100
Total State Appropriations	<u>\$ 289,557,502</u>	<u>\$ 275,146,100</u>	<u>\$ 297,519,800</u>

- (A) Does not include \$9,213,500 appropriated to UT institutions in FY 1990-91 for Centers of Excellence nor UT's portion (one-half or \$500,000) of an additional \$1,000,000 endowment appropriated for Chairs of Excellence in FY 1990-91.
- (B) Does not include \$8,680,400 appropriated to UT institutions in FY 1991-92 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1991-92.
- (C) Does not include \$8,610,100 appropriated to UT institutions in FY 1992-93 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1992-93.

Chattanooga will restore 21; and UT-Martin will restore 8. A careful review has been given to the restoration of these positions and associated operating funds. The restored funding has been directed to high priority educational programs rather than just restoring the previous reductions.

FY 1992-93 state appropriations also resume special state funding for instructional and research equipment. The University of Tennessee's special equipment appropriation for 1992-93 is \$3,455,000. The purpose of this funding is to upgrade equipment at our institutions to state-of-the-art status. These supplemental equipment appropriations are reflected in the budgets in this document.

The General Assembly did not provide funding for salary increases on July 1; however, it did authorize raises next January of up to 4.0 percent if state revenue collections sufficiently exceed state budget estimates. The intent expressed by the legislature provides that across-the-board salary increases be given in one-half percent increments up to 4.0 percent, to the extent that sufficient state revenue collections occur. For FY 1992-93, the Longevity Pay Program continues at the 1991-92 rates of \$100 for each year of eligible service up to a maximum of \$2,200 for those persons with 22 or more years of service.

In addition to the \$22.3 million increase in basic state appropriations, the 1992 General Assembly appropriated \$8,610,000 for continuation of the Centers of Excellence at UT campuses. Campuses and units must provide from private gifts, grants, contracts or from internal resource allocations of \$1.00 for each \$2.00 in state support. Funds as necessary to meet the matching requirement are set aside in these budgets. No additional appropriations in 1992-93 are available for the state's Chairs of Excellence endowment fund.

Additional undetermined amounts of federal funds which the University expects to receive as grants or contracts under the many programs of federal participation are not included in these budgets. Some of these grants require matching funds be provided by the University. Necessary allowances have been made from University funds to provide for this matching. Each of these grants and contracts is separately budgeted.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling \$559,882,364. Proposed expenditures and transfers exceed the budgeted revenues by \$1,147,023. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Men's Athletics, accounts for \$86,919,930 or 15.5 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

The UT Medical Center at Knoxville, the William F. Bowld Hospital in Memphis, and the UT Knoxville Department of Men's Athletics are self-supporting operations and their

budgets are presented as appendices to this document. The UTK Department of Men's Athletics is supported primarily by revenues from gate receipts, television and radio, private gifts, and concessions. The Medical Center and Bowld Hospital are supported by income from patient care activities.

These budgets 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 presented be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1992-93 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
2. The proposed fee and tuition schedules be adopted for 1992-93.
3. Any remaining balance of Current Funds be considered as reserve for contingencies to be used to:
 - a. Employ additional staff where enrollments and reorganization requirements warrant;
 - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
 - c. Make salary adjustments for 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,



Joseph E. Johnson
President

JEJ/RJ

Unrestricted Current Funds Section

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

	Actual 1991	Probable 1992	Proposed Budget 1993
UNRESTRICTED CURRENT REVENUES			
A. Educational and General Funds			
1. Tuition and Fees •	\$ 96,500,728	\$ 97,640,688 +	\$ 102,614,375
2. Federal Appropriations	12,110,199	12,787,564	12,809,575
3. State Appropriations	289,557,502	275,146,100	297,519,800
4. Local Appropriations	1,731,197	1,795,330	1,821,005
5. Federal Gifts, Grants & Contracts	13,228,871	13,025,508	13,094,530
6. State Gifts, Grants & Contracts	816,935	793,048	785,000
7. Local Gifts, Grants & Contracts	2,856,794	2,016,938	2,676,203
8. Private Gifts, Grants & Contracts	3,324,263	4,826,895	3,637,928
9. Endowment Income	125,928	91,800	59,000
10. Sales & Services of Educ. Act.	24,577,989	25,597,095	25,838,210
11. Other Sources	15,577,650	11,977,497	10,787,145
Total Educational & General Funds	\$ 460,408,055	\$ 445,698,463	\$ 471,642,771
B. Auxiliary Enterprises Funds •	88,207,854	88,288,638	87,092,570
C. Hospitals Funds •	236,465,838	259,322,123	299,426,277
TOTAL CURRENT REVENUES	\$ 785,081,747	\$ 793,309,224	\$ 858,161,618
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$ 168,380,079	\$ 167,797,446	\$ 181,905,106
2. Research	25,763,354	23,848,581	23,496,638
3. Public Service	33,049,531	32,029,789	32,565,401
4. Academic Support	42,974,542	41,497,256	43,029,132
5. Student Services	21,797,490	21,341,428	22,373,721
6. Institutional Support	38,971,251	38,435,688	39,190,489
7. Staff Benefits	72,027,321	77,477,096	82,461,158
8. Operation & Maint. of Plant	35,529,256	36,568,927	36,532,260
9. Scholarships & Fellowships	9,359,557	11,471,691	12,556,512
Total E&G Expenditures	\$ 447,852,381	\$ 450,467,902	\$ 474,110,417
Mandatory Transfers (In)/Out	5,071,683	4,719,257	3,772,207
Non-Mandatory Transfers (In)/Out	3,862,860	(5,275,379)	(4,920,190)
Total Educational and General	\$ 456,786,924	\$ 449,911,780	\$ 472,962,434
B. Auxiliary Enterprises Funds			
Expenditures	\$ 74,194,069	\$ 74,201,925	\$ 73,163,461
Mandatory Transfers (In)/Out	8,463,473	10,393,624	10,413,138
Non-Mandatory Transfers (In)/Out	4,063,214	3,409,694	3,343,331
Total Auxiliary Enterprises	\$ 86,720,756	\$ 88,005,243	\$ 86,919,930
C. Hospitals Funds Expenditures & Transfers	\$ 219,987,969	\$ 250,432,420	\$ 290,289,406
TRANSFER TO/(FROM) FUND BALANCE			
E&G Funds	\$ 3,621,131	\$ (4,213,317)	\$ (1,319,663)
Auxiliary Enterprises Funds	1,487,098	283,395	172,640
Hospitals Funds	16,477,869	8,889,703	9,136,871
Total Transfers To/(From) Fund Balance	\$ 21,586,098	\$ 4,959,781	\$ 7,989,848
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS			
E&G Funds	\$ 460,408,055	\$ 445,698,463	\$ 471,642,771
Auxiliary Enterprises Funds	88,207,854	88,288,638	87,092,570
Hospitals Funds	236,465,838	259,322,123	299,426,277
Total Unrestricted Current Funds Expenditures and Transfers	\$ 785,081,747	\$ 793,309,224	\$ 858,161,618

THE UNIVERSITY OF TENNESSEE

EXHIBIT B

Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992 and Proposed Budget 1993

	Chattanooga			Knoxville			Martin		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees	\$ 13,520,358	\$ 13,520,713	\$ 14,372,694	\$ 61,142,877	\$ 60,882,509	\$ 63,368,568	\$ 9,480,777	\$ 10,020,655	\$ 10,852,066
2. Federal Appropriations				40,955	40,955	40,955			
3. State Appropriations	25,382,400	24,463,300	26,540,100	121,806,700	115,717,700	125,586,000	19,420,000	19,065,600	20,679,500
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	199,409	187,431	154,998	5,914,666	5,600,000	5,600,000	53,192	58,500	58,500
6. State Gifts, Grants & Contracts	19,933	22,821		651,628	625,000	625,000	24,010	20,000	20,000
7. Local Gifts, Grants & Contracts	3,517	2,625		29,457	25,000	25,000			
8. Private Gifts, Grants & Contracts	516,401	651,915	700,731	1,463,978	1,681,200	1,623,405	136,357	232,265	259,950
9. Endowment Income				43,627	43,000	44,000			
10. Sales & Services of Educ. Act.	2,253,761	2,061,047	1,998,010	5,762,624	5,354,973	5,342,996	982,787	1,093,594	1,159,654
11. Other Sources	139,344	179,200	176,640	4,157,354	2,454,485	2,036,610	223,395	86,662	93,242
Total Educational & General Funds	\$ 42,035,123	\$ 41,089,052	\$ 43,943,173	\$ 201,013,866	\$ 192,424,822	\$ 204,292,534	\$ 30,320,518	\$ 30,577,276	\$ 33,122,912
B. Auxiliary Enterprises Funds	6,381,520	6,563,191	5,311,647	69,441,154	69,209,695	69,132,374	6,246,735	6,220,334	6,246,186
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 48,416,643	\$ 47,652,243	\$ 49,254,820	\$ 270,455,020	\$ 261,634,517	\$ 273,424,908	\$ 36,567,253	\$ 36,797,610	\$ 39,369,098
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 15,982,549	\$ 14,953,225	\$ 17,188,063	\$ 81,095,899	\$ 79,596,723	\$ 86,569,484	\$ 11,063,179	\$ 11,523,752	\$ 12,294,999
2. Research	503,547	488,107	408,472	5,097,056	4,258,010	3,099,499	381,003	142,585	31,869
3. Public Service	761,917	587,262	545,287	5,885,842	5,172,597	5,240,500	462,968	308,960	331,275
4. Academic Support	2,936,976	3,716,363	2,931,815	23,934,881	22,988,192	23,838,963	2,828,176	2,536,998	3,369,982
5. Student Services	4,886,356	4,385,884	4,595,783	12,635,128	12,482,316	13,558,191	2,657,954	2,833,560	2,795,217
6. Institutional Support	3,160,426	3,017,932	3,018,015	10,423,867	10,305,632	9,818,131	2,035,885	2,033,285	2,088,233
7. Staff Benefits	6,719,703	7,344,502	7,982,935	29,705,442	32,173,885	33,001,500	5,327,186	5,667,833	5,972,837
8. Operation & Maint. of Plant	4,433,418	4,554,460	4,630,514	17,195,253	17,832,346	17,519,616	3,380,136	3,575,186	3,571,957
9. Scholarships & Fellowships	1,459,585	1,481,582	1,542,582	5,062,031	6,350,271	7,134,500	1,528,062	1,736,294	1,975,243
Total E&G Expenditures	\$ 40,844,477	\$ 40,529,317	\$ 42,843,466	\$ 191,035,399	\$ 191,159,972	\$ 201,780,384	\$ 29,685,149	\$ 30,358,453	\$ 32,431,612
Mandatory Transfers (In)/Out	271,993	145,007	145,007	3,137,395	3,468,500	2,710,350	239,561		
Non-Mandatory Transfers (In)/Out	879,859	737,800	954,700	3,572,189	(1,001,550)	(198,200)	642,153	543,574	691,300
Total Educational and General	\$ 41,996,329	\$ 41,412,124	\$ 43,943,173	\$ 197,744,983	\$ 193,626,922	\$ 204,292,534	\$ 30,566,863	\$ 30,902,027	\$ 33,122,912
B. Auxiliary Enterprises Funds									
Expenditures	\$ 5,467,033	\$ 5,636,971	\$ 4,385,427	\$ 58,122,695	\$ 57,819,149	\$ 57,670,167	\$ 5,106,574	\$ 5,183,786	\$ 5,505,941
Mandatory Transfers (In)/Out	824,020	891,220	891,220	6,384,451	8,024,675	8,085,814	484,475	662,157	622,157
Non-Mandatory Transfers (In)/Out	(53,974)	35,000	35,000	3,620,806	3,367,664	3,253,753	621,452	49,640	118,088
Total Auxiliary Enterprises	\$ 6,237,079	\$ 6,563,191	\$ 5,311,647	\$ 68,127,952	\$ 69,211,488	\$ 69,008,734	\$ 6,212,501	\$ 5,895,583	\$ 6,246,186
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 38,794	\$ (323,072)		\$ 3,268,883	\$ (1,202,100)		\$ (246,345)	\$ (324,751)	
Auxiliary Enterprises Funds	144,441			1,313,202	(1,793)	122,640	34,234	324,751	
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ 183,235	\$ (323,072)	\$ 0	\$ 4,582,085	\$ (1,203,893)	\$ 122,640	\$ (212,111)	\$ 0	\$ 0
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 42,035,123	\$ 41,089,052	\$ 43,943,173	\$ 201,013,866	\$ 192,424,822	\$ 204,292,534	\$ 30,320,518	\$ 30,577,276	\$ 33,122,912
Auxiliary Enterprises Funds	6,381,520	6,563,191	5,311,647	69,441,154	69,209,695	69,132,374	6,246,735	6,220,334	6,246,186
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 48,416,643	\$ 47,652,243	\$ 49,254,820	\$ 270,455,020	\$ 261,634,517	\$ 273,424,908	\$ 36,567,253	\$ 36,797,610	\$ 39,369,098

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT B
(Cont.)

	Space Institute			Memphis—Other Specialized Units			College of Medicine Units		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees	\$ 1,297,332	\$ 1,505,400	\$ 1,599,215	\$ 4,865,956	\$ 4,999,862	\$ 4,932,928	\$ 5,321,640	\$ 5,518,800	\$ 6,127,560
2. Federal Appropriations									
3. State Appropriations	4,405,500	4,210,400	4,740,400	39,442,800	37,564,600	40,465,900	27,153,700	25,154,000	26,880,400
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,847,579	1,624,900	1,521,485	4,602,335	4,993,766	5,221,047			
6. State Gifts, Grants & Contracts	16,312			78,166	60,227	75,000			
7. Local Gifts, Grants & Contracts					230,296	230,355	2,819,476	1,759,013	2,420,848
8. Private Gifts, Grants & Contracts	325,881	296,800	316,800	489,717	508,915	577,242		1,241,000	
9. Endowment Income									
10. Sales & Services of Educ. Act.				4,060,672	4,608,437	4,118,685	574,288	505,411	511,188
11. Other Sources	107,393	43,750		339,705	706,231	641,303		120,000	120,000
Total Educational & General Funds	\$ 7,999,997	\$ 7,681,050	\$ 8,177,700	\$ 53,879,351	\$ 53,672,334	\$ 56,262,460	\$ 35,869,104	\$ 34,298,224	\$ 36,059,996
B. Auxiliary Enterprises Funds	200,782	201,400	203,400	5,937,662	6,094,018	6,198,963			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 8,200,779	\$ 7,882,450	\$ 8,381,100	\$ 59,817,013	\$ 59,766,352	\$ 62,461,423	\$ 35,869,104	\$ 34,298,224	\$ 36,059,996
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 3,240,374	\$ 3,183,206	\$ 2,999,707	\$ 14,069,646	\$ 14,188,061	\$ 14,976,489	\$ 27,818,763	\$ 27,499,390	\$ 28,145,751
2. Research	580,467	519,004	576,718	1,163,241	1,128,959	1,186,572			
3. Public Service	40,597	66,800	34,725	265,956	311,622	282,399			
4. Academic Support	455,608	468,975	483,150	9,430,000	8,507,425	8,793,929	1,640,254	1,561,866	1,768,076
5. Student Services	157,832	157,330	165,400	1,460,220	1,482,338	1,259,130			
6. Institutional Support	1,162,916	1,217,477	1,431,200	6,317,006	5,698,800	6,068,182			
7. Staff Benefits	1,047,992	1,154,050	1,213,750	9,388,440	9,863,078	11,079,256	5,568,124	5,724,262	6,146,169
8. Operation & Maint. of Plant	867,484	900,100	934,590	8,433,093	8,446,891	8,712,466			
9. Scholarships & Fellowships		33,370	166,050	1,279,279	1,840,174	1,713,137			
Total E&G Expenditures	\$ 7,553,270	\$ 7,700,312	\$ 8,005,290	\$ 51,826,881	\$ 51,467,368	\$ 54,051,560	\$ 35,028,141	\$ 34,785,518	\$ 36,059,996
Mandatory Transfers (In)/Out	3,940			1,420,723	1,105,750	767,500			
Non-Mandatory Transfers (In)/Out	241,484	212,950	172,410	651,037	1,828,394	1,443,400	840,963	(487,294)	
Total Educational and General	\$ 7,798,694	\$ 7,913,262	\$ 8,177,700	\$ 53,898,641	\$ 54,401,512	\$ 56,262,460	\$ 35,869,104	\$ 34,298,224	\$ 36,059,996
B. Auxiliary Enterprises Funds									
Expenditures	\$ 218,874	\$ 234,210	\$ 257,110	\$ 5,278,892	\$ 5,327,809	\$ 5,344,816			
Mandatory Transfers (In)/Out	9,888	9,800	9,800	760,639	805,772	804,147			
Non-Mandatory Transfers (In)/Out	(27,980)	(42,610)	(63,510)	(97,090)					
Total Auxiliary Enterprises	\$ 200,782	\$ 201,400	\$ 203,400	\$ 5,942,441	\$ 6,133,581	\$ 6,148,963			
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 201,303	\$ (232,212)		\$ (19,290)	\$ (729,178)				
Auxiliary Enterprises Funds				(4,779)	(39,563)	50,000			
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ 201,303	\$ (232,212)	\$ 0	\$ (24,069)	\$ (768,741)	\$ 50,000			
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 7,999,997	\$ 7,681,050	\$ 8,177,700	\$ 53,879,351	\$ 53,672,334	\$ 56,262,460	\$ 35,869,104	\$ 34,298,224	\$ 36,059,996
Auxiliary Enterprises Funds	200,782	201,400	203,400	5,937,662	6,094,018	6,198,963			
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 8,200,779	\$ 7,882,450	\$ 8,381,100	\$ 59,817,013	\$ 59,766,352	\$ 62,461,423	\$ 35,869,104	\$ 34,298,224	\$ 36,059,996

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT B
(Cont.)

	Family Medicine Units			Total UT—Memphis			Agricultural Experiment Station		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees				\$ 10,187,596	\$ 10,518,662	\$ 11,060,488	\$ 4,683,118	\$ 4,965,902	\$ 5,176,682
2. Federal Appropriations							14,894,100	14,268,800	15,519,800
3. State Appropriations	\$ 2,868,800	\$ 2,585,200	\$ 2,826,400	69,465,300	65,303,800	70,172,700			
4. Local Appropriations				4,602,335	4,993,766	5,221,047	127,676	90,000	100,000
5. Federal Gifts, Grants & Contracts				78,166	60,227	75,000	11,322	15,000	15,000
6. State Gifts, Grants & Contracts				2,823,821	1,989,313	2,651,203			
7. Local Gifts, Grants & Contracts	4,345	4		489,717	1,749,915	577,242	24,791	20,000	20,000
8. Private Gifts, Grants & Contracts									
9. Endowment Income							3,053,606	2,752,000	2,787,000
10. Sales & Services of Educ. Act.	5,863,859	6,997,853 1	7,497,177 1	10,498,819	12,111,701	12,127,050	25,461	6,146	2,000
11. Other Sources	45,723	31,000 2	30,000	385,428	857,231	791,303			
Total Educational & General Funds	\$ 8,782,727	\$ 9,614,057	\$ 10,353,577	\$ 98,531,182	\$ 97,584,615	\$ 102,676,033	\$ 22,820,274	\$ 22,137,848	\$ 23,620,482
B. Auxiliary Enterprises Funds				5,937,662	6,094,018	6,198,963			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 8,782,727	\$ 9,614,057	\$ 10,353,577	\$ 104,468,844	\$ 103,678,633	\$ 108,874,996	\$ 22,820,274	\$ 22,137,848	\$ 23,620,482
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 7,094,258	\$ 8,654,032 3	\$ 8,855,606	\$ 49,002,668	\$ 50,341,503	\$ 51,977,846	\$ 18,038,040	\$ 17,311,916	\$ 18,213,508
2. Research				1,163,241	1,128,959	1,166,572			
3. Public Service				265,956	311,622	282,399			
4. Academic Support				11,070,254	10,069,291	10,562,005	16,000	66,000 1	66,000
5. Student Services				1,460,220	1,482,338	1,258,130			
6. Institutional Support				6,317,006	5,698,800	6,068,182	912,983	902,135	883,874
7. Staff Benefits	960,480	1,269,034	1,449,671	15,918,044	16,856,374	18,675,096	3,760,768	3,899,200	4,267,600
8. Operation & Maint. of Plant				8,433,093	8,446,891	8,712,466			
9. Scholarships & Fellowships				1,279,279	1,840,174	1,713,137			
Total E&G Expenditures	\$ 8,054,738	\$ 9,923,066	\$ 10,305,277	\$ 94,908,761	\$ 96,175,952	\$ 100,416,833	\$ 22,727,791	\$ 22,179,251	\$ 23,430,982
Mandatory Transfers (In)/Out				1,420,723	1,105,750	767,500			
Non—Mandatory Transfers (In)/Out	244,600 4	44,000	48,300	1,736,600	1,385,100	1,491,700	341,312	176,800	191,500
Total Educational and General	\$ 8,299,338	\$ 9,967,066	\$ 10,353,577	\$ 98,067,084	\$ 98,666,802	\$ 102,676,033	\$ 23,069,103	\$ 22,356,051	\$ 23,622,482
B. Auxiliary Enterprises Funds									
Expenditures				\$ 5,278,892	\$ 5,327,809	\$ 5,344,816			
Mandatory Transfers (In)/Out				760,639	805,772	804,147			
Non—Mandatory Transfers (In)/Out				(97,090)					
Total Auxiliary Enterprises				\$ 5,942,441	\$ 6,133,581	\$ 6,148,963			
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 483,389	\$ (353,009)		\$ 464,096	\$ (1,062,187)		\$ (248,829)	\$ (218,203)	\$ (2,000)
Auxiliary Enterprises Funds				(4,779)	(39,563)	50,000			
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ 483,389	\$ (353,009)	\$ 0	\$ 459,319	\$ (1,121,750)	\$ 50,000	\$ (248,829)	\$ (218,203)	\$ (2,000)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 8,782,727	\$ 9,614,057	\$ 10,353,577	\$ 98,531,182	\$ 97,584,615	\$ 102,676,033	\$ 22,820,274	\$ 22,137,848	\$ 23,620,482
E&G Funds				5,937,662	6,094,018	6,198,963			
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 8,782,727	\$ 9,614,057	\$ 10,353,577	\$ 104,468,844	\$ 103,678,633	\$ 108,874,996	\$ 22,820,274	\$ 22,137,848	\$ 23,620,482

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT B
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees				\$ 871,789	\$ 1,192,749	\$ 1,361,344			
2. Federal Appropriations	\$ 7,386,127	\$ 7,760,707	\$ 7,591,938						
3. State Appropriations	17,642,500	16,510,500	17,523,500	9,185,100	8,674,300	9,454,700	\$ 3,584,700	\$ 3,347,300	\$ 3,670,500
4. Local Appropriations							120,000	120,000	120,000
5. Federal Gifts, Grants & Contracts				400,778	400,000	410,000	76,777	68,411 1	26,000 2
6. State Gifts, Grants & Contracts				10,968	25,000	50,000	4,586	25,000 3	
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts				46,444	80,000	40,000	2,400		
9. Endowment Income									
10. Sales & Services of Educ. Act.	144,056	186,643 1	193,500	1,749,779	1,745,000	1,968,000	132,555	292,137 4	262,000 5
11. Other Sources	11,770	10,000	10,000	33,523	45,000	50,000	430,341	579,748 6	612,550
Total Educational & General Funds	\$ 25,184,453	\$ 24,467,850	\$ 25,318,938	\$ 12,298,381	\$ 12,162,049	\$ 13,334,044	\$ 4,351,369	\$ 4,432,596	\$ 4,691,050
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 25,184,453	\$ 24,467,850	\$ 25,318,938	\$ 12,298,381	\$ 12,162,049	\$ 13,334,044	\$ 4,351,369	\$ 4,432,596	\$ 4,691,050
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds				\$ 7,975,411	\$ 8,199,037	\$ 8,875,007			
1. Instruction									
2. Research									
3. Public Service	\$ 19,564,709	\$ 19,217,722	\$ 19,800,289				\$ 3,519,704	\$ 3,621,984	\$ 3,599,692
4. Academic Support	136,352	141,252	174,852	1,497,975	1,384,801	1,469,623			
5. Student Services									
6. Institutional Support	1,025,516	1,009,088	1,007,866	5,582	6,588	6,700	262,095	238,175	261,366
7. Staff Benefits	3,849,458	3,870,000	4,419,558 2	1,578,888	1,702,450	1,833,350 1	671,810	701,794	865,782 7
8. Operation & Maint. of Plant				1,219,872	1,259,944	1,163,117 2			
9. Scholarships & Fellowships				30,000	30,000	25,000			
Total E&G Expenditures	\$ 24,576,035	\$ 24,238,062	\$ 25,402,565	\$ 12,307,728	\$ 12,582,820	\$ 13,372,797	\$ 4,453,809	\$ 4,561,953	\$ 4,726,840
Mandatory Transfers (In)/Out				(1,929)					
Non-Mandatory Transfers (In)/Out	277,795 3	205,500	222,600	53,838	93,700	99,800	(155,985)	97,600	104,700
Total Educational and General	\$ 24,853,830	\$ 24,443,562	\$ 25,625,165	\$ 12,359,637	\$ 12,676,520	\$ 13,472,597	\$ 4,297,624	\$ 4,659,553	\$ 4,831,540
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 330,623	\$ 24,288	\$ (306,227)	\$ (61,256)	\$ (514,471)	\$ (138,553)	\$ 53,745	\$ (226,957)	\$ (140,490)
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ 330,623	\$ 24,288	\$ (306,227)	\$ (61,256)	\$ (514,471)	\$ (138,553)	\$ 53,745	\$ (226,957)	\$ (140,490)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 25,184,453	\$ 24,467,850	\$ 25,318,938	\$ 12,298,381	\$ 12,162,049	\$ 13,334,044	\$ 4,351,369	\$ 4,432,596	\$ 4,691,050
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 25,184,453	\$ 24,467,850	\$ 25,318,938	\$ 12,298,381	\$ 12,162,049	\$ 13,334,044	\$ 4,351,369	\$ 4,432,596	\$ 4,691,050

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 1,012,400	\$ 939,700	\$ 958,800	\$ 731,400	\$ 703,600	\$ 732,700	\$ 2,027,402	\$ 1,941,100	\$ 1,941,100
4. Local Appropriations	803,528	857,772	883,505	807,669	817,558	817,500			
5. Federal Gifts, Grants & Contracts	6,258	2,500	2,500						
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts							318,293	115,000	100,000
9. Endowment Income							82,302	48,800	15,000
10. Sales & Services of Educ. Act.									
11. Other Sources				4,089	4,275	3,600	10,059,553	7,711,000	7,011,200
Total Educational & General Funds	\$ 1,822,186	\$ 1,799,972	\$ 1,844,805	\$ 1,543,158	\$ 1,525,433	\$ 1,553,800	\$ 12,487,550	\$ 9,815,900	\$ 9,067,300
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,822,186	\$ 1,799,972	\$ 1,844,805	\$ 1,543,158	\$ 1,525,433	\$ 1,553,800	\$ 12,487,550	\$ 9,815,900	\$ 9,067,300
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,350,149	\$ 1,396,332	\$ 1,429,574	\$ 1,197,689	\$ 1,346,510	\$ 1,301,660			
4. Academic Support	98,320	125,384	132,742						
5. Student Services									
6. Institutional Support	16,533	16,913	16,762	14,809	15,410	14,310	\$ 13,633,632	\$ 13,974,253	\$ 14,575,850
7. Staff Benefits	277,028	289,138	331,680	198,916	229,170	253,670	2,972,086	3,588,700	3,643,400
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,742,030	\$ 1,827,767	\$ 1,910,758	\$ 1,411,414	\$ 1,591,090	\$ 1,569,640	\$ 16,605,718	\$ 17,562,953	\$ 18,219,250
Mandatory Transfers (In)/Out									149,350
Non-Mandatory Transfers (In)/Out	137,000	13,200	(56,600)	106,300	7,000	7,500	(3,969,684)	(7,747,053)	(8,601,600)
Total Educational and General	\$ 1,879,030	\$ 1,840,967	\$ 1,854,158	\$ 1,517,714	\$ 1,598,090	\$ 1,577,140	\$ 12,636,034	\$ 9,815,900	\$ 9,767,000
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ (56,844)	\$ (40,995)	\$ (9,353)	\$ 25,444	\$ (72,657)	\$ (23,340)	\$ (148,484)		\$ (699,700)
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ (56,844)	\$ (40,995)	\$ (9,353)	\$ 25,444	\$ (72,657)	\$ (23,340)	\$ (148,484)	\$ 0	\$ (699,700)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 1,822,186	\$ 1,799,972	\$ 1,844,805	\$ 1,543,158	\$ 1,525,433	\$ 1,553,800	\$ 12,487,550	\$ 9,815,900	\$ 9,067,300
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 1,822,186	\$ 1,799,972	\$ 1,844,805	\$ 1,543,158	\$ 1,525,433	\$ 1,553,800	\$ 12,487,550	\$ 9,815,900	\$ 9,067,300

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT B
(Cont.)

	Total Education & General & Auxiliary Funds			Hospitals			Total University		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 96,500,728	\$ 97,640,688	\$ 102,614,375				\$ 96,500,728	\$ 97,640,688	\$ 102,614,375
2. Federal Appropriations	12,110,199	12,787,564	12,809,575				12,110,199	12,787,564	12,809,575
3. State Appropriations	289,557,502	275,146,100	297,519,800				289,557,502	275,146,100	297,519,800
4. Local Appropriations	1,731,197	1,795,330	1,821,005				1,731,197	1,795,330	1,821,005
5. Federal Gifts, Grants & Contracts	13,228,871	13,025,508	13,094,530				13,228,871	13,025,508	13,094,530
6. State Gifts, Grants & Contracts	816,935	793,048	785,000				816,935	793,048	785,000
7. Local Gifts, Grants & Contracts	2,856,794	2,016,938	2,676,203				2,856,794	2,016,938	2,676,203
8. Private Gifts, Grants & Contracts	3,324,263	4,826,895	3,637,928				3,324,263	4,826,895	3,637,928
9. Endowment Income	125,928	91,800	59,000				125,928	91,800	59,000
10. Sales & Services of Educ. Act.	24,577,989	25,597,095	25,838,210				24,577,989	25,597,095	25,838,210
11. Other Sources	15,577,650	11,977,497	10,787,145				15,577,650	11,977,497	10,787,145
Total Educational & General Funds	\$ 460,408,055	\$ 445,698,463	\$ 471,642,771				\$ 460,408,055	\$ 445,698,463	\$ 471,642,771
B. Auxiliary Enterprises Funds	88,207,854	88,288,638	87,092,570				88,207,854	88,288,638	87,092,570
C. Hospitals Funds							236,465,838	259,322,123	299,426,277
TOTAL CURRENT REVENUES	\$ 548,615,909	\$ 533,987,101	\$ 558,735,341	\$ 236,465,838	\$ 259,322,123	\$ 299,426,277	\$ 785,081,747	\$ 793,309,224	\$ 858,161,618
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 168,380,079	\$ 167,797,446	\$ 181,905,106				\$ 168,380,079	\$ 167,797,446	\$ 181,905,106
2. Research	25,763,354	23,848,581	23,496,638				25,763,354	23,848,581	23,496,638
3. Public Service	33,049,531	32,029,789	32,565,401				33,049,531	32,029,789	32,565,401
4. Academic Support	42,974,542	41,497,256	43,029,132				42,974,542	41,497,256	43,029,132
5. Student Services	21,797,490	21,341,428	22,373,721				21,797,490	21,341,428	22,373,721
6. Institutional Support	38,971,251	38,435,688	39,190,489				38,971,251	38,435,688	39,190,489
7. Staff Benefits	72,027,321	77,477,096	82,461,158				72,027,321	77,477,096	82,461,158
8. Operation & Maint. of Plant	35,529,256	36,568,927	36,532,260				35,529,256	36,568,927	36,532,260
9. Scholarships & Fellowships	9,359,557	11,471,691	12,556,512				9,359,557	11,471,691	12,556,512
Total E&G Expenditures	\$ 447,852,381	\$ 450,467,902	\$ 474,110,417				\$ 447,852,381	\$ 450,467,902	\$ 474,110,417
Mandatory Transfers (In)/Out	5,071,683	4,719,257	3,772,207				5,071,683	4,719,257	3,772,207
Non-Mandatory Transfers (In)/Out	3,862,860	(5,275,379)	(4,920,190)				3,862,860	(5,275,379)	(4,920,190)
Total Educational and General	\$ 456,786,924	\$ 449,911,780	\$ 472,962,434				\$ 456,786,924	\$ 449,911,780	\$ 472,962,434
B. Auxiliary Enterprises Funds									
Expenditures	\$ 74,194,069	\$ 74,201,925	\$ 73,163,461				\$ 74,194,069	\$ 74,201,925	\$ 73,163,461
Mandatory Transfers (In)/Out	8,463,473	10,393,624	10,413,138				8,463,473	10,393,624	10,413,138
Non-Mandatory Transfers (In)/Out	4,063,214	3,409,694	3,343,331				4,063,214	3,409,694	3,343,331
Total Auxiliary Enterprises	\$ 86,720,756	\$ 88,005,243	\$ 86,919,930				\$ 86,720,756	\$ 88,005,243	\$ 86,919,930
C. Hospitals Funds Expenditures & Transfers				\$ 219,987,969	\$ 250,432,420	\$ 290,289,406	\$ 219,987,969	\$ 250,432,420	\$ 290,289,406
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 3,621,131	\$ (4,213,317)	\$ (1,319,663)				\$ 3,621,131	\$ (4,213,317)	\$ (1,319,663)
Auxiliary Enterprises Funds	1,487,098	283,395	172,640				1,487,098	283,395	172,640
Hospitals Funds				\$ 16,477,869	\$ 8,889,703	\$ 9,136,871	16,477,869	8,889,703	9,136,871
Total Transfers To/(From) Fund Balance	\$ 5,108,229	\$ (3,929,922)	\$ (1,147,023)	\$ 16,477,869	\$ 8,889,703	\$ 9,136,871	\$ 21,568,098	\$ 4,959,781	\$ 7,989,848
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 460,408,055	\$ 445,698,463	\$ 471,642,771				\$ 460,408,055	\$ 445,698,463	\$ 471,642,771
Auxiliary Enterprises Funds	88,207,854	88,288,638	87,092,570				88,207,854	88,288,638	87,092,570
Hospitals Funds				\$ 236,465,838	\$ 259,322,123	\$ 299,426,277	236,465,838	259,322,123	299,426,277
Total Unrestricted Current Funds Expenditures and Transfers	\$ 548,615,909	\$ 533,987,101	\$ 558,735,341	\$ 236,465,838	\$ 259,322,123	\$ 299,426,277	\$ 785,081,747	\$ 793,309,224	\$ 858,161,618

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 1

	Chattanooga			Knoxville			Martin		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 3,661,793	\$ 3,630,480	\$ 3,637,847	\$ 12,541,217	\$ 12,568,338	\$ 12,999,493	\$ 2,320,377	\$ 2,269,354	\$ 2,445,611
12 Academic Salaries	14,384,858	14,282,187	14,843,250	64,832,701	64,931,078	67,845,464	10,848,073	11,037,871	11,218,850
13 GTA, GA, GRA	228,754	255,338	256,762	8,215,347	7,320,652	7,175,116	175,218	163,654	170,669
Total Professional Salaries	\$ 18,275,405	\$ 18,168,005	\$ 18,737,859	\$ 85,589,265	\$ 84,820,068	\$ 88,020,073	\$ 13,343,668	\$ 13,470,879	\$ 13,835,130
15 Total Summer School	\$ 787,031	\$ 735,307	\$ 792,685	\$ 2,065,012	\$ 2,085,191	\$ 1,991,955	\$ 469,271	\$ 482,701	\$ 456,399
16 Clerical & Supporting-Salaried	\$ 3,177,449	\$ 3,075,950	\$ 3,152,746	\$ 18,005,103	\$ 17,528,864	\$ 17,735,610	\$ 2,053,144	\$ 2,031,231	\$ 2,065,036
14 Student Employees-Salaried	26,965	23,795	20,126	89,069	46,287	62,721	9,153		
Total Non-Exempt Salaries	\$ 3,204,414	\$ 3,099,745	\$ 3,172,872	\$ 18,094,172	\$ 17,575,151	\$ 17,798,331	\$ 2,062,297	\$ 2,031,231	\$ 2,065,036
17 Clerical & Supporting-Hourly	\$ 2,263,149	\$ 1,985,642	\$ 1,828,234	\$ 10,154,420	\$ 9,247,758	\$ 8,193,731	\$ 2,213,867	\$ 2,270,976	\$ 2,559,478 12
18 Student Employees-Hourly	640,460	756,883	753,618	2,025,472	1,785,480	1,726,016	442,688	300,308 13	414,122 14
Total Biweekly Wages	\$ 2,903,609	\$ 2,742,525	\$ 2,581,852	\$ 12,179,892	\$ 11,033,238	\$ 9,919,747	\$ 2,656,555	\$ 2,571,284	\$ 2,973,600
TOTAL SALARIES AND WAGES	\$ 25,170,459	\$ 24,745,582	\$ 25,285,268	\$ 117,928,341	\$ 115,513,648	\$ 117,730,106	\$ 18,531,791	\$ 18,556,095	\$ 19,330,165
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 24,834			\$ 217,083	\$ 301,025	\$ 400,700 7			
21 Staff Benefits-Required	4,499,771	\$ 4,846,304	\$ 4,968,145	19,609,395	20,659,600	20,418,100	\$ 3,447,681	\$ 3,505,944	\$ 3,636,789
22 Staff Benefits-Optional	1,555,464	1,813,898	2,285,490	6,866,914	8,022,000	9,316,500	1,205,634	1,509,464	1,683,623
31 Travel	554,352	535,084	640,064 5	2,787,393	2,399,658	2,542,668	433,591	430,721	694,232 15
32 Motor Vehicle Operations	111,823	86,649	120,917 5	616,516	644,818	655,912	90,121	99,673	96,235
33 Printing, Dup. & Binding	552,316	686,146	591,338	1,852,418	1,554,298	1,585,855	334,688	324,613	333,081
34 Utilities & Fuel	2,175,939	2,214,875	2,164,096	6,343,666	6,656,625	7,029,545	1,500,298	1,750,555 16	1,728,082
35 Communications	690,374	484,327	530,448	5,204,827	4,954,701	5,089,631	504,204	553,997	510,570
36 Maintenance & Repairs	588,580	320,321 6	480,098 6	5,194,655	4,186,946	5,025,251 8	253,710	290,338	379,093 17
37 Prof. Services & Memberships	600,731 7	140,172	214,442	2,187,396	1,656,690	1,714,421	429,408	244,625 18	171,274 19
38 Computer Services	186,692	182,504	229,609	6,774,354	6,443,158	6,517,959	20,399	16,974	27,728
39 Supplies	663,012	918,254	1,173,837	5,524,126	4,456,879	5,108,627	842,804	886,364	984,058 20
41 Rentals	126,617	362,570	398,370	2,368,688	2,418,430	651,535 9	83,663	91,629	103,512
42 Insurance & Interest	120,967	140,820	180,820	802,372	1,072,186	1,047,386	86,812	114,486	150,934
43 Awards	684,484	632,487	765,450	2,944,356	3,567,802 5	4,225,646 5	1,291,942	1,616,115 21	1,847,263 22
44 Grants & Subsidies	1,069,224	1,246,132	1,079,223	2,669,142	2,840,579	2,915,354	481,835	340,116 23	315,265
45 Mandatory Transfers	271,993	145,007 3	145,007	3,137,395	3,468,500	2,710,350	239,561 11		
46 Contractual & Special Services	1,304,477	1,000,977	1,383,276	2,243,512	1,860,548	3,288,318 10	1,165,042	1,217,748 24	1,010,592
47 Non-Mandatory Transfers	879,859	737,800 4	954,700	3,572,189 6	(1,001,550)	(198,200)	642,153	543,574	691,300
48 Service Department Credits	(1,548,355)	(1,305,521)	(1,280,742)	(16,075,218)	(13,536,433)	(12,565,243)	(1,789,491)	(1,863,850)	(1,858,885)
49 Other Expenditures	182,273	517,719 8	254,958	195,307	2,774,017 3	5,211,778 3	(243,765) 25	(104,522)	(30,997)
50-59 Stores for Resale	228,733	138,550	138,550	4,253,460	4,933,743	3,788,705	281,131 26	147,266	158,586
Total Operating & Miscellaneous	\$ 15,524,160	\$ 15,845,075	\$ 17,418,096	\$ 69,289,956	\$ 70,334,220	\$ 76,461,796	\$ 11,281,421	\$ 11,715,830	\$ 12,630,335
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 399,485	\$ 161,748	\$ 590,529 9	\$ 2,370,149	\$ 2,967,813	\$ 5,184,020 11	\$ 312,680	\$ 236,314 27	\$ 789,350 28
62 Minor Equipment	182,342	10,439		734,618	244,917	230,760	84,998	57,912	26,073
63 Library Acquisitions	679,553	649,280	649,280	3,756,779	3,691,579	3,947,852	328,386	330,176	341,289
64 Livestock								5,700	5,700
71 Land									
72 Buildings-Capital Outlay				456,150	852,055	738,000	5,517		
73 Improvements other than Buildings	40,330			3,208,990	22,690		22,070		
Total Equipment & Capital Outlay	\$ 1,301,710	\$ 821,467	\$ 1,239,809	\$ 10,526,686	\$ 7,779,054	\$ 10,100,632	\$ 753,651	\$ 630,102	\$ 1,162,412
TOTAL OPERATING	\$ 16,825,870	\$ 16,666,542	\$ 18,657,905	\$ 79,816,642	\$ 78,113,274	\$ 86,562,428	\$ 12,035,072	\$ 12,345,932	\$ 13,792,747
TOTAL EXPENDITURES & TRANSFERS	\$ 41,996,329	\$ 41,412,124	\$ 43,943,173	\$ 197,744,983	\$ 193,626,922	\$ 204,292,534	\$ 30,566,863	\$ 30,902,027	\$ 33,122,912

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 1
(Cont.)

	Space Institute			Memphis—Other Specialized Units			College of Medicine Units		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 782,759	\$ 769,476	\$ 840,628	\$ 4,771,251	\$ 4,096,032	\$ 4,682,320	\$ 740,589	\$ 797,639	\$ 1,592,484
12 Academic Salaries	2,160,337	2,304,993	2,290,462	14,897,515	14,646,296	15,346,975	23,701,027	23,465,003	24,010,172
13 GTA, GA, GRA	243,930	325,427	303,620	220,589	227,992	262,000	325,710	462,929	456,000
Total Professional Salaries	\$ 3,187,026	\$ 3,399,896	\$ 3,434,710	\$ 19,889,355	\$ 18,970,320	\$ 20,291,295	\$ 24,767,326	\$ 24,725,571	\$ 26,058,656
15 Total Summer School	\$ 232,340	\$ 110,000	\$ 100,000						
16 Clerical & Supporting—Salaried	\$ 25,203	\$ 21,409	\$ 20,926	\$ 5,889,168	\$ 5,742,616	\$ 5,871,954	\$ 3,165,853	\$ 2,957,135	\$ 2,953,889
14 Student Employees—Salaried				3,996	6,763	9,708	9,572		
Total Non—Exempt Salaries	\$ 25,203	\$ 21,409	\$ 20,926	\$ 5,893,164	\$ 5,749,379	\$ 5,881,662	\$ 3,175,425	\$ 2,957,135	\$ 2,953,889
17 Clerical & Supporting—Hourly	\$ 886,597	\$ 902,081	\$ 925,788	\$ 6,315,617	\$ 6,149,156	\$ 6,028,650	\$ 1,183,431	\$ 1,249,978	\$ 1,261,259
18 Student Employees—Hourly	273			38,852	35,585	93,640	5,085	16,997	7,489
Total Biweekly Wages	\$ 886,870	\$ 902,081	\$ 925,788	\$ 6,354,469	\$ 6,184,741	\$ 6,122,290	\$ 1,188,516	\$ 1,266,975	\$ 1,268,748
TOTAL SALARIES AND WAGES	\$ 4,331,439	\$ 4,433,386	\$ 4,481,424	\$ 32,136,988	\$ 30,904,440	\$ 32,295,247	\$ 29,131,267	\$ 28,949,681	\$ 30,281,273
OPERATING & MISCELLANEOUS									
19 Non—Wage Payments		\$ 12,600	\$ 25,200	\$ 5,631	\$ 11,613	\$ 18,200	\$ 23,916	\$ 33,447	\$ 47,141
21 Staff Benefits—Required	\$ 685,757	698,900	706,600	5,366,591	5,454,528	5,662,870	5,001,320	5,147,824	5,594,099
22 Staff Benefits—Optional	260,145	338,000	390,000	3,040,409	3,380,130	4,377,248	9,713		
31 Travel	87,080	115,990	104,372	354,622	273,076	366,752	181,434	84,039	180,463
32 Motor Vehicle Operations	55,666	50,290	59,407	101,194	82,576	92,044			6,000
33 Printing, Dup. & Binding	49,182	59,342	42,444	263,680	210,009	235,752	59,525	44,282	54,829
34 Utilities & Fuel	390,440	364,450	336,500	3,224,811	3,380,022	3,673,097			5,500
35 Communications	199,373	194,067	211,725	332,529	204,068	221,249	519,282	492,199	477,707
36 Maintenance & Repairs	178,876	191,628	178,456	2,825,167	2,473,708	2,867,027	340,091	314,296	233,048
37 Prof. Services & Memberships	66,901	48,968	56,607	698,306	361,341	467,412	380,254	355,595	368,303
38 Computer Services	10,799	11,424	12,634	(51,682)	(85,990)	(74,414)	91,044	80,507	81,537
39 Supplies	197,781	201,065	197,661	3,397,411	3,723,893	3,621,430	1,131,108	1,100,197	1,293,373
41 Rentals	38,587	59,401	37,950	548,256	625,794	468,983	322,554	722,316	786,561
42 Insurance & Interest	28,576	34,600	29,600	258,171	267,537	247,985	(3,743)	413	
43 Awards	41,824	22,500	41,200	1,287,188	1,893,299	1,789,674	50		
44 Grants & Subsidies	698,899	590,356	650,818	(242,921)	70,436	37,224	(38,431)	265,368	2,108
45 Mandatory Transfers	3,940			1,420,723	1,105,750	767,500			
46 Contractual & Special Services	113,558	144,332	112,733	2,006,940	2,568,143	2,445,082	(661,385)	(640,399)	(652,895)
47 Non—Mandatory Transfers	241,484	212,950	172,410	651,037	1,828,394	1,443,400	840,963	(487,294)	
48 Service Department Credits	(314,783)	(188,025)	(165,200)	(7,827,271)	(7,214,185)	(8,053,669)	(2,178,959)	(2,874,542)	(3,725,578)
49 Other Expenditures	708	370	100	91,893	273	22,070	12,082	16,901	24,190
50—59 Stores for Resale				2,214,679	1,809,430	1,795,137	23,141	30,241	29,006
Total Operating & Miscellaneous	\$ 3,034,773	\$ 3,163,208	\$ 3,201,217	\$ 19,967,364	\$ 22,223,845	\$ 22,492,263	\$ 6,055,939	\$ 4,665,390	\$ 4,805,392
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 298,720	\$ 185,871	\$ 372,095	\$ 1,119,527	\$ 695,273	\$ 871,450	\$ 593,280	\$ 631,700	\$ 970,331
62 Minor Equipment	30,686	31,597	22,964	92,419	82,063	24,500	87,515	49,653	3,000
63 Library Acquisitions	96,847	99,200	100,000	560,721	491,055	579,000	1,103	1,800	
64 Livestock									
71 Land									
72 Buildings—Capital Outlay									
73 Improvements other than Buildings	6,249			21,622	4,836				
Total Equipment & Capital Outlay	\$ 432,482	\$ 316,668	\$ 495,059	\$ 1,794,269	\$ 1,273,227	\$ 1,474,950	\$ 681,898	\$ 683,153	\$ 973,331
TOTAL OPERATING	\$ 3,467,255	\$ 3,479,876	\$ 3,696,276	\$ 21,761,653	\$ 23,497,072	\$ 23,967,213	\$ 6,737,837	\$ 5,348,543	\$ 5,778,723
TOTAL EXPENDITURES & TRANSFERS	\$ 7,798,694	\$ 7,913,262	\$ 8,177,700	\$ 53,898,641	\$ 54,401,512	\$ 56,262,460	\$ 35,869,104	\$ 34,298,224	\$ 36,059,996

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ 5,511,840	\$ 4,893,671	\$ 6,274,804	\$ 815,399	\$ 845,322	\$ 862,222
12 Academic Salaries	\$ 4,495,568	\$ 4,681,358	\$ 5,254,573	43,094,110	42,792,657	44,611,720	7,538,780	7,739,322	8,446,107
13 GTA, GA, GRA				546,300	690,921	718,000	766,155	792,140	679,391
Total Professional Salaries	\$ 4,495,568	\$ 4,681,358	\$ 5,254,573	\$ 49,152,250	\$ 48,377,249	\$ 51,604,524	\$ 9,120,334	\$ 9,376,784	\$ 9,987,720
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 1,097,295	\$ 1,265,976	\$ 1,466,204	\$ 10,152,316	\$ 9,965,727	\$ 10,292,027	\$ 4,010,536	\$ 4,100,357	\$ 4,299,168
14 Student Employees-Salaried			9,526	13,568	6,763	19,234	1,102	1,000	
Total Non-Exempt Salaries	\$ 1,097,295	\$ 1,265,976	\$ 1,475,730	\$ 10,165,884	\$ 9,972,490	\$ 10,311,261	\$ 4,011,638	\$ 4,101,357	\$ 4,299,168
17 Clerical & Supporting-Hourly	\$ 501,953	\$ 544,313	\$ 537,335	\$ 8,001,002	\$ 7,943,447	\$ 7,827,244	\$ 268,791	\$ 229,200	\$ 191,000
18 Student Employees-Hourly	8,913	11,100	6,000	52,850	63,682	107,129	155,903	137,800	101,100
Total Biweekly Wages	\$ 510,866	\$ 555,413	\$ 543,335	\$ 8,053,852	\$ 8,007,129	\$ 7,934,373	\$ 424,694	\$ 367,000	\$ 292,100
TOTAL SALARIES AND WAGES	\$ 6,103,729	\$ 6,502,747	\$ 7,273,638	\$ 67,371,986	\$ 66,356,868	\$ 69,850,158	\$ 13,556,666	\$ 13,845,141	\$ 14,578,988
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 29,547	\$ 45,060	\$ 65,341			
21 Staff Benefits-Required	\$ 640,888	\$ 862,688	\$ 938,804	11,008,799	11,465,040	12,195,773	\$ 2,339,723	\$ 2,339,100	\$ 2,443,000
22 Staff Benefits-Optional	236,757	301,919	407,146	3,286,879	3,682,049	4,784,394	917,798	1,072,100	1,314,600
31 Travel	86,936	109,322	106,500	622,992	466,437	653,715	290,209	190,500	175,800
32 Motor Vehicle Operations				101,194	82,576	98,044	16,261	15,000	11,000
33 Printing, Dup. & Binding	6,738	13,200	13,000	329,943	267,491	303,581	(6,734)	123,464	158,000
34 Utilities & Fuel	28,175	30,000	30,000	3,252,986	3,410,022	3,708,597	398,622	357,000	387,000
35 Communications	200,137	195,000	147,000	1,051,948	891,267	845,956	214,824	232,337	218,000
36 Maintenance & Repairs	111,757	132,000	129,500	3,277,015	2,920,004	3,229,575	683,525	661,784	504,830
37 Prof. Services & Memberships	54,504	101,486	70,500	1,133,064	818,422	906,215	33,349	33,463	11,200
38 Computer Services	6,453	4,150	7,500	45,815	(21,333)	14,623	43,358	56,835	80,000
39 Supplies	396,250	561,829	515,345	4,924,769	5,385,919	5,430,148	2,327,285	1,946,258	2,459,338
41 Rentals	218,702	311,542	385,698	1,089,512	1,659,652	1,641,242	80,189	50,400	51,000
42 Insurance & Interest	49,097	65,000	53,000	303,525	332,950	300,985	70,740	78,396	89,115
43 Awards	1,600		12,000	1,288,838	1,893,299	1,801,874	410		
44 Grants & Subsidies				(281,352)	335,804	39,332	481,120	330,440	396,000
45 Mandatory Transfers				1,420,723	1,105,750	767,500			
46 Contractual & Special Services	(226,414)	(12,000)	24,196	1,119,141	1,915,744	1,816,393	(398,896)	(384,267)	(454,319)
47 Non-Mandatory Transfers	244,600	44,000	48,300	1,736,600	1,385,100	1,491,700	341,312	176,800	191,500
48 Service Department Credits	631	575	600	(10,003,599)	(10,088,152)	(11,778,647)	27,731	(123,000)	(115,000)
49 Other Expenditures	5,052	5,500	4,500	109,007	22,674	50,780	596	2,300	1,000
50-59 Stores for Resale	6,174	10,900	6,500	2,243,994	1,650,571	1,830,643	177		
Total Operating & Miscellaneous	\$ 2,068,037	\$ 2,737,111	\$ 2,900,089	\$ 28,091,340	\$ 29,626,346	\$ 30,197,744	\$ 7,841,569	\$ 7,158,910	\$ 7,902,064
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 75,899	\$ 710,589	\$ 178,350	\$ 1,788,706	\$ 2,037,562	\$ 2,018,131	\$ 1,102,259	\$ 1,016,300	\$ 873,730
62 Minor Equipment	51,673	16,819	3,500	231,606	148,335	31,000	258,794	50,700	17,700
63 Library Acquisitions				561,824	492,855	579,000	16,000	16,000	16,000
64 Livestock							164,869	190,000	109,000
71 Land								24,000	
72 Buildings-Capital Outlay							32,718	15,000	
73 Improvements other than Buildings				21,622	4,836		98,198	40,000	125,000
Total Equipment & Capital Outlay	\$ 127,572	\$ 727,208	\$ 179,850	\$ 2,603,758	\$ 2,683,588	\$ 2,628,131	\$ 1,670,838	\$ 1,352,000	\$ 1,141,430
TOTAL OPERATING	\$ 2,195,609	\$ 3,464,319	\$ 3,079,939	\$ 30,695,098	\$ 32,309,934	\$ 32,825,875	\$ 9,512,437	\$ 8,510,910	\$ 9,043,494
TOTAL EXPENDITURES & TRANSFERS	\$ 8,299,338	\$ 9,967,066	\$ 10,353,577	\$ 98,067,084	\$ 98,666,802	\$ 102,676,033	\$ 23,069,103	\$ 22,356,051	\$ 23,622,482

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 323,805	\$ 299,839	\$ 310,690	\$ 36,914	\$ 33,289	\$ 33,389	\$ 276,554	\$ 273,393	\$ 288,854
12 Academic Salaries	14,118,321	13,772,309	13,896,553	4,708,817	5,096,118	5,393,388	1,459,576	1,490,191	1,776,877 8,9
13 GTA, GA, GRA	(5,000)			38,655	24,911 1	25,574	2,131		
Total Professional Salaries	\$ 14,437,126	\$ 14,072,148	\$ 14,209,243	\$ 4,784,386	\$ 5,154,318	\$ 5,452,351	\$ 1,738,261	\$ 1,763,584	\$ 2,065,731
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 3,182,026	\$ 2,829,884	\$ 2,803,270	\$ 1,712,694	\$ 1,769,683	\$ 1,834,718	\$ 594,545	\$ 610,365	\$ 716,403
14 Student Employees-Salaried	1,918	450		73,409	70,013	91,570 4	5,785	5,096 10	10
Total Non-Exempt Salaries	\$ 3,183,944	\$ 2,830,334	\$ 2,803,270	\$ 1,786,103	\$ 1,839,696	\$ 1,926,288	\$ 600,310	\$ 615,461	\$ 716,403
17 Clerical & Supporting-Hourly	\$ 94,992	\$ 73,252	\$ 98,000	\$ 269,765	\$ 220,117	\$ 232,269	\$ 102,797	\$ 53,161 11	\$ 6,400 9
18 Student Employees-Hourly	64,930	18,000	32,000	203,658	165,056	155,399	64,839	53,943 10	73,600 12
Total Biweekly Wages	\$ 159,922	\$ 91,252	\$ 130,000	\$ 473,423	\$ 385,173	\$ 387,668	\$ 167,636	\$ 107,104	\$ 80,000
TOTAL SALARIES AND WAGES	\$ 17,780,992	\$ 16,993,734	\$ 17,142,513	\$ 7,043,912	\$ 7,379,187	\$ 7,766,307	\$ 2,506,207	\$ 2,486,149	\$ 2,862,134
OPERATING & MISCELLANEOUS						\$ 2,000			
19 Non-Wage Payments	\$ 2,286,316	\$ 2,208,000	\$ 2,454,158	\$ 1,087,170	\$ 1,121,850	1,160,350	\$ 445,805	\$ 482,790	\$ 550,056 7,8
21 Staff Benefits-Required	1,309,532	1,413,100	1,730,100	356,777	416,000	508,000	132,043	149,300	222,176 7,8
22 Staff Benefits-Optional	1,009,639	1,039,825	1,391,750 4	122,851	111,800	100,800	133,250	128,121	158,880 13
31 Travel	11,429	13,500	33,500 5	33,673	24,700	22,000	56,853	47,872 14	63,140 15
32 Motor Vehicle Operations	61,791	254,300 6	246,000 4	81,812	73,700	74,700	115,611	124,627	159,732 16
33 Printing, Dup. & Binding	85,784	88,000	80,200	751,878	789,780	775,350 2	20,859	8,600 17	8,600
34 Utilities & Fuel	280,890	285,400	310,000 4	132,242	137,200	150,650	206,719	282,384 18	296,364
35 Communications	209,047	208,500	251,000	544,702	498,030	426,400	128,864	28,766 19	29,600
36 Maintenance & Repairs	14,938	15,300	21,200	35,388	21,550	21,900	114,442	120,754	217,881 20
37 Prof. Services & Memberships	26,172	35,000	25,000	63,123	31,808 5	16,200 5	1,142	22,069 21	13,490 22
38 Computer Services	493,851	556,400	766,100 4	799,490	1,157,650	1,580,144 6	251,045	205,595 23	284,260 24
39 Supplies	48,386	46,000	45,500	29,697	35,515	44,000 7	83,355	86,840	99,237 25
41 Rentals	24,072	18,171	20,400	11,960	13,751	15,296	4,321	9,686 26	10,000
42 Insurance & Interest				30,000	30,000	25,000 8	70		
43 Awards				242,952	234,516	175,000 9	290,277	505,547 27	
44 Grants & Subsidies	236,267	440,177 7	310,000 7	(1,929)					
45 Mandatory Transfers				276,638	242,300	280,200 10	267,916	335,587 28	361,498
46 Contractual & Special Services	658,185	673,716	782,853	53,838	93,700	98,800	(155,985)	97,600	104,700
47 Non-Mandatory Transfers	277,795 3	205,500	222,600	32,147		(85,500) 11	(1,030,095)	(987,984)	(900,209)
48 Service Department Credits	(37,185)	(428,042)	(415,709)	30,373			51	14,630	16,000
49 Other Expenditures	2,261	105,484 8					6,516	6,009	6,500
50-59 Stores for Resale									
Total Operating & Miscellaneous	\$ 6,979,170	\$ 7,176,331	\$ 8,274,652	\$ 4,714,782	\$ 5,033,850	\$ 5,402,290	\$ 1,072,859	\$ 1,648,793	\$ 1,899,905
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 39,559	\$ 243,023	\$ 133,000	\$ 507,630	\$ 215,246 12	\$ 276,000	\$ 642,682 29	\$ 433,113	\$ 242,101 30
62 Minor Equipment	34,819	30,474	75,000	93,313	20,587		75,075	91,498	25,600
63 Library Acquisitions					27,650	28,000	801		1,800
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings	19,290								
Total Equipment & Capital Outlay	\$ 93,668	\$ 273,497	\$ 208,000	\$ 600,943	\$ 263,483	\$ 304,000	\$ 718,558	\$ 524,611	\$ 269,501
TOTAL OPERATING	\$ 7,072,838	\$ 7,449,826	\$ 8,482,652	\$ 5,315,725	\$ 5,297,333	\$ 5,706,290	\$ 1,791,417	\$ 2,173,404	\$ 1,969,406
TOTAL EXPENDITURES & TRANSFERS	\$ 24,853,830	\$ 24,443,562	\$ 25,625,165	\$ 12,359,637	\$ 12,676,520	\$ 13,472,597	\$ 4,297,624	\$ 4,659,553	\$ 4,831,540

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ (25)			\$ 6,944,404	\$ 6,701,113	\$ 6,649,733
12 Academic Salaries	\$ 938,376	\$ 946,804	\$ 995,665	754,220	\$ 832,230	\$ 859,643			
13 GTA, GA, GRA	9,383		18,000				52,326	47,441	22,300
Total Professional Salaries	\$ 947,759	\$ 946,804	\$ 1,013,665	\$ 754,195	\$ 832,230	\$ 859,643	\$ 6,996,730	\$ 6,748,554	\$ 6,672,033
15 Total Summer School									
16 Clerical & Supporting - Salaried	\$ 160,282	\$ 167,282	\$ 184,847	\$ 101,414	\$ 110,510	\$ 106,919	\$ 3,145,502	\$ 3,108,578	\$ 3,264,993
14 Student Employees - Salaried							715		880
Total Non - Exempt Salaries	\$ 160,282	\$ 167,282	\$ 184,847	\$ 101,414	\$ 110,510	\$ 106,919	\$ 3,146,217	\$ 3,108,578	\$ 3,265,873
17 Clerical & Supporting - Hourly			\$ 9,600		\$ 2,770	\$ 3,375	\$ 1,072,101	\$ 1,138,126	\$ 1,139,400
18 Student Employees - Hourly	\$ 13,048	\$ 7,583	\$ 20,000				199,993	228,192	228,545
Total Biweekly Wages	\$ 13,048	\$ 7,583	\$ 29,600	\$ 0	\$ 2,770	\$ 3,375	\$ 1,272,094	\$ 1,366,318	\$ 1,367,945
TOTAL SALARIES AND WAGES	\$ 1,121,089	\$ 1,121,669	\$ 1,228,112	\$ 855,609	\$ 945,510	\$ 969,937	\$ 11,415,041	\$ 11,223,450	\$ 11,305,851
OPERATING & MISCELLANEOUS									
19 Non - Wage Payments									
21 Staff Benefits - Required	\$ 183,876	\$ 180,103	\$ 202,024	\$ 128,114	\$ 144,280	\$ 155,284	\$ 1,905,770	\$ 2,317,200	\$ 2,317,200
22 Staff Benefits - Optional	63,645	78,285	99,456	43,258	55,390	66,186	679,149	878,100	932,800
31 Travel	78,973	75,342	84,000	49,190	34,300	42,500	586,170	595,738	664,394
32 Motor Vehicle Operations	14,784	15,061	15,000	45,060	47,490	48,000	77,587	75,933	73,446
33 Printing, Dup. & Binding	18,687	11,809	21,000	30,819	52,380	38,000	1,104,856	1,008,731	996,763
34 Utilities & Fuel				260			618,786	601,000	600,000
35 Communications	46,709	51,153	57,900	49,541	51,320	53,000	784,263	717,084	753,787
36 Maintenance & Repairs	9,119	8,048	8,000	8,333	7,770	9,500	470,638	506,633	609,533
37 Prof. Services & Memberships	9,434	15,874	42,850	20,144	30,210	30,500	445,089	697,668	688,046
38 Computer Services	7,492	4,783	9,000	729	620	888	358,436	815,102	826,680
39 Supplies	22,087	13,997	21,750	10,977	30,240	20,000	572,291	594,861	687,901
41 Rentals	22,429	20,533	19,700	77,199	85,010	85,500	293,742	299,142	206,677
42 Insurance & Interest	1,234	1,613	1,462	1,744	2,310	1,245	88,031	103,697	111,830
43 Awards							2,228	2,000	4,000
44 Grants & Subsidies	3,453	1,540	(17,000)				(28,910)	6,895	5,095
45 Mandatory Transfers									149,350
46 Contractual & Special Services	61,714	148,905	88,000	45,968	55,180	39,100	716,304	1,112,880	1,432,327
47 Non - Mandatory Transfers	137,000	13,200	(56,600)	106,300	7,000	7,500	(3,988,684)	(7,747,053)	(8,601,600)
48 Service Department Credits	(24)		804	(94)			(5,884,746)	(8,540,718)	(7,039,694)
49 Other Expenditures	(82)	100	200	77			40,228	19,800	21,105
50-59 Stores for Resale	6						915,339	922,104	988,209
Total Operating & Miscellaneous	\$ 680,536	\$ 640,346	\$ 597,546	\$ 617,619	\$ 603,500	\$ 597,203	\$ (244,451)	\$ (3,013,223)	\$ (3,582,051)
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 49,174	\$ 46,954	\$ 24	\$ 21,808	\$ 29,250		\$ 1,327,733	\$ 1,575,912	\$ 2,051,200
62 Minor Equipment	12,402	3,039	3,500	12,419	8,100		45,892	29,761	2,000
63 Library Acquisitions	15,829	28,959	25,000	10,259	11,730	10,000			
64 Livestock									
71 Land									
72 Buildings - Capital Outlay							5,949		
73 Improvements other than Buildings							85,870		
Total Equipment & Capital Outlay	\$ 77,405	\$ 78,952	\$ 28,500	\$ 44,486	\$ 49,080	\$ 10,000	\$ 1,465,444	\$ 1,605,673	\$ 2,053,200
TOTAL OPERATING	\$ 757,941	\$ 719,298	\$ 626,046	\$ 662,105	\$ 652,580	\$ 607,203	\$ 1,220,993	\$ (1,407,550)	\$ (1,538,851)
TOTAL EXPENDITURES & TRANSFERS	\$ 1,879,030	\$ 1,840,967	\$ 1,854,158	\$ 1,517,714	\$ 1,598,090	\$ 1,577,140	\$ 12,636,034	\$ 9,815,900	\$ 9,767,000

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 1
(Cont.)

	Total Educational and General Funds		
	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES			
11 Admin. & Professional Salaries	\$ 33,215,037	\$ 32,284,275	\$ 34,343,271
12 Academic Salaries	164,838,169	165,225,760	172,179,979
13 GTA, GA, GRA	10,273,198	9,620,484	9,369,432
Total Professional Salaries	\$ 208,326,404	\$ 207,130,519	\$ 215,892,682
15 Total Summer School	\$ 3,553,654	\$ 3,413,199	\$ 3,341,039
16 Clerical & Supporting--Salaried	\$ 46,320,214	\$ 45,319,840	\$ 46,476,663
14 Student Employees--Salaried	221,664	153,404	194,531
Total Non-Exempt Salaries	\$ 46,541,878	\$ 45,473,244	\$ 46,671,194
17 Clerical & Supporting--Hourly	\$ 25,327,480	\$ 24,066,530	\$ 23,014,519
18 Student Employees--Hourly	3,864,114	3,516,927	3,611,529
Total Biweekly Wages	\$ 29,191,594	\$ 27,583,457	\$ 26,626,048
TOTAL SALARIES AND WAGES	\$ 287,613,530	\$ 283,600,419	\$ 292,530,963
OPERATING & MISCELLANEOUS			
19 Non-Wage Payments	\$ 271,474	\$ 358,685	\$ 493,241
21 Staff Benefits--Required	47,607,977	49,947,111	51,207,479
22 Staff Benefits--Optional	16,677,238	19,427,686	23,333,325
31 Travel	6,755,670	6,123,516	7,251,175
32 Motor Vehicle Operations	1,230,967	1,203,562	1,296,601
33 Printing, Dup. & Binding	4,525,389	4,540,901	4,530,494
34 Utilities & Fuel	15,539,518	16,240,907	16,815,970
35 Communications	9,345,914	8,835,237	9,028,031
36 Maintenance & Repairs	11,527,064	9,828,768	11,131,336
37 Prof. Services & Memberships	5,090,264	3,843,696	4,096,536
38 Computer Services	7,538,513	7,598,944	7,753,811
39 Supplies	16,629,518	16,353,482	16,713,824
41 Rentals	4,342,064	5,215,122	3,384,223
42 Insurance & Interest	1,544,354	1,922,666	1,959,173
43 Awards	6,284,152	7,764,203	8,710,433
44 Grants & Subsidies	5,862,907	6,872,102	5,869,087
45 Mandatory Transfers	5,071,683	4,719,257	3,772,207
46 Contractual & Special Services	7,573,559	8,323,630	10,150,971
47 Non-Mandatory Transfers	3,862,860	(5,275,379)	(4,920,190)
48 Service Department Credits	(36,623,712)	(35,061,725)	(36,204,025)
49 Other Expenditures	317,034	3,352,572	5,524,902
50--59 Stores for Resale	7,909,357	7,798,243	6,892,193
Total Operating & Miscellaneous	\$ 148,883,764	\$ 149,933,186	\$ 160,790,797
EQUIPMENT & CAPITAL OUTLAY			
61 Equipment	\$ 8,860,586	\$ 9,149,106	\$ 12,530,156
62 Minor Equipment	1,796,944	727,359	434,597
63 Library Acquisitions	5,466,278	5,347,429	5,698,221
64 Livestock	164,869	195,700	114,700
71 Land		24,000	
72 Buildings--Capital Outlay	500,334	867,055	738,000
73 Improvements other than Buildings	3,500,619	67,526	125,000
Total Equipment & Capital Outlay	\$ 20,289,630	\$ 16,378,175	\$ 19,640,674
TOTAL OPERATING	\$ 169,173,394	\$ 166,311,361	\$ 180,431,471
TOTAL EXPENDITURES & TRANSFERS	\$ 456,786,924	\$ 449,911,780	\$ 472,962,434

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 2

	Chattanooga			Knoxville			Martin		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES									
11 Administrative & Professional Salaries	\$ 241,278	\$ 280,368	\$ 188,175	\$ 4,523,990	\$ 3,673,822	\$ 3,794,982	\$ 231,626	\$ 232,166	\$ 223,222
12 Academic Salaries									
13 GTA, GA, and GRA	3,109			231,167	244,661	262,071	459	1,687	
Total Professional Salaries	\$ 244,387	\$ 280,368	\$ 188,175	\$ 4,755,157	\$ 3,918,483	\$ 4,057,053	\$ 232,086	\$ 233,853	\$ 223,222
15 Total Summer School				\$ 8,556					
16 Clerical & Supporting--Salaried	\$ 420,215	\$ 342,955	\$ 276,258	\$ 2,483,884	\$ 1,689,612	\$ 1,684,381	\$ 244,905	\$ 240,787	\$ 241,464
14 Student Employees--Salaried	3,483			664,563	680,436	688,920	25,255	40,076	35,020
Total Non-Exempt Salaries	\$ 423,698	\$ 342,955	\$ 276,258	\$ 3,148,447	\$ 2,370,048	\$ 2,373,301	\$ 270,160	\$ 280,863	\$ 276,484
17 Clerical & Supporting--Hourly	\$ 575,045	\$ 387,636	\$ 201,249	\$ 8,039,368	\$ 6,176,764	\$ 6,140,404	\$ 671,930	\$ 717,323	\$ 629,009
18 Student Employees--Hourly	167,946	329,787	153,777	1,375,707	1,687,869	2,185,279	359,555	454,313	422,246
Total Biweekly Wages	\$ 742,991	\$ 717,423	\$ 355,026	\$ 9,415,076	\$ 7,864,633	\$ 8,325,683	\$ 1,031,485	\$ 1,171,636	\$ 1,051,255
TOTAL SALARIES AND WAGES	\$ 1,411,077	\$ 1,340,746	\$ 819,459	\$ 17,327,236	\$ 14,153,164	\$ 14,756,037	\$ 1,533,731	\$ 1,686,352	\$ 1,550,961
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 70,440	\$ 39,525	\$ 40,625			
21 Staff Benefits--Required	\$ 172,567	\$ 152,834	\$ 75,252	2,292,289	2,194,431	2,134,961	\$ 188,354	\$ 218,059	\$ 244,000
22 Staff Benefits--Optional	66,182	84,854	74,854	1,102,501	766,957	846,806	114,183	174,290	168,900
31 Travel	4,337	6,000	5,000	2,507,264	2,265,199	1,805,141	4,592	4,700	8,800
32 Motor Vehicle Operations	19,637	15,400	15,400	208,984	132,399	134,070	9,585	7,400	7,800
33 Printing, Duplicating & Binding	19,408	30,000	27,900	727,510	594,284	575,588	18,816	22,550	19,900
34 Utilities & Fuel	425,107	522,000	437,000	3,982,379	4,046,094	4,208,180	824,187	845,589	878,589
35 Communications	126,176	101,055	85,555	1,454,408	1,386,010	1,527,083	481,237	489,632	453,276
36 Maintenance & Repairs	242,715	107,282	72,500	4,173,341	4,815,747	4,722,063	608,413	365,439	416,048
37 Professional Services & Memberships	65,458	23,765	23,615	462,892	349,891	326,049	5,967	9,880	10,800
38 Computer Services	13	9,625	1,300	349,346	85,684	86,984	12,308	8,000	10,500
39 Supplies	119,385	90,990	42,210	2,313,924	2,098,855	2,446,335	221,176	361,812	367,382
41 Rentals	28,922	12,050	24,050	496,322	535,765	563,295	1,017	1,300	900
42 Insurance & Interest	1,700			507,451	498,990	545,204	49,947	59,707	60,500
43 Awards	41,211	38,800	38,800	1,822,815	2,258,820	2,247,870	63,094	54,750	87,500
44 Grants & Subsidies	750	118,659	118,659	(6,330)	525	600			
45 Mandatory Transfers	824,020	891,220	891,220	6,384,451	8,024,675	8,085,814	484,475	682,157	622,157
46 Contractual & Special Services	254,210	404,687	444,469	2,259,091	3,998,528	3,076,210	(161,166)	(20,767)	205,044
47 Non-Mandatory Transfers	(53,974)	35,000	35,000	3,620,806	3,367,664	3,253,753	621,452	49,640	118,088
48 Service Department Credits		(118,656)	(119,256)	(579,361)		1,058	(381,053)	(626,024)	(570,897)
49 Other Expenditures	14,459	50,547	50,547	(167,524)	1,924,441	1,789,671	46,675	73,454	73,129
50--59 Stores for Resale	2,424,804	2,588,220	2,095,000	15,498,746	14,471,073	14,861,376	1,322,224	1,244,030	1,269,925
Total Operating & Miscellaneous	\$ 4,797,085	\$ 5,164,332	\$ 4,439,075	\$ 49,461,744	\$ 53,855,557	\$ 52,856,716	\$ 4,535,484	\$ 3,985,578	\$ 4,451,921
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 9,562	\$ 58,113	\$ 53,113	\$ 766,979	\$ 853,675	\$ 1,082,787	\$ 67,774	\$ 100,414	\$ 86,000
62 Minor Equipment	19,355			500,611	299,092	314,214	75,512	122,285	48,579
63 Library Acquisitions									
64 Livestock									
71 Land									
72 Buildings--Capital Outlay				71,383					
73 Improvements other than Buildings					50,000			954	108,725
Total Equipment & Capital Outlay	\$ 28,917	\$ 58,113	\$ 53,113	\$ 1,338,972	\$ 1,202,767	\$ 1,396,981	\$ 143,286	\$ 223,653	\$ 243,304
TOTAL OPERATING	\$ 4,826,002	\$ 5,222,445	\$ 4,492,188	\$ 50,800,716	\$ 55,058,324	\$ 54,253,697	\$ 4,678,770	\$ 4,209,231	\$ 4,695,225
TOTAL EXPENDITURES & TRANSFERS	\$ 6,237,079	\$ 6,563,191	\$ 5,311,647	\$ 68,127,952	\$ 69,211,488	\$ 69,009,734	\$ 6,212,501	\$ 5,895,583	\$ 6,246,186

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 2
(Cont.)

	Space Institute			Memphis—Other Specialized Units			Total Auxiliary Enterprises Funds		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES									
11 Administrative & Professional Salaries	\$ 28,670	\$ 28,670	\$ 28,870	\$ 311,578	\$ 245,814	\$ 202,520	\$ 5,337,142	\$ 4,460,840	\$ 4,437,769
12 Academic Salaries									
13 GTA, GA, and GRA	554						235,290	246,348	262,071
Total Professional Salaries	\$ 29,224	\$ 28,670	\$ 28,870	\$ 311,578	\$ 245,814	\$ 202,520	\$ 5,572,432	\$ 4,707,188	\$ 4,699,840
15 Total Summer School							\$ 8,556		
16 Clerical & Supporting—Salaried				\$ 59,438	\$ 112,117	\$ 112,417	\$ 3,208,442	\$ 2,385,471	\$ 2,314,520
14 Student Employees—Salaried	\$ 4,325	\$ 5					697,627	720,517	723,940
Total Non—Exempt Salaries	\$ 4,325	\$ 5		\$ 59,438	\$ 112,117	\$ 112,417	\$ 3,906,068	\$ 3,105,988	\$ 3,038,460
17 Clerical & Supporting—Hourly	\$ 46,855	\$ 49,850	\$ 51,850	\$ 503,262	\$ 474,348	\$ 475,130	\$ 9,836,461	\$ 7,805,921	\$ 7,497,642
18 Student Employees—Hourly				9,525	20,700	27,000	1,912,733	2,492,669	2,788,302
Total Biweekly Wages	\$ 46,855	\$ 49,850	\$ 51,850	\$ 512,787	\$ 495,048	\$ 502,130	\$ 11,749,195	\$ 10,298,590	\$ 10,285,944
TOTAL SALARIES AND WAGES	\$ 80,405	\$ 78,525	\$ 80,720	\$ 883,802	\$ 852,979	\$ 817,067	\$ 21,236,251	\$ 18,111,766	\$ 18,024,244
OPERATING & MISCELLANEOUS									
19 Non—Wage Payments							\$ 70,440	\$ 39,525	\$ 40,625
21 Staff Benefits—Required	\$ 10,720	\$ 11,250	\$ 11,650	\$ 148,802	\$ 130,840	\$ 129,515	2,812,732	2,707,414	2,595,378
22 Staff Benefits—Optional	7,347	10,050	10,650	62,179	64,567	57,982	1,352,392	1,100,718	1,159,192
31 Travel	95	140	300	3,102	1,600	4,000	2,519,390	2,277,639	1,623,241
32 Motor Vehicle Operations				609	705	900	238,815	155,904	157,970
33 Printing, Duplicating & Binding		75	150	993	1,158	1,437	788,726	648,067	624,975
34 Utilities & Fuel				351,014	371,364	384,110	5,562,687	5,785,027	5,905,839
35 Communications			125	547,617	502,586	513,317	2,609,437	2,459,283	2,579,356
36 Maintenance & Repairs	2,122	4,250	9,000	152,767	196,485	172,608	5,179,358	5,489,203	5,392,219
37 Professional Services & Memberships				3,142	2,698	2,825	537,480	386,234	363,089
38 Computer Services				47,266	73,503	73,810	408,933	176,812	172,594
39 Supplies	914	3,350	3,850	123,996	127,181	127,279	2,779,395	2,682,188	2,987,056
41 Rentals	1,588	1,500	1,600	29,661	32,925	33,908	557,510	583,540	623,753
42 Insurance & Interest				40,768	23,907	29,540	599,866	582,604	635,244
43 Awards							1,927,120	2,352,370	2,374,170
44 Grants & Subsidies				7,784	6,545	6,581	2,203	125,729	125,840
45 Mandatory Transfers	9,888	9,800	9,800	760,639	805,772	804,147	8,463,473	10,393,624	10,413,138
46 Contractual & Special Services	160		1,950	192,339	128,524	193,552	2,544,635	4,510,972	3,921,225
47 Non—Mandatory Transfers	(27,980)	(42,610)	(63,510)	(97,090)			4,083,214	3,409,694	3,343,331
48 Service Department Credits				1,877	(10,440)	3,048	(958,537)	(755,120)	(686,047)
49 Other Expenditures	(8)			(2,676)	(1,067)	(3,600)	(109,075)	2,047,375	1,889,747
50—59 Stores for Resale	111,641	121,350	123,500	2,652,407	2,796,109	2,756,937	22,009,821	21,220,782	20,906,738
Total Operating & Miscellaneous	\$ 116,487	\$ 119,155	\$ 109,065	\$ 5,027,196	\$ 5,254,962	\$ 5,291,896	\$ 63,937,996	\$ 68,379,584	\$ 67,148,673
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 796	\$ 2,800	\$ 11,300	\$ 13,104	\$ 23,680	\$ 35,500	\$ 858,215	\$ 1,038,682	\$ 1,268,680
62 Minor Equipment	3,094	920	2,315	18,339	1,960	4,500	616,911	424,257	369,608
63 Library Acquisitions									
64 Livestock									
71 Land									
72 Buildings—Capital Outlay							71,383		
73 Improvements other than Buildings								50,954	108,725
Total Equipment & Capital Outlay	\$ 3,890	\$ 3,720	\$ 13,615	\$ 31,442	\$ 25,640	\$ 40,000	\$ 1,546,508	\$ 1,513,893	\$ 1,747,013
TOTAL OPERATING	\$ 120,378	\$ 122,875	\$ 122,680	\$ 5,058,639	\$ 5,280,602	\$ 5,331,896	\$ 65,484,505	\$ 69,893,477	\$ 68,895,686
TOTAL EXPENDITURES & TRANSFERS	\$ 200,782	\$ 201,400	\$ 203,400	\$ 5,942,441	\$ 6,133,581	\$ 6,148,963	\$ 86,720,756	\$ 88,005,243	\$ 86,919,930

THE UNIVERSITY OF TENNESSEE
Hospitals Funds Expenditures by Object Classification
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 3

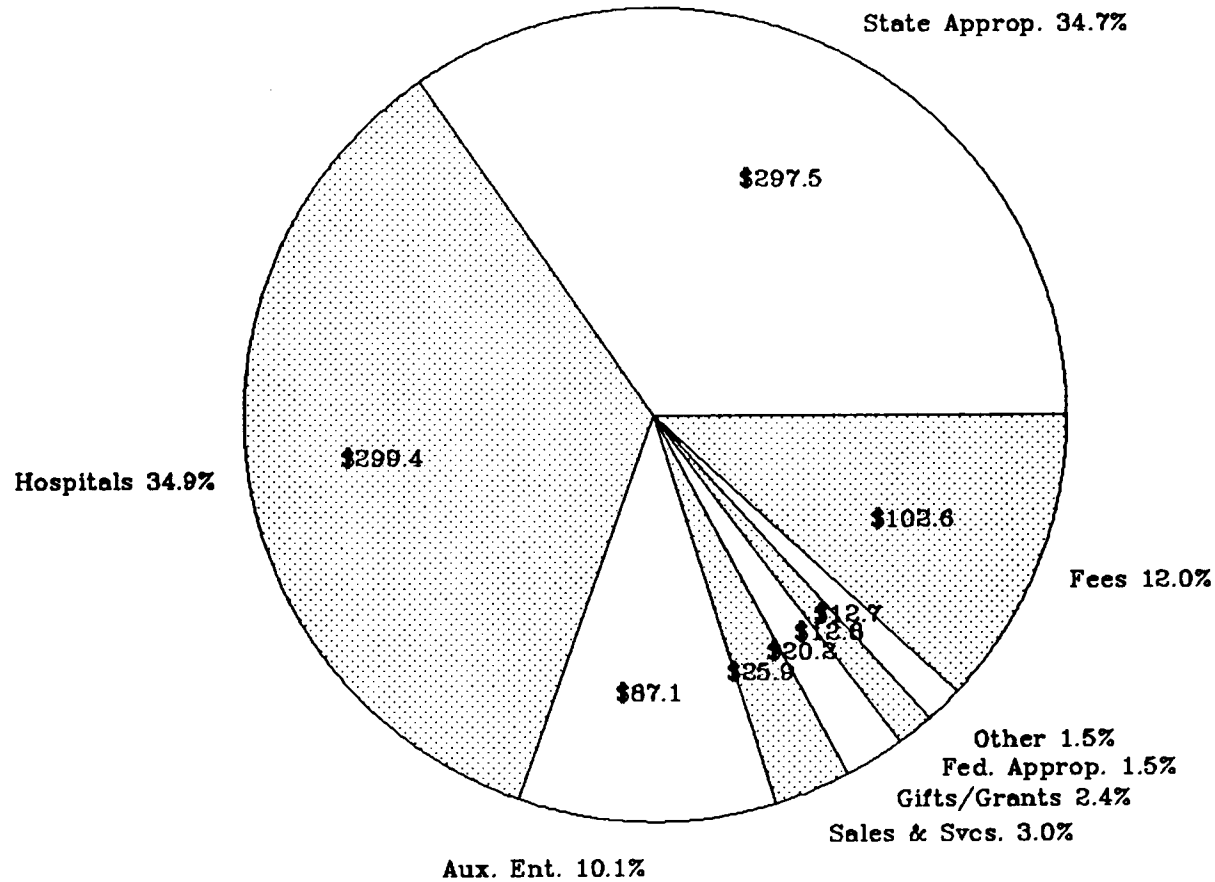
	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 27,403,921	\$ 29,485,825	\$ 28,114,539	\$ 2,698,993	\$ 3,586,528	\$ 3,747,188
12 Academic Salaries	99,447	170,790		836,753		
13 GTA, GA, GRA	17,533	8,880	14,083			
Total Professional Salaries	\$ 27,520,901	\$ 29,665,495	\$ 28,128,622	\$ 3,535,746	\$ 3,586,528	\$ 3,747,188
15 Total Summer School						
16 Clerical & Supporting--Salaried	\$ 37,592	\$ (20,979)		\$ 50,701	\$ 82,482	\$ 74,977
14 Student Employees--Salaried	135,615	162,369	\$ 76,200	240		
Total Non--Exempt Salaries	\$ 173,207	\$ 141,390	\$ 76,200	\$ 50,941	\$ 82,482	\$ 74,977
17 Clerical & Supporting--Hourly	\$ 57,536,979	\$ 61,403,204	\$ 61,965,589	\$ 8,101,574	\$ 8,010,336	\$ 9,483,620
18 Student Employees--Hourly	178,882	226,576	172,942	22,931	23,445	22,100
Total Biweekly Wages	\$ 57,715,861	\$ 61,629,780	\$ 62,138,531	\$ 8,124,505	\$ 8,033,781	\$ 9,505,720
TOTAL SALARIES AND WAGES	\$ 85,409,969	\$ 91,436,665	\$ 90,343,353	\$ 11,711,192	\$ 11,702,791	\$ 13,327,885
OPERATING & MISCELLANEOUS						
19 Non--Wage Payments						
21 Staff Benefits--Required	\$ 12,540,643	\$ 13,314,988	\$ 13,668,684	\$ 1,620,868	\$ 1,764,931	\$ 2,073,302
22 Staff Benefits--Optional	5,373,413	6,674,896	6,284,308	569,559	587,126	884,897
31 Travel	712,240	799,312	934,404	61,024	60,769	112,012
32 Motor Vehicle Operations	28,340	38,994	15,549	1,460	2,160	2,300
33 Printing, Dup. & Binding	558,663	598,020	664,061	22,049	37,262	30,924
34 Utilities & Fuel	3,745,160	3,992,176	4,241,204	764,663	832,600	874,100
35 Communications	701,093	1,256,225	922,863	206,050	236,553	215,851
36 Maintenance & Repairs	5,018,326	5,358,816	6,193,081	694,948	900,870	1,016,155
37 Prof. Services & Memberships	8,253,297	10,929,378	9,446,270	732,176	726,270	901,859
38 Computer Services	1,433,282	1,467,049	1,688,129	152,823	164,606	167,972
39 Supplies	13,695,528	13,669,341	14,869,384	1,589,802	1,664,924	1,786,385
41 Rentals	1,791,304	2,182,460	2,826,377	355,768	281,784	282,815
42 Insurance & Interest	1,428,626	1,390,784	1,565,537	245,472	225,075	418,475
43 Awards	20,000	20,000	20,000	130		
44 Grants & Subsidies	202			2,657		
45 Mandatory Transfers	9,667,897	11,061,551	10,800,095	469,852	110,000	110,000
46 Contractual & Special Services	4,240,269	5,444,049	6,487,574	3,892,365	3,857,846	6,475,179
47 Non--Mandatory Transfers	(1,615,603)	881,200	923,200	655,775	953,900	580,800
48 Service Department Credits	(120,967)	(139,487)	(58,933)	(3,505,464)	(3,792,862)	(3,800,098)
49 Other Expenditures	(1,892,663)	7,370,051	36,710,518	2,208,109	1,918,610	1,918,855
50--59 Stores for Resale	29,032,022	33,063,651	36,510,801	8,894,608	9,820,920	10,332,792
Total Operating & Miscellaneous	\$ 94,611,072	\$ 119,393,454	\$ 154,713,106	\$ 19,634,714	\$ 20,353,344	\$ 24,386,375
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 3,040,610	\$ 7,181,255	\$ 6,995,200	\$ 465		
62 Minor Equipment	317,375	276,921	309,968	64,361	\$ 75,817	\$ 181,587
63 Library Acquisitions	227	6,350	7,500	(244)		
64 Livestock		250	16,000			
71 Land						
72 Buildings--Capital Outlay	3,726,630					
73 Improvements other than Buildings	1,471,600	5,573	9,432			
Total Equipment & Capital Outlay	\$ 8,556,442	\$ 7,470,349	\$ 7,338,100	\$ 64,581	\$ 75,817	\$ 181,587
TOTAL OPERATING	\$ 103,167,513	\$ 126,863,803	\$ 162,051,206	\$ 19,699,295	\$ 20,429,161	\$ 24,568,962
TOTAL EXPENDITURES & TRANSFERS	\$ 188,577,482	\$ 218,300,468	\$ 252,394,559	\$ 31,410,487	\$ 32,131,952	\$ 37,894,847

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1991, Probable 1992 and Proposed Budget 1993

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			Total University		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 30,102,914	\$ 33,072,353	\$ 31,861,727	\$ 68,655,093	\$ 69,817,468	\$ 70,642,767
12 Academic Salaries	936,199	170,790		165,774,368	165,396,550	172,179,979
13 GTA, GA, GRA	17,533	8,880	14,083	10,526,021	9,875,712	9,645,586
Total Professional Salaries	\$ 31,056,647	\$ 33,252,023	\$ 31,875,810	\$ 244,955,483	\$ 245,089,730	\$ 252,468,332
15 Total Summer School				\$ 3,562,210	\$ 3,413,199	\$ 3,341,039
16 Clerical & Supporting-Salaried	\$ 88,293	\$ 61,503	\$ 74,977	\$ 49,616,949	\$ 47,766,814	\$ 48,666,160
14 Student Employees-Salaried	135,855	162,369	76,200	1,055,146	1,036,290	994,671
Total Non-Exempt Salaries	\$ 224,148	\$ 223,872	\$ 151,177	\$ 50,672,094	\$ 48,803,104	\$ 49,660,831
17 Clerical & Supporting-Hourly	\$ 65,638,553	\$ 69,413,540	\$ 71,449,209	\$ 100,802,495	\$ 101,285,991	\$ 101,961,370
18 Student Employees-Hourly	201,813	250,021	195,042	5,978,660	6,259,617	6,594,873
Total Biweekly Wages	\$ 65,840,366	\$ 69,663,561	\$ 71,644,251	\$ 106,781,155	\$ 107,545,608	\$ 108,556,243
TOTAL SALARIES AND WAGES	\$ 97,121,161	\$ 103,139,456	\$ 103,671,238	\$ 405,970,942	\$ 404,851,641	\$ 414,226,445
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments				\$ 341,914	\$ 398,210	\$ 533,866
21 Staff Benefits-Required	\$ 14,161,511	\$ 15,079,919	\$ 15,741,986	64,582,220	67,734,444	69,544,843
22 Staff Benefits-Optional	5,942,972	7,262,022	7,169,205	23,972,602	27,790,426	31,661,722
31 Travel	773,265	860,081	1,046,416	10,048,325	9,261,236	9,920,832
32 Motor Vehicle Operations	29,800	41,154	17,849	1,499,583	1,400,620	1,472,420
33 Printing, Dup. & Binding	580,712	635,282	694,985	5,872,828	5,824,250	5,850,454
34 Utilities & Fuel	4,509,843	4,824,776	5,115,304	25,612,048	26,850,710	27,837,113
35 Communications	907,143	1,492,778	1,138,714	12,862,494	12,787,298	12,746,101
36 Maintenance & Repairs	5,713,274	6,259,686	7,209,236	22,419,697	21,577,657	23,732,791
37 Prof. Services & Memberships	8,985,473	11,655,648	10,348,129	14,613,197	15,885,578	14,807,754
38 Computer Services	1,586,105	1,631,655	1,856,101	9,533,551	9,407,411	9,782,508
39 Supplies	15,285,329	15,334,265	16,655,769	34,694,242	34,369,935	38,356,649
41 Rentals	2,147,071	2,464,244	3,109,192	7,046,645	8,262,908	7,117,168
42 Insurance & Interest	1,674,098	1,615,859	1,984,012	3,818,318	4,121,129	4,578,429
43 Awards	20,130	20,000	20,000	8,231,402	10,136,573	11,104,603
44 Grants & Subsidies	2,858			5,867,968	6,997,831	5,994,927
45 Mandatory Transfers	10,137,749	11,171,551	10,910,095	23,672,905	26,284,432	25,095,440
46 Contractual & Special Services	8,132,634	9,301,895	12,962,753	18,250,829	22,136,497	27,034,949
47 Non-Mandatory Transfers	(959,828)	1,835,100	1,503,800	6,966,246	(30,565)	(73,059)
48 Service Department Credits	(3,626,430)	(3,932,349)	(3,859,031)	(41,208,680)	(39,749,194)	(40,749,103)
49 Other Expenditures	315,446	9,288,661	38,630,373	523,405	14,688,608	46,045,022
50-59 Stores for Resale	37,926,630	42,904,571	46,843,593	67,845,806	71,923,596	74,642,524
Total Operating & Miscellaneous	\$ 114,245,785	\$ 139,746,798	\$ 179,098,481	\$ 327,067,546	\$ 358,059,568	\$ 407,037,951
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 3,041,074	\$ 7,181,255	\$ 6,995,200	\$ 12,758,875	\$ 17,368,043	\$ 20,794,036
62 Minor Equipment	381,735	352,738	491,555	2,795,590	1,504,354	1,295,760
63 Library Acquisitions	(18)	6,350	7,500	5,466,261	5,353,779	5,705,721
64 Livestock		250	16,000	164,869	195,950	130,700
71 Land					24,000	
72 Buildings-Capital Outlay	3,726,630			4,296,347	867,055	738,000
73 Improvements other than Buildings	1,471,600	5,573	9,432	4,972,219	124,053	243,157
Total Equipment & Capital Outlay	\$ 8,621,023	\$ 7,546,166	\$ 7,519,687	\$ 30,457,161	\$ 25,438,234	\$ 28,907,374
TOTAL OPERATING	\$ 122,866,808	\$ 147,292,964	\$ 186,618,168	\$ 357,524,707	\$ 383,497,802	\$ 435,945,325
TOTAL EXPENDITURES & TRANSFERS	\$ 219,987,969	\$ 250,432,420	\$ 290,289,406	\$ 763,495,649	\$ 788,349,443	\$ 850,171,770

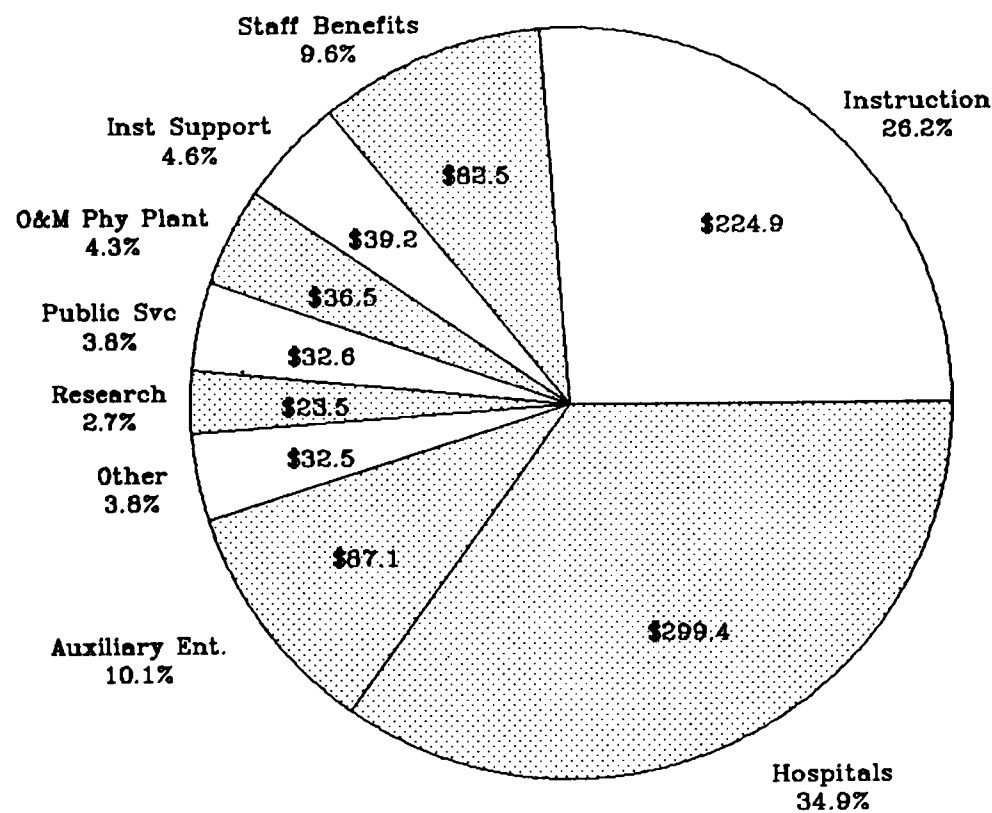
SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1992-93



Sources of Funds
(In Millions)

Total Sources of Funds—\$858,161,000

SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1992-93

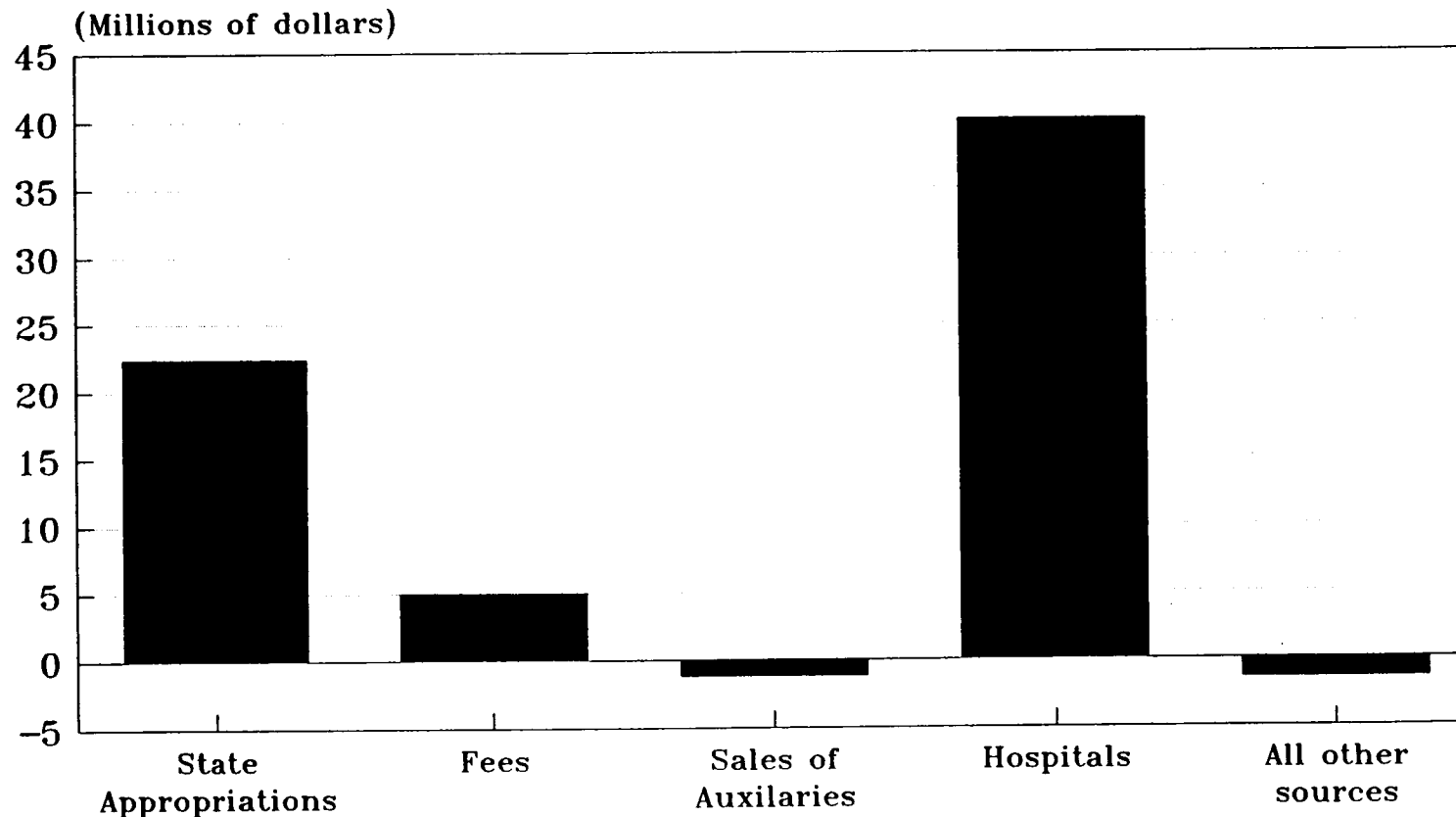


Uses By Expenditure Function
(In Millions)

Total Budgeted Expenditures—\$858,161,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1992-93

SOURCES OF NEW FUNDS

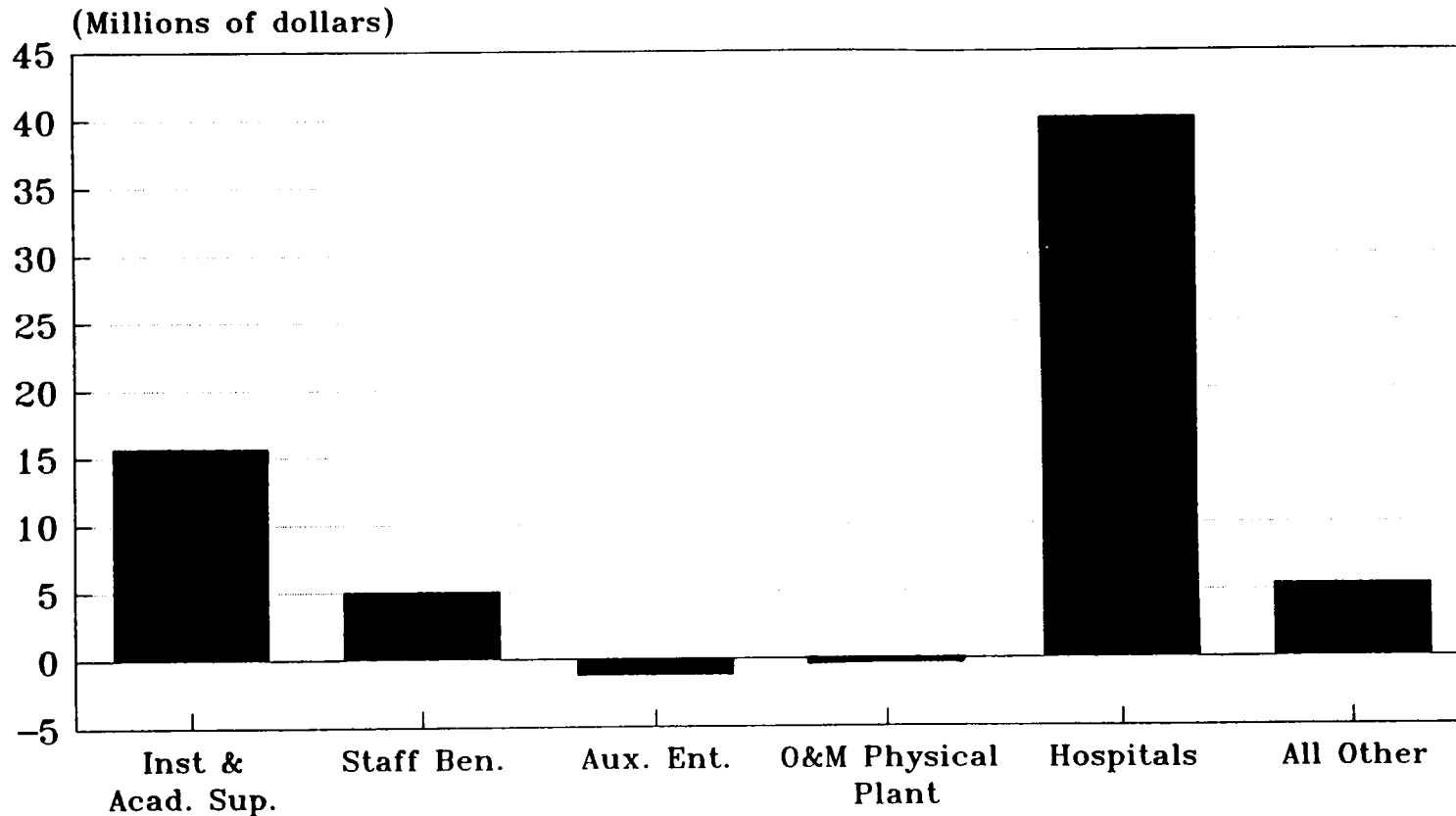


REVENUES BY SOURCE

Total New Funds—\$64,852,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1992-93

USES OF NEW FUNDS



EXPENDITURE FUNCTIONS

Total Uses of New Funds—\$64,852,000

Appendices

THE UNIVERSITY OF TENNESSEE

Budget Summary

Statement of Hospitals Funds Revenues, Expenditures and Transfers

UT Medical Center at Knoxville and William F. Bowld Hospital

Actual 1991, Probable 1992 and Proposed Budget 1993

APPENDIX I

Exhibit A

	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
REVENUES						
Services to Patients	\$ 195,122,461	\$ 217,742,692	\$ 249,991,439	\$ 40,289,974	\$ 42,404,022	\$ 51,656,958 s
Auxiliary Enterprises	5,040,915	5,267,214	5,290,167	559,918	549,694	573,801
Grants and Contracts						
Other Services	3,215,389	3,696,650	4,272,762	(7,762,818)	(10,338,149) 6	(12,358,850) s, 6
Total Revenues	\$ 203,378,765	\$ 226,706,556	\$ 259,554,368	\$ 33,087,074	\$ 32,615,567	\$ 39,871,909
EXPENDITURES						
Administration	\$ 18,249,672	\$ 20,641,413 1	\$ 22,142,929	\$ 4,053,640	\$ 4,205,086	\$ 7,236,005 3
Nursing	33,481,449	35,428,594	35,800,652	4,923,335	4,526,537	5,788,865 7
Teaching	15,815,561	19,224,314 2	19,138,167			
Ancillary Services	68,759,089	74,485,990	79,422,371	12,835,712	13,754,742	14,990,751
Outpatient Services	13,748,452	14,750,200	12,935,716	657,443	457,639 8	468,243
Support Services	14,854,875	17,213,697 3	16,588,833	3,279,506	3,606,462	3,675,879
Fixed Expenses	10,825,061	19,150,022	48,532,203 4	2,522,138	2,386,000	2,755,421 9
Renal Services				1,318,475	1,436,952	1,618,849 10
Auxiliary Enterprises	4,791,029	5,463,487 5	6,110,393	694,611	694,634	670,234
Total Expenditures	\$ 180,525,188	\$ 206,357,717	\$ 240,671,264	\$ 30,284,860	\$ 31,068,052	\$ 37,204,247
Mandatory Transfers (In)/Out	9,667,897	11,061,551	10,800,095	469,852 2	110,000	110,000
Non-Mandatory Transfers (In)/Out	(1,615,603)	881,200	923,200	655,775	953,900 4	580,600
Total Expenditures & Transfers	\$ 188,577,482	\$ 218,300,468	\$ 252,394,559	\$ 31,410,487	\$ 32,131,952	\$ 37,894,847
TRANSFER TO/(FROM) FUND BALANCE	\$ 14,801,283	\$ 8,406,088	\$ 7,159,809	\$ 1,676,587	\$ 483,615	\$ 1,977,062
TOTAL HOSPITAL FUNDS	\$ 203,378,765	\$ 226,706,556	\$ 259,554,368	\$ 33,087,074	\$ 32,615,567	\$ 39,871,909

APPENDIX II
Exhibit A

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	<u>Actual 1991</u>	<u>Probable 1992</u>	<u>Proposed Budget 1993</u>
REVENUES			
Housing	\$ 23,252,379	\$ 23,475,903	\$ 23,469,334
Food Service	14,302,140	13,651,700	12,513,973
Bookstores	19,833,119	20,367,315	20,433,324
Parking Authorities	5,045,059	4,559,001	4,661,350
Athletics	21,864,000	22,384,344	22,139,950
Other Auxiliary Enterprises	3,911,157	3,850,375	3,874,639
Total Revenues	<u>\$ 88,207,854</u>	<u>\$ 88,288,638</u>	<u>\$ 87,092,570</u>
EXPENDITURES			
Housing	\$ 19,049,001	\$ 18,993,922	\$ 18,934,589
Food Service	13,475,620	12,857,841	11,404,506
Bookstores	18,097,635	18,893,319	19,332,053
Parking Authorities	3,104,985	3,288,201	3,498,965
Athletics	17,136,867	17,032,471	16,576,826
Other Auxiliary Enterprises	3,329,961	3,136,171	3,416,522
Total Expenditures	<u>\$ 74,194,069</u>	<u>\$ 74,201,925</u>	<u>\$ 73,163,461</u>
MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 3,424,895	\$ 3,741,655	\$ 3,708,456
Food Service	135,649	276,619	286,104
Bookstores	73,048	70,608	69,700
Parking Authorities	867,579	926,868	1,092,212
Athletics	3,741,384	4,975,098	4,850,000
Other Auxiliary Enterprises	220,918	402,776	406,666
Total Mandatory Transfers	<u>\$ 8,463,473</u>	<u>\$ 10,393,624</u>	<u>\$ 10,413,138</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 5,550,312</u>	<u>\$ 3,693,089</u>	<u>\$ 3,515,971</u>
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 1,110,623	\$ 1,159,297	\$ 1,379,905
Food Service	353,037	351,957	357,276
Bookstores	1,246,411	1,050,000	625,000
Parking Authorities	698,968	252,290	35,000
Athletics	433,965	340,000	690,000
Other Auxiliary Enterprises	220,210	256,150	256,150
Total Non-Mandatory Transfers	<u>\$ 4,063,214</u>	<u>\$ 3,409,694</u>	<u>\$ 3,343,331</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 86,720,756</u>	<u>\$ 88,005,243</u>	<u>\$ 86,919,930</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 1,487,098</u>	<u>\$ 283,395</u>	<u>\$ 172,640</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992, and Proposed Budget 1993

	Chattanooga			Knoxville		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
REVENUES						
Housing	\$ 1,819,091	\$ 1,882,195	\$ 1,882,971	\$ 16,635,151	\$ 16,771,754	\$ 16,705,839
Food Service	1,457,213	1,401,064	180,940 10	12,050,977	11,539,525	11,563,333
Bookstores	2,252,930	2,576,400	2,572,706	12,647,620	12,711,477	12,838,592
Parking Authorities	440,280	374,508	345,806 11	3,890,403	3,450,000	3,549,496
Athletics				21,864,000	22,384,344	22,139,950
Other Auxiliary Enterprises	412,006	329,024	329,224	2,353,003	2,352,595	2,335,164
Total Revenues	\$ 6,381,520	\$ 6,563,191	\$ 5,311,647	\$ 69,441,154	\$ 69,209,695	\$ 68,132,374
EXPENDITURES						
Housing	\$ 1,260,682	\$ 1,305,725	\$ 1,306,501	\$ 13,870,610	\$ 13,742,274	\$ 13,676,229
Food Service	1,508,176	1,401,064	180,940 10	11,246,889	10,768,206	10,520,919
Bookstores	2,253,651	2,506,700	2,503,006	11,293,618	11,697,890	12,187,319
Parking Authorities	200,606	240,886	212,184 11	2,494,096	2,561,000	2,712,436
Athletics				17,136,867	17,032,471	16,576,826
Other Auxiliary Enterprises	243,918	182,596	182,796	2,080,815	2,017,308	1,996,438
Total Expenditures	\$ 5,467,033	\$ 5,636,971	\$ 4,385,427	\$ 58,122,695	\$ 57,819,149	\$ 57,670,167
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 575,138	\$ 576,470	\$ 576,470	\$ 1,917,508	\$ 2,069,751	\$ 2,076,355
Food Service				133,116	275,711	286,104
Bookstores	70,515	69,700	69,700			
Parking Authorities	178,367	98,622	98,622	583,242	671,710	837,060
Athletics				3,741,384	4,975,098	4,850,000
Other Auxiliary Enterprises		146,428	146,428	9,201	32,405	36,295
Total Mandatory Transfers	\$ 824,020	\$ 891,220	\$ 891,220	\$ 6,384,451	\$ 8,024,675	\$ 8,085,814
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ (16,729)			\$ 847,033	\$ 959,729	\$ 953,255
Food Service	(50,963)			671,172	495,608	756,310
Bookstores	(71,236)			1,354,002	1,013,587	651,273
Parking Authorities	61,307	\$ 35,000	\$ 35,000	813,065	217,290	
Athletics				985,749	376,775	713,124
Other Auxiliary Enterprises	168,088			262,987	302,882	302,431
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	\$ 90,467	\$ 35,000	\$ 35,000	\$ 4,934,008	\$ 3,365,871	\$ 3,376,393
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ (53,974)			\$ 947,599	\$ 1,099,717	\$ 1,261,817
Food Service				396,058	404,507	420,786
Bookstores				1,097,974	1,050,000	625,000
Parking Authorities		\$ 35,000	\$ 35,000	525,000	217,290	0
Athletics				433,965	340,000	690,000
Other Auxiliary Enterprises				220,210	256,150	256,150
Total Non-Mandatory Transfers	\$ (53,974)	\$ 35,000	\$ 35,000	\$ 3,620,806	\$ 3,367,664	\$ 3,253,753
TOTAL EXPENDITURES & TRANSFERS	\$ 6,237,079	\$ 6,563,191	\$ 5,311,647	\$ 68,127,952	\$ 69,211,488	\$ 69,009,734
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ 37,245			\$ (100,566)	\$ (139,988)	\$ (308,562)
Food Service	(50,963)			275,114	91,101	335,524
Bookstores	(71,236)			256,028	(36,413)	26,273
Parking Authorities	61,307			288,065		
Athletics				551,784	36,775	23,124
Other Auxiliary Enterprises	168,088			42,777	46,732	46,281
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 144,441	\$ 0	\$ 0	\$ 1,313,202	\$ (1,793)	\$ 122,640

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992, and Proposed Budget 1993

	Martin			Space Institute		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
REVENUES						
Housing	\$ 3,962,893	\$ 4,017,334	\$ 4,018,000	\$ 43,526	\$ 45,650	\$ 45,650
Food Service	80,988	50,000	80,000	76,503	65,150	65,150
Bookstores	1,787,957	1,700,000	1,725,000	80,753	90,600	92,600
Parking Authorities	182,208	180,000	180,000			
Athletics						
Other Auxiliary Enterprises	232,689	273,000	243,186			
Total Revenues	\$ 6,246,735	\$ 6,220,334	\$ 6,246,186	\$ 200,782	\$ 201,400	\$ 203,400
EXPENDITURES						
Housing	\$ 3,214,457	\$ 3,258,371	\$ 3,250,589	\$ 22,034	\$ 25,910	\$ 35,850
Food Service	1,374	2,922	2,922	119,524	117,700	128,660
Bookstores	1,604,404	1,546,971	1,578,264	77,316	90,600	92,600
Parking Authorities	53,650	81,229	180,000 31			
Athletics						
Other Auxiliary Enterprises	232,689	294,293	494,166 32			
Total Expenditures	\$ 5,106,574	\$ 5,183,786	\$ 5,505,941	\$ 218,874	\$ 234,210	\$ 257,110
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 484,475	\$ 662,157	\$ 622,157	\$ 9,888	\$ 9,800	\$ 9,800
Food Service						
Bookstores						
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Mandatory Transfers	\$ 484,475	\$ 662,157	\$ 622,157	\$ 9,888	\$ 9,800	\$ 9,800
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 263,961	\$ 96,806	\$ 145,254		\$ 9,940	
Food Service	79,614	47,078	77,078	\$ (43,021)	(52,550)	\$ (63,510)
Bookstores	183,553	153,029	146,736	3,437		
Parking Authorities	128,558	98,771				
Athletics						
Other Auxiliary Enterprises		(21,293)	(250,980)			
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	\$ 655,686	\$ 374,391	\$ 118,088	\$ (39,584)	\$ (42,610)	\$ (63,510)
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 403,394	\$ 49,640	\$ 118,088	\$ 11,604	\$ 9,940	
Food Service				(43,021)	(52,550)	\$ (63,510)
Bookstores	145,000 30			3,437		
Parking Authorities	73,058					
Athletics						
Other Auxiliary Enterprises						
Total Non-Mandatory Transfers	\$ 621,452	\$ 49,640	\$ 118,088	\$ (27,980)	\$ (42,610)	\$ (63,510)
TOTAL EXPENDITURES & TRANSFERS	\$ 6,212,501	\$ 5,895,583	\$ 6,246,186	\$ 200,782	\$ 201,400	\$ 203,400
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (139,433)	\$ 47,166	\$ 27,166			
Food Service	79,614	47,078	77,078			
Bookstores	38,553	153,029	146,736			
Parking Authorities	55,500	98,771				
Athletics						
Other Auxiliary Enterprises		(21,293)	(250,980)			
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 34,234	\$ 324,751	\$ 0	\$ 0	\$ 0	\$ 0

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1991, Probable 1992, and Proposed Budget 1993

	Memphis--Other Specialized Units			Total Auxiliary Enterprises		
	Actual 1991	Probable 1992	Proposed Budget 1993	Actual 1991	Probable 1992	Proposed Budget 1993
REVENUES						
Housing	\$ 791,718	\$ 758,970	\$ 816,874	\$23,252,379	\$23,475,903	\$23,469,334
Food Service	636,459	595,961	624,550	14,302,140	13,651,700	12,513,973
Bookstores	3,063,859	3,298,838	3,204,426	19,833,119	20,367,315	20,433,324
Parking Authorities	532,168	554,493	586,048	5,045,059	4,559,001	4,661,350
Athletics				21,864,000	22,384,344	22,139,950
Other Auxiliary Enterprises	913,458	895,756	967,065	3,911,157	3,850,375	3,874,639
Total Revenues	\$ 5,937,662	\$ 6,094,018	\$ 6,198,963	\$68,207,854	\$68,288,638	\$67,092,570
EXPENDITURES						
Housing	\$ 681,218	\$ 661,642	\$ 665,420	\$19,049,001	\$18,993,922	\$18,934,589
Food Service	599,857	567,949	571,065	13,475,620	12,857,841	11,404,506
Bookstores	2,868,646	3,051,158	2,970,864	18,097,635	18,893,319	19,332,053
Parking Authorities	356,633	405,086	394,345	3,104,985	3,288,201	3,498,965
Athletics				17,136,867	17,032,471	16,576,826
Other Auxiliary Enterprises	772,538	641,974	743,122	3,329,961	3,136,171	3,416,522
Total Expenditures	\$ 5,278,892	\$ 5,327,809	\$ 5,344,816	\$74,194,069	\$74,201,925	\$73,163,461
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 437,886	\$ 423,477	\$ 423,674	\$ 3,424,895	\$ 3,741,655	\$ 3,708,456
Food Service	2,533	908		135,649	276,619	286,104
Bookstores	2,533	908		73,048	70,608	69,700
Parking Authorities	105,970	156,536	156,530	867,579	926,868	1,092,212
Athletics				3,741,384	4,975,098	4,850,000
Other Auxiliary Enterprises	211,717	223,943	223,943	220,918	402,776	406,666
Total Mandatory Transfers	\$ 760,639	\$ 805,772	\$ 804,147	\$ 8,463,473	\$10,393,624	\$10,413,138
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ (327,386)	\$ (326,149)	\$ (272,220)	\$ 778,483	\$ 740,326	\$ 826,289
Food Service	34,069	27,104	53,485	690,871	517,240	823,363
Bookstores	192,680	236,772	233,562	1,862,436	1,403,388	1,031,571
Parking Authorities	69,565	(7,129)	35,173	1,072,495	343,932	70,173
Athletics				985,749	376,775	713,124
Other Auxiliary Enterprises	(70,797)	29,839		360,278	311,428	51,451
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	\$ (101,869)	\$ (39,563)	\$ 50,000	\$ 5,550,312	\$ 3,693,089	\$ 3,515,971
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ (198,000)			\$ 1,110,623	\$ 1,159,297	\$ 1,379,905
Food Service				353,037	351,957	357,276
Bookstores				1,246,411	1,050,000	625,000
Parking Authorities	100,910			698,968	252,290	35,000
Athletics				433,965	340,000	690,000
Other Auxiliary Enterprises				220,210	256,150	256,150
Total Non-Mandatory Transfers	\$ (97,090)	\$ 0	\$ 0	\$ 4,063,214	\$ 3,409,694	\$ 3,343,331
TOTAL EXPENDITURES & TRANSFERS	\$ 5,942,441	\$ 6,133,581	\$ 6,148,963	\$86,720,756	\$88,005,243	\$86,919,930
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (129,386)	\$ (326,149)	\$ (272,220)	\$ (332,140)	\$ (418,971)	\$ (553,616)
Food Service	34,069	27,104	53,485	337,834	165,283	466,087
Bookstores	192,680	236,772	233,562	416,025	353,388	406,571
Parking Authorities	(31,345)	(7,129)	35,173	373,527	91,642	35,173
Athletics				551,784	36,775	23,124
Other Auxiliary Enterprises	(70,797)	29,839		140,068	55,278	(204,699)
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	\$ (4,779)	\$ (39,563)	\$ 50,000	\$ 1,487,098	\$ 283,395	\$ 172,640

APPENDIX III
Exhibit A

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

	<u>Actual 1991</u>	<u>Probable 1992</u>	<u>Proposed Budget 1993</u>
REVENUES			
Football (See Schedule A)	\$ 9,116,375	\$ 9,464,844	\$ 8,410,000
Broadcasting and TV Football	1,229,705	1,731,000	1,856,000
Football Brochures	43,587	40,000	25,000
Basketball Games and Broadcasting	2,504,029	2,815,000	2,815,000
Basketball Brochures	2,491	4,000	2,500
SEC Bowls and SEC Distribution	304,984	375,000	875,000
Gifts for Grants-in-Aid	4,275,251	4,510,000	4,610,000
Varsity Inn	306,851		
Concessions, Prog. & T-Club Souvenirs	3,156,129	2,505,000	2,610,000
Sports Camp	337,739	384,500	375,950
Other Sports	83,348	80,000	118,000
Interest and Other Revenue	503,511	475,000	442,500
Total Revenues	<u>\$ 21,864,000</u>	<u>\$ 22,384,344</u>	<u>\$ 22,139,950</u>
EXPENDITURES AND TRANSFERS			
Sports Program	\$ 8,357,983	\$ 7,453,396	\$ 6,153,616
Administration	3,363,849	3,491,380	3,945,227
Welfare of Athletes	1,027,993	1,222,238	978,577
Other Projects	1,477,234	1,461,499	1,496,964
Physical Plant	1,179,467	1,185,901	1,180,600
Extraordinary Maintenance	307,465	759,800	1,350,000
Concessions and Programs	486,860	557,247	580,047
Sports Camp	356,089	376,010	366,795
Arena Extra Maintenance	579,927	525,000	525,000
Total Expenditures	<u>\$ 17,136,867</u>	<u>\$ 17,032,471</u>	<u>\$ 16,576,826</u>
MANDATORY TRANSFERS (IN)/OUT	<u>3,741,384</u>	<u>4,975,098</u>	<u>4,850,000</u>
NON-MANDATORY TRANSFERS (IN)/OUT	<u>433,965</u>	<u>340,000</u>	<u>690,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 21,312,216</u>	<u>\$ 22,347,569</u>	<u>\$ 22,116,826</u> ✓
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 551,784</u>	<u>\$ 36,775</u>	<u>\$ 23,124</u>
Balance or (Deficit) at Beginning of Year	<u>964,642</u>	<u>1,516,426</u>	<u>1,553,201</u>
Balance of (Deficit) at End of Year	<u>\$ 1,516,426</u>	<u>\$ 1,553,201</u>	<u>\$ 1,576,325</u>

**APPENDIX III
Schedule A**

**THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue**

	Actual 1991	Probable 1992	Proposed Budget 1993
Alabama	\$ 1,426,260 *	\$ 250,000	\$ 1,648,700 *
Arkansas			1,648,700 *
Auburn	195,000	1,638,484 *	
Cincinnati			1,648,700 *
Florida	1,421,073 *	250,000	1,648,700 *
Georgia			200,000
Kentucky	1,441,499 *	175,000	1,648,700 *
Louisiana State			200,000
Southwest Louisiana			1,648,700 *
Louisville		200,000	
Memphis State		1,651,593 *	250,000
Mississippi State	150,000	1,641,400 *	
Mississippi	160,000	1,653,470 *	
Notre Dame	1,434,293 *	250,000	
Pacific	1,272,613 *		
South Carolina			200,000
Temple	1,267,924 *		
Texas El Paso	1,280,232 *		
UCLA		1,654,473 *	
Vanderbilt	160,000	1,686,862 *	200,000
Pigskin Classic (Colorado)	589,788		
Fiesta Bowl		998,520	
Sugar Bowl	1,299,598		
Orange & White Game	15,971	19,560	
Undistributed Season Tickets	8,572 +	5,601 +	
Total Gross Revenue	\$ 12,122,823	\$ 12,074,963	\$ 10,942,200
Less: Payments to Visiting Team	1,625,000	1,523,720	1,400,000
Amusement Tax	777,408	429,427	427,370
Sales Tax	604,040	656,972	704,830
TOTAL	\$ 9,116,375	\$ 9,464,844	\$ 8,410,000

* 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 1991	Probable 1992	Proposed Budget 1993
REVENUES			
General Funds	\$ 1,243,802	\$ 901,634	\$ 867,675
Football	387,279	383,185	333,118
Basketball	319,683	253,828	288,328
Wrestling	21,519	8,493	8,193
Women's Sports	19,040	4,768	4,468
Gifts	388,571	500,000	556,250
Advertising and Program Sales	48,703	60,000	29,022
Concessions	19,845	35,000	35,000
Student Fees	298,497	283,780	283,780
Special Events	82,333	10,000	17,798
Other Revenue	26,633	77,800	75,455
Total Revenues	<u>\$ 2,855,905</u>	<u>\$ 2,518,488</u>	<u>\$ 2,499,087</u>
EXPENDITURES			
Men's Sports Program	\$ 1,011,956	\$ 964,926	\$ 962,291
Women's Sports Program	170,757	136,014	135,576
Administration	347,276	307,091	301,334
Sports-Information	37,381	28,815	27,938
Sports-Medical	103,173	29,312	29,312
Sports-Security	8,582	3,000	3,000
Tutoring	59,463	59,730	58,914
Training	55,836	43,426	43,134
Grants-in-Aid (Men)	818,777	774,698	761,112
Grants-in-Aid (Women)	138,158	156,476	161,476
Advertising	26,155	15,000	15,000
Special Events	71,421		
Awards	6,970		
Total Expenditures	<u>\$ 2,855,905</u>	<u>\$ 2,518,488</u>	<u>\$ 2,499,087</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

APPENDIX III
Exhibit C

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

	Actual 1991	Probable 1992	Proposed Budget 1993
REVENUES			
General Funds	\$ 1,030,918	\$ 1,058,242	\$ 1,120,000
Men's Athletics	108,353	210,738	238,000
Women's Athletics	6,843	17,800	15,000
Athletic Gifts	(a)	102,315	145,000
Student Fees	409,918	428,200	475,000
Total Revenues	<u>\$ 1,556,032</u>	<u>\$ 1,817,295</u>	<u>\$ 1,993,000</u>
EXPENDITURES			
Men's Sports Program	\$ 459,087	\$ 581,561	\$ 573,000
Women's Sports Program	158,701	149,689	196,000
Men's Administration	131,119	136,323	135,000
Women's Administration	65,270	70,306	85,000
General Administration (1)	112,440	141,016	119,000
Grants-in-Aid (Men)	476,454	566,751	644,000
Grants-in-Aid (Women)	152,961	171,649	241,000
OVC Planning & Membership			
Total Expenditures	<u>\$ 1,556,032</u>	<u>\$ 1,817,295</u>	<u>\$ 1,993,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS			
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(a) Athletic Gifts Income of \$60,000 was included with Restricted Funds in 1991. Men's Sports Program will total \$519,087 including the \$60,000 in Restricted Funds.

(1) General Administration includes the Athletic Trainer, the Athletic Insurance, and the Athletic Events budgets that apply to both Men's and Women's Athletics.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1992

APPENDIX IV
(IV-1)

UT CHATTANOOGA		
Present Rate (FY 1991-92) Per Semester	Proposed Rate (FY 1992-93) Sum. Ses. 1992	Proposed Rate (FY 1992-93) 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:

MAINTENANCE FEE			
- Undergraduate	\$ 746.00 *	\$ 746.00 *	\$ 799.00 *
- Graduate	974.00 *	974.00 *	1,043.00 *
TUITION - (additional for out-of-state students)	1,682.00	1,682.00	1,800.00

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	72.00 *	72.00 *	72.00 *
Minimum Charge	144.00	144.00	144.00
Out-of-State			
Per semester hour or fraction thereof	195.00 *	195.00 *	204.00 *
Minimum Charge	390.00	390.00	408.00 *

Graduate Students

In-State			
Per semester hour or fraction thereof	118.00 *	118.00 *	118.00 *
Minimum Charge	236.00	236.00	236.00
Out-of-State			
Per semester hour or fraction thereof	283.00 *	283.00 *	295.00 *
Minimum Charge	566.00	566.00	590.00

Contract Rate Per Hour	39.00	39.00	42.00
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Individual Education Program (IEP)

Undergraduate	39.00	39.00	42.00
Graduate	53.00	53.00	57.00

Activity Fee

Full-time - Maximum	33.00	33.00	36.00
Part-time per semester hour	3.00	3.00	3.00

* The maintenance fee in both 1991-92 and 1992-93 includes \$44 and \$48 Debt Service Fee per semester respectively. Semester hour rates for both 1991-92 and 1992-93 include a \$4 Debt Service Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1992

APPENDIX IV
(IV-2)

UT KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK
(EXCLUDES KNOXVILLE COLLEGE OF LAW)

Present Rate (FY 1991-92) Per Semester	Proposed Rate (FY 1992-93) Sum. Ses. 1992	Proposed Rate (FY 1992-93) Per Semester
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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	\$ 783.00	\$ 783.00	\$ 838.00
- Graduate	975.00	975.00	1,043.00

TUITION - (additional for out-of-state students)	1,682.00	1,682.00	1,800.00
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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	87.00	87.00	87.00
Minimum Charge	174.00	174.00	174.00

Out-of-State

Per semester hour or fraction thereof	206.00	206.00	220.00
Minimum Charge	412.00	412.00	440.00

Graduate Students

In-State

Per semester hour or fraction thereof	135.00	135.00	135.00
Minimum Charge	270.00	270.00	270.00

Out-of-State

Per semester hour or fraction thereof	296.00	296.00	316.00
Minimum Charge	592.00	592.00	632.00

UNIVERSITY PROGRAMS & SERVICES FEE

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

Student Activity Fee	\$ 57.00	\$ N/A	\$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	36.00	N/A	36.00
Total	\$ 111.00 +	\$ N/A	\$ 111.00 +

Programs & Services Fee - Summer Session

65.00 + 65.00 +

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

Rate per sem. hr.	- Summer Session, 1992	5.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1993		5.00
Minimum Charge	- Summer Session, 1992	10.00	
	- Fall & Spring Semesters		16.00
	- Summer Session, 1993		10.00

+ The Program and Services Fee at the Space Institute is \$60 for the Fall and Spring semesters, and \$36 for Summer Sessions 1992 and 1993. Hourly rates are \$6 per semester hour, for the Fall and Spring semesters with a minimum charge of \$18 and \$2 per semester hour, for the Summer Session with a minimum charge of \$6.

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1992

APPENDIX IV
(IV-3)

KNOXVILLE - COLLEGE OF LAW

Present Rate (FY 1991-92) Per Semester	Proposed Rate (FY 1992-93) Sum. Ses. 1992	Proposed Rate (FY 1992-93) Per Semester
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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	\$ 1,114.00		\$ 1,281.00
Summer Session, 1992		\$ 743.00	
Summer Session, 1993			854.00

TUITION - (additional for out-of-state students)

Fall and Spring Semesters	1,795.00		2,064.00
Summer Session, 1992		1,197.00	
Summer Session, 1993			1,377.00

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 of out-of-state students.

Law Students

In-State

Per semester hour or fraction thereof	154.00	154.00	154.00
Minimum Charge	308.00	308.00	308.00

Out-of-State

Per semester hour or fraction thereof	324.00	324.00	372.00
Minimum Charge	648.00	648.00	744.00

UNIVERSITY PROGRAMS & SERVICES FEE

All law Students taking in excess of 8 semester hours.

Student Activity Fee	\$ 57.00	\$ N/A	\$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	36.00	N/A	36.00
Total	\$ 111.00	\$ N/A	\$ 111.00

Programs & Services Fee - Summer Session

65.00	65.00
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Part-time students taking 8 semester hours or less+ +

Rate per sem. hr.	- Summer Session, 1992	5.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1993		5.00
Minimum Charge	- Summer Session, 1992	10.00	
	- Fall & Spring Semesters		16.00
	- Summer Session, 1993		10.00

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1992

APPENDIX IV
(IV-4)

UT MARTIN		
Present Rate (FY 1991-92) Per Semester	Proposed Rate (FY 1992-93) Sum. Ses. 1992	Proposed Rate (FY 1992-93) 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:

MAINTENANCE FEE			
- Undergraduate	\$ 775.00 *	\$ 775.00 *	\$ 829.00 *
- Graduate	981.00 *	981.00 *	1,050.00 *
 TUITION - (additional for out-of-state students)	 1,682.00	 1,682.00	 1,800.00

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	65.00 *	65.00 *	69.00 *
Minimum Charge	65.00	65.00	69.00
Out-of-State			
Per semester hour or fraction thereof	205.00 *	205.00 *	219.00 *
Minimum Charge	205.00	205.00	219.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	109.00 *	109.00 *	117.00 *
Minimum Charge	109.00	109.00	117.00
Out-of-State			
Per semester hour or fraction thereof	296.00 *	296.00 *	317.00 *
Minimum Charge	296.00	296.00	317.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students
taking in excess of 11 semester hours.

Student Activity Fee	**	**	**
Debt Service Fee	35.00	35.00	35.00
Health Services Fee	None	None	None

Part-time students taking 11 semester hours or less

Rate per semester hr. - Undergraduate/Graduate	3.00/4.00	3.00/4.00	3.00/4.00
Minimum Charge - Undergraduate/Graduate	3.00/4.00	3.00/4.00	3.00/4.00
Summer Rate - Programs & Services Fee	None	None	None

* The maintenance fee in 1991-92 includes a \$19 SGA sponsored Student Activity Fee per semester and other student services fees of \$32 per semester. Semester hour rates for 1991-92 include \$1.50 SGA sponsored Student Activity Fee and other student services fees of \$2.50 per semester. The maintenance fee in 1992-93 includes a \$20 SGA sponsored Student Activity Fee per semester and other student services fees of \$34 per semester. Semester hour rates for 1992-93 include a \$1.50 SGA sponsored Student Activity Fee and other student services fees of \$3.00 per semester.

** Included in Maintenance Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1992

APPENDIX IV
(IV-5)

UT, MEMPHIS	
Present Rate (FY 1991-92) Per Semester	Proposed Rate (FY 1992-93) Per Semester

College of Graduate Health Sciences *(A)		
Maintenance Fee	\$ 1,015.00	\$ 1,086.00
Non-Resident Tuition	1,682.00	1,800.00
College of Medicine		
Regular Academic Program (Four Year)		
Maintenance Fee	3,789.00	4,054.00
Non-Resident Tuition	2,321.00	2,669.00
Optional Expanded Academic Program (Five Year) * (B)		
Maintenance Fee	3,054.00	3,268.00
Non-Resident Tuition	1,857.00	2,136.00
College of Dentistry		
Regular Academic Program (Four Year)		
Maintenance Fee	2,547.00	2,725.00
Non-Resident Tuition	2,321.00	2,669.00
Graduate		
Maintenance Fee	3,359.00	3,594.00
Non-Resident Tuition	3,093.00	3,557.00
Orthodontics		
Maintenance Fee	2,711.00	2,901.00
Non-Resident Tuition	2,475.00	2,846.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	1,536.00	1,644.00
Non-Resident Tuition	1,682.00	1,800.00
College of Nursing *(C)		
Undergraduate		
Regular Academic Program (Two Year)		
Maintenance Fee	787.00	842.00
Non-Resident Tuition	1,682.00	1,800.00
Accelerated Program		
Maintenance Fee	787.00	842.00
Non-Resident Tuition	1,682.00	1,800.00
Graduate *(D)		
Maintenance Fee	1,818.00	1,945.00
Non-Resident Tuition	1,682.00	1,800.00

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-6)**

UT, MEMPHIS	
Present Rate (FY 1991-92) Per Semester	Proposed Rate (FY 1992-93) Per Semester

College of Allied Health Sciences *(C)

Medical Technology

Maintenance Fee

\$ 788.00	\$ 843.00
1,682.00	1,800.00

Non-Resident Tuition

Cytotechnology

Maintenance Fee

788.00	843.00
1,682.00	1,800.00

Non-Resident Tuition

Dental Hygiene

Maintenance Fee

788.00	843.00
1,682.00	1,800.00

Non-Resident Tuition

Medical Records Administration

Maintenance Fee

788.00	843.00
1,682.00	1,800.00

Non-Resident Tuition

Physical Therapy

Maintenance Fee

788.00	843.00
1,682.00	1,800.00

Non-Resident Tuition

Physical Therapy - Graduate *(E)

Maintenance Fee

****	1,121.00
****	1,800.00

Non-Resident Tuition

Occupational Therapy

Maintenance Fee

788.00	843.00
1,682.00	1,800.00

Non-Resident Tuition

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-7)**

UT, MEMPHIS		
	Present Rate (FY 1991-92) Per Sem. Hour	Proposed Rate (FY 1992-93) Per Sem. Hour
College of Allied Health Sciences *(C)		
Medical Technology		
Resident Rate per Hour	\$ 66.00	\$ 71.00
Non-Resident Rate per Hour	140.00	150.00
Minimum Charge Resident	198.00	213.00
Minimum Charge Non-Resident	420.00	450.00
Cytotechnology		
Resident Rate per Hour	66.00	71.00
Non-Resident Rate per Hour	140.00	150.00
Minimum Charge Resident	198.00	213.00
Minimum Charge Non-Resident	420.00	450.00
Dental Hygiene		
Resident Rate per Hour	66.00	71.00
Non-Resident Rate per Hour	140.00	150.00
Minimum Charge Resident	198.00	213.00
Minimum Charge Non-Resident	420.00	450.00
Medical Records Administration		
Resident Rate per Hour	66.00	71.00
Non-Resident Rate per Hour	140.00	150.00
Minimum Charge Resident	198.00	213.00
Minimum Charge Non-Resident	420.00	450.00
Physical Therapy		
Resident Rate per Hour	66.00	71.00
Non-Resident Rate per Hour	140.00	150.00
Minimum Charge Resident	198.00	213.00
Minimum Charge Non-Resident	420.00	450.00
Physical Therapy - Graduate *(E)		
Resident Rate per Hour	****	140.00
Non-Resident Rate per Hour	****	225.00
Minimum Charge Resident	****	280.00
Minimum Charge Non-Resident	****	450.00
Occupational Therapy		
Resident Rate per Hour	66.00	71.00
Non-Resident Rate per Hour	140.00	150.00
Minimum Charge Resident	198.00	213.00
Minimum Charge Non-Resident	420.00	450.00

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-8)**

UT, MEMPHIS	
Present Rate (FY 1991-92) Per Sem. Hour	Proposed Rate (FY 1992-93) Per Sem. Hour

College of Graduate Health Sciences		
Resident Rate per Hour	\$ 169.00	\$ 181.00
Non-Resident Rate per Hour	280.00	300.00
Minimum Charge Resident	338.00	362.00
Minimum Charge Non-Resident	560.00	600.00
College of Medicine		
Regular Academic Program (Four Year)		
Resident Rate per Hour	421.00	450.00
Non-Resident Rate per Hour	258.00	297.00
Minimum Charge Resident	842.00	900.00
Minimum Charge Non-Resident	516.00	594.00
Optional Expanded Academic Program (Five Year) *(B)		
Resident Rate per Hour	339.00	363.00
Non-Resident Rate per Hour	206.00	237.00
Minimum Charge Resident	678.00	726.00
Minimum Charge Non-Resident	412.00	474.00
College of Dentistry		
Regular Academic Program (Four Year)		
Resident Rate per Hour	283.00	303.00
Non-Resident Rate per Hour	258.00	297.00
Minimum Charge Resident	566.00	606.00
Minimum Charge Non-Resident	516.00	594.00
Graduate		
Resident Rate per Hour	373.00	399.00
Non-Resident Rate per Hour	344.00	396.00
Minimum Charge Resident	746.00	798.00
Minimum Charge Non-Resident	688.00	792.00
Orthodontics		
Resident Rate per Hour	301.00	322.00
Non-Resident Rate per Hour	275.00	316.00
Minimum Charge Resident	602.00	644.00
Minimum Charge Non-Resident	550.00	632.00

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-9)**

UT, MEMPHIS	
Present Rate (FY 1991-92) Per Sem. Hour	Proposed Rate (FY 1992-93) Per Sem. Hour

College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Hour	\$ 171.00	\$ 183.00
Non-Resident Rate per Hour	187.00	200.00
Minimum Charge Resident	342.00	366.00
Minimum Charge Non-Resident	374.00	400.00
College of Nursing *(C)		
Resident Rate per Hour	66.00	71.00
Non-Resident Rate per Hour	140.00	150.00
Minimum Charge Resident	132.00	142.00
Minimum Charge Non-Resident	280.00	300.00
Graduate		
Resident Rate per Hour	202.00	216.00
Non-Resident Rate per Hour	187.00	200.00
Minimum Charge Resident	404.00	432.00
Minimum Charge Non-Resident	374.00	400.00
<u>Other Fees</u>		
Microscope Fees per Semester	52.50	52.50
Student Health Insurance Fees per Semester (Optional)	357.00	357.00

* See NOTES on page (IV-10)

Note A – Special Summer Term Maintenance Fee and Non-Resident Tuition Rates apply for the College of Graduate Health Sciences:

Resident Rate:	Per hour	\$ 181.00
Resident Rate:	Per term	728.00
Non-Resident Rate:	Per hour	300.00
Non-Resident Rate:	Per term	1,216.00

Note B – The College of Medicine Optional Academic Program expands the first two years of the regular medicine curriculum to three years. With the Expanded Academic Program those students extending their education do so to provide for research, to pursue additional academic work, or for a variety of personal needs.

Note C – Special Summer Term Maintenance Fee and Non-Resident Tuition Rates apply for the Colleges of Allied Health Sciences and Nursing:

Resident Rate:	Per hour	\$ 54.00
Resident Rate:	Per term	482.00
Non-Resident Rate:	Per hour	134.00
Non-Resident Rate:	Per term	1,200.00

Note D – Special Summer Term Maintenance Fee and Non-Resident Tuition Rates apply for the College of Nursing – Graduate Program:

Resident Rate:	Per hour	\$ 216.00
Resident Rate:	Per term	1,296.00
Non-Resident Rate:	Per hour	200.00
Non-Resident Rate:	Per term	1,200.00

Note E – The College of Allied Health Sciences Graduate Program in Physical Therapy is a new two year, 36 semester hour graduate level course of study leading to a Master of Science degree in Physical Therapy. This program was approved by the UT Board of Trustees during the Winter 1992 meeting.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1992

APPENDIX IV
(IV-11)

COLLEGE OF VETERINARY MEDICINE

Present Rate (FY 1991-92) Per Semester	Proposed Rate (FY 1992-93) Sum. Ses. 1992	Proposed Rate (FY 1992-93) Per Semester
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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			
Fall and Spring Semesters	\$ 1,656.00		\$ 1,822.00
Summer Session, 1992		\$ 1,656.00	
Summer Session, 1993			1,822.00
TUITION – (additional for out-of-state students)			
Fall and Spring Semesters	1,795.00		2,064.00
Summer Session, 1992		1,795.00	
Summer Session, 1993			2,064.00
UNIVERSITY PROGRAMS & SERVICES FEE			
Fall and Spring Semesters	111.00		111.00
Summer Rate, 1992		65.00	
Summer Rate, 1993			65.00

INDEPENDENT STUDY

Present Rate (FY 1991-92) Per Course	Proposed Rate (FY 1992-93) Per Course
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CORRESPONDENCE FEES		
Semester Hour Courses		
1 Semester Hour	\$ 65.00	\$ 69.00
2 Semester Hours	130.00	138.00
3 Semester Hours	195.00	207.00
4 Semester Hours	260.00	276.00

DISABLED/ELDERLY PERSONS UNDER
TENNESSEE CODE 49-3251

Present Rate (FY 1991-92)	Proposed Rate (FY 1992-93)
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SERVICE FEES		
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

APPENDIX V
Appropriations

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

<u>Distribution</u>	<u>Actual 1991</u> <u>Appropriation</u> (A)	<u>Probable 1992</u> <u>Appropriation</u> (B)	<u>Proposed 1993</u> <u>Appropriation</u> (C)
UT Chattanooga	\$ 25,382,400	\$ 24,463,300	\$ 26,540,100
UT Knoxville	121,806,700	115,717,700	125,586,000
UT Martin	19,420,000	19,065,600	20,679,500
UT Space Institute	4,405,500	4,210,400	4,740,400
UT, Memphis			
Other Specialized Units	\$ 39,442,800	\$ 37,564,600	\$ 40,465,900
College of Medicine Units	27,153,700	25,154,000	26,880,400
Family Medicine Units	2,868,800	2,585,200	2,826,400
Total UT, Memphis	\$ 69,465,300	\$ 65,303,800	\$ 70,172,700
Agricultural Experiment Station	14,894,100	14,268,800	15,519,800
Agricultural Extension Service	17,642,500	16,510,500	17,523,500
Veterinary Medicine	9,185,100	8,674,300	9,454,700
Institute for Public Service	3,584,700	3,347,300	3,670,500
Municipal Technical Adv. Service	1,012,400	939,700	958,800
County Technical Asst. Service	731,400	703,600	732,700
University-wide Administration	2,027,402	1,941,100	1,941,100
Total State Appropriations	<u>\$ 289,557,502</u>	<u>\$ 275,146,100</u>	<u>\$ 297,519,800</u>

- (A) Does not include \$9,213,500 appropriated to UT institutions in FY 1990-91 for Centers of Excellence nor UT's portion (one-half or \$500,000) of an additional \$1,000,000 endowment appropriated for Chairs of Excellence in FY 1990-91.
- (B) Does not include \$8,680,400 appropriated to UT institutions in FY 1991-92 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1991-92.
- (C) Does not include \$8,610,100 appropriated to UT institutions in FY 1992-93 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1992-93.

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1991, 1992, and 1993

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. The Probable 1991-92 budget reflects a redirection in efforts to obtain private unrestricted gifts to support athletic programs and scholarships.
2. The Probable 1991-92 includes summer school funds to be allocated to the instructional units prior to the close of the year.
3. The reduction in 1991-92 reflects the allocation of a portion of the arena to concessions, an auxiliary operation.
4. Reflects the one-time removal of replacement funds for telephone equipment.
5. To provide funds to enable faculty and staff to attend workshops, conferences and become active in their professional organizations.
6. Maintenance and repairs were reduced to meet mandated reductions. With the FY 1992-93 allocation, maintenance and repairs will be brought to a level acceptable to the needs of the campus.
7. The Probable 1991-92 expenditures includes a one-time expense for a telephone system maintenance contract.
8. The Probable 1991-92 budget contains carryforward expenditures from 1990-91.
9. Reflects partial restoration of equipment funds including supplemental equipment appropriation.
10. The University entered into a contract for management of Food Service operations on the campus with Marriott Management Services.
11. Available parking spaces have been reduced to provide for dormitory construction.

KNOXVILLE

1. Reflects reduction in Management Development Center fees from FY 1991-92 Original Budget estimate.
2. Actual FY 1990-91 includes miscellaneous income items transferred to partially offset State Appropriation impoundment.

Knoxville Cont.

3. Includes contingency fund for program adjustments to be allocated during the year.
4. Proposed 1992-93 budget does not reflect Research Incentive Funds provided in October of each year.
5. Changes due to increases in fee waiver programs cost as student fees increase each year.
6. Actual FY 1990-91 includes \$4,200,000 transfer to Indebtedness Funds.
7. Reflects change in accounting for Hilton Smith Fellowships.
8. Increased emphasis on addressing deferred maintenance problems in the FY 1992-93 budget.
9. Includes reduction in rental payments due to the scheduled purchase of the Crown American building on July 1, 1992.
10. Includes anticipated increase in cost for custodial, elevator maintenance and waste collection and disposal contracts.
11. Reflects partial restoration of equipment funds including supplemental equipment appropriation.

MARTIN

1. Reflects increase in International Student Fees from increased enrollment in Intensive English Language Program.
2. Increase in fee revenue is based on seven percent increase in fee rate and expected increase in enrollment.
3. Actual FY 1990-91 Athletic Gifts were shown in restricted accounts and Probable FY 1991-92 Athletic Gifts were shown as E&G revenue.
4. Reflects increase in athletic game revenue associated with obtaining Ohio Valley Conference membership.
5. Includes income from service center closing not appropriate for Probable 1991-92 and Proposed 1992-93 budget.
6. The research function on the original budget includes only the basic operating budget for the Research Office. As instructional units identify and fund research projects during the year, the funding and the expenses are transferred to the research function.
7. Reflects reorganization of the Continuing Education budgets which included combining the Public Service Administration budget with the Continuing Education Administration budget.

Martin Cont.

In addition, the Speakers Committee and the Business Innovation Center budgets were eliminated from the FY 1991-92 budget and Camps and Special Programs activities have decreased.

8. Reflects decreases that were part of the FY 1991-92 budget reduction including reduced funding for the Computer Center, Library, Faculty Development, and University Museum. Also, includes decrease in related Program Adjustment account.
9. Includes funding for new mainframe computer, restoration of operating budgets, and reserve for enrollment changes and other contingencies.
10. Reflects increase in Public School Teacher Dependent Scholarships, Athletic Scholarships, and for FY 1992-93 the new State Employee Dependent Fee Waiver.
11. Actual 1990-91 reflects the telephone switch debt service, the microcomputer labs debt service, and the convenience copy surplus. Probable 1991-92 and Proposed 1992-93 do not.
12. Reflects reserve funds for temporary positions including adjunct faculty for academic areas.
13. Reflects decrease in temporary position reserve funds for non-instructional areas and decrease of Campus Recreation activities which normally utilize student employees.
14. Restores temporary position reserve funds for non-instructional areas.
15. Restores travel funds to operating budgets.
16. Reflects change from coal-fired boilers to gas-fired boilers in HVAC.
17. Reflects increased funding for computer maintenance.
18. Reflects reduction of activity in Campus Recreation and termination of HVAC maintenance contracts.
19. Reflects expected reduction of professional advertising costs for vacant positions in instructional units.
20. Restoration of operating budgets for academic units.
21. Reflects increase in Band and Music Scholarships, Minority Scholarships, Alumni Scholarship Awards, and Athletic Scholarships. Additional increase in awards is the result of fee remissions for Public School Teacher Dependents and State Employees being budgeted in object code 43, Awards, rather than object code 44, Grants and Subsidies.
22. Reflects increase in NDSL Matching and Athletic Scholarships. Also, indicates funding for new State Employee Dependent Fee Waiver was budgeted in object code 43, Awards,

Martin Cont.

rather than object code 44, Grants and Subsidies.

23. Fee remissions for Public School Teacher Dependents and State Employees have been budgeted in object code 43, Awards, but have been charged to object code 44, Grants and Subsidies. A revision will be processed to make the budget consistent with expenses.
24. Probable 1991-92 included a large carryforward of funds for the Student Affairs Programming account which was not included in the Original Budget for 1992-93.
25. Special Activity Programming reflects recoveries from a concert that should have been credited to an income account.
26. Actual 1990-91 for the Academic Scholarships account indicates a posting error to object code 53, Stores for Resale, that should have been made to object code 43, Awards.
27. Decreased equipment funds for FY 1991-92 budget reduction including no supplemental equipment appropriation.
28. Partial restoration of equipment funds including supplemental equipment appropriation.
29. Proposed 1992-93 reflects reserve funds for auxiliary improvements.
30. Actual 1990-91 for the Bookstore includes a one-time transfer of funds to the E&G fund balance.
31. Expenditures which should have been charged to FY 1991-92 have been carried forward to FY 1992-93.
32. Original 1992-93 reflects reserve funds for auxiliary improvements.

SPACE INSTITUTE

1. Reflects the termination of the one state contract active in FY 1990-91. No new state contracts are expected.
2. Reflects lower revenues from conference fees, consulting fees, and miscellaneous income. No revenues from conference fees, consulting fees, and miscellaneous fees are anticipated for FY 1992-93.
3. Reflects a change in the Minority Graduate Fellowship program and in a Tuition Assistance account from Instruction to Scholarships and Fellowships. Increase in Scholarships and Fellowships for FY 1992-93 also due to addition of one fellowship to the Minority Graduate Fellowship Program.
4. Reflects the addition of a new account, Technology Transfer, and the sponsorship of the SECTAM Conference in April 1992.

Space Institute Cont.

5. There are no conferences scheduled for FY 1992-93.
6. Actual 1990-91 included errors in coding whereby Academic Salaries were understated and Summer School Salaries were overstated.
7. Reflects an increase in graduate research assistants being supported by general funds.
8. Increase is due to correction in coding for the Minority Graduate Fellowship. Prior to FY 1991-92 these were coded as GRA salaries.
9. Reflects addition of one fellowship in the Minority Graduate Fellowship Program.
10. Reflects changes in the Grow Your Own Program which is currently inactive.
11. Includes an additional Dean's scholarship and short course faculty incentives.

MEMPHIS - OTHER SPECIALIZED UNITS

1. Reflects increase in fee rates and decrease in number of out-of-state students.
2. Reflects the "Med" Contract for Oral Surgery moved to MOSU from COMU.
3. Reflects anticipated increase of revenue, primarily in Dental Operatory and Child Care Program.
4. Reflects reversal of 1989-90 income for Cancer Clinic rent.
5. Reflects the University's emphasis on instruction.
6. Reflects change in budgeting a desegregation program from Student Services to Institutional Support.
7. Reflects increase in group insurance and reserve for other possible increases.
8. Reflects increase in Minority Fellowships.
9. Reflects reduction of short-term debt service.
10. Reflects transfer of \$487,294 from MOSU Balance to COMU.
11. Includes \$150,000 for staff growth in the Development and Fund Raising area; a change in the UPF Forensic Program from Instruction to Service Center Function; and a change in reporting recovery from salary recovery to operating recovery.
12. Reflects budget cut-backs.

MOSU Cont.

13. Reflects \$150,000 for anticipated Baptist Hospital rental charge.
14. Reflects cost sharing recovery from COMU Special Education funds.

COLLEGE OF MEDICINE UNITS

1. Reflects increase in tuition rates.
2. Reflects changes in distribution of revenue between MOSU and COMU from the Memphis & Shelby County Hospital contract.
3. Reflects a one-year agreement between UTMG and UT for psychiatric services. Beginning FY 1992-93 this activity is budgeted as a Service Center account.
4. Reflects increased activity in the College of Medicine Continuing Education Program.
5. Reflects transfer from MOSU balance to COMU.
6. Reflects new program, Med. Services-Psych., in the amount of \$738,748 in Service Center Area.
7. Reflects increase in the GTA program.
8. Reflects curtailment of travel expense in FY 1991-92 due to budget restraints and reinstatement of travel funds for FY 1992-93.
9. Reflects partial payment to Baptist Hospital for space used by the Department of Pathology.
10. Reflects cost sharing for Centers of Excellence.
11. Reflects additional funding for equipment.

FAMILY MEDICINE UNITS

1. Probable 1991-92 and Proposed 1992-93 reflect anticipated increase in patient services.
2. Probable 1991-92 reflects decrease in miscellaneous income for Family Practice - Knoxville.
3. Probable 1991-92 reflects expansion and growth of the St. Francis and Healthplex Centers.
4. Actual 1990-91 includes \$200,000 transfer to Plant Funds for Healthplex renovation.
5. Probable 1991-92 reflects new equipment required for expansion of the St. Francis and Healthplex Centers.

AGRICULTURAL EXPERIMENT STATION

1. Operation of the new Milan Museum (\$50,000) was added to Academic Support.
2. A continuation of reducing personnel costs resulting from recent years' appropriation reductions.
3. Biweekly Wages were reduced during FY 1991-92 as a reflection of austere budgets.
4. Reflects movement of Convenience Copier Service Center's recoveries to Service Department Credits.
5. Due to budget constraints, reductions in maintenance expense and equipment purchases are planned.

AGRICULTURAL EXTENSION SERVICE

1. In FY 1991-92 soil testing fees were increased to recover costs.
2. Reflects an increase in health insurance cost of 20% effective 7/1/92, and an increase in retirement costs offset by special appropriations for FERS.
3. Actual FY 1990-91 included a one-time transfer of \$50,000 to establish a Print Shop Service Center. Each printing job is priced to the Institute of Agriculture units to cover operating costs.
4. Reflects a restoration of operating costs including travel, supplies, printing, and postage needed for effective program delivery.
5. Increased costs due to placement of UT Motor Pool cars in each of the five district offices for official use.
6. Effective 7/1/91 the Agriculture Campus Print Shop became a Service Center resulting in increased operating costs which are offset by recoveries from various Institute of Agriculture units.
7. Reflects increased matching requirements on county, state and federal programs.
8. Reflects one-time administrative expense.

VETERINARY MEDICINE

1. Increase primarily due to health insurance cost.
2. Reflects anticipated savings in electric utility cost.
3. 1.5 FTE positions eliminated due to budget constraints.

Veterinary Medicine Cont.

4. Vacant post-doctoral research associate trainee position filled.
5. Savings due to purchase of computer system.
6. Increase due to planned restoration of supplies. Stockpiles were depleted by previous budget constraints.
7. Increase due to rental of CAT scan machine for Radiology service center. Recovery of rental expense budgeted under object code 48, Service Department Credits.
8. Reflects anticipated savings due to more stringent cost sharing.
9. Reflects planned reduction in awards due to budget constraints.
10. 1992 Administrative Cost Study increased Veterinary Medicine's portion of Institute administrative cost.
11. Starting July 1, 1992 Veterinary Medicine's service center recoveries are budgeted under object code 48, Service Department Credits.
12. Reflects reduced equipment purchases in FY 1991-92 due to budget constraints.

INSTITUTE OF PUBLIC SERVICE

1. Reflects decrease in Corp. for Public Broadcast grant award, Radio Center.
2. Reflects anticipated reduction in Department of Defense procurement contract.
3. Reflects several environmental contracts with the State of Tennessee.
4. Reflects increase in Radio Center and Center for Telecommunications & Video sales and service to agencies outside the University.
5. Reflects anticipated reduction in Radio Center and Center for Telecommunications & Video services to agencies outside the University.
6. Reflects increased fee income from Industrial Training, Critical Care courses and several programs within the Center for Government Training.
7. Reflects increased benefits due to insurance rate adjustment and the transfer of two FTE's from the System to IPS, plus one new FTE for FY 1992-93.
8. Reflects transfer of two FTE's from System to Center for Telecommunications & Video, plus one new position due to a promotion in the Center for Industrial Services. Loss of salary recoveries received FY 1991-92.

IPS Cont.

9. Reflects shift of four employees from bi-weekly payroll to monthly payroll, Photography Center for six months in FY 1991-92 vs. full year FY 1992-93.
10. Reflects cutback in student use.
11. Reflects cutback in hourly employee use and mid-year shift of four (4) hourly employees to monthly in the Photography Center.
12. Reflects increased usage of students in Center for Telecommunications & Video that was reduced in FY 1991-92.
13. Reflects loss in recoveries and increase in travel funds for FY 1992-93.
14. Reflects less travel/motor vehicle usage due to budget reductions.
15. Reflects increase motor vehicle travel cost due to loss of recoveries and staff additions.
16. Reflects increased printing cost associated with new industrial training programs and loss of recoveries from grants and contracts.
17. Reflects change in allocation of utility cost in Jackson/Ag. Extension Building.
18. Reflects increased postage cost and increased telephone usage to avoid travel.
19. Reflects decline in general maintenance of equipment due to budget cuts and shift in allocation of Jackson Regional Office cost.
20. Reflects contracts necessary to operate new program, UT Video Network.
21. Reflects increase for installation of local area networks, Knoxville and Nashville.
22. Reflects decline in computer cost due to network installation paid for in FY 1991-92.
23. Reflects cutback in supplies due to budget cuts.
24. Reflects new program start up and restocking of supply purchases delayed due to budget cuts.
25. Reflects additional space acquired in Capitol Boulevard Bldg., Nashville, to consolidate operations of CIS and loss of grant/contract recoveries.
26. Reflects increase in auto liability insurance.
27. Reflects increase in grant and contract activity which required matching fund support, i.e. Dept. of Defense contract and Law Enforcement Satellite Academy of Tennessee.

IPS Cont.

28. Reflects increased use of other University departments by Center for Government Training in support of conference activities.
29. FY 1990-91 included one-time purchase of editing equipment.
30. Reflects decrease in one-time equipment purchase required by Center for Telecommunications & Video.

MTAS

1. Reflects smaller federal contracts.
2. Reflects filling vacant library position.
3. Reflects insurance rate increase.
4. FY 1990-91 reflected one-time transfer to equipment replacement account.
5. Reflects reversal of one-time transfer to equipment replacement fund in FY 1990-91 for Hess Bldg. renovations which are no longer required.
6. Reflects addition of part-time, term position to assist with publication editing.
7. Reflects reduction in student employment due to cutbacks.
8. Reflects addition of two (2) student assistants, one in library and one to assist with municipal codes.
9. Reflects increase in planned travel.
10. Reflects reduction in printing due to impoundment.
11. Reflects lease of new copier to replace old model.
12. Reflects higher postage cost, more reliance on UPS/Fed. Express between offices.
13. Reflects reduction in copier maintenance.
14. Reflects two (2) outside contracts for publications.
15. Reflects contract for on-line library computer service and contract assistance with municipal code backlog.
16. Reflects one-time charges in FY 1990-91 for computer lines, Hess Bldg.
17. Reflects cost associated with linking computer network between Knoxville and Nashville.

MTAS Cont.

18. Reflects FY 1990-91 supply cost (restocking) upon move to Hess Bldg.
19. Reflects computer software purchases associated with network linkage.
20. Reflects increase in auto liability insurance.
21. Reflects large EPA contract which required five percent matching, terminated FY 1990-91.
22. Reflects one-time cost of equipment transferred from other University departments.
23. Reflects decrease in equipment purchased FY 1990-91 associated with Hess move.
24. Equipment in FY 1992-93 will be charged to equipment replacement account in the plant funds.
25. Reflects purchase of legal volumes for attorneys in Nashville and Jackson.
26. Reflects one-time purchases in FY 1991-92 that were not replicated in FY 1992-93.

CTAS

1. Reflects filling three (3) vacant positions.
2. Reflects insurance rate increase.
3. Reflects one-time transfer to equipment reserve account.
4. Reflects part-time secretarial support in Johnson City.
5. Reflects cutback of travel funds.
6. Reflects restoration of travel funds.
7. Due to length of legislative session, reflects additional legislative updates printed. Also reflects "Index of Acts Related to County Governments" printed for FY 1990-91 and FY 1991-92, paid for in FY 1991-92.
8. CTAS does not anticipate the high volume of legislative updates required in FY 1991-92.
9. Due to FY 1991-92 cutbacks some maintenance items were deferred to FY 1992-93.
10. Reflects outside contracts for manuals, i.e. probate, personnel and eminent domain.
11. Reflects costs associated with installation of computer network.
12. Reflects computer software required for network.

CTAS Cont.

13. CTAS acquired 1,344 sq. ft. office space in Nashville to meet program requirements.
14. Reflects increase in auto liability insurance.
15. Reflects rate adjustment.
16. Reflects contracted parking facilities (Nashville) when TSU required UT to find other parking facilities.
17. Reflects one-time recovery of \$41,000 from other University departments.
18. Reflects efforts to update CTAS legal library.

UNIVERSITY-WIDE ADMINISTRATION

1. Anticipated reduction in Interest Income.
2. Reflects increase in group insurance costs.
3. Reflects a change in accounting procedure. Recoveries from departments previously credited to object code 38, Computer Services, are now credited to object code 48, Service Department Credits.
4. Reflects an error in distributing charges from another UT entity. Expenditures that should have been charged to a number of other object codes on the UWA entity ledgers were instead charged in total under object code 46, Contractual and Special Services. This will be corrected on the revised budget.

MEDICAL CENTER AT KNOXVILLE

1. Increase in professional services and membership expenditures. A large portion of the increase is due to the patient billing contract with Central Healthcare Services.
2. Reflects salaries and ASA's for new faculty as well as an increase in the hospital portion of CEC and Family Practice activities.
3. Reflects increased expenditures for capital projects.
4. Difference due to change in funding methodology for state Medicaid program via enactment of hospital services tax.
5. Reflects new contract in regional medical services.

WILLIAM F. BOWLD HOSPITAL

1. Restored travel funds to operating funds.
2. Equipment line of credit paid in full in FY 1990-91.
3. Medicaid License Fee budgeted is \$2,800,000.
4. Increase in purchase of replacement equipment during FY 1991-92.
5. Expected increase in patient days and services. Increase in revenue directly affects increase in allowances, which are included in Other Services.
6. Reflects percent uncollectible for Medicare and Medicaid increase.
7. All nursing units budgeted at full staff to cover budgeted increase in patient days.
8. Contract with Memphis Center for Stone Disease expired 4/91.
9. Expected interest expense on proposed capital funding.
10. Increase in Kidney and Pancreas cost to the hospital from Organ Procurement Organization.

