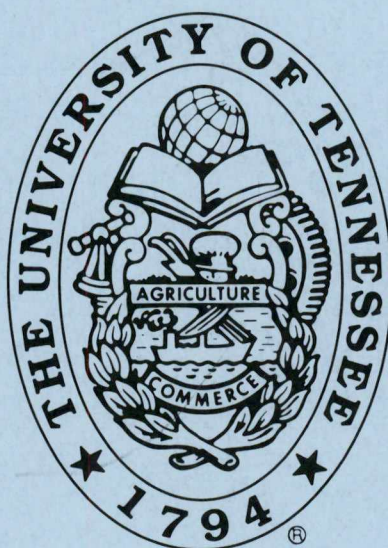


The University of Tennessee BUDGET DOCUMENT

Fiscal Year 1991-92



**Submitted to the Board of Trustees
Annual Meeting, 1991**

THE UNIVERSITY OF TENNESSEE

June 1991

University-Wide Administration

President (Acting)	Joseph E. Johnson
Executive Vice President and Vice President for Development	Joseph E. Johnson
Senior Vice President	Homer S. Fisher, Jr.
Vice President for Business and Finance	Emerson H. Fly
Vice President for Agriculture	Dorsey M. Gossett
Vice President for Health Affairs and Chancellor for UT, Memphis	James C. Hunt
Vice President for UT Space Institute	Wesley L. Harris
Vice President for Public Service and University Relations	Sammie Lynn Puett
Vice President for Assessment	Michael T. Nettles
General Counsel and Secretary of the Board of Trustees	Beauchamp E. Brogan
Treasurer	Charles M. Peccolo, Jr.

CHANCELLORS

The University of Tennessee - Knoxville	John J. Quinn
The University of Tennessee - Memphis	James C. Hunt
The University of Tennessee - Martin	Margaret N. Perry
The University of Tennessee - Chattanooga	Frederick W. Obear

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
Budget Message	1
UNRESTRICTED CURRENT FUNDS	
Exhibit A - Budget Summary	6
Exhibit B - Budget Summary by Major Budget Entity	7
Exhibit C - Budgeted Expenditures & Transfers by Object Classifications	
Schedule 1 - Educational and General	13
Schedule 2 - Auxiliary Enterprises	19
Schedule 3 - Hospitals Funds	21
Exhibit D - Sources & Uses of Total Resources for FY 1991-92	23
Exhibit E - Sources & Uses of Increased Resources for FY 1991-92	25
APPENDICES	
I. Hospital Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers	27
II. Auxiliary Enterprises Funds	
Exhibit A - Budget Summary	28
Exhibit B - Budget Summary by Major Budget Entity	29
III. Department of Athletics & Related Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers, Knoxville	32
Schedule A - Football Revenue, Knoxville	33
Exhibit B - Summary of Revenues, Expenditures and Transfers, Chattanooga	34
Exhibit C - Summary of Revenues, Expenditures and Transfers, Martin	35
IV. Schedule of Proposed Fee Revisions	36
V. Summary of State Appropriations	47
VI. Budget Summary of IPS and Continuing Education	48
Notes to Exhibits, Schedules and Appendices	50

THE UNIVERSITY OF TENNESSEE

June 27, 1991

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Enclosed are proposed budgets for the campuses and other budgetary units of The University of Tennessee for Fiscal Year 1991-92. These budgets reflect planned uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Athletics), the UT Medical Center in Knoxville, and the William F. Bowld Hospital in Memphis for the period from July 1, 1991 through June 30, 1992.

When the Budget Document was prepared, the General Assembly had not enacted an Appropriations Bill for the 1991-92 fiscal year. Consequently, budgets have been prepared following estimates and guidelines provided by the Tennessee Higher Education Commission and the State Department of Finance and Administration. The appropriations estimated for each of the various campuses and units of the University for fiscal year 1990-91 and 1991-92, and actual appropriations for fiscal year 1989-90 are presented in the "Summary of State Appropriations" on Page 2 of this letter.

As reflected in these budgets, The University of Tennessee is approaching the 1991-92 fiscal year with \$42.3 million less in state appropriations for operating and another \$1.8 million less for Centers and Chairs of Excellence support. At the beginning of the current (1990-91) fiscal year, operating appropriations for campuses and units of the University would have been \$314.0 million had the first impoundment of 3.0 percent not been imposed. The actual appropriations for 1990-91, after an additional 5.0 percent impoundment, will be \$289.5 million, a loss of \$24.5 million. Based on current assumptions, UT has prepared its 1991-92 budget assuming operating appropriations of \$271.7 million, another loss of \$17.8 million which increases the total loss of funds from the beginning of FY 1990-91 to the present time to about \$42.3 million. The reduction in state funds is partially offset by a \$3.6 million net increase in other Educational and General revenues, including an additional \$2.2 million in new revenues from the proposed increases in student fees.

Reductions in funding suffered by UT during the past year have resulted in severe cutbacks in programs and in personnel. A summary of the impact of these reductions is provided in the table on Page 3.

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

<u>Distribution</u>	<u>Actual 1990 Appropriation</u> (A)	<u>Probable 1991 Appropriation</u> (B)	<u>Original 1992 Appropriation</u> (C)
UT Chattanooga	\$ 26,290,400	\$ 25,382,400	\$ 24,041,400
UT Knoxville	122,244,600	121,806,700	114,340,700
UT Martin	19,623,300	19,420,000	18,773,000
UT Space Institute	4,463,200	4,405,500	4,155,500
UT, Memphis			
Other Specialized Units	\$ 39,917,500	\$ 39,442,800	\$ 37,107,800
College of Medicine Units	27,287,000	27,153,700	25,070,700
Family Medicine Units	3,086,000	2,868,800	2,542,000
Total UT, Memphis	\$ 70,290,500	\$ 69,465,300	\$ 64,720,500
Agricultural Experiment Station	14,936,700	14,894,100	13,962,100
Agricultural Extension Service	17,528,300	17,642,500	16,314,500
Veterinary Medicine	9,289,000	9,185,100	8,593,100
Institute for Public Service	3,650,300	3,584,700	3,338,700
Municipal Technical Adv. Service	1,009,300	1,012,400	940,400
County Technical Asst. Service	728,900	731,400	696,400
Continuing Education	In IPS	0	0
University-wide Administration	2,034,500	2,027,400	1,847,400
Total State Appropriations	<u>\$ 292,089,000</u>	<u>\$ 289,557,500</u>	<u>\$ 271,723,700</u>

- (A) Does not include \$9,615,000 appropriated to UT institutions in FY 1989-90 for Centers of Excellence. An Additional \$2,000,000 endowment originally appropriated for Chairs of Excellence in FY 1989-90 was not funded.
- (B) Does not include \$9,213,000 (after impoundment reduction) 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.
- (C) 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. Also not included are amounts which have been added to the Appropriations Bill for 1991-92 but not yet distributed to Higher Education campuses and entities by THEC and Finance and Administration. The amounts to be distributed include \$14,440,400 for the rate increase in the State Employee Group Insurance Program and for federal payroll tax increases and \$6,157,800 to restore part of a previous cut to 1991-92 appropriations. Of this \$20.6 million yet to be distributed, it is estimated that UT's portion will be about \$8.0 million. The additional funding for group insurance and payroll taxes will be offset on the expenditure side of the budget with an identical increase in staff benefits expenditures.

SUMMARY OF BUDGETARY REDUCTIONS

	<u>Dollars in Millions</u>	
Personnel Reductions:		
250 Filled Positions	\$ 4.6	
350 Unfilled Positions	10.0	
Other Salaries and Benefits	<u>5.7</u>	
Total Personnel Reductions		\$20.3
Operating Reductions:		
Travel	\$ 1.1	
Supplies	2.8	
Maintenance	1.0	
Other Operating	<u>3.9</u>	
Total Operating Reductions		8.8
Equipment Reductions:		4.4
Program Reductions:		
Centers of Excellence	\$ 1.3	
Chairs of Excellence	.5	
Contingency Reserves	5.2	
Miscellaneous	<u>1.8</u>	
Total Program Reductions		<u>8.8</u>
Total		<u>\$42.3</u>

In preparing these budgets, the first priority of UT campuses has been to preserve the quality and integrity of the teaching programs and to place students in needed and required classes. For the most part, this aim has been accomplished, but still, the cutbacks have had an adverse effect on students. For example, the hours of operation of the libraries and computer labs have been curtailed by some 15 to 25 percent, recreational programs have been sharply reduced or eliminated, and other student services have been adversely affected. Several hundred student jobs will be eliminated.

Because of the priority given to students, the largest cuts have been made in other areas. Unless additional funds are added, there will be no salary increases on July 1 for any faculty or staff of the University. Faculty who have fulfilled the criteria for promotion will not receive the incremental salary increases normally awarded in recognition of their accomplishment. A top priority will be to award these raises when dollars are available. All promotions for non-academic personnel have been postponed, but will be made at the earliest possible date. A freeze on hiring is also in effect, and exceptions to that freeze can be made only with the approval of a chancellor or vice president.

About 200 employees will be laid off, and an additional 300 positions will be eliminated. Approximately 100 of the 300 are faculty positions. These cutbacks in staffing come at a time when enrollments are increasing at some UT campuses and units.

Operating and equipment budgets of departments have been cut to the bone. Certain activities, such as employee training programs, retirement counseling, and other employee services, have been reduced or eliminated. Travel has been reduced to a "must go" basis. Custodial services have been reduced. Building maintenance has been eliminated except for emergencies. Grass is being mowed less often.

An additional decline in funding will further erode the ability of campuses to provide classroom instruction. A number of students may not be able to schedule required classes which could result in delays in graduation. We do not want this to happen.

Additional reductions in funding will, likewise, impair the ability of faculty and staff to carry out their duties. Faculty members must have operating funds to teach and conduct research. Personnel in agriculture and public service must be able to travel to carry out their responsibilities.

These cuts come at a time when the University has become more competitive among its peers in per student funding and faculty salaries. However, at this point, any ground that may have been lost in these areas can be regained when funding is restored, but further cuts could, in one year, destroy progress that has taken several years to make.

The appropriations shown on page two and in the various exhibits and schedules in this document do not reflect amounts already included in the Appropriations bill for 1991-92 but have not yet been distributed to Higher Education campuses and entities by THEC and the State Department of Finance and Administration. The amounts to be distributed include \$14.4 million for a rate increase in the State Employee Group Insurance Program and for federal payroll tax increases and \$6.2 million to restore part of a previous cut to fiscal year 1991-92 appropriations. Of this \$20.6 million yet to be distributed, it is estimated that UT's portion will be about \$8.0 million. The additional funding for group insurance and payroll taxes will be offset on the expenditure side of the budget with an identical increase in staff benefits expenditures.

Also, not included in these budgets are additional undetermined amounts of funding the University will receive as grants and contracts under the many programs of federal participation. Some of these grants require that matching funds be provided by the University. Necessary allowances have been made from University funds to provide for such matching.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling \$525,220,397. The proposed expenditures and transfers exceed the budgeted revenues by \$439,361. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

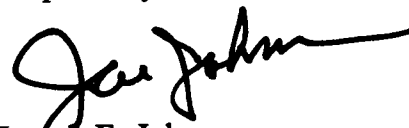
The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Athletics, accounts for \$86,713,526 or 16.5 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

The UT Medical Center at Knoxville, the William F. Bowld Hospital in Memphis, and the UT Knoxville Department of Athletics are self-supporting operations and their budgets are presented as appendices to this document. The UTK Department of Athletics is supported primarily by revenues from gate receipts, television and radio, gifts from outside donors, 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 1991-92 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 1991-92.
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
Acting President

JEJ/CEM

Unrestricted Current Funds Section

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

	Actual 1990	Probable 1991	Proposed Budget 1992
UNRESTRICTED CURRENT REVENUES			
A. Education and General Funds			
1. Tuition and Fees	\$ 88,590,329	\$ 94,564,645	\$ 96,788,376
2. Federal Appropriations	11,291,017	12,251,066	12,481,914
3. State Appropriations	292,089,000	289,557,500	271,723,700
4. Local Appropriations	1,717,832	1,741,394	1,749,125
5. Federal Gifts, Grants & Contracts	11,733,182	12,721,519	12,536,228
6. State Gifts, Grants & Contracts	700,757	749,135	737,227
7. Local Gifts, Grants & Contracts	3,107,479	3,017,124	2,404,244
8. Private Gifts, Grants & Contracts	3,643,551	3,634,769	3,670,187
9. Endowment Income	118,844	43,000	91,800
10. Sales & Services of Educ. Act.	22,473,639	22,867,901	24,084,720
11. Other Sources	14,722,737	10,988,019	11,686,993
Total Educational & General Funds	\$ 450,188,367	\$ 452,136,072	\$ 437,954,514
B. Auxiliary Enterprises Funds	79,632,712	85,759,094	86,826,522
C. Hospitals Funds	212,940,883	227,084,889	240,356,659
TOTAL CURRENT REVENUES	\$ 742,761,962	\$ 764,980,055	\$ 765,137,695
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$ 166,524,632	\$ 171,514,333	\$ 167,230,284
2. Research	25,127,198	25,058,184	22,066,981
3. Public Service	31,561,111	32,400,138	30,175,497
4. Academic Support	42,570,308	42,551,946	38,270,845
5. Student Services	21,835,549	21,370,886	20,507,797
6. Institutional Support	37,231,107	40,476,575	37,841,970
7. Staff Benefits	74,101,496	75,213,362	76,707,675
8. Operation & Maint. of Plant	36,519,851	36,820,635	35,452,099
9. Scholarships & Fellowships	8,806,415	9,766,205	10,318,916
Total E&G Expenditures	\$ 444,277,667	\$ 455,172,264	\$ 438,572,064
Mandatory Transfers (In)/Out	6,954,471	6,203,366	4,724,057
Non-Mandatory Transfers (In)/Out	(229,363)	(4,513,728)	(4,789,250)
Total Educational and General	\$ 451,002,775	\$ 456,861,902	\$ 438,506,871
B. Auxiliary Enterprises Funds			
Expenditures	\$ 68,785,701	\$ 73,206,345	\$ 72,362,514
Mandatory Transfers (In)/Out	6,512,250	9,575,608	10,426,436
Non-Mandatory Transfers (In)/Out	2,686,001	2,938,920	3,924,576
Total Auxiliary Enterprises	\$ 77,983,952	\$ 85,720,873	\$ 86,713,526
C. Hospitals Funds Expenditures & Transfers	\$ 206,339,053	\$ 211,086,242	\$ 229,296,248
TRANSFER TO/(FROM) FUND BALANCE			
E&G Funds	\$ (814,408)	\$ (4,725,830)	\$ (552,357)
Auxiliary Enterprises Funds	1,648,760	38,221	112,996
Hospitals Funds	6,601,830	15,998,647	11,060,411
Total Transfers To/(From) Fund Balance	\$ 7,436,182	\$ 11,311,038	\$ 10,621,050
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS			
E&G Funds	\$ 450,188,367	\$ 452,136,072	\$ 437,954,514
Auxiliary Enterprises Funds	79,632,712	85,759,094	86,826,522
Hospitals Funds	212,940,883	227,084,889	240,356,659
Total Unrestricted Current Funds Expenditures and Transfers	\$ 742,761,962	\$ 764,980,055	\$ 765,137,695

THE UNIVERSITY OF TENNESSEE

EXHIBIT B

Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991 and Proposed Budget 1992

	Chattanooga			Knoxville			Martin		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees	\$ 11,889,788	\$ 12,881,396	\$ 13,327,342	\$ 56,792,785	\$ 59,802,007	\$ 60,836,034	\$ 8,455,828	\$ 9,364,794	\$ 9,657,487
2. Federal Appropriations				40,380	40,955	40,955			
3. State Appropriations	26,290,400	25,382,400	24,041,400	122,244,600	121,806,700	114,340,700	19,623,300	19,420,000	18,773,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	86,391	147,017	117,100	4,648,994	5,750,000 ¹	5,600,000	84,544	56,000 ²	56,000
6. State Gifts, Grants & Contracts	35,405	2,736		489,385	625,000 ¹	625,000	20,425	12,000 ²	12,000
7. Local Gifts, Grants & Contracts	35	68		12,331	25,000 ¹	25,000			
8. Private Gifts, Grants & Contracts	534,415	686,450	681,831	1,463,740	1,699,130 ¹	1,653,200	128,916	122,450	272,950 ²⁶
9. Endowment Income				43,627	43,000	43,000			
10. Sales & Services of Educ. Act.	1,977,846	1,891,472	1,815,013	5,050,315	5,144,547	5,085,182	868,316	955,163	1,024,995
11. Other Sources	207,677	181,365	176,640	3,291,223 ²	2,222,275 ⁴	2,537,600 ⁴	99,448	97,089	55,042 ²⁷
Total Educational & General Funds	\$ 41,021,957	\$ 41,172,904	\$ 40,159,326	\$ 194,077,380	\$ 197,158,614	\$ 190,796,671	\$ 29,280,777	\$ 30,027,496	\$ 29,851,474
B. Auxiliary Enterprises Funds	6,548,414	6,545,242	6,342,337	61,522,639	67,222,811	68,037,664	5,633,722	6,133,475	6,249,600
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 47,570,371	\$ 47,718,146	\$ 46,501,663	\$ 255,600,019	\$ 264,381,425	\$ 258,834,335	\$ 34,914,499	\$ 36,160,971	\$ 36,101,074
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 16,098,481	\$ 15,865,019	\$ 15,643,461	\$ 80,241,998	\$ 82,116,047	\$ 80,882,518	\$ 10,730,280	\$ 11,536,018	\$ 11,121,508
2. Research	1,927	506,109 ¹	414,380	5,445,822	4,692,676 ³	3,070,119 ⁵	351,667	96,934 ³	31,869 ³
3. Public Service	122,570	636,472 ¹	572,108	4,459,389	4,706,744	5,133,283 ⁶	416,190	453,742	325,025 ²⁶
4. Academic Support	4,120,147	3,036,872 ¹	2,475,117	22,492,445	23,478,009	21,621,410	2,469,971	2,897,946 ⁴	2,654,147
5. Student Services	5,242,980	4,584,629 ¹	4,275,634	12,541,587	12,640,677	12,246,594	2,450,664	2,567,284	2,545,795
6. Institutional Support	2,981,171	3,240,382	2,868,099	9,753,271	10,789,909 ¹⁴	9,993,036	2,079,866	2,080,089	1,921,034
7. Staff Benefits	6,905,721	6,933,205	7,168,205	30,975,352	31,807,000	31,760,000	5,487,507	5,372,988	5,406,233
8. Operation & Maint. of Plant	4,275,679	4,560,679	4,506,442	17,775,533	17,813,922	17,066,701	3,186,179	3,502,665	3,447,400
9. Scholarships & Fellowships	1,366,620	1,298,294	1,258,073	5,056,016	5,517,162	6,056,060	1,371,129	1,643,606 ⁵	1,779,163
Total E&G Expenditures	\$ 41,115,296	\$ 40,661,661	\$ 39,181,519	\$ 188,741,413	\$ 193,562,146	\$ 187,829,721	\$ 28,543,453	\$ 30,151,272	\$ 29,232,174
Mandatory Transfers (In)/Out	439,825	145,612	145,007	4,628,255	4,605,250	3,468,500	146,566	46,151 ⁶	
Non-Mandatory Transfers (In)/Out	876,472	869,900	832,800	93,796	372,645	(501,550)	519,650	447,400 ⁷	619,300 ²⁷
Total Educational and General	\$ 42,431,593	\$ 41,677,173	\$ 40,159,326	\$ 193,463,464	\$ 198,540,041	\$ 190,796,671	\$ 29,209,669	\$ 30,644,823	\$ 29,851,474
B. Auxiliary Enterprises Funds									
Expenditures	\$ 5,231,312	\$ 5,446,195	\$ 5,333,868	\$ 53,606,301	\$ 57,059,563	\$ 56,325,463	\$ 4,705,532	\$ 5,467,042	\$ 5,425,465
Mandatory Transfers (In)/Out	785,499	1,016,547	891,220	4,701,850	7,012,998	8,054,148	474,965	657,738	622,157
Non-Mandatory Transfers (In)/Out	267,837	82,500	117,249	2,135,733	2,895,422	3,645,049	288,595		201,978
Total Auxiliary Enterprises	\$ 6,284,648	\$ 6,545,242	\$ 6,342,337	\$ 60,443,884	\$ 66,967,963	\$ 68,024,660	\$ 5,469,092	\$ 6,124,780	\$ 6,249,600
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ (1,409,636)	\$ (504,269)		\$ 613,916	\$ (1,381,427)		\$ 71,108	\$ (617,327)	
Auxiliary Enterprises Funds	263,766			1,078,755	254,828	13,004	164,630	8,695	
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ (1,145,870)	\$ (504,269)	\$ 0	\$ 1,692,671	\$ (1,126,599)	\$ 13,004	\$ 235,738	\$ (608,632)	\$ 0
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 41,021,957	\$ 41,172,904	\$ 40,159,326	\$ 194,077,380	\$ 197,158,614	\$ 190,796,671	\$ 29,280,777	\$ 30,027,496	\$ 29,851,474
Auxiliary Enterprises Funds	6,548,414	6,545,242	6,342,337	61,522,639	67,222,811	68,037,664	5,633,722	6,133,475	6,249,600
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 47,570,371	\$ 47,718,146	\$ 46,501,663	\$ 255,600,019	\$ 264,381,425	\$ 258,834,335	\$ 34,914,499	\$ 36,160,971	\$ 36,101,074

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT B
(Cont.)

	Space Institute			Memphis—Other Specialized Units			College of Medicine Units		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees	\$ 1,347,969	\$ 1,368,350	\$ 1,422,400	\$ 4,405,928	\$ 4,901,092	\$ 4,843,564	\$ 4,996,586	\$ 5,373,336	\$ 5,508,800
2. Federal Appropriations									
3. State Appropriations	4,463,200	4,405,500	4,155,500	39,917,500	39,442,800	37,107,800	27,287,000	27,153,700	25,070,700
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,504,642	1,876,150	1,996,850	4,874,481	4,321,334	4,276,278			
6. State Gifts, Grants & Contracts	9,594	16,200		107,491	56,019	60,227			
7. Local Gifts, Grants & Contracts							3,089,480	2,988,056	2,375,744
8. Private Gifts, Grants & Contracts	540,672	300,000	303,000	587,847	591,360	518,915			
9. Endowment Income									
10. Sales & Services of Educ. Act.				4,083,227	3,971,967	4,348,355	455,141	505,341	505,411
11. Other Sources	76,573	64,550	38,000	573,009	268,066	706,231			
Total Educational & General Funds	\$ 7,942,650	\$ 8,030,750	\$ 7,915,750	\$ 54,549,483	\$ 53,552,638	\$ 51,861,370	\$ 35,828,207	\$ 36,020,433	\$ 33,460,655
B. Auxiliary Enterprises Funds	214,463	213,550	215,750	5,713,474	5,644,016	5,981,171			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 8,157,113	\$ 8,244,300	\$ 8,131,500	\$ 60,262,957	\$ 59,196,654	\$ 57,842,541	\$ 35,828,207	\$ 36,020,433	\$ 33,460,655
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 3,133,734	\$ 3,297,533	\$ 3,389,850	\$ 13,518,604	\$ 14,111,895	\$ 13,916,108	\$ 29,370,199	\$ 28,971,061	\$ 26,258,749
2. Research	660,009	648,250	536,150	1,278,855	1,133,807	1,200,414			
3. Public Service	634	61,500	30,000	532,057		240,468			
4. Academic Support	612,881	391,940	361,750	9,373,002	9,408,733	7,893,805	1,532,084	1,516,748	1,585,511
5. Student Services	142,846	153,100	151,650	1,457,472	1,425,196	1,288,124			
6. Institutional Support	1,008,480	1,270,200	1,194,800	5,924,930	6,375,324	5,450,332			
7. Staff Benefits	1,078,605	1,064,900	1,110,750	9,615,117	9,428,807	9,889,094	5,757,180	5,532,624	5,616,395
8. Operation & Maint. of Plant	919,565	930,800	935,900	9,189,258	8,772,278	8,340,555			
9. Scholarships & Fellowships				992,650	1,277,143	1,195,620			
Total E&G Expenditures	\$ 7,556,754	\$ 7,818,223	\$ 7,710,850	\$ 51,881,945	\$ 51,933,183	\$ 49,414,520	\$ 36,659,463	\$ 36,020,433	\$ 33,460,655
Mandatory Transfers (In)/Out	236,374	4,817	4,800	1,345,516	1,401,536	1,105,750			
Non-Mandatory Transfers (In)/Out	254,013	220,812	200,100	2,241,259	1,417,775	1,341,100	(831,256)		
Total Educational and General	\$ 8,047,141	\$ 8,043,852	\$ 7,915,750	\$ 55,468,720	\$ 54,752,494	\$ 51,861,370	\$ 35,828,207	\$ 36,020,433	\$ 33,460,655
B. Auxiliary Enterprises Funds									
Expenditures	\$ 247,447	\$ 228,650	\$ 245,650	\$ 4,995,109	\$ 5,004,895	\$ 5,032,068			
Mandatory Transfers (In)/Out	5,938	9,800	9,800	543,998	878,525	849,111			
Non-Mandatory Transfers (In)/Out	(27,544)	(39,002)	(39,700)	21,380					
Total Auxiliary Enterprises	\$ 225,841	\$ 199,448	\$ 215,750	\$ 5,560,487	\$ 5,883,420	\$ 5,881,179			
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ (104,491)	\$ (13,102)		\$ (919,237)	\$ (1,199,856)				
Auxiliary Enterprises Funds	(11,378)	14,102		152,987	(239,404)	99,992			
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ (115,869)	\$ 1,000	\$ 0	\$ (766,250)	\$ (1,439,260)	\$ 99,992			
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 7,942,650	\$ 8,030,750	\$ 7,915,750	\$ 54,549,483	\$ 53,552,638	\$ 51,861,370	\$ 35,828,207	\$ 36,020,433	\$ 33,460,655
Auxiliary Enterprises Funds	214,463	213,550	215,750	5,713,474	5,644,016	5,981,171			
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 8,157,113	\$ 8,244,300	\$ 8,131,500	\$ 60,262,957	\$ 59,196,654	\$ 57,842,541	\$ 35,828,207	\$ 36,020,433	\$ 33,460,655

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT B
(Cont.)

	Family Medicine Units			Total UT—Memphis			Agricultural Experiment Station		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees				\$ 9,402,514	\$ 10,274,428	\$ 10,352,364			
2. Federal Appropriations							\$ 4,497,246	\$ 4,827,984	\$ 5,121,610
3. State Appropriations	\$ 3,086,000	\$ 2,868,800	\$ 2,542,000	70,290,500	69,465,300	64,720,500	14,936,700	14,894,100	13,962,100
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts				4,874,481	4,321,334	4,276,278	64,495	105,000	90,000
6. State Gifts, Grants & Contracts				107,491	56,019	60,227	5,556	15,000	15,000
7. Local Gifts, Grants & Contracts	5,633	4,000	3,500	3,095,113	2,992,056	2,379,244			
8. Private Gifts, Grants & Contracts				587,847	591,360	518,915	20,270	15,000	20,000
9. Endowment Income									
10. Sales & Services of Educ. Act.	4,523,778	5,513,997 1	6,448,940 1	9,062,146	9,991,305	11,302,706	3,212,979	2,803,000	2,752,000
11. Other Sources	31,477	31,000	31,000	604,486	299,066	737,231	9,413	6,293	2,000
Total Educational & General Funds	\$ 7,646,888	\$ 8,417,797	\$ 9,025,440	\$ 98,024,578	\$ 97,990,868	\$ 94,347,465	\$ 22,746,659	\$ 22,666,377	\$ 21,962,710
B. Auxiliary Enterprises Funds				5,713,474	5,644,016	5,981,171			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 7,646,888	\$ 8,417,797	\$ 9,025,440	\$ 103,738,052	\$ 103,634,884	\$ 100,328,636	\$ 22,746,659	\$ 22,666,377	\$ 21,962,710
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 6,370,778	\$ 7,406,709 2	\$ 7,922,547	\$ 49,259,581	\$ 50,489,665	\$ 48,097,404	\$ 17,388,918	\$ 17,980,408	\$ 16,814,049
2. Research				1,278,855	1,133,807	1,200,414			
3. Public Service				532,057		240,468			
4. Academic Support				10,905,086	10,925,481	9,479,316	15,200	16,000	16,000
5. Student Services				1,457,472	1,425,196	1,288,124			
6. Institutional Support				5,924,930	6,375,324	5,450,332	857,028	946,376	894,161
7. Staff Benefits	861,772	961,788	1,058,893	16,234,069	15,923,219	16,564,382	3,870,574	3,857,800	4,061,700
8. Operation & Maint. of Plant				9,189,258	8,772,278	8,340,555			
9. Scholarships & Fellowships				992,650	1,277,143	1,195,620			
Total E&G Expenditures	\$ 7,232,550	\$ 8,368,497	\$ 8,981,440	\$ 95,773,958	\$ 96,322,113	\$ 91,856,615	\$ 22,131,720	\$ 22,800,584	\$ 21,785,910
Mandatory Transfers (In)/Out				1,345,516	1,401,536	1,105,750			
Non-Mandatory Transfers (In)/Out	(49,900)	49,300	44,000	1,360,103	1,467,075	1,385,100	512,839	194,100	176,800
Total Educational and General	\$ 7,182,650	\$ 8,417,797	\$ 9,025,440	\$ 98,479,577	\$ 99,190,724	\$ 94,347,465	\$ 22,644,559	\$ 22,994,684	\$ 21,962,710
B. Auxiliary Enterprises Funds									
Expenditures				\$ 4,995,109	\$ 5,004,895	\$ 5,032,068			
Mandatory Transfers (In)/Out				543,998	878,525	849,111			
Non-Mandatory Transfers (In)/Out				21,380					
Total Auxiliary Enterprises				\$ 5,560,487	\$ 5,883,420	\$ 5,881,179			
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 464,238			\$ (454,999)	\$ (1,199,856)		\$ 102,100	\$ (328,307)	
Auxiliary Enterprises Funds				152,987	(239,404)	\$ 99,992			
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ 464,238	\$ 0	\$ 0	\$ (302,012)	\$ (1,439,260)	\$ 99,992	\$ 102,100	\$ (328,307)	\$ 0
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 7,646,888	\$ 8,417,797	\$ 9,025,440	\$ 98,024,578	\$ 97,990,868	\$ 94,347,465	\$ 22,746,659	\$ 22,666,377	\$ 21,962,710
Auxiliary Enterprises Funds				5,713,474	5,644,016	5,981,171			
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 7,646,888	\$ 8,417,797	\$ 9,025,440	\$ 103,738,052	\$ 103,634,884	\$ 100,328,636	\$ 22,746,659	\$ 22,666,377	\$ 21,962,710

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT B
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees				\$ 701,445	\$ 873,670	\$ 1,192,749 ¹			
2. Federal Appropriations	\$ 6,753,391	\$ 7,382,127	\$ 7,319,349				\$ 3,650,300	\$ 3,584,700	\$ 3,338,700
3. State Appropriations	17,528,300	17,642,500	16,314,500	9,289,000	9,185,100	8,593,100	120,000	120,000	120,000
4. Local Appropriations				364,332	400,000	400,000	88,594	65,649 ¹	
5. Federal Gifts, Grants & Contracts				20,117	20,000	25,000	11,879	2,180 ²	
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts				73,584	80,000	80,000	2,504	53,879 ³	25,291
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales & Services of Educ. Act.	141,707	127,500	153,500	1,761,658	1,725,000	1,745,000	398,672	229,914 ⁴	196,324
11. Other Sources	8,274		10,000	35,113	45,000	45,000	779,910	344,381 ⁵	371,480
Total Educational & General Funds	\$ 24,431,672	\$ 25,152,127	\$ 23,797,349	\$ 12,245,249	\$ 12,328,770	\$ 12,080,849	\$ 5,051,859	\$ 4,400,703	\$ 4,051,795
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 24,431,672	\$ 25,152,127	\$ 23,797,349	\$ 12,245,249	\$ 12,328,770	\$ 12,080,849	\$ 5,051,859	\$ 4,400,703	\$ 4,051,795
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$ 7,060,558	\$ 8,210,051	\$ 8,095,543			
2. Research							\$ 3,580,691	\$ 3,986,786	\$ 2,982,724
3. Public Service	\$ 19,918,439	\$ 19,890,742	\$ 18,242,424						
4. Academic Support	132,202	144,158	141,252	1,727,705	1,550,863	1,411,501			
5. Student Services				5,490	6,478	6,588	307,323	264,178 ⁶	246,583
6. Institutional Support	985,844	1,058,333	1,032,966	1,608,686	1,593,174	1,616,850	790,433	732,411	737,704
7. Staff Benefits	3,623,912	3,928,180	4,273,000	1,173,637	1,240,291	1,155,101			
8. Operation & Maint. of Plant				20,000	30,000	30,000			
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 24,660,397	\$ 25,021,413	\$ 23,689,642	\$ 11,596,076	\$ 12,630,857	\$ 12,315,583	\$ 4,678,447	\$ 4,983,375	\$ 3,967,011
Mandatory Transfers (In)/Out				(2,035)					
Non-Mandatory Transfers (In)/Out	183,739	228,300	205,500	408,466	100,400	93,700	371,700	(386,190) ⁷	144,400
Total Educational and General	\$ 24,844,136	\$ 25,249,713	\$ 23,895,142	\$ 12,002,507	\$ 12,731,257	\$ 12,409,283	\$ 5,050,147	\$ 4,597,185	\$ 4,111,411
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	\$ (412,464)	\$ (97,586)	\$ (97,793)	\$ 242,742	\$ (402,487)	\$ (328,434)	\$ 1,712	\$ (196,482)	\$ (59,616)
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ (412,464)	\$ (97,586)	\$ (97,793)	\$ 242,742	\$ (402,487)	\$ (328,434)	\$ 1,712	\$ (196,482)	\$ (59,616)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 24,431,672	\$ 25,152,127	\$ 23,797,349	\$ 12,245,249	\$ 12,328,770	\$ 12,080,849	\$ 5,051,859	\$ 4,400,703	\$ 4,051,795
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 24,431,672	\$ 25,152,127	\$ 23,797,349	\$ 12,245,249	\$ 12,328,770	\$ 12,080,849	\$ 5,051,859	\$ 4,400,703	\$ 4,051,795

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 1,009,300	\$ 1,012,400	\$ 940,400	\$ 728,900	\$ 731,400	\$ 696,400	\$ 2,034,500	\$ 2,027,400	\$ 1,847,400
4. Local Appropriations	798,704	813,726	830,000	799,128	807,668	799,125			
5. Federal Gifts, Grants & Contracts	16,709	369 1							
6. State Gifts, Grants & Contracts	905	2							
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts							291,603	86,500	115,000
9. Endowment Income							75,217		48,800
10. Sales & Services of Educ. Act.									
11. Other Sources				4,093	3,000 1	3,000	9,606,527	7,725,000	7,711,000
Total Educational & General Funds	\$ 1,825,618	\$ 1,826,495	\$ 1,770,400	\$ 1,532,121	\$ 1,542,068	\$ 1,498,525	\$ 12,007,847	\$ 9,838,900	\$ 9,722,200
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,825,618	\$ 1,826,495	\$ 1,770,400	\$ 1,532,121	\$ 1,542,068	\$ 1,498,525	\$ 12,007,847	\$ 9,838,900	\$ 9,722,200
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,327,437	\$ 1,411,681	\$ 1,335,757	\$ 1,203,704	\$ 1,252,471	\$ 1,313,708			
4. Academic Support	94,671	110,677 3	110,352						
5. Student Services									
6. Institutional Support	16,539	16,762	16,762	14,789	14,809	14,809	\$ 13,296,376	\$ 14,413,735 2	\$ 14,202,800
7. Staff Benefits	289,551	283,389	298,827	208,998	202,096	225,024	3,028,088	3,515,000	3,485,000
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,728,198	\$ 1,822,509	\$ 1,761,698	\$ 1,427,491	\$ 1,469,376	\$ 1,553,541	\$ 16,324,464	\$ 17,928,735	\$ 17,687,800
Mandatory Transfers (In)/Out							159,970		
Non-Mandatory Transfers (In)/Out	78,700	13,965 4	13,200	171,950	47,700 2	7,000 3	(5,060,791) 1	(8,089,835)	(7,965,600)
Total Educational and General	\$ 1,806,898	\$ 1,836,474	\$ 1,774,898	\$ 1,599,441	\$ 1,517,076	\$ 1,560,541	\$ 11,423,643	\$ 9,838,900	\$ 9,722,200
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	\$ 18,720	\$ (9,979)	\$ (4,498)	\$ (67,320)	\$ 24,992	\$ (62,016)	\$ 584,204		
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ 18,720	\$ (9,979)	\$ (4,498)	\$ (67,320)	\$ 24,992	\$ (62,016)	\$ 584,204	\$ 0	\$ 0
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,825,618	\$ 1,826,495	\$ 1,770,400	\$ 1,532,121	\$ 1,542,068	\$ 1,498,525	\$ 12,007,847	\$ 9,838,900	\$ 9,722,200
E&G Funds									
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 1,825,618	\$ 1,826,495	\$ 1,770,400	\$ 1,532,121	\$ 1,542,068	\$ 1,498,525	\$ 12,007,847	\$ 9,838,900	\$ 9,722,200

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT B
(Cont.)

	Total Education & General & Auxiliary Funds			Hospitals			Total University		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees	\$ 88,590,329	\$ 94,564,645	\$ 96,788,376				\$ 88,590,329	\$ 94,564,645	\$ 96,788,376
2. Federal Appropriations	11,291,017	12,251,066	12,481,914				11,291,017	12,251,066	12,481,914
3. State Appropriations	292,089,000	289,557,500	271,723,700				292,089,000	289,557,500	271,723,700
4. Local Appropriations	1,717,832	1,741,394	1,749,125				1,717,832	1,741,394	1,749,125
5. Federal Gifts, Grants & Contracts	11,733,182	12,721,519	12,536,228				11,733,182	12,721,519	12,536,228
6. State Gifts, Grants & Contracts	700,757	749,135	737,227				700,757	749,135	737,227
7. Local Gifts, Grants & Contracts	3,107,479	3,017,124	2,404,244				3,107,479	3,017,124	2,404,244
8. Private Gifts, Grants & Contracts	3,643,551	3,634,769	3,670,187				3,643,551	3,634,769	3,670,187
9. Endowment Income	118,844	43,000	91,800				118,844	43,000	91,800
10. Sales & Services of Educ. Act.	22,473,639	22,867,901	24,084,720				22,473,639	22,867,901	24,084,720
11. Other Sources	14,722,737	10,988,019	11,686,993				14,722,737	10,988,019	11,686,993
Total Educational & General Funds	\$ 450,188,367	\$ 452,136,072	\$ 437,954,514				\$ 450,188,367	\$ 452,136,072	\$ 437,954,514
B. Auxiliary Enterprises Funds	79,632,712	85,759,094	86,826,522				79,632,712	85,759,094	86,826,522
C. Hospitals Funds	212,940,883	227,084,889	240,356,659				212,940,883	227,084,889	240,356,659
TOTAL CURRENT REVENUES	\$ 529,821,079	\$ 537,895,166	\$ 524,781,036	\$ 212,940,883	\$ 227,084,889	\$ 240,356,659	\$ 742,761,962	\$ 764,980,055	\$ 765,137,695
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 166,524,632	\$ 171,514,333	\$ 167,230,284				\$ 166,524,632	\$ 171,514,333	\$ 167,230,284
2. Research	25,127,198	25,058,184	22,066,981				25,127,198	25,058,184	22,066,981
3. Public Service	31,561,111	32,400,138	30,175,497				31,561,111	32,400,138	30,175,497
4. Academic Support	42,570,308	42,551,946	38,270,845				42,570,308	42,551,946	38,270,845
5. Student Services	21,835,549	21,370,886	20,507,797				21,835,549	21,370,886	20,507,797
6. Institutional Support	37,231,107	40,476,575	37,841,970				37,231,107	40,476,575	37,841,970
7. Staff Benefits	74,101,496	75,213,362	76,707,675				74,101,496	75,213,362	76,707,675
8. Operation & Maint. of Plant	36,519,851	36,820,635	35,452,099				36,519,851	36,820,635	35,452,099
9. Scholarships & Fellowships	8,806,415	9,766,205	10,318,916				8,806,415	9,766,205	10,318,916
Total E&G Expenditures	\$ 444,277,667	\$ 455,172,264	\$ 438,572,064				\$ 444,277,667	\$ 455,172,264	\$ 438,572,064
Mandatory Transfers (In)/Out	6,954,471	6,203,366	4,724,057				6,954,471	6,203,366	4,724,057
Non-Mandatory Transfers (In)/Out	(229,363)	(4,513,728)	(4,789,250)				(229,363)	(4,513,728)	(4,789,250)
Total Educational and General	\$ 451,002,775	\$ 456,861,902	\$ 438,506,871				\$ 451,002,775	\$ 456,861,902	\$ 438,506,871
B. Auxiliary Enterprises Funds									
Expenditures	\$ 68,785,701	\$ 73,206,345	\$ 72,362,514				\$ 68,785,701	\$ 73,206,345	\$ 72,362,514
Mandatory Transfers (In)/Out	6,512,250	9,575,608	10,426,436				6,512,250	9,575,608	10,426,436
Non-Mandatory Transfers (In)/Out	2,686,001	2,938,920	3,924,576				2,686,001	2,938,920	3,924,576
Total Auxiliary Enterprises	\$ 77,983,952	\$ 85,720,873	\$ 86,713,526				\$ 77,983,952	\$ 85,720,873	\$ 86,713,526
C. Hospitals Funds Expenditures & Transfers									
Expenditures	\$ 206,339,053	\$ 211,086,242	\$ 229,296,248				\$ 206,339,053	\$ 211,086,242	\$ 229,296,248
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Hospitals Funds	\$ 206,339,053	\$ 211,086,242	\$ 229,296,248				\$ 206,339,053	\$ 211,086,242	\$ 229,296,248
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ (814,408)	\$ (4,725,830)	\$ (552,357)				\$ (814,408)	\$ (4,725,830)	\$ (552,357)
Auxiliary Enterprises Funds	1,648,760	38,221	112,996				1,648,760	38,221	112,996
Hospitals Funds									
Total Transfers To/(From) Fund Balance	\$ 834,352	\$ (4,687,609)	\$ (439,361)				\$ 834,352	\$ (4,687,609)	\$ (439,361)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 450,188,367	\$ 452,136,072	\$ 437,954,514				\$ 450,188,367	\$ 452,136,072	\$ 437,954,514
Auxiliary Enterprises Funds	79,632,712	85,759,094	86,826,522				79,632,712	85,759,094	86,826,522
Hospitals Funds	212,940,883	227,084,889	240,356,659				212,940,883	227,084,889	240,356,659
Total Unrestricted Current Funds Expenditures and Transfers	\$ 529,821,079	\$ 537,895,166	\$ 524,781,036	\$ 212,940,883	\$ 227,084,889	\$ 240,356,659	\$ 742,761,962	\$ 764,980,055	\$ 765,137,695

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 1

	Chattanooga			Knoxville			Martin		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 3,395,090	\$ 3,652,420	\$ 3,500,919	\$ 11,950,591	\$ 12,953,853	\$ 12,765,985	\$ 2,221,924	\$ 2,313,037	\$ 2,285,511
12 Academic Salaries	13,712,270	14,413,335	14,090,769	62,216,728	66,645,359	65,610,528	10,053,008	10,905,889	10,749,676
13 GTA, GA, GRA	163,588	249,549 ⁴	241,762 ⁴	7,440,053	7,780,684	7,064,026	208,056	174,887 ⁸	140,089 ²⁸
Total Professional Salaries	\$ 17,270,948	\$ 18,315,304	\$ 17,833,450	\$ 81,607,372	\$ 87,379,896	\$ 85,440,539	\$ 12,482,988	\$ 13,393,813	\$ 13,175,276
15 Total Summer School	\$ 735,792	\$ 760,349	\$ 738,779	\$ 2,046,989	\$ 2,117,785	\$ 1,991,955	\$ 514,636	\$ 477,729	\$ 456,399
16 Clerical & Supporting—Salaried	\$ 3,097,555	\$ 3,213,223	\$ 3,000,755	\$ 17,202,321	\$ 18,317,886	\$ 17,499,689	\$ 1,937,274	\$ 2,052,703	\$ 2,017,900
14 Student Employees—Salaried	26,852	28,072	19,783	77,566	34,996 ⁷	33,967	5,112	5,272	5,000
Total Non—Exempt Salaries	\$ 3,124,407	\$ 3,241,295	\$ 3,020,538	\$ 17,279,887	\$ 18,352,882	\$ 17,533,656	\$ 1,942,386	\$ 2,057,975	\$ 2,022,900
17 Clerical & Supporting—Hourly	\$ 2,208,704	\$ 2,047,805	\$ 2,051,770	\$ 10,001,359	\$ 9,425,826	\$ 8,645,875	\$ 2,076,156	\$ 2,260,018	\$ 2,380,194
18 Student Employees—Hourly	598,152	659,914	786,604	1,784,865	1,821,884	1,475,928	371,560	469,981 ⁹	455,883
Total Biweekly Wages	\$ 2,806,856	\$ 2,707,719	\$ 2,838,374	\$ 11,786,224	\$ 11,247,710	\$ 10,121,803	\$ 2,447,716	\$ 2,729,999	\$ 2,836,077
TOTAL SALARIES AND WAGES	\$ 23,938,003	\$ 25,024,667	\$ 24,431,141	\$ 112,720,472	\$ 119,098,273	\$ 115,087,953	\$ 17,387,726	\$ 18,659,516	\$ 18,490,652
OPERATING & MISCELLANEOUS									
19 Non—Wage Payments	\$ 66,390			\$ 312,222	\$ 297,333	\$ 182,500	\$ 4,125		
21 Staff Benefits—Required	4,814,032	4,659,176	4,797,756	21,602,690	20,892,460	21,019,800	3,736,286	3,446,539 ¹⁰	3,407,744
22 Staff Benefits—Optional	1,467,545	1,619,729	1,641,149	6,320,418	7,522,000	7,262,000	1,115,124	1,260,624	1,332,664
31 Travel	667,309	573,204	526,335	2,741,908	2,553,316	2,309,982	470,521	526,389	440,801 ²⁸
32 Motor Vehicle Operations	104,284	93,698	85,917	631,047	574,334	575,413	86,870	95,920	94,035
33 Printing, Dup. & Binding	634,481	514,248	659,843	1,857,051	1,510,296	1,516,340	370,589	282,201 ¹¹	303,304
34 Utilities & Fuel	2,045,934	2,211,626	2,214,905	6,715,629	7,170,975	7,470,020	1,410,556	1,559,302	1,791,582 ²⁹
35 Communications	373,096	530,121	470,756	5,194,575	5,537,505	4,764,503	501,759	498,457	457,036
36 Maintenance & Repairs	561,881	344,644	311,369	4,344,054	2,614,333 ⁸	2,368,907	158,722	239,010 ¹²	252,159
37 Prof. Services & Memberships	409,909	170,685	147,805	2,274,325	1,749,868	1,538,047	236,197	294,512 ¹³	144,770 ²⁸
38 Computer Services	187,869	196,663	175,785	(950,613) ⁹	6,873,624 ⁹	6,408,526	10,077	27,050 ¹⁴	21,340 ²⁸
39 Supplies	788,395	1,062,418	988,121	5,759,484	4,359,655	3,777,688	819,318	803,951	690,823 ²⁸
41 Rentals	331,020	370,659	381,903	1,890,182	2,344,791 ¹⁰	2,433,583	80,835	80,559	90,162
42 Insurance & Interest	130,414	140,828	140,820	749,981	1,061,301 ¹¹	1,045,507	105,542	175,182 ¹⁵	150,934 ²⁸
43 Awards	715,650	684,967	602,376	2,764,713	3,011,090	3,344,881	1,373,785	1,588,724 ¹⁶	1,654,224
44 Grants & Subsidies	1,055,369	996,432	881,751	2,335,335	2,721,334	2,741,875	419,332	442,781	311,365 ²⁸
45 Mandatory Transfers	439,825	145,612	145,007	4,628,255	4,605,250	3,468,500	146,566	116,151	70,000 ²⁷
46 Contractual & Special Services	1,402,188	1,216,846	903,723	88,662	3,460,504 ⁸	4,361,714	1,257,270	1,087,506	917,168 ²⁸
47 Non—Mandatory Transfers	876,472	869,900	832,800	93,796	372,645	(501,550)	519,650	447,400 ⁷	619,300
48 Service Department Credits	(1,068,141)	(1,342,084)	(1,258,901)	(9,416,792) ⁹	(15,106,064) ⁹	(13,588,385)	(1,879,106)	(1,894,595)	(1,835,075)
49 Other Expenditures	38,382	290,249	206,907	735,126	1,238,548 ¹²	3,106,688 ¹²	(157,365)	(51,015) ¹⁷	(94,629) ³⁰
50—59 Stores for Resale	57,773	110,108	138,550	5,270,415	5,202,219	4,743,728	81,659	154,000 ¹⁸	158,500
Total Operating & Miscellaneous	\$ 16,100,077	\$ 15,479,729	\$ 14,994,677	\$ 65,942,463	\$ 70,566,717	\$ 70,350,067	\$ 10,868,312	\$ 11,180,648	\$ 10,978,207
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 1,200,280	\$ 499,680	\$ 97,035	\$ 8,501,688	\$ 4,223,761	\$ 1,490,363	\$ 427,953	\$ 405,052 ¹⁹	\$ 94,868 ²⁸
62 Minor Equipment	436,254	34,730		1,394,413	467,001	141,146	169,376	51,361	14,531
63 Library Acquisitions	662,727	638,367	636,473	3,234,018	3,807,688	3,424,552	342,104	342,546	267,516 ²⁸
64 Livestock								5,700 ²⁰	5,700
71 Land									
72 Buildings—Capital Outlay	90,010			1,213,466	360,601	288,000	14,198		
73 Improvements other than Buildings	4,242			456,944	16,000	14,590			
Total Equipment & Capital Outlay	\$ 2,393,513	\$ 1,172,777	\$ 733,508	\$ 14,800,529	\$ 8,875,051	\$ 5,358,651	\$ 953,631	\$ 804,659	\$ 382,615
TOTAL OPERATING	\$ 18,493,590	\$ 16,652,506	\$ 15,728,185	\$ 80,742,992	\$ 79,441,768	\$ 75,708,718	\$ 11,821,943	\$ 11,985,307	\$ 11,360,822
TOTAL EXPENDITURES & TRANSFERS	\$ 42,431,593	\$ 41,677,173	\$ 40,159,326	\$ 193,463,464	\$ 198,540,041	\$ 190,796,671	\$ 29,209,669	\$ 30,644,823	\$ 29,851,474

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 1
(Cont.)

	Space Institute			Memphis—Other Specialized Units			College of Medicine Units		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 653,214	\$ 813,444 ⁹	\$ 738,396	\$ 4,611,451	\$ 4,822,099	\$ 4,042,427	\$ 725,951	\$ 722,604	\$ 797,639
12 Academic Salaries	2,428,787	2,417,598	2,342,343	14,532,784	15,005,491	15,454,547	23,284,805	23,858,839	23,343,583
13 GTA, GA, GRA	67,535	310,524 ¹⁰	295,620	161,956	218,100 ¹	221,050	342,585	414,690 ¹	424,075 ¹
Total Professional Salaries	\$ 3,149,536	\$ 3,541,566	\$ 3,376,359	\$ 19,306,191	\$ 20,045,690	\$ 19,718,024	\$ 24,353,341	\$ 24,996,133	\$ 24,565,297
15 Total Summer School		\$ 40,000 ¹¹	\$ 110,000						
16 Clerical & Supporting—Salaried	\$ 27,483	\$ 24,426	\$ 21,100	\$ 5,456,686	\$ 5,849,854	\$ 5,603,947	\$ 3,103,180	\$ 3,252,028	\$ 2,861,638
14 Student Employees—Salaried				3,413	3,080	6,174			
Total Non—Exempt Salaries	\$ 27,483	\$ 24,426	\$ 21,100	\$ 5,460,099	\$ 5,852,934	\$ 5,610,121	\$ 3,103,180	\$ 3,252,028	\$ 2,861,638
17 Clerical & Supporting—Hourly	\$ 877,841	\$ 912,906	\$ 924,743	\$ 6,324,018	\$ 6,127,908	\$ 6,047,385	\$ 1,070,737	\$ 1,228,277	\$ 1,326,083
18 Student Employees—Hourly	(1,619)	2,233		35,359	48,495 ¹	67,303 ¹	554	4,176	27,032
Total Biweekly Wages	\$ 876,222	\$ 915,139	\$ 924,743	\$ 6,359,377	\$ 6,176,403	\$ 6,114,688	\$ 1,071,291	\$ 1,232,453	\$ 1,353,115
TOTAL SALARIES AND WAGES	\$ 4,053,241	\$ 4,521,131	\$ 4,432,202	\$ 31,125,667	\$ 32,075,027	\$ 31,442,833	\$ 28,527,812	\$ 29,480,614	\$ 28,780,050
OPERATING & MISCELLANEOUS									
19 Non—Wage Payments				\$ (875)	\$ 900		\$ 29,052	\$ 44,281	\$ 30,451
21 Staff Benefits—Required	\$ 776,558	\$ 687,800	\$ 700,100	5,896,364	5,426,970	\$ 5,608,322	5,202,235	4,971,491	5,161,354
22 Staff Benefits—Optional	208,704	261,800	293,500	2,796,857	3,025,067	3,417,237	23,796		
31 Travel	134,467	87,321 ¹²	84,230	392,625	360,560	310,918 ⁸	132,402	193,736 ³	43,100 ⁷
32 Motor Vehicle Operations	60,135	56,006	56,127	92,961	98,636	92,511	560	3,500	500 ⁷
33 Printing, Dup. & Binding	46,107	51,853	46,337	186,232	232,052	226,078	48,761	71,908	52,749 ⁷
34 Utilities & Fuel	385,046	395,189	395,200	2,985,440	3,251,689	3,478,789		155	
35 Communications	151,893	204,540 ¹³	208,165	378,579	473,789	232,638 ⁸	480,918	437,091	373,799 ⁷
36 Maintenance & Repairs	184,258	166,383	166,665	4,015,961	2,731,965	2,260,835 ⁸	342,721	332,112	205,194 ⁷
37 Prof. Services & Memberships	64,475	54,240	53,827	491,706	647,183	516,162 ⁸	272,339	299,434	460,473
38 Computer Services	14,387	11,476	11,514	(148,299)	(242) ⁹	(117,083) ⁹	53,936	115,616 ⁴	60,143
39 Supplies	186,444	210,726	213,115	4,177,750	3,305,573	3,231,185	1,176,565	1,178,247	767,914
41 Rentals	40,972	60,367 ¹⁴	58,888	427,377	644,122	496,171 ⁸	2,195,508	412,436	752,930
42 Insurance & Interest	41,409	42,765	42,725	224,686	283,104	236,990 ⁸	7,577	(2,951)	
43 Awards	32,505	44,463 ¹⁵	55,160 ¹⁹	1,006,882	1,290,809	1,243,832	50	(82)	
44 Grants & Subsidies	851,517	599,651 ¹⁶	532,800	88,440	120,570	38,036 ⁸	375,034	16,954 ⁵	2,033
45 Mandatory Transfers	236,374	4,817 ¹⁷	4,800	1,345,516	1,401,536	1,105,750 ¹⁰			
46 Contractual & Special Services	84,316	124,327 ¹⁸	102,840	2,251,828	2,397,444	2,298,590	(1,451,397)	(554,943) ⁶	(671,285)
47 Non—Mandatory Transfers	254,013	220,812	200,100	2,241,259	1,417,775	1,341,100	(831,256)		
48 Service Department Credits	(284,212)	(294,892)	(279,000)	(9,493,182)	(8,412,309)	(8,631,664)	(1,886,206)	(2,056,529)	(2,675,130)
49 Other Expenditures	1,913	7,648	4,275	458,263	77,289	106,571	16,179	4,248	85,430
50—59 Stores for Resale	(400)			2,400,754	2,259,065	2,304,850	21,722	22,395	20,450
Total Operating & Miscellaneous	\$ 3,470,881	\$ 2,997,292	\$ 2,951,368	\$ 22,217,124	\$ 21,033,547	\$ 19,797,818	\$ 6,210,496	\$ 5,489,099	\$ 4,670,105
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 377,458	\$ 402,353	\$ 409,135	\$ 1,297,374	\$ 1,004,793	\$ 91,500 ⁸	\$ 947,011	\$ 968,159	\$ 2,500
62 Minor Equipment	31,038	23,840	23,845	202,148	78,712	15,600	142,794	81,193	7,750
63 Library Acquisitions	89,193	99,236	99,200	492,507	560,415	513,619	94	1,368	250
64 Livestock									
71 Land									
72 Buildings—Capital Outlay				133,900					
73 Improvements other than Buildings	25,330								
Total Equipment & Capital Outlay	\$ 523,019	\$ 525,429	\$ 532,180	\$ 2,125,929	\$ 1,643,920	\$ 620,719	\$ 1,089,899	\$ 1,050,720	\$ 10,500
TOTAL OPERATING	\$ 3,993,900	\$ 3,522,721	\$ 3,483,548	\$ 24,343,053	\$ 22,677,467	\$ 20,418,537	\$ 7,300,395	\$ 6,539,819	\$ 4,680,605
TOTAL EXPENDITURES & TRANSFERS	\$ 8,047,141	\$ 8,043,852	\$ 7,915,750	\$ 55,468,720	\$ 54,752,494	\$ 51,861,370	\$ 35,828,207	\$ 36,020,433	\$ 33,460,655

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ 5,337,402	\$ 5,544,703	\$ 4,840,066	\$ 783,432	\$ 868,421	\$ 865,322
12 Academic Salaries	\$ 3,887,128	\$ 4,509,383	\$ 4,997,594	41,704,717	43,373,713	43,795,724	7,351,784	7,704,117	8,203,484
13 GTA, GA, GRA				504,541	632,790	645,125	737,777	871,121	792,140
Total Professional Salaries	\$ 3,887,128	\$ 4,509,383	\$ 4,997,594	\$ 47,546,660	\$ 49,551,206	\$ 49,280,915	\$ 8,872,993	\$ 9,443,659	\$ 9,860,946
15 Total Summer School									
16 Clerical & Supporting--Salaried	\$ 869,483	\$ 1,082,521	\$ 1,227,997	\$ 9,429,349	\$ 10,184,403	\$ 9,693,582	\$ 3,905,755	\$ 4,145,350	\$ 4,372,276
14 Student Employees--Salaried				3,413	3,080	6,174			
Total Non-Exempt Salaries	\$ 869,483	\$ 1,082,521	\$ 1,227,997	\$ 9,432,762	\$ 10,187,483	\$ 9,699,756	\$ 3,905,755	\$ 4,145,350	\$ 4,372,276
17 Clerical & Supporting--Hourly	\$ 469,327	\$ 509,985	\$ 508,202	\$ 7,864,082	\$ 7,866,170	\$ 7,881,670	\$ 283,397	\$ 275,648	\$ 108,600
18 Student Employees--Hourly	866	2,040	6,100	36,779	54,711	100,435	146,564	131,100	47,800
Total Biweekly Wages	\$ 470,193	\$ 512,025	\$ 514,302	\$ 7,900,861	\$ 7,920,881	\$ 7,982,105	\$ 429,961	\$ 406,748	\$ 156,400
TOTAL SALARIES AND WAGES	\$ 5,226,804	\$ 6,103,929	\$ 6,739,893	\$ 64,880,283	\$ 67,659,570	\$ 66,962,776	\$ 13,208,709	\$ 13,995,757	\$ 14,389,622
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ (375)			\$ 27,802	\$ 45,181	\$ 30,451	\$ 20		
21 Staff Benefits--Required	599,235	\$ 648,280	\$ 698,393	11,697,834	11,046,741	11,468,069	2,526,432	\$ 2,405,800	\$ 2,432,700
22 Staff Benefits--Optional	190,824	239,808	267,500	3,011,477	3,264,875	3,684,737	851,254	942,000	1,097,000
31 Travel	68,426	83,550	83,312	593,453	637,846	437,330	261,100	292,912	135,500
32 Motor Vehicle Operations				93,521	102,136	93,011	19,766	16,752	15,000
33 Printing, Dup. & Binding	8,205	8,300	12,400	243,198	312,260	291,227	(6,429)	(10,337)	(51,845)
34 Utilities & Fuel	30,416	31,005		3,015,856	3,282,849	3,478,789	335,672	343,000	307,000
35 Communications	129,034	129,900	120,000	988,531	1,040,780	726,437	221,085	217,651	197,000
36 Maintenance & Repairs	106,169	81,200	111,000	4,464,851	3,145,277	2,577,029	630,928	502,915	486,130
37 Prof. Services & Memberships	98,147	53,500	68,000	862,192	1,000,117	1,044,635	18,442	2,451	2,000
38 Computer Services	2,777	6,000	37,000	(91,586)	121,374	(19,940)	51,507	80,519	101,835
39 Supplies	318,985	333,600	280,600	5,673,300	4,817,420	4,279,699	2,231,962	2,269,446	1,818,585
41 Rentals	216,499	229,500	394,742	2,839,384	1,286,058	1,643,843	82,414	53,250	41,000
42 Insurance & Interest	96,465	177,533	79,000	328,728	457,686	315,990	88,591	85,633	79,126
43 Awards		1,200	23,600	1,006,932	1,291,927	1,267,432	13,005	34	
44 Grants & Subsidies	38			463,512	137,524	40,069	353,685	375,996	340,000
45 Mandatory Transfers				1,345,516	1,401,536	1,105,750			
46 Contractual & Special Services	(31,621)	7,500	10,000	768,810	1,850,001	1,637,305	(382,532)	(355,479)	(275,243)
47 Non-Mandatory Transfers	(49,900)	49,300	44,000	1,360,103	1,467,075	1,385,100	512,839	194,100	176,800
48 Service Department Credits	794		500	(11,378,594)	(10,468,838)	(11,306,294)	(46,209)	10,000	
49 Other Expenditures	4,599	1,100	6,500	479,041	82,637	198,501	4,977	8,092	3,000
50--59 Stores for Resale	5,552	6,500	6,500	2,428,028	2,287,960	2,331,800	104,040		
Total Operating & Miscellaneous	\$ 1,794,269	\$ 2,087,776	\$ 2,243,047	\$ 30,221,889	\$ 28,610,422	\$ 26,710,970	\$ 7,872,549	\$ 7,434,735	\$ 6,905,588
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 115,967	\$ 217,592	\$ 39,000	\$ 2,360,352	\$ 2,190,544	\$ 133,000	\$ 1,004,704	\$ 1,240,030	\$ 651,500
62 Minor Equipment	45,610	8,500	3,500	390,552	168,405	26,850	228,227	54,162	
63 Library Acquisitions				492,601	561,783	513,869	15,216	16,000	16,000
64 Livestock							167,873	40,000	
71 Land									
72 Buildings--Capital Outlay				133,900			76,636	162,000	
73 Improvements other than Buildings							70,645	52,000	
Total Equipment & Capital Outlay	\$ 161,577	\$ 226,092	\$ 42,500	\$ 3,377,405	\$ 2,920,732	\$ 673,719	\$ 1,563,301	\$ 1,564,192	\$ 667,500
TOTAL OPERATING	\$ 1,955,846	\$ 2,313,868	\$ 2,285,547	\$ 33,599,294	\$ 31,531,154	\$ 27,384,689	\$ 9,435,850	\$ 8,998,927	\$ 7,573,088
TOTAL EXPENDITURES & TRANSFERS	\$ 7,182,650	\$ 8,417,797	\$ 9,025,440	\$ 98,479,577	\$ 99,190,724	\$ 94,347,465	\$ 22,644,559	\$ 22,994,684	\$ 21,962,710

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 312,097	\$ 326,400	\$ 342,746 1	\$ 32,347	\$ 34,037	\$ 33,289	\$ 184,784	\$ 276,558 8	\$ 277,004
12 Academic Salaries	13,787,457	14,249,996	13,734,451	4,426,551	4,750,491	5,216,953	1,739,280	1,547,677	1,635,670
13 GTA, GA, GRA	27			37,428	52,218	34,467	2,498	315 9	
Total Professional Salaries	\$ 14,099,581	\$ 14,576,396	\$ 14,077,197	\$ 4,496,326	\$ 4,836,746	\$ 5,284,709	\$ 1,926,562	\$ 1,824,550	\$ 1,912,674
15 Total Summer School									
16 Clerical & Supporting - Salaried	\$ 3,109,460	\$ 3,193,966	\$ 2,828,305	\$ 1,612,362	\$ 1,699,852	\$ 1,800,766	\$ 690,242	\$ 601,466	\$ 620,881
14 Student Employees - Salaried	708	1,325		93,819	82,955	91,228	5,998	6,237	
Total Non-Exempt Salaries	\$ 3,110,168	\$ 3,195,291	\$ 2,828,305	\$ 1,706,181	\$ 1,782,807	\$ 1,891,994	\$ 696,240	\$ 607,703	\$ 620,881
17 Clerical & Supporting - Hourly	\$ 117,783	\$ 111,001	\$ 27,700	\$ 265,642	\$ 232,650	\$ 199,072	\$ 90,494	\$ 96,044	\$ 86,494
18 Student Employees - Hourly	54,175	63,538	2,000	161,615	176,945	133,376	73,018	65,210	69,000
Total Biweekly Wages	\$ 171,958	\$ 174,539	\$ 29,700	\$ 427,257	\$ 409,595	\$ 332,448	\$ 163,512	\$ 161,254	\$ 155,494
TOTAL SALARIES AND WAGES	\$ 17,381,707	\$ 17,946,226	\$ 16,935,202	\$ 6,629,764	\$ 7,029,148	\$ 7,509,151	\$ 2,786,314	\$ 2,593,507	\$ 2,689,049
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 3,057	\$ 5,400							
21 Staff Benefits - Required	2,170,735	2,216,151	\$ 2,529,000 2	\$ 1,132,065	\$ 1,089,086	\$ 1,095,850	\$ 548,553	\$ 496,746	\$ 486,097
22 Staff Benefits - Optional	1,202,857	1,435,000	1,493,100 2	351,249	350,800	355,500	144,729	140,715	163,403
31 Travel	1,154,874	1,064,000	1,082,250	118,684	98,200	110,650	160,587	128,173 6	129,730
32 Motor Vehicle Operations	6,975	11,382 3	11,000	36,731	30,000	27,000	57,377	53,433	55,200
33 Printing, Dup. & Binding	54,655	86,660	135,500 4	62,946	54,700	72,200	112,331	98,916	88,350
34 Utilities & Fuel	109,095	103,000	47,000 5	672,031	787,380	789,780	25,042	1,270 10	10,000 10
35 Communications	435,058	232,000	277,500 6	133,423	124,700	130,300	203,469	211,590	280,200
36 Maintenance & Repairs	133,129	239,500	152,000	456,793	490,400	421,530	59,773	149,394 11	49,750
37 Prof. Services & Memberships	12,426	11,300	12,200	22,716	26,100	21,550	180,971	140,526 12	96,724
38 Computer Services	27,477	30,000	30,000	98,837	68,500	41,118 2	(1,999)	6,302 13	3,115
39 Supplies	613,175	568,500	526,700	782,217	1,327,053	1,230,916	238,877	207,373 6	190,414
41 Rentals	44,140	65,480 7	45,000 7	33,610	6,700	7,400	62,206	92,611 14	68,700
42 Insurance & Interest	35,918	34,014	28,039	5,885	6,478	6,588	(7,694)	9,319 15	11,067
43 Awards	85			11,002	30,000	30,000	2,400	6	
44 Grants & Subsidies	299,419	214,500	110,000 8	338,462	250,515	200,000 3	334,000	323,844	16
45 Mandatory Transfers				(2,035)					
46 Contractual & Special Services	669,154	656,673	634,716	207,289	303,900	238,400	287,006	505,914 5	305,601 5
47 Non-Mandatory Transfers	183,739	228,300	205,500	408,466	100,400	93,700	371,700	(386,190) 16	97,600
48 Service Department Credits			(410,065) 4	1,215			(845,196)	(990,510) 7	(736,089)
49 Other Expenditures	9,696	4,000	500	(14,365)			5,055	89,102 17	13,500
50-59 Stores for Resale	49						(52,680)	15,517 4	6,500
Total Operating & Miscellaneous	\$ 7,165,713	\$ 7,205,860	\$ 6,909,940	\$ 4,857,221	\$ 5,144,912	\$ 4,872,482	\$ 1,886,507	\$ 1,294,045	\$ 1,319,862
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 159,626	\$ 70,909	\$ 50,000	\$ 347,245	\$ 487,571	4	\$ 322,110	\$ 638,909 7	\$ 75,000
62 Minor Equipment	137,090	26,718		87,799	40,526		54,857	70,345	27,500
63 Library Acquisitions				29,100	29,100	\$ 27,650	359	379	
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				51,378					
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 296,716	\$ 97,627	\$ 50,000	\$ 515,522	\$ 557,197	\$ 27,650	\$ 377,326	\$ 709,633	\$ 102,500
TOTAL OPERATING	\$ 7,462,429	\$ 7,303,487	\$ 6,959,940	\$ 5,372,743	\$ 5,702,109	\$ 4,900,132	\$ 2,263,833	\$ 2,003,678	\$ 1,422,362
TOTAL EXPENDITURES & TRANSFERS	\$ 24,844,136	\$ 25,249,713	\$ 23,895,142	\$ 12,002,507	\$ 12,731,257	\$ 12,409,283	\$ 5,050,147	\$ 4,597,185	\$ 4,111,411

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES									
11 Admin. & Professional Salaries							\$ 6,458,937	\$ 7,056,657	\$ 7,070,327
12 Academic Salaries	\$ 880,498	\$ 954,839	\$ 972,565	\$ 731,466	\$ 768,871	\$ 830,243	(4,875)		600
13 GTA, GA, GRA	2,435	9,383	7,000	2,000			53,084	58,126	35,793
Total Professional Salaries	\$ 882,933	\$ 964,222	\$ 979,565	\$ 733,466	\$ 768,871	\$ 830,243	\$ 6,507,146	\$ 7,114,783	\$ 7,106,720
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 158,160	\$ 170,044	\$ 164,964	\$ 94,851	\$ 103,337	\$ 108,366	\$ 2,943,475	\$ 3,232,958	\$ 3,212,235
14 Student Employees-Salaried							594		
Total Non-Exempt Salaries	\$ 158,160	\$ 170,044	\$ 164,964	\$ 94,851	\$ 103,337	\$ 108,366	\$ 2,944,069	\$ 3,232,958	\$ 3,212,235
17 Clerical & Supporting-Hourly				\$ 250			\$ 1,035,620	\$ 1,120,062	\$ 1,138,165
18 Student Employees-Hourly	\$ 5,049	\$ 12,746	\$ 9,000				180,261	196,523	232,154
Total Biweekly Wages	\$ 5,049	\$ 12,746	\$ 9,000	250	0	0	\$ 1,215,881	\$ 1,316,585	\$ 1,370,319
TOTAL SALARIES AND WAGES	\$ 1,046,142	\$ 1,147,012	\$ 1,153,529	\$ 828,567	\$ 872,208	\$ 938,609	\$ 10,667,096	\$ 11,664,326	\$ 11,689,274
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments							\$ 2,047,707	\$ 2,304,000	\$ 2,306,000
21 Staff Benefits-Required	\$ 198,735	\$ 189,039	\$ 194,970	\$ 145,347	\$ 131,109	\$ 145,397	613,476	793,000	779,000
22 Staff Benefits-Optional	60,724	64,350	73,111	38,614	44,150	49,914	595,761	610,184	639,711
31 Travel	82,111	85,201	78,168	44,965	58,000	55,000	76,426	76,698	80,433
32 Motor Vehicle Operations	11,332	14,517	12,000	44,530	45,000	45,000	1,036,086	755,962	1,080,934
33 Printing, Dup. & Binding	21,977	19,055	18,600	49,563	42,000	38,000	465,060	601,000	601,000
34 Utilities & Fuel	4,799	9		2,458	2,150	2,150	791,945	644,965	705,354
35 Communications	52,850	51,540	53,600	50,733	56,000	52,000	415,882	463,400	475,601
36 Maintenance & Repairs	16,694	10,189	9,000	9,435	8,500	9,500	465,675	552,269	665,789
37 Prof. Services & Memberships	25,137	14,755	10,847	21,009	24,550	25,000	353,716	354,422	349,914
38 Computer Services	1,057	7,356	9,812	1,195	1,075	1,200	640,616	836,265	653,528
39 Supplies	30,501	27,573	24,835	25,919	14,500	15,731	266,907	293,818	297,296
41 Rentals	15,901	21,496	21,964	62,800	77,500	94,570	85,724	104,180	103,598
42 Insurance & Interest	1,746	1,462	1,462	1,932	1,709	1,744	33,472	4,000	2,000
43 Awards							(41,688)	6,895	6,895
44 Grants & Subsidies	21,656	15		1,200			159,970		
45 Mandatory Transfers							754,390	1,471,407	979,921
46 Contractual & Special Services	55,941	75,422	62,600	62,397	46,950	51,650	(5,060,791)	(7,908,108)	(7,965,600)
47 Non-Mandatory Transfers	78,700	13,965	13,200	171,950	47,700	7,000	(5,444,249)	(6,365,659)	(6,214,996)
48 Service Department Credits							60,681	19,727	20,690
49 Other Expenditures	969	200	200	7			900,746	910,204	910,204
50-59 Stores for Resale									
Total Operating & Miscellaneous	\$ 680,830	\$ 596,120	\$ 584,369	\$ 734,054	\$ 600,893	\$ 593,856	\$ (782,488)	\$ (3,471,371)	\$ (3,522,728)
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 31,196	\$ 61,835	\$ 17,000	\$ 19,705	\$ 23,600	\$ 12,226	\$ 1,474,331	\$ 1,629,152	\$ 1,555,654
62 Minor Equipment	38,090	13,362	3,000	7,928	10,225	4,500	64,664	16,793	
63 Library Acquisitions	10,640	18,145	17,000	9,187	10,150	11,350	40		
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 79,926	\$ 93,342	\$ 37,000	\$ 36,820	\$ 43,975	\$ 28,076	\$ 1,539,035	\$ 1,645,945	\$ 1,555,654
TOTAL OPERATING	\$ 760,756	\$ 689,462	\$ 621,369	\$ 770,874	\$ 644,868	\$ 621,932	\$ 756,547	\$ (1,825,426)	\$ (1,967,074)
TOTAL EXPENDITURES & TRANSFERS	\$ 1,806,898	\$ 1,836,474	\$ 1,774,898	\$ 1,599,441	\$ 1,517,076	\$ 1,560,541	\$ 11,423,643	\$ 9,838,900	\$ 9,722,200

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 1
(Cont.)

	Total Educational and General Funds		
	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES			
11 Admin. & Professional Salaries	\$ 31,329,818	\$ 33,839,530	\$ 32,719,565
12 Academic Salaries	159,027,671	167,731,885	167,183,006
13 GTA, GA, GRA	9,219,022	10,139,597	9,256,022
Total Professional Salaries	\$ 199,576,511	\$ 211,711,012	\$ 209,158,593
15 Total Summer School	\$ 3,297,417	\$ 3,395,863	\$ 3,297,133
16 Clerical & Supporting--Salaried	\$ 44,208,287	\$ 46,939,614	\$ 45,340,819
14 Student Employees--Salaried	214,062	161,937	156,152
Total Non--Exempt Salaries	\$ 44,422,349	\$ 47,101,551	\$ 45,496,971
17 Clerical & Supporting--Hourly	\$ 24,821,328	\$ 24,348,130	\$ 23,444,283
18 Student Employees--Hourly	3,410,419	3,654,785	3,312,180
Total Biweekly Wages	\$ 28,231,747	\$ 28,002,915	\$ 26,756,463
TOTAL SALARIES AND WAGES	\$ 275,528,024	\$ 290,211,341	\$ 284,709,160
OPERATING & MISCELLANEOUS			
19 Non--Wage Payments	\$ 413,616	\$ 347,914	\$ 212,951
21 Staff Benefits--Required	51,396,974	49,564,647	50,583,283
22 Staff Benefits--Optional	15,386,171	17,699,043	18,225,078
31 Travel	7,025,740	6,765,594	6,029,687
32 Motor Vehicle Operations	1,228,994	1,174,676	1,150,136
33 Printing, Dup. & Binding	4,482,555	4,297,600	4,198,790
34 Utilities & Fuel	15,187,178	16,481,241	17,107,426
35 Communications	9,098,417	9,504,162	8,322,851
36 Maintenance & Repairs	11,436,400	8,397,045	7,279,640
37 Prof. Services & Memberships	4,593,474	4,157,896	3,763,194
38 Computer Services	(298,076)	7,780,538	7,134,219
39 Supplies	17,790,208	16,608,974	14,410,155
41 Rentals	5,750,371	4,754,313	5,184,309
42 Insurance & Interest	1,568,176	2,120,557	1,927,600
43 Awards	5,953,549	6,658,205	6,956,073
44 Grants & Subsidies	6,431,799	6,069,472	5,164,755
45 Mandatory Transfers	6,954,471	6,273,366	4,794,057
46 Contractual & Special Services	5,254,891	9,451,309	9,920,395
47 Non--Mandatory Transfers	(229,363)	(4,332,001)	(4,836,050)
48 Service Department Credits	(30,361,284)	(36,542,542)	(35,628,805)
49 Other Expenditures	1,164,117	1,691,408	3,459,632
50--59 Stores for Resale	8,789,630	8,680,008	8,289,282
Total Operating & Miscellaneous	\$ 149,018,008	\$ 147,603,425	\$ 143,648,658
EQUIPMENT & CAPITAL OUTLAY			
61 Equipment	\$ 16,226,648	\$ 11,900,246	\$ 4,585,781
62 Minor Equipment	3,040,288	986,466	241,372
63 Library Acquisitions	4,885,185	5,524,123	5,013,610
64 Livestock	167,873	45,700	5,700
71 Land			
72 Buildings--Capital Outlay	1,579,588	522,601	288,000
73 Improvements other than Buildings	557,161	68,000	14,590
Total Equipment & Capital Outlay	\$ 26,456,743	\$ 19,047,136	\$ 10,149,053
TOTAL OPERATING	\$ 175,474,751	\$ 166,650,561	\$ 153,797,711
TOTAL EXPENDITURES & TRANSFERS	\$ 451,002,775	\$ 456,861,902	\$ 438,506,871

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 2

	Chattanooga			Knoxville			Martin		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 250,914	\$ 292,234	\$ 275,868	\$ 4,274,178	\$ 3,891,372	\$ 3,676,333	\$ 146,352	\$ 251,849 ³⁴	\$ 246,970 ³⁴
12 Academic Salaries									
13 GTA, GA, GRA	2,420	1,292		197,388	221,682	244,661	2,093	657	1,657
Total Professional Salaries	\$ 253,334	\$ 293,526	\$ 275,868	\$ 4,471,566	\$ 4,113,054	\$ 3,920,994	\$ 148,445	\$ 252,506	\$ 248,627
15 Total Summer School					\$ 8,557				
16 Clerical & Supporting-Salaried	\$ 244,360	\$ 329,145	\$ 575,488	\$ 2,367,836	\$ 1,819,167	\$ 1,722,163	\$ 115,708	\$ 235,922 ³⁴	\$ 227,966 ³⁴
14 Student Employees-Salaried	743			623,868	652,811	692,936	18,072	29,535	28,881
Total Non-Exempt Salaries	\$ 245,103	\$ 329,145	\$ 575,488	\$ 2,991,704	\$ 2,471,978	\$ 2,415,099	\$ 133,780	\$ 265,457	\$ 256,877
17 Clerical & Supporting-Hourly	\$ 722,562 ²	\$ 407,926 ²	\$ 128,236 ²	\$ 7,389,219	\$ 6,611,730	\$ 6,311,819	\$ 379,406	\$ 713,165 ³⁴	\$ 713,661 ³⁴
18 Student Employees-Hourly	141,018	277,254	151,322	1,329,469	1,381,131	1,991,190	315,891	375,780	433,530
Total Biweekly Wages	\$ 863,580	\$ 685,180	\$ 279,558	\$ 8,718,688	\$ 7,992,861	\$ 8,303,009	\$ 695,297	\$ 1,088,945	\$ 1,147,191
TOTAL SALARIES AND WAGES	\$ 1,362,017	\$ 1,307,851	\$ 1,130,914	\$ 16,181,958	\$ 14,586,450	\$ 14,639,102	\$ 977,522	\$ 1,606,908	\$ 1,652,695
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 61,706	\$ 39,159	\$ 39,525	\$ 44,274		\$ 50,780
21 Staff Benefits-Required	\$ 191,026	\$ 159,425	\$ 157,834	2,445,817	2,175,197	2,228,791	109,658	\$ 202,700	244,000
22 Staff Benefits-Optional	57,908	98,703	95,454	987,630	686,005	720,377	67,396	157,050	168,900
31 Travel	7,729	8,560	9,160	2,264,830	2,477,293	1,639,430	2,025	4,818	8,800
32 Motor Vehicle Operations	17,756	15,400	18,400	193,797	176,611	191,580	7,892	7,600	7,600
33 Printing, Dup. & Binding	24,501	24,830	29,500	750,026	695,969	594,420	17,718	17,550	19,900
34 Utilities & Fuel	420,391	596,150	596,000	3,568,749	3,860,892	3,987,485	709,435	763,234	878,569
35 Communications	86,269	99,204	89,055	1,389,545	1,339,478	1,389,400	460,243	457,076	453,276
36 Maintenance & Repairs	95,513	50,237	57,700	3,462,125	4,258,340	4,568,190	334,123	632,229	418,818
37 Prof. Services & Memberships	50,856	(13,110)	21,112	531,125	460,936	340,891	4,743	6,800	10,600
38 Computer Services	43			185,678	71,070	85,684	(399)	8,000	10,500
39 Supplies	91,945	89,052	90,990	2,536,474	2,179,637	2,123,171	261,088	453,847	288,147
41 Rentals	32,348	17,393	23,620	509,357	513,434	535,628	901	1,550	900
42 Insurance & Interest	837			410,228	576,098	539,113	49,005	55,100	60,500
43 Awards	32,586	31,000	31,000	1,719,592	2,165,207	2,258,820	73,617	67,500	87,500
44 Grants & Subsidies		151,779 ³	151,779	3,840	2,500	525			
45 Mandatory Transfers	785,499	1,016,547	891,220	4,701,850	7,012,998 ¹⁵	8,054,148	474,965	657,738	622,157
46 Contractual & Special Services	209,862	144,398	165,183	1,840,862	2,871,511 ¹⁶	2,923,684	231,669	138,890	233,146
47 Non-Mandatory Transfers	267,837	82,500	117,249	2,135,733	2,895,422	3,645,049	288,595		201,978
48 Service Department Credits		(136,591) ³	(136,891)	(961,850)	4,000 ¹⁶		³⁴	(663,726) ³⁴	(629,524) ³⁴
49 Other Expenditures	16,844	47,575	47,575	171,449	1,789,196 ¹⁶	1,937,578	59,381	80,000	73,129
50-59 Stores for Resale	2,472,829	2,675,720	2,675,720	13,452,125	14,780,750	14,396,007	1,161,716	1,322,866	1,147,925
Total Operating & Miscellaneous	\$ 4,862,579	\$ 5,158,772	\$ 5,131,660	\$ 42,360,688	\$ 51,031,703	\$ 52,199,496	\$ 4,358,045	\$ 4,370,822	\$ 4,357,601
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 8,086	\$ 78,140	\$ 79,763	\$ 943,862	\$ 1,010,046	\$ 839,675	\$ 62,989	\$ 80,050	\$ 102,000
62 Minor Equipment	51,966	479		506,643	297,784	346,387	30,635	67,000	58,579
63 Library Acquisitions					42,000		12		
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				381,388					
73 Improvements other than Buildings				69,345					
Total Equipment & Capital Outlay	\$ 60,052	\$ 78,619	\$ 79,763	\$ 1,901,238	\$ 1,349,830	\$ 1,186,062	\$ 39,889	\$ 147,050	\$ 239,304
TOTAL OPERATING	\$ 4,922,631	\$ 5,237,391	\$ 5,211,423	\$ 44,261,926	\$ 52,381,533	\$ 53,385,558	\$ 4,491,570	\$ 4,517,872	\$ 4,596,905
TOTAL EXPENDITURES & TRANSFERS	\$ 6,284,648	\$ 6,545,242	\$ 6,342,337	\$ 60,443,884	\$ 66,967,983	\$ 68,024,660	\$ 5,469,092	\$ 6,124,780	\$ 6,249,600

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 2
(Cont.)

	Space Institute			Memphis-Other Specialized Units			Total Auxiliary Enterprises Funds		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 27,525	\$ 28,670	\$ 32,964	\$ 335,387	\$ 350,446	\$ 247,561	\$ 5,034,356	\$ 4,814,571	\$ 4,479,696
12 Academic Salaries									
13 GTA, GA, GRA							201,901	223,631	246,318
Total Professional Salaries	\$ 27,525	\$ 28,670	\$ 32,964	\$ 335,387	\$ 350,446	\$ 247,561	\$ 5,236,257	\$ 5,038,202	\$ 4,726,014
15 Total Summer School								8,557	
16 Clerical & Supporting-Salaried		\$ 5,325		\$ 34,573	\$ 37,115	\$ 109,301	\$ 2,762,477	\$ 2,421,349	\$ 2,634,948
14 Student Employees-Salaried		\$ 5,325					642,683	687,671	721,817
Total Non-Exempt Salaries		\$ 5,325		\$ 34,573	\$ 37,115	\$ 109,301	\$ 3,405,160	\$ 3,109,020	\$ 3,356,765
17 Clerical & Supporting-Hourly	\$ 47,450	\$ 45,676	\$ 48,371	\$ 512,273	\$ 502,176	\$ 485,995	\$ 9,050,910	\$ 8,280,673	\$ 7,688,082
18 Student Employees-Hourly				10,412	11,000	27,540	1,796,790	2,045,165	2,603,582
Total Biweekly Wages	\$ 47,450	\$ 45,676	\$ 48,371	\$ 522,685	\$ 513,176	\$ 513,535	\$ 10,847,700	\$ 10,325,838	\$ 10,291,664
TOTAL SALARIES AND WAGES	\$ 74,975	\$ 79,671	\$ 81,335	\$ 892,645	\$ 900,737	\$ 870,397	\$ 19,489,117	\$ 18,481,617	\$ 18,374,443
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments							\$ 105,980	\$ 39,159	\$ 90,305
21 Staff Benefits-Required	\$ 12,263	\$ 11,435	\$ 11,680	\$ 156,518	\$ 137,280	\$ 144,715	2,915,282	2,686,037	2,787,020
22 Staff Benefits-Optional	6,427	7,504	7,795	57,851	62,576	58,757	1,177,212	1,011,838	1,051,283
31 Travel	68	140	140	856	3,630	4,330	2,275,508	2,494,641	1,661,860
32 Motor Vehicle Operations				168	585	500	219,613	200,196	218,080
33 Printing, Dup. & Binding		75		626	1,910	2,000	792,871	740,334	645,820
34 Utilities & Fuel				368,558	335,720	348,876	5,067,133	5,555,996	5,810,930
35 Communications				430,346	339,453	345,110	2,368,403	2,235,211	2,276,841
36 Maintenance & Repairs	14,956	5,250	15,250	214,981	153,898	167,940	4,121,698	5,099,954	5,227,898
37 Prof. Services & Memberships				1,040	3,546	3,375	587,764	458,172	375,978
38 Computer Services				23,004	34,478	33,498	208,326	113,548	129,682
39 Supplies	3,725	2,450	2,450	143,846	128,850	137,450	3,037,078	2,853,836	2,642,208
41 Rentals	1,503	1,500	1,500	31,906	30,900	32,825	576,015	564,777	594,473
42 Insurance & Interest				22,810	39,636	38,259	482,880	670,834	637,872
43 Awards							1,825,795	2,263,707	2,377,320
44 Grants & Subsidies				4,153	5,450	5,750	7,993	159,729	158,054
45 Mandatory Transfers	5,938	9,800	9,800	543,998	878,525	849,111	6,512,250	9,575,608	10,426,436
46 Contractual & Special Services	2,352			168,362	128,970	136,440	2,453,107	3,283,769	3,458,453
47 Non-Mandatory Transfers	(27,544)	(39,002)	(39,700)	21,380			2,686,001	2,938,920	3,924,576
48 Service Department Credits				(30,359)	4,000	3,998	(992,209)	(792,317)	(762,417)
49 Other Expenditures				16,844	11,244	10,600	264,518	1,928,015	2,068,882
50-59 Stores for Resale	129,399	119,075	119,100	2,431,988	2,636,487	2,589,748	19,648,057	21,534,898	20,928,500
Total Operating & Miscellaneous	\$ 149,087	\$ 118,227	\$ 128,015	\$ 4,608,876	\$ 4,937,338	\$ 4,913,282	\$ 56,339,275	\$ 65,616,862	\$ 66,730,054
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 1,305	\$ 800	\$ 5,000	\$ 51,178	\$ 23,800	\$ 34,000	\$ 1,067,420	\$ 1,192,836	\$ 1,060,438
62 Minor Equipment	474	750	1,400	2,283	21,545	3,500	592,001	387,558	409,866
63 Library Acquisitions				77			89	42,000	
64 Livestock									
71 Land									
72 Buildings-Capital Outlay							381,388		
73 Improvements other than Buildings							114,662		138,725
Total Equipment & Capital Outlay	\$ 1,779	\$ 1,550	\$ 6,400	\$ 58,966	\$ 45,345	\$ 97,500	\$ 2,155,560	\$ 1,622,394	\$ 1,609,029
TOTAL OPERATING	\$ 150,866	\$ 119,777	\$ 134,415	\$ 4,667,842	\$ 4,982,683	\$ 5,010,782	\$ 58,494,835	\$ 67,239,256	\$ 68,339,083
TOTAL EXPENDITURES & TRANSFERS	\$ 225,841	\$ 199,448	\$ 215,750	\$ 5,560,487	\$ 5,883,420	\$ 5,881,179	\$ 77,983,952	\$ 85,720,873	\$ 86,713,526

THE UNIVERSITY OF TENNESSEE
Hospitals Funds Expenditures by Object Classification
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 3

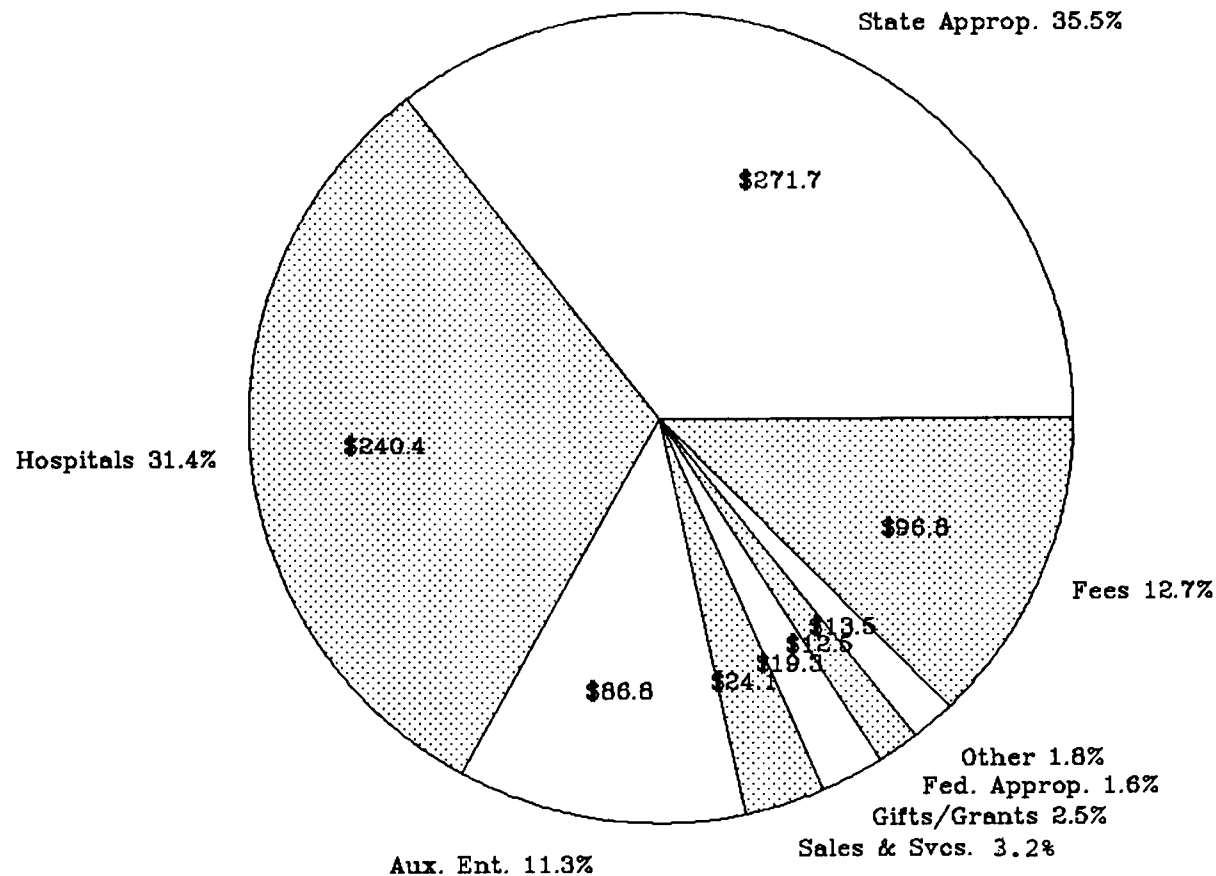
	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 23,335,019	\$ 27,405,661	\$ 27,663,277	\$ 2,715,402	\$ 3,516,786	\$ 3,535,909
12 Academic Salaries	(10,719)	95,085		778,216		
13 GTA, GA, GRA	11,331					
Total Professional Salaries	\$ 23,335,631	\$ 27,500,746	\$ 27,663,277	\$ 3,493,618	\$ 3,516,786	\$ 3,535,909
15 Total Summer School						
16 Clerical & Supporting-Salaried	\$ 76,437	\$ 29,596	\$ 17,520	\$ 24,424	\$ 41,595 7	\$ 81,392 7
14 Student Employees-Salaried	114,864	124,800	79,200	2,135		
Total Non-Exempt Salaries	\$ 191,101	\$ 154,396	\$ 96,720	\$ 26,559	\$ 41,595	\$ 81,392
17 Clerical & Supporting-Hourly	\$ 50,696,775	\$ 56,995,565	\$ 60,256,897	\$ 7,370,406	\$ 7,697,724	\$ 8,766,733 8
18 Student Employees-Hourly	153,202	204,481	183,993	19,222	22,320 9	47,810 9
Total Biweekly Wages	\$ 50,849,977	\$ 57,200,046	\$ 60,440,890	\$ 7,389,628	\$ 7,720,044	\$ 8,814,543
TOTAL SALARIES AND WAGES	\$ 74,376,709	\$ 84,855,188	\$ 88,200,887	\$ 10,909,805	\$ 11,278,425	\$ 12,431,844
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments	\$ 7,571					
21 Staff Benefits-Required	12,569,341	\$ 12,174,614	\$ 13,247,235	\$ 1,723,507	\$ 1,641,580	\$ 1,985,942 10
22 Staff Benefits-Optional	4,381,627	5,363,624	5,388,881	523,276	497,998	674,202 10
31 Travel	560,516	797,379	720,499	32,858	72,556 11	115,858 11
32 Motor Vehicle Operations	108,109	82,235	38,865	1,718	2,000 12	3,160 12
33 Printing, Dup. & Binding	474,544	674,975	491,027	17,372	20,470 13	32,345 13
34 Utilities & Fuel	3,538,171	3,640,492	4,080,424	755,458	784,910	833,872
35 Communications	722,049	770,241	758,336	232,328	217,149	215,886
36 Maintenance & Repairs	3,095,342	4,545,300	6,089,778	1,152,252	986,171	927,931
37 Prof. Services & Memberships	7,359,393	7,932,567	8,523,839	899,497	824,325	795,783
38 Computer Services	1,625,534	1,718,096	1,521,333	134,808	163,834 14	166,600
39 Supplies	12,036,358	12,324,260	14,023,950	1,654,186	1,533,032	1,658,773
41 Rentals	1,602,375	1,625,020	1,736,565	375,332	312,077 15	303,035
42 Insurance & Interest	1,634,785	1,487,183	1,689,458	352,519	230,371 16	558,375
43 Awards	1,712	8,600	24,639	82	125 17	
44 Grants & Subsidies	377	109	258	6	2,675 1	1
45 Mandatory Transfers	9,273,888	6,227,472	11,061,551	491,698	450,000	110,000 5
46 Contractual & Special Services	3,967,360	3,620,199	3,932,514	4,436,890	3,915,740	3,108,467 18
47 Non-Mandatory Transfers	4,022,332	926,300	881,200	1,684,928	168,200	153,900
48 Service Department Credits	(104,233)	(73,001)	112,675	(186,616)	(3,038,616) 19	(3,408,049) 19
49 Other Expenditures	983,402	2,424,350	2,887,326	1,764,037	2,362,083 4	2,063,610 4
50-59 Stores for Resale	23,374,955	26,638,433	29,542,358	5,719,183	8,479,709 19	8,930,246
Total Operating & Miscellaneous	\$ 91,235,508	\$ 92,908,448	\$ 106,752,711	\$ 21,765,319	\$ 19,626,389	\$ 19,229,936
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 3,719,047	\$ 2,050,000	\$ 2,000,000	\$ (866)		\$ 200,000
62 Minor Equipment	199,644	241,417	331,150	133,070	\$ 121,124	129,430
63 Library Acquisitions	9,463	5,251	298	83		
64 Livestock						
71 Land						
72 Buildings-Capital Outlay	3,851,258					
73 Improvements other than Buildings	140,013		19,992			
Total Equipment & Capital Outlay	\$ 7,919,425	\$ 2,296,668	\$ 2,351,440	\$ 132,287	\$ 121,124	\$ 329,430
TOTAL OPERATING	\$ 99,154,933	\$ 95,205,116	\$ 109,104,151	\$ 21,897,606	\$ 19,747,513	\$ 19,559,366
TOTAL EXPENDITURES & TRANSFERS	\$ 173,531,642	\$ 180,060,304	\$ 197,305,038	\$ 32,807,411	\$ 31,025,938	\$ 31,991,210

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			Total University		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 26,050,421	\$ 30,922,447	\$ 31,199,186	\$ 62,414,595	\$ 69,576,548	\$ 68,398,447
12 Academic Salaries	767,497	95,085		159,795,168	167,826,970	167,183,006
13 GTA, GA, GRA	11,331			9,432,254	10,363,228	9,502,340
Total Professional Salaries	\$ 26,829,249	\$ 31,017,532	\$ 31,199,186	\$ 231,642,017	\$ 247,766,746	\$ 245,083,793
15 Total Summer School				\$ 3,297,417	\$ 3,404,420	\$ 3,297,133
16 Clerical & Supporting—Salaried	\$ 100,861	\$ 71,191	\$ 98,912	\$ 47,071,625	\$ 49,432,154	\$ 48,074,679
14 Student Employees—Salaried	116,799	124,800	79,200	973,544	974,408	957,169
Total Non—Exempt Salaries	\$ 217,660	\$ 195,991	\$ 178,112	\$ 48,045,169	\$ 50,406,562	\$ 49,031,848
17 Clerical & Supporting—Hourly	\$ 58,067,181	\$ 64,693,289	\$ 69,023,630	\$ 91,939,419	\$ 97,322,092	\$ 100,155,995
18 Student Employees—Hourly	172,424	226,801	231,803	5,379,633	5,926,751	6,147,565
Total Biweekly Wages	\$ 58,239,605	\$ 64,920,090	\$ 69,255,433	\$ 97,319,052	\$ 103,248,843	\$ 106,303,560
TOTAL SALARIES AND WAGES	\$ 85,286,514	\$ 96,133,613	\$ 100,632,731	\$ 380,303,655	\$ 404,826,571	\$ 403,716,334
OPERATING & MISCELLANEOUS						
19 Non—Wage Payments	\$ 7,571			\$ 527,167	\$ 387,073	\$ 303,256
21 Staff Benefits—Required	14,292,848	\$ 13,816,194	\$ 15,233,177	68,605,104	66,066,878	68,603,480
22 Staff Benefits—Optional	4,904,903	5,861,622	6,063,083	21,468,286	24,572,503	25,339,444
31 Travel	593,374	869,935	836,357	9,894,622	10,130,170	8,527,904
32 Motor Vehicle Operations	109,827	84,235	42,025	1,558,434	1,459,107	1,410,241
33 Printing, Dup. & Binding	491,916	695,445	523,372	5,767,342	5,733,379	5,367,982
34 Utilities & Fuel	4,293,629	4,425,402	4,914,296	24,547,940	26,462,639	27,832,652
35 Communications	954,377	987,390	974,222	12,419,197	12,726,763	11,573,914
36 Maintenance & Repairs	4,247,594	5,531,471	7,017,709	19,805,692	19,028,470	19,525,247
37 Prof. Services & Memberships	8,258,890	8,756,892	9,319,622	13,440,128	13,372,960	13,458,794
38 Computer Services	1,760,342	1,881,930	1,687,933	1,670,592	9,776,016	8,951,834
39 Supplies	13,690,544	13,857,292	15,682,723	34,517,830	33,320,102	32,735,086
41 Rentals	1,977,707	1,937,097	2,039,600	8,304,093	7,256,187	7,818,382
42 Insurance & Interest	1,987,304	1,717,554	2,247,833	4,038,360	4,508,945	4,813,305
43 Awards	1,794	8,725	24,639	7,781,138	8,930,637	9,358,032
44 Grants & Subsidies	383	2,784	258	6,440,174	6,231,985	5,323,067
45 Mandatory Transfers	9,765,586	6,677,472	11,171,551	23,232,307	22,526,446	26,392,044
46 Contractual & Special Services	8,404,250	7,535,939	7,040,981	16,112,248	20,271,017	20,419,829
47 Non—Mandatory Transfers	5,707,260	1,094,500	1,035,100	8,163,898	(298,581)	123,626
48 Service Department Credits	(290,849)	(3,111,617)	(3,295,374)	(31,644,342)	(40,446,476)	(39,686,596)
49 Other Expenditures	2,747,439	4,786,433	4,950,936	4,176,075	8,405,856	10,479,450
50—59 Stores for Resale	29,094,138	35,118,142	38,472,604	57,531,825	65,333,048	67,690,386
Total Operating & Miscellaneous	\$ 113,000,827	\$ 112,534,837	\$ 125,982,647	\$ 318,358,110	\$ 325,755,124	\$ 336,361,359
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 3,718,181	\$ 2,050,000	\$ 2,200,000	\$ 21,012,249	\$ 15,143,082	\$ 7,846,219
62 Minor Equipment	332,714	362,541	460,580	3,965,003	1,736,565	1,111,818
63 Library Acquisitions	9,546	5,251	298	4,894,820	5,571,374	5,013,908
64 Livestock				167,873	45,700	5,700
71 Land						
72 Buildings—Capital Outlay	3,851,258		19,992	5,812,234	522,601	288,000
73 Improvements other than Buildings	140,013			811,836	68,000	173,307
Total Equipment & Capital Outlay	\$ 8,051,712	\$ 2,417,792	\$ 2,680,870	\$ 36,664,015	\$ 23,087,322	\$ 14,438,952
TOTAL OPERATING	\$ 121,052,539	\$ 114,952,629	\$ 128,663,517	\$ 355,022,125	\$ 348,842,446	\$ 350,800,311
TOTAL EXPENDITURES & TRANSFERS	\$ 206,339,053	\$ 211,086,242	\$ 229,296,248	\$ 735,325,780	\$ 753,669,017	\$ 754,516,645

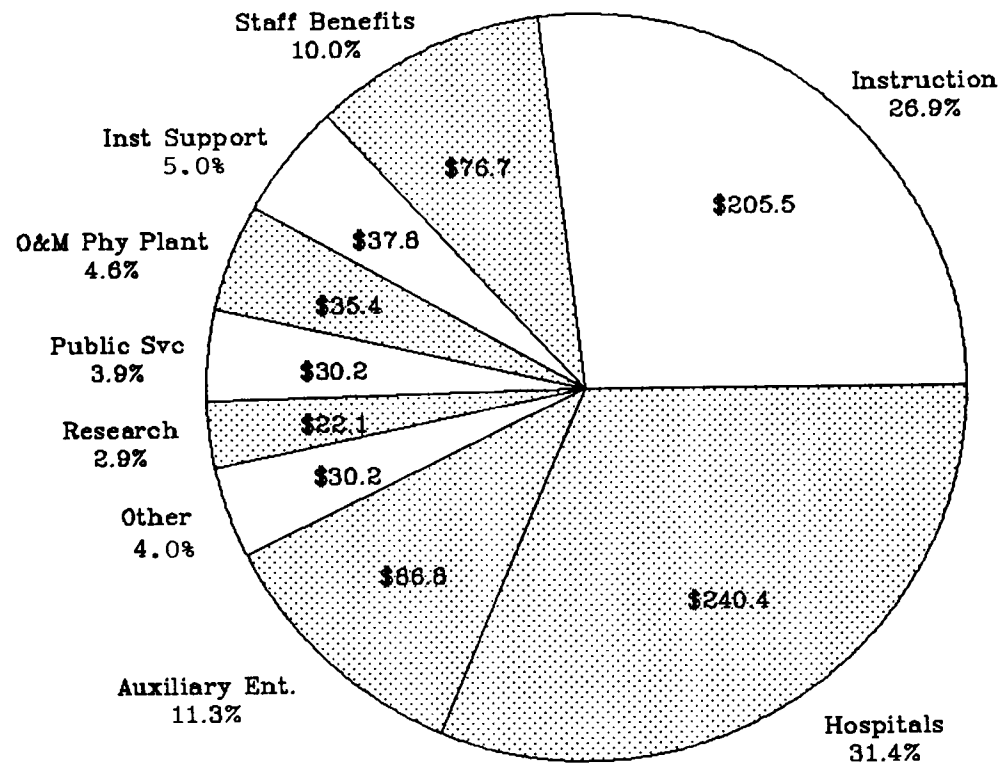
SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1991-92



Sources of Funds
(In Millions)

Total Sources of Funds-\$765,138,000

SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1991-92

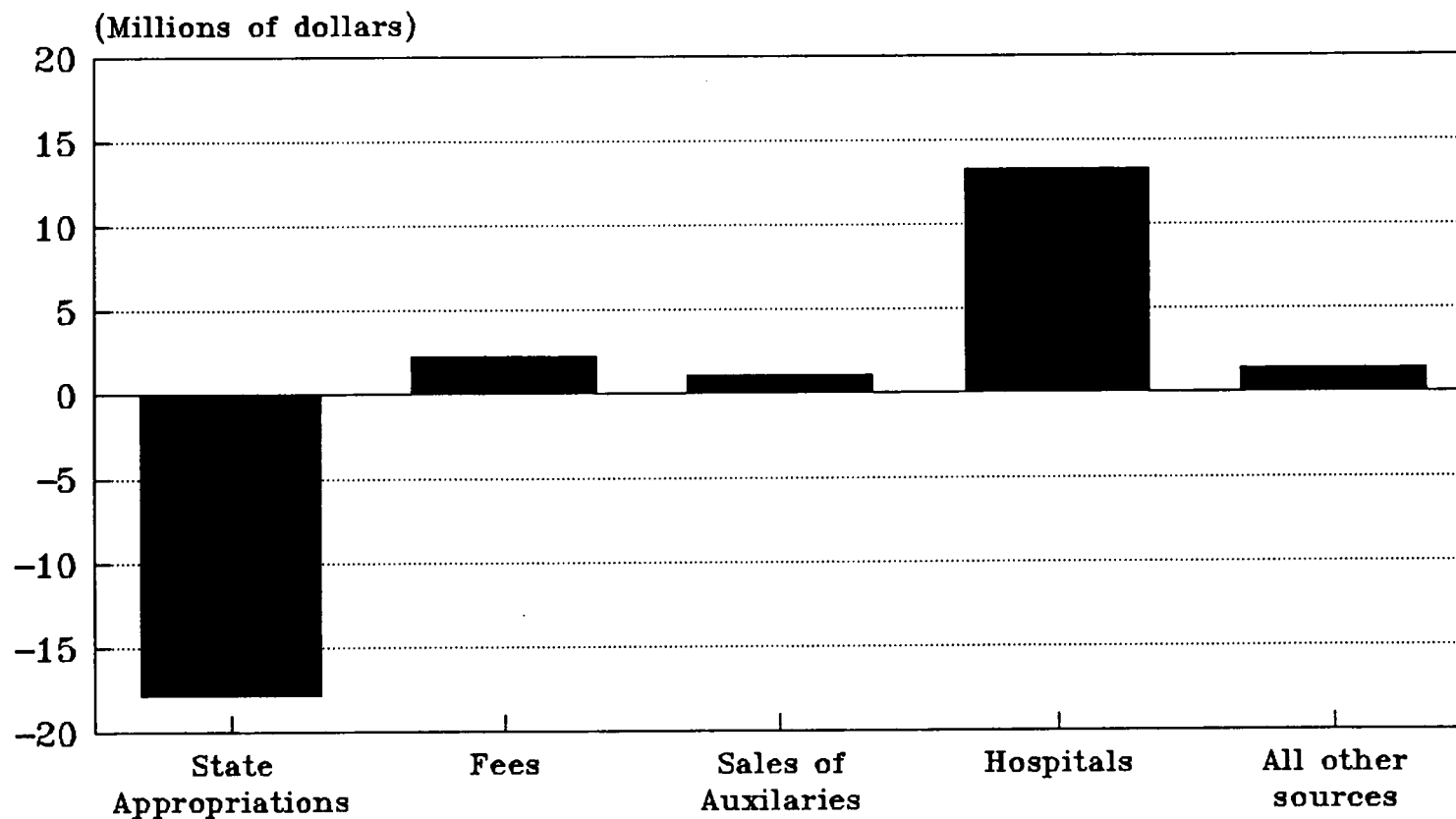


Uses By Expenditure Function
(In Millions)

Total Budgeted Expenditures—\$765,138,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1991-92

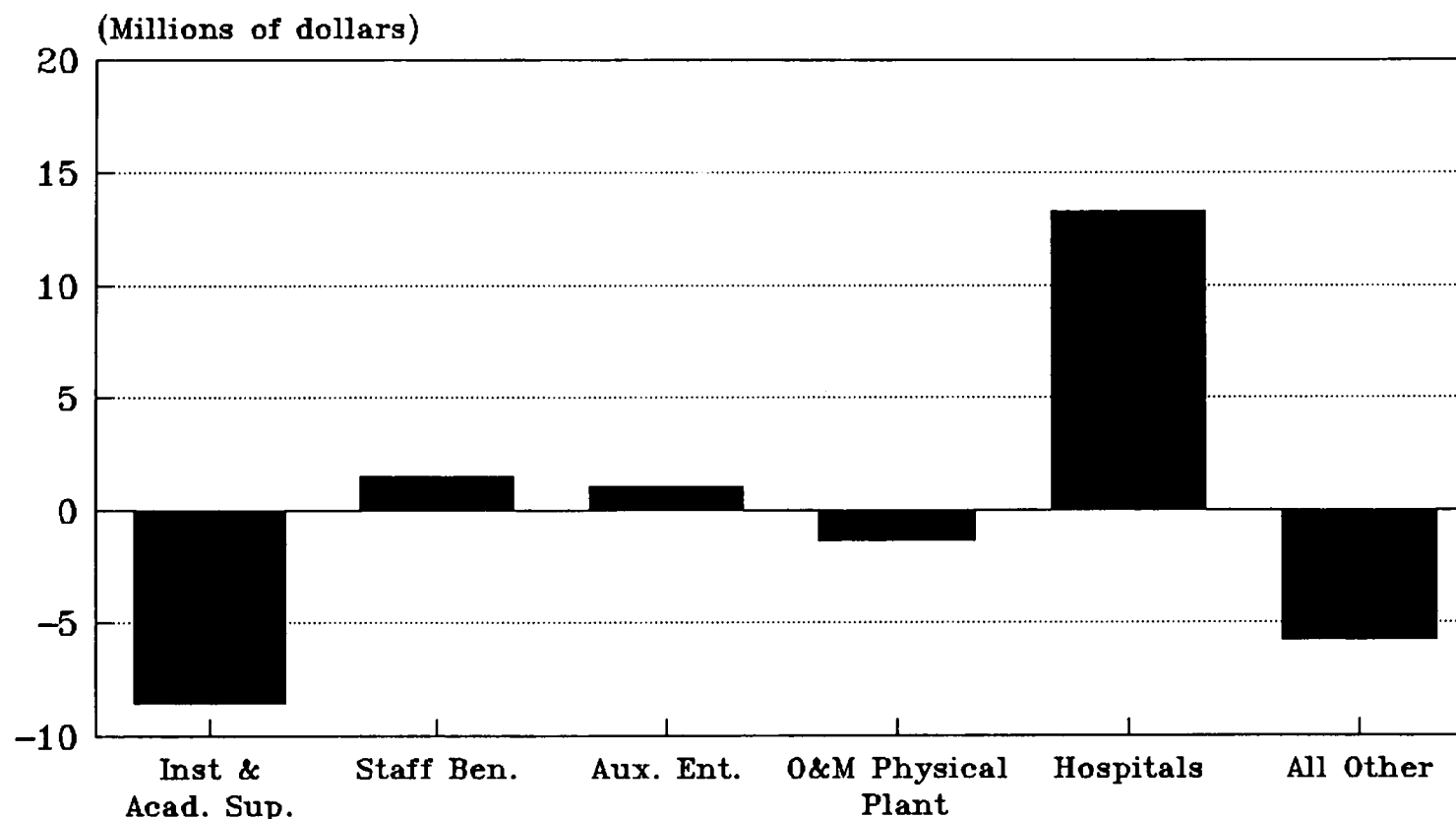
SOURCES OF NEW FUNDS



REVENUES BY SOURCE

Total New Funds-\$158,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1991-92 USES OF NEW FUNDS



EXPENDITURE FUNCTIONS

Total Uses of New Funds-\$158,000

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 1990, Probable 1991 and Proposed Budget 1992

APPENDIX I
Exhibit A

	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
REVENUES						
Services to Patients	\$ 172,946,994	\$ 185,815,756	\$ 198,412,158	\$ 39,285,910	\$ 41,000,000	\$ 42,730,000
Auxiliary Enterprises	4,627,194	4,900,980	5,171,888	603,575	554,900	585,000
Grants and Contracts						
Other Services	2,823,102	2,973,053	2,811,513	(7,345,892)	(8,159,800)	(9,353,900)2
Total Revenues	<u>\$ 180,397,290</u>	<u>\$ 193,689,789</u>	<u>\$ 206,395,559</u>	<u>\$ 32,543,593</u>	<u>\$ 33,395,100</u>	<u>\$ 33,961,100</u>
EXPENDITURES						
Administration	\$ 16,232,568	\$ 18,650,417 1	\$ 18,357,347	\$ 4,219,124	\$ 4,210,408	\$ 4,297,603
Nursing	30,862,670	33,674,019	35,428,075	4,965,124	4,805,986	4,928,596
Teaching	14,184,962	14,234,232	16,089,236			
Ancillary Services	57,709,721	64,419,453	70,640,375	12,748,436	12,517,281	13,251,414
Outpatient Services	11,623,900	13,765,316	14,356,967	643,513	705,931	465,379 3
Support Services	14,779,358	14,773,573	15,343,917	3,921,310	3,546,029	3,556,587
Fixed Expenses	10,569,262 2	8,976,948 2	10,288,364 3	2,125,916	2,550,128 4	2,934,759 4
Renal Services				1,375,521	1,392,181	1,389,538
Auxiliary Enterprises	4,272,981	4,412,574	4,858,006	631,841	679,794	703,434
Total Expenditures	<u>\$ 160,235,422</u>	<u>\$ 172,906,532</u>	<u>\$ 185,362,287</u>	<u>\$ 30,630,785</u>	<u>\$ 30,407,738</u>	<u>\$ 31,527,310</u>
Mandatory Transfers (In)/Out	9,273,888	6,227,472	11,061,551	491,698	450,000	110,000 5
Non-Mandatory Transfers (In)/Out	4,022,332	926,300	881,200	1,684,928	890,450 * 6	353,900 6
Total Expenditures & Transfers	<u>\$ 173,531,642</u>	<u>\$ 180,060,304</u>	<u>\$ 197,305,038</u>	<u>\$ 32,807,411</u>	<u>\$ 31,748,188 *</u>	<u>\$ 31,991,210</u>
TRANSFER TO/(FROM) FUND BALANCE	<u>\$ 6,865,648</u>	<u>\$ 13,629,485</u>	<u>\$ 9,090,521</u>	<u>\$ (263,818)</u>	<u>\$ 1,646,912</u>	<u>\$ 1,969,890</u>
TOTAL HOSPITAL FUNDS	<u>\$ 180,397,290</u>	<u>\$ 193,689,789</u>	<u>\$ 206,395,559</u>	<u>\$ 32,543,593</u>	<u>\$ 33,395,100</u>	<u>\$ 33,961,100</u>

* These totals reflect a late adjustment of \$722,250 which has not been carried forward on Exhibits A and B. The totals on this statement are the correct totals and the budget will be adjusted accordingly.

APPENDIX II
Exhibit A

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	Actual 1990	Probable 1991	Proposed Budget 1992
REVENUES			
Housing	\$ 21,552,949	\$ 22,484,486	\$ 23,463,950
Food Service	13,815,334	14,944,321	15,039,645
Bookstores	18,153,626	19,495,863	19,614,789
Parking Authorities	3,772,943	4,208,191	4,552,715
Athletics	19,085,274	21,722,473	21,219,500
Other Auxiliary Enterprises	3,252,586	2,903,760	2,935,923
Total Revenues	<u>\$ 79,632,712</u>	<u>\$ 85,759,094</u>	<u>\$ 86,826,522</u>
EXPENDITURES			
Housing	\$ 17,255,633	\$ 18,637,561	\$ 18,741,206
Food Service	13,100,982	13,428,935	13,366,934
Bookstores	16,513,364	18,165,530	18,262,072
Parking Authorities	2,957,866	2,862,200	3,339,004
Athletics	16,285,914	17,512,194	15,867,627
Other Auxiliary Enterprises	2,671,942	2,599,925	2,785,671
Total Expenditures	<u>\$ 68,785,701</u>	<u>\$ 73,206,345</u>	<u>\$ 72,362,514</u>
MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 3,092,700	\$ 3,704,533	\$ 3,746,919
Food Service	115,204	425,581	432,532
Bookstores	72,809	69,700	69,700
Parking Authorities	625,557	1,249,870	945,839
Athletics	2,433,366	3,868,466	4,975,098
Other Auxiliary Enterprises	172,614	257,458	256,348
Total Mandatory Transfers	<u>\$ 6,512,250</u>	<u>\$ 9,575,608</u>	<u>\$ 10,426,436</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 4,334,761</u>	<u>\$ 2,977,141</u>	<u>\$ 4,037,572</u>
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 843,431	\$ 1,080,569	\$ 1,520,465
Food Service	109,525	883,351	761,821
Bookstores	1,423,974	600,000	1,050,000
Parking Authorities	(138,884)	35,000	252,290
Athletics	280,567	340,000	340,000
Other Auxiliary Enterprises	167,388		
Total Non-Mandatory Transfers	<u>\$ 2,686,001</u>	<u>\$ 2,938,920</u>	<u>\$ 3,924,576</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 77,983,952</u>	<u>\$ 85,720,873</u>	<u>\$ 86,713,526</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 1,648,760</u>	<u>\$ 38,221</u>	<u>\$ 112,996</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991, and Proposed Budget 1992

	Chattanooga			Knoxville		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
REVENUES						
Housing	\$ 1,774,023	\$ 1,740,022	\$ 1,723,596	\$ 15,364,762	\$ 16,078,209	\$ 16,486,236
Food Service	1,970,292	1,855,579	1,711,126	11,100,817	12,297,392	12,541,169
Bookstores	2,398,870	2,573,000	2,575,900	11,207,994	12,105,627	12,347,739
Parking Authorities	405,229	376,641	331,715	2,635,426	3,093,000 ¹³	3,450,000 ¹³
Athletics				19,085,274	21,722,473	21,219,500
Other Auxiliary Enterprises				2,128,366	1,926,110	1,993,020
Total Revenues	\$ 6,548,414	\$ 6,545,242	\$ 6,342,337	\$ 61,522,639	\$ 67,222,811	\$ 68,037,664
EXPENDITURES						
Housing	\$ 966,391	\$ 1,081,303	\$ 1,064,877	\$ 12,634,919	\$ 13,539,930	\$ 13,518,221
Food Service	1,778,740	1,714,061	1,564,698	10,630,440	10,985,164	11,069,456
Bookstores	2,233,194	2,503,300	2,506,200	10,123,286	11,086,469	11,386,282
Parking Authorities	252,987	147,531	198,093	2,205,077	2,243,000	2,561,000
Athletics				16,285,914	17,512,194	15,867,627
Other Auxiliary Enterprises				1,726,665	1,692,806	1,922,897
Total Expenditures	\$ 5,231,312	\$ 5,446,195	\$ 5,333,868	\$ 53,606,301	\$ 57,059,563	\$ 56,325,463
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 562,815	\$ 611,219	\$ 576,470	\$ 1,773,350	\$ 1,981,864	\$ 2,088,831
Food Service		146,428		112,904	279,153	286,104
Bookstores	70,509	69,700	69,700			
Parking Authorities	152,175	189,200	98,622	354,361	850,000 ¹³	671,710 ¹³
Athletics				2,433,366	3,868,466	4,975,098
Other Auxiliary Enterprises					33,515	32,405
Total Mandatory Transfers	\$ 785,499	\$ 1,016,547	\$ 744,792	\$ 4,673,981	\$ 7,012,998	\$ 8,054,148
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 244,817	\$ 47,500	\$ 82,249	\$ 956,493	\$ 556,415	\$ 879,184
Food Service	191,552	(4,910)		357,473	1,033,075	1,185,609
Bookstores	95,167			1,084,708	1,019,158	961,477
Parking Authorities		39,910	35,000	75,988		
Athletics				365,994	341,813	376,775
Other Auxiliary Enterprises				373,832	199,789	37,718
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	\$ 531,536	\$ 82,500	\$ 117,249	\$ 3,214,488	\$ 3,150,250	\$ 3,440,763
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 232,304	\$ 47,500	\$ 82,249	\$ 1,003,485	\$ 1,018,269	\$ 1,236,238
Food Service	87,258			191,515	937,153	801,521
Bookstores	(46,122)			580,993	600,000	1,050,000
Parking Authorities		35,000	35,000	(150,000)		217,290 ¹³
Athletics				280,567	340,000	340,000
Other Auxiliary Enterprises				229,173		
Total Non-Mandatory Transfers	\$ 273,440	\$ 82,500	\$ 117,249	\$ 2,135,733	\$ 2,895,422	\$ 3,645,049
TOTAL EXPENDITURES & TRANSFERS	\$ 6,284,648	\$ 6,545,242	\$ 6,342,337	\$ 60,443,884	\$ 66,967,983	\$ 68,024,660
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ 12,513			\$ (46,992)	\$ (461,854)	\$ (357,054)
Food Service	104,294	(4,910)		165,958	95,922	384,088
Bookstores	141,289	4,910		503,715	419,158	(88,523)
Parking Authorities				225,988		
Athletics				85,427	1,813	36,775
Other Auxiliary Enterprises				144,659	199,789	37,718
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 258,096	\$ 0	\$ 0	\$ 1,078,755	\$ 254,828	\$ 13,004

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991, and Proposed Budget 1992

	Martin			Space Institute		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
REVENUES						
Housing	\$ 3,534,819	\$ 3,831,603	\$ 4,209,414	\$ 43,658	\$ 47,800	\$ 47,800
Food Service	54,109	75,000 ²¹	50,000 ³²	71,976	77,350	77,350
Bookstores	1,594,010	1,761,336	1,553,000	98,829	88,400	90,600
Parking Authorities	163,465	178,550	146,000 ³³			
Athletics						
Other Auxiliary Enterprises	287,319	286,986	291,186			
Total Revenues	<u>\$ 5,633,722</u>	<u>\$ 6,133,475</u>	<u>\$ 6,249,600</u>	<u>\$ 214,463</u>	<u>\$ 213,550</u>	<u>\$ 215,750</u>
EXPENDITURES						
Housing	\$ 2,889,051	\$ 3,301,910 ²²	\$ 3,385,279	\$ 37,720	\$ 23,200	\$ 38,000
Food Service	115 ²³	2,922	2,922	117,467	117,050	117,050
Bookstores	1,424,457	1,623,588	1,456,264	92,260	88,400	90,600
Parking Authorities	138,377 ²⁴	96,636	146,000 ³⁴			
Athletics						
Other Auxiliary Enterprises	253,532	441,986	435,000			
Total Expenditures	<u>\$ 4,705,532</u>	<u>\$ 5,467,042</u>	<u>\$ 5,425,465</u>	<u>\$ 247,447</u>	<u>\$ 228,650</u>	<u>\$ 245,650</u>
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 474,965	\$ 657,738	\$ 622,157	\$ 5,938	\$ 9,800	\$ 9,800
Food Service						
Bookstores						
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Mandatory Transfers	<u>\$ 474,965</u>	<u>\$ 657,738</u>	<u>\$ 622,157</u>	<u>\$ 5,938</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 170,803	\$ (128,045)	\$ 201,978		\$ 14,800	
Food Service	53,994	72,078	47,078	\$ (45,491)	(39,700)	\$ (39,700)
Bookstores	169,553	137,748	96,736	6,569		
Parking Authorities	25,088	81,914				
Athletics						
Other Auxiliary Enterprises	33,787	(155,000)	(143,814)			
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	<u>\$ 453,225</u>	<u>\$ 8,695</u>	<u>\$ 201,978</u>	<u>\$ (38,922)</u>	<u>\$ (24,900)</u>	<u>\$ (39,700)</u>
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 138,595		\$ 201,978		\$ 14,800	
Food Service	61,785			\$ (40,132)	(53,802)	\$ (39,700)
Bookstores	150,000					
Parking Authorities						
Athletics						
Other Auxiliary Enterprises	(61,785)					
Total Non-Mandatory Transfers	<u>\$ 288,595</u>	<u>\$ 0</u>	<u>\$ 201,978</u>	<u>\$ (40,132)</u>	<u>\$ (39,002)</u>	<u>\$ (39,700)</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 5,469,092</u>	<u>\$ 6,124,780</u>	<u>\$ 6,249,600</u>	<u>\$ 225,841</u>	<u>\$ 199,448</u>	<u>\$ 215,750</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ 32,208	\$ (128,045)				
Food Service	(7,791)	72,078	\$ 47,078	\$ (5,359)	\$ 14,102	
Bookstores	19,553	137,748	96,736	6,569		
Parking Authorities	25,088	81,914				
Athletics						
Other Auxiliary Enterprises	95,572	(155,000)	(143,814)			
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	<u>\$ 164,630</u>	<u>\$ 8,695</u>	<u>\$ 0</u>	<u>\$ (11,378)</u>	<u>\$ 14,102</u>	<u>\$ 0</u>

APPENDIX II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991, and Proposed Budget 1992

	Memphis--Other Specialized Units			Total Auxiliary Enterprises		
	Actual 1990	Probable 1991	Proposed Budget 1992	Actual 1990	Probable 1991	Proposed Budget 1992
REVENUES						
Housing	\$ 835,687	\$ 786,852	\$ 996,904	\$ 21,552,949	\$ 22,484,486	\$ 23,463,950
Food Service	618,140	639,000	660,000	13,815,334	14,944,321	15,039,645
Bookstores	2,853,923	2,967,500	3,047,550	18,153,626	19,495,863	19,614,789
Parking Authorities	568,823	560,000	625,000	3,772,943	4,208,191	4,552,715
Athletics				19,085,274	21,722,473	21,219,500
Other Auxiliary Enterprises	836,901	690,664	651,717	3,252,586	2,903,760	2,935,923
Total Revenues	\$ 5,713,474	\$ 5,644,016	\$ 5,981,171	\$ 79,632,712	\$ 85,759,094	\$ 86,826,522
EXPENDITURES						
Housing	\$ 727,552	\$ 691,218	\$ 734,829	\$ 17,255,633	\$ 18,637,561	\$ 18,741,206
Food Service	574,220	609,738	612,808	13,100,982	13,428,935	13,366,934
Bookstores	2,640,167	2,863,773	2,822,746	16,513,364	18,165,530	18,262,072
Parking Authorities	361,425	375,033	433,911	2,957,866	2,862,200	3,339,004
Athletics				16,285,914	17,512,194	15,867,627
Other Auxiliary Enterprises	691,745	465,133	427,774	2,671,942	2,599,925	2,785,671
Total Expenditures	\$ 4,995,109	\$ 5,004,895	\$ 5,032,068	\$ 68,785,701	\$ 73,206,345	\$ 72,362,514
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 275,632	\$ 443,912	\$ 449,661	\$ 3,092,700	\$ 3,704,533	\$ 3,746,919
Food Service				115,204	425,581	432,532
Bookstores				72,809	69,700	69,700
Parking Authorities	119,021	210,670	175,507	625,557	1,249,870	945,839
Athletics				2,433,366	3,868,466	4,975,098
Other Auxiliary Enterprises	144,745	223,943	223,943	172,614	257,458	256,348
Total Mandatory Transfers	\$ 539,398	\$ 878,525	\$ 849,111	\$ 6,512,250	\$ 9,575,608	\$ 10,426,436
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ (167,497)	\$ (348,278)	\$ (187,586)	\$ 1,204,616	\$ 142,392	\$ 975,825
Food Service	41,620	29,262	47,192	599,148	1,089,805	1,240,179
Bookstores	211,456	103,727	224,804	1,567,453	1,260,633	1,283,017
Parking Authorities	88,377	(25,703)	15,582	189,520	96,121	267,872
Athletics				365,994	341,813	376,775
Other Auxiliary Enterprises	411	1,588		408,030	46,377	(106,096)
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	\$ 174,367	\$ (239,404)	\$ 99,992	\$ 4,334,761	\$ 2,977,141	\$ 4,037,572
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ (530,953)			\$ 843,431	\$ 1,080,569	\$ 1,520,465
Food Service				109,525	883,351	761,821
Bookstores				1,423,974	600,000	1,050,000
Parking Authorities				(138,884)	35,000	252,290
Athletics				280,567	340,000	340,000
Other Auxiliary Enterprises				167,388		
Total Non-Mandatory Transfers	\$ 21,380	\$ 0	\$ 0	\$ 2,686,001	\$ 2,938,920	\$ 3,924,576
TOTAL EXPENDITURES & TRANSFERS	\$ 5,560,487	\$ 5,883,420	\$ 5,881,179	\$ 77,983,952	\$ 85,720,873	\$ 86,713,526
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ 363,456	\$ (348,278)	\$ (187,586)	\$ 361,185	\$ (938,177)	\$ (544,640)
Food Service	232,521	29,262	47,192	489,623	206,454	478,358
Bookstores	(515,059)	103,727	224,804	143,479	660,633	233,017
Parking Authorities	71,658	(25,703)	15,582	328,404	61,121	15,582
Athletics				85,427	1,813	36,775
Other Auxiliary Enterprises	411	1,588		240,642	46,377	(106,096)
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	\$ 152,987	\$ (239,404)	\$ 99,992	\$ 1,648,760	\$ 38,221	\$ 112,996

APPENDIX III
Exhibit A

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

	Actual 1990	Probable 1991	Proposed Budget 1992
REVENUES			
Football (See Schedule A)	\$ 8,312,613	\$ 9,091,296	\$ 8,300,000
Broadcasting and TV Football	1,189,729	1,198,600	1,731,000
Football Brochures	31,187	35,000	40,000
Basketball Games and Broadcasting	2,319,164	2,464,471	2,815,000
Basketball Brochures	2,279	3,500	4,000
SEC Bowls and SEC Distribution	560,005	338,000	375,000
Gifts for Grants-in-Aid	3,533,726	4,195,000	4,510,000
Varsity Inn	332,290		
Concessions, Prog. & T-Club Souvenirs	2,082,091	3,100,000	2,505,000
Sports Camp	214,033	337,379	382,000
Other Sports	81,891	68,000	80,000
Interest and Other Revenue	426,266	571,227	477,500
Total Revenues	\$ 19,085,274	\$ 21,722,473	\$ 21,219,500
EXPENDITURES AND TRANSFERS			
Sports Program	\$ 7,884,126	\$ 8,545,435	\$ 6,288,552
Administration	3,122,781	3,428,982	3,491,380
Welfare of Athletes	998,329	1,075,480	1,222,238
Other Projects	789,382	1,483,185	1,461,499
Physical Plant	1,097,650	1,118,681	1,185,901
Extraordinary Maintenance	1,105,891	525,000	759,800
Concessions and Programs	421,523	500,000	557,247
Sports Camp	198,224	335,431	376,010
Arena Extra Maintenance	668,008	500,000	525,000
Total Expenditures	\$ 16,285,914	\$ 17,512,194	\$ 15,867,627
MANDATORY TRANSFERS (IN)/OUT	2,433,366	3,868,466	4,975,098
NON-MANDATORY TRANSFERS (IN)/OUT	280,567	340,000	340,000
TOTAL EXPENDITURES AND TRANSFERS	\$ 18,999,847	\$ 21,720,660	\$ 21,182,725
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 85,427	\$ 1,813	\$ 36,775
Balance or (Deficit) at Beginning of Year	879,215	964,642	966,455
Balance of (Deficit) at End of Year	\$ 964,642	\$ 966,455	\$ 1,003,230

APPENDIX III
Schedule A

THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue

	Actual 1990	Probable 1991	Proposed Budget 1992
Akron	\$ 1,146,033 *		
Alabama	250,000	\$ 1,426,260 *	\$ 250,000
Auburn	1,400,103 *	195,000	1,634,860 *
Colorado State	1,282,343 *		
Duke	1,263,555 *		
Florida		1,421,072 *	250,000
Georgia	1,408,174 *		
Kentucky	175,000	1,441,499 *	175,000
Louisiana State	200,000		
Louisville			200,000
Memphis State			1,634,860 *
Mississippi State		150,000	1,634,860 *
Mississippi	1,407,175 *	160,000	1,634,860 *
Notre Dame		1,434,293 *	250,000
Pacific		1,272,613 *	
Temple		1,267,924 *	
Texas El Paso		1,280,232 *	
UCLA	338,952		1,634,860 *
Vanderbilt	1,400,348 *	160,000	1,634,860 *
Pigskin Classic (Colorado)		589,788	
Cotton Bowl	917,454		
Sugar Bowl		1,285,445	
Orange & White Game	22,593	15,351	
Undistributed Season Tickets	(10,396) +	(1,733) +	
Total Gross Revenue	\$ 11,201,334	\$ 12,097,744	\$ 10,934,160
Less: Payments to Visiting Team	1,529,000	1,625,000	1,549,936
Amusement Tax	769,987	777,408	425,186
Sales Tax	589,734	604,040	659,038
TOTAL	\$ 8,312,613	\$ 9,091,296	\$ 8,300,000

* 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 1990	Probable 1991	Proposed Budget 1992
REVENUES			
General Funds	\$ 1,577,914	\$ 1,044,999	\$ 882,356
Football	210,214	320,597	320,597
Basketball	261,441	300,849	300,849
Wrestling	20,420	8,193	8,193
Women's Sports	15,224	4,468	4,468
Gifts	414,376	556,250	556,250
Advertising and Program Sales	19,113	21,980	21,980
Concessions	11,843	35,000	35,000
Student Fees	290,063	283,953	283,800
Special Events	40,576	17,798	17,798
Other Revenue	43,056	29,500	29,500
Total Revenues	<u>\$ 2,904,240</u>	<u>\$ 2,623,587</u>	<u>\$ 2,460,791</u>
EXPENDITURES			
Men's Sports Program	\$ 1,145,718	\$ 955,632	\$ 910,922
Women's Sports Program	146,230	146,351	146,022
Administration	329,942	344,053	293,710
Sports—Information	39,794	34,415	27,938
Sports—Medical	120,233	67,312	62,312
Sports—Security	6,968	5,300	5,300
Tutoring	62,684	59,876	58,999
Training	45,549	43,485	43,134
Grants—in—Aid (Men)	809,179	778,553	725,978
Grants—in—Aid (Women)	141,459	158,610	161,476
Advertising	20,465	20,000	20,000
Special Events	18,845		
Awards	17,174	10,000	5,000
Total Expenditures	<u>\$ 2,904,240</u>	<u>\$ 2,623,587</u>	<u>\$ 2,460,791</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 1990	Probable 1991	Proposed Budget 1992
REVENUES			
General Funds	\$ 1,098,504	\$ 1,071,739	\$ 969,612
Men's Athletics	120,131	136,009	180,637
Women's Athletics	4,090	9,000	10,000
Athletic Gifts	(a)	(b)	158,000
Student Fees	360,954	397,973	420,200
Total Revenues	<u>\$ 1,583,679</u>	<u>\$ 1,614,721</u>	<u>\$ 1,738,449</u>
EXPENDITURES			
Men's Sports Program	\$ 476,386	\$ 504,086	\$ 522,405
Women's Sports Program	157,317	155,400	142,234
Men's Administration	127,834	106,744	129,677
Women's Administration	41,326	67,855	71,508
General Administration	98,448	112,825	112,825
Grants-in-Aid (Men)	530,105	483,692	564,151
Grants-in-Aid (Women)	152,263	149,119	195,649
OVC Planning & Membership		35,000	
Total Expenditures	<u>\$ 1,583,679</u>	<u>\$ 1,614,721</u>	<u>\$ 1,738,449</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS			
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

(a) Athletic Gifts Income of \$55,000 was included with Restricted Funds in 1990. Men's Sports Program will total \$531,386 including the \$55,000 in Restricted Funds.

(b) Athletic Gifts Income of \$60,000 was included with Restricted Funds in 1991. Men's Sports Program will total \$564,086 including the \$60,000 in Restricted Funds.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1991

APPENDIX IV
(IV-1)

<u>UT CHATTANOOGA</u>			
	<u>Present Rate</u> (FY 1990-91) <u>Per Semester</u>	<u>Proposed Rate</u> (FY 1991-92) <u>Sum. Ses. 1991</u>	<u>Proposed Rate</u> (FY 1991-92) <u>Per Semester</u>
MAINTENANCE FEE - Undergraduate	\$ 712.00*	\$ 712.00*	\$ 746.00*
- Graduate	929.00*	929.00*	974.00*
TUITION - (additional for out-of-state students)	1,602.00	1,602.00	1,682.00
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*	195.00*
Minimum Charge	390.00	390.00	390.00
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*	283.00*
Minimum Charge	566.00	566.00	566.00
Contract Rate Per Hour	39.00	39.00	39.00
Individual Education Program (IEP)			
Undergraduate	39.00	39.00	39.00
Graduate	53.00	53.00	53.00
Activity Fee			
Full-time - Maximum	32.00	32.00	33.00
Part-time Per Semester Hour	3.00	3.00	3.00

* The maintenance fee in both 1990-91 and 1991-92 includes \$44 Debt Service Fee per semester. Semester hour rates for both 1990-91 and 1991-92 include a \$4 Debt Service Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1990¹

APPENDIX IV
(IV-2)

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

Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) 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	\$ 745.00	\$ 745.00	\$ 783.00
- Graduate	928.00	928.00	975.00
TUITION - (additional for out-of state students)	1,602.00	1,602.00	1,682.00

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	87.00	87.00	87.00
Minimum Charge	174.00	174.00	174.00
Out-of-State			
Per semester hour or fraction thereof	200.00	200.00	206.00
Minimum Charge	400.00	400.00	412.00

Graduate Students:

In-State			
Per semester hour or fraction thereof	135.00	135.00	135.00
Minimum Charge	586.00	586.00	270.00
Out-of-State			
Per semester hour or fraction thereof	293.00	293.00	296.00
Minimum Charge	586.00	586.00	592.00

UNIVERSITY PROGRAMS & SERVICE FEE

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

Student Activity Service 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

Program & Services Fee, Summer Session	65.00+	65.00+
--	--------	--------

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

Rate per sem. hr.	- Summer Session, 1991	5.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1992		5.00
Minimum Charge	- Summer Session, 1991	10.00	
	- Fall & Spring Semester		16.00
	- Summer Session, 1992		10.00

+ The Program and Services Fee at the Space Institute is \$60 for the Fall and Spring semesters, and \$36 for Summer Sessions 1991 and 1992. 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 Program and Services Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1991

APPENDIX IV
(IV-3)

KNOXVILLE - COLLEGE OF LAW

Present Rate (FY 1990-91) <u>Per Semester</u>	Proposed Rate ~~(FY 1990-91)~~ <u>Sum. Ses. 1991</u>	Proposed Rate (FY 1991-92) <u>Per Semester</u>
---	---	--

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

College of Law

MAINTENANCE FEE

Fall and Spring Semesters	\$ 1,061.00		\$ 1,114.00
Summer Session, 1991		\$ 707.00	
Summer Session, 1992			743.00

TUITION (additional for out-of-state students)

Fall and Spring Semesters	1,632.00		1,795.00
Summer Session, 1991		1,088.00	
Summer Session, 1992			1,197.00

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	314.00	314.00	324.00
Minimum Charge	628.00	628.00	648.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Law Students taking in excess of 8 semester hours.

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

Prog. & Services Fee	- Summer Session	65.00	65.00
Part-time students taking 8 semester hours or less + +			
Rate per semester hour	- Summer Session, 1991	5.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1992		5.00
Minimum Charge	- Summer Session, 1991	10.00	
	- Fall & Spring Semester		16.00
	- Summer Session, 1992		10.00

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1991

APPENDIX IV
(IV-4)

<u>UT MARTIN</u>		
<u>Present Rate</u> (FY 1990-91)	<u>Proposed Rate</u> (FY 1991-92)	<u>Proposed Rate</u> (FY 1991-92)
<u>Per Semester</u>	<u>Sum. Ses. 1991</u>	<u>Per Semester</u>

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

MAINTENANCE FEE - Undergraduate	\$ 738.00*	\$ 738.00*	\$ 775.00*
- Graduate	934.00*	934.00*	981.00*
 TUITION - (additional for out-of-state students)	 1,602.00	 1,602.00	 1,682.00

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	62.00*	62.00*	65.00*
Minimum Charge	62.00	62.00	65.00

Out-of-State

Per semester hour or fraction thereof	195.00*	195.00*	205.00*
Minimum Charge	195.00	195.00	205.00

Graduate Students

In-State

Per semester hour or fraction thereof	104.00*	104.00*	109.00*
Minimum Charge	104.00	104.00	109.00

Out-of-State

Per semester hour or fraction thereof	282.00*	282.00*	296.00*
Minimum Charge	282.00	282.00	296.00

UNIVERSITY PROGRAMS & SERVICES FEE

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

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

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 - Program & Services Fee	None	None	None

* The maintenance fee in 1990-91 includes \$18.00 Student Activity Fee per semester. Semester hour rates for 1990-91 include \$1.50 Student Activity Fee per semester. The maintenance fee in 1991-92 includes \$19.00 Student Activity Fee per semester. Semester hour rates for 1991-92 include a \$1.50 Student Activity Fee per semester hour.

** Included in Maintenance Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Semester, 1991

APPENDIX IV
(IV-5)

	<u>UT. MEMPHIS</u>	
	<u>Present Rate</u>	<u>Proposed Rate</u>
	<u>(FY 1990-91)</u> <u>Per Semester</u>	<u>(FY 1991-92)</u> <u>Per Semester</u>
College of Graduate Health Sciences (E)		
Maintenance Fee	\$ 860.00	\$ 1,015.00
Non-Resident Tuition	1,600.00	1,682.00
College of Medicine		
Regular Academic Program (Four Year)		
Maintenance Fee	3,502.00	3,789.00
Non-Resident Tuition	2,110.00	2,321.00
Optional Expanded Academic Prog. (Five Year) *(A)		
Maintenance Fee	2,802.00	3,054.00
Non-Resident Tuition	1,688.00	1,857.00
College of Dentistry		
Regular Academic Program (Four Year)		
Maintenance Fee	2,319.00	2,547.00
Non-Resident Tuition	2,110.00	2,321.00
Graduate		
Maintenance Fee	3,092.00	3,359.00
Non-Resident Tuition	2,812.00	3,093.00
Orthodontics (New Program) *(B)		
Maintenance Fee	2,475.00	2,711.00
Non-Resident Tuition	2,250.00	2,475.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	1,356.00	1,536.00
Non-Resident Tuition	1,600.00	1,682.00
College of Nursing (D)		
Undergraduate		
Regular Academic Program (Two Year)		
Maintenance Fee	643.00	787.00
Non-Resident Tuition	1,600.00	1,682.00
Accelerated Program (One Year)		
Maintenance Fee	643.00	787.00
Non-Resident Tuition	1,600.00	1,682.00
Graduate (F)		
Maintenance Fee	1,625.00	1,818.00
Non-Resident Tuition	1,600.00	1,682.00

* See NOTES on next page

APPENDIX IV
(IV-6)

	<u>UT, MEMPHIS</u>	
	<u>Present Rate</u>	<u>Proposed Rate</u>
	<u>(FY 1990-91)</u>	<u>(FY 1991-92)</u>
	<u>Per Quarter</u>	<u>Per Quarter</u>
College of Allied Health Sciences *(C)(D)		
Medical Technology		
Maintenance	\$ 429.00	\$ 788.00
Non-Resident Tuition	1,068.00	1,682.00
Cytotechnology		
Maintenance Fee	429.00	788.00
Non-Resident Tuition	1,068.00	1,682.00
Dental Hygiene		
Maintenance Fee	429.00	788.00
Non-Resident Tuition	1,068.00	1,682.00
Medical Records Administration		
Maintenance Fee	429.00	788.00
Non-Resident Tuition	1,068.00	1,682.00
Physical Therapy		
Maintenance Fee	429.00	788.00
Non-Resident Tuition	1,068.00	1,682.00
Occupational Therapy		
Maintenance Fee	429.00	788.00
Non-Resident Tuition	1,068.00	1,682.00

Note A - The College of Medicine Optional Expanded 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 time for research, to pursue additional academic work, or for a variety of personal needs.

Note B - The College of Dentistry Graduate Program in Orthodontics expands from a 24 month regular graduate curriculum to 33 months beginning with the first year class entering Summer/Fall Semester 1990. This new program was approved by the UT Board of Trustees during the Winter 1990 meeting.

Note C - The College of Allied Health Sciences will convert to a semester academic program beginning with the 91-92 academic year.

APPENDIX IV
(IV-7)

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

Resident Rate:	Per hour	\$ 50.00
Resident Rate:	Per term -	450.00
Non-Resident Rate:	Per hour -	125.00
Non-Resident Rate:	Per term -	1,122.00

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

Resident Rate:	Per hour -	\$ 170.00
Resident Rate:	Per term -	680.00
Non-Resident Rate:	Per hour -	284.00
Non-Resident Rate:	Per term -	1,136.00

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

Resident Rate:	Per hour -	\$ 202.00
Resident Rate:	Per term -	1,212.00
Non-Resident Rate:	Per hour -	187.00
Non-Resident Rate:	Per term -	1,122.00

APPENDIX IV
(IV-8)

<u>UT. MEMPHIS</u>		
	<u>Present Rate</u> (FY 1990-91) <u>Per Quarter</u>	<u>Proposed Rate</u> (FY 1991-92) <u>Per Quarter</u>
College of Allied Health Sciences		
Medical Technology		
Resident Rate per Hour	\$ 53.00	\$ 66.00
Non-Resident Rate per Hour	116.00	140.00
Minimum Charge Resident	158.00	198.00
Minimum Charge Non-Resident	347.00	420.00
Cytotechnology		
Resident Rate per Hour	53.00	66.00
Non-Resident Rate per Hour	116.00	140.00
Minimum Charge Resident	158.00	198.00
Minimum Charge Non-Resident	347.00	420.00
Dental Hygiene		
Resident Rate per Hour	53.00	66.00
Non-Resident Rate per Hour	116.00	140.00
Minimum Charge Resident	158.00	198.00
Minimum Charge Non-Resident	347.00	420.00
Medical Records Administration		
Resident Rate per Hour	53.00	66.00
Non-Resident Rate per Hour	116.00	140.00
Minimum Charge Resident	158.00	198.00
Minimum Charge Non-Resident	347.00	420.00
Physical Therapy		
Resident Rate per Hour	53.00	66.00
Non-Resident Rate per Hour	116.00	140.00
Minimum Charge Resident	158.00	198.00
Minimum Charge Non-Resident	347.00	420.00
Occupational Therapy		
Resident Rate per Hour	53.00	66.00
Non-Resident Rate per Hour	116.00	140.00
Minimum Charge Resident	158.00	198.00
Minimum Charge Non-Resident	347.00	420.00

APPENDIX IV
(IV-9)

	<u>UT, MEMPHIS</u>	
	Present Rate	Proposed Rate
	(FY 1990-91) <u>Per Semester</u>	(FY 1991-92) <u>Per Semester</u>
College of Graduate Health Sciences		
Resident Rate per Hour	150.00	169.00
Non-Resident Rate per Hour	270.00	280.00
Minimum Charge Resident	300.00	338.00
Minimum Charge Non-Resident	540.00	560.00
College of Medicine		
Resident Rate per Hour	390.00	421.00
Non-Resident Rate per Hour	235.00	258.00
Minimum Charge Resident	780.00	842.00
Minimum Charge Non-Resident	470.00	516.00
*Expanded Academic Program		
Resident Rate per hour	--	339.00
Non-Resident Rate per hour	--	206.00
Minimum Charge Resident	--	678.00
Minimum Charge Non-Resident	--	412.00
College of Dentistry		
Regular Academic Program (Four Year)		
Resident Rate per Hour	258.00	283.00
Non-Resident Rate per Hour	235.00	258.00
Minimum Charge Resident	516.00	566.00
Minimum Charge Non-Resident	470.00	516.00
Graduate		
Resident Rate per Hour	344.00	373.00
Non-Resident Rate per Hour	315.00	344.00
Minimum Charge Resident	688.00	746.00
Minimum Charge Non-Resident	626.00	688.00
Orthodontics (New Program)		
Resident Rate per Hour	275.00	301.00
Non-Resident Rate per Hour	250.00	275.00
Minimum Charge Resident	550.00	602.00
Minimum Charge Non-Resident	500.00	550.00

**APPENDIX IV
(IV-10)**

	<u>UT, MEMPHIS</u>	
	<u>Present Rate</u> (FY 1990-91) <u>Per Semester</u>	<u>Proposed Rate</u> (FY 1991-92) <u>Per Semester</u>
College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Hour	155.00	171.00
Non-Resident Rate per Hour	178.00	187.00
Minimum Charge Resident	310.00	342.00
Minimum Charge Non-Resident	356.00	374.00
College of Nursing		
Undergraduate (Regular Program)		
Resident Rate per Hour	54.00	66.00
Non-Resident Rate per Hour	135.00	140.00
Minimum Charge Resident	108.00	132.00
Minimum Charge Non-Resident	280.00	280.00
Undergraduate (Accelerated Program)		
Resident Rate per Hour	40.00	49.00
Non-Resident Rate per Hour	100.00	105.00
Minimum Charge Resident	80.00	98.00
Minimum Charge Non-Resident	200.00	210.00
Graduate		
Resident Rate per Hour	181.00	202.00
Non-Resident Rate per Hour	178.00	187.00
Minimum Charge Resident	362.00	404.00
Minimum Charge Non-Resident	356.00	374.00
<u>OTHER FEES</u>		
University Services and Program Fees per Semester (All Students)	50.00	*
Microscope Fees per Semester	52.50	52.50
Student Health Fees per Semester (All Students)	50.00	*
Student Health Insurance Fee Per Semester (Optional)	268.00	357.00

* The maintenance fee for FY 1991-92 includes University Service Fee of \$50.00 and Student Health Fee of \$60.00.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1990

APPENDIX IV
(IV-11)

COLLEGE OF VETERINARY MEDICINE

Present Rate (FY 1990-91) <u>Per Semester</u>	Proposed Rate (FY 1991-92) <u>Sum. Ses. 1991</u>	Proposed Rate (FY 1991-92) <u>Per Semester</u>
---	--	--

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

MAINTENANCE FEE - Undergraduate

Fall and Spring Semesters	\$ 1,577.00	\$ 1,656.00
Summer Session, 1991	\$ 1,577.00	
Summer Session, 1992		1,656.00

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

Fall and Spring Semesters	1,632.00	1,795.00
Summer Session, 1991	1,632.00	
Summer Session, 1992		1,795.00

UNIVERSITY PROGRAMS & SERVICES FEE

Fall and Spring Semesters	111.00	111.00
Summer Rate, 1991	65.00	
Summer Rate, 1992		65.00

INDEPENDENT STUDY

Present Rate (FY 1990-91) <u>Per Course</u>	Proposed Rate (FY 1991-92) <u>Per Course</u>
---	--

CORRESPONDENCE FEES

Semester Hour Courses

1 Semester Hour	\$ 62.00	\$ 65.00
2 Semester Hours	124.00	130.00
3 Semester Hours	186.00	195.00
4 Semester Hours	248.00	260.00

DISABLED/ELDERLY PERSONS UNDER
TENNESSEE CODE 49-3251

Present Rate (FY 1990-91)	Proposed Rate (FY 1991-92)
------------------------------	-------------------------------

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 1990 Appropriation</u>	<u>Probable 1991 Appropriation</u>	<u>Original 1992 Appropriation</u>
	(A)	(B)	(C)
UT Chattanooga	\$ 26,290,400	\$ 25,382,400	\$ 24,041,400
UT Knoxville	122,244,600	121,806,700	114,340,700
UT Martin	19,623,300	19,420,000	18,773,000
UT Space Institute	4,463,200	4,405,500	4,155,500
UT, Memphis			
Other Specialized Units	\$ 39,917,500	\$ 39,442,800	\$ 37,107,800
College of Medicine Units	27,287,000	27,153,700	25,070,700
Family Medicine Units	3,086,000	2,868,800	2,542,000
Total UT, Memphis	\$ 70,290,500	\$ 69,465,300	\$ 64,720,500
Agricultural Experiment Station	14,936,700	14,894,100	13,962,100
Agricultural Extension Service	17,528,300	17,642,500	16,314,500
Veterinary Medicine	9,289,000	9,185,100	8,593,100
Institute for Public Service	3,650,300	3,584,700	3,338,700
Municipal Technical Adv. Service	1,009,300	1,012,400	940,400
County Technical Asst. Service	728,900	731,400	696,400
Continuing Education	In IPS	0	0
University-wide Administration	2,034,500	2,027,400	1,847,400
Total State Appropriations	<u>\$ 292,089,000</u>	<u>\$ 289,557,500</u>	<u>\$ 271,723,700</u>

- (A) Does not include \$9,615,000 appropriated to UT institutions in FY 1989–90 for Centers of Excellence. An Additional \$2,000,000 endowment originally appropriated for Chairs of Excellence in FY 1989–90 was not funded.
- (B) Does not include \$9,213,000 (after impoundment reduction) 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.
- (C) 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. Also not included are amounts which have been added to the Appropriations Bill for 1991–92 but not yet distributed to Higher Education campuses and entities by THEC and Finance and Administration. The amounts to be distributed include \$14,440,400 for the rate increase in the State Employee Group Insurance Program and for federal payroll tax increases and \$6,157,800 to restore part of a previous cut to 1991–92 appropriations. Of this \$20.6 million yet to be distributed, it is estimated that UT's portion will be about \$8.0 million. The additional funding for group insurance and payroll taxes will be offset on the expenditure side of the budget with an identical increase in staff benefits expenditures.

THE UNIVERSITY OF TENNESSEE

APPENDIX VI-1

Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1990, Probable 1991 and Proposed Budget 1992

	Institute for Public Service			State-wide Continuing Education		
	Actual 1990	Probable 1991 (a)	Proposed Budget 1992 (a)	Actual 1990	Probable 1991 (a)	Proposed Budget 1992 (a)
UNRESTRICTED CURRENT REVENUES						
A. Education and General Funds						
1. Tuition and Fees						
2. Federal Appropriations						
3. State Appropriations	\$ 3,650,300	\$ 3,584,700	\$ 3,338,700	\$ 1,489,300		
4. Local Appropriations	120,000	120,000	120,000			
5. Federal Gifts, Grants & Contracts	88,594	65,649		36,690		
6. State Gifts, Grants & Contracts	11,879	2,180				
7. Local Gifts, Grants & Contracts						
8. Private Gifts, Grants & Contracts	2,504	53,879	25,291	104		
9. Endowment Income						
10. Sales & Services of Educ. Act.	398,672	229,914	196,324	398,672		
11. Other Sources	779,910	344,381	371,480	688,170		
Total Educational & General Funds	\$ 5,051,859	\$ 4,400,703	\$ 4,051,795	\$ 2,612,936		
B. Auxiliary Enterprises Funds						
C. Hospitals Funds						
TOTAL CURRENT REVENUES	\$ 5,051,859	\$ 4,400,703	\$ 4,051,795	\$ 2,612,936		
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS						
A. Educational and General Funds						
1. Instruction						
2. Research						
3. Public Service	\$ 3,580,691	\$ 3,986,786	\$ 2,982,724	\$ 1,936,081		
4. Academic Support						
5. Student Services						
6. Institutional Support	307,323	264,178	246,583	115,863		
7. Staff Benefits	790,433	732,411	737,704	441,795		
8. Operation & Maint. of Plant						
9. Scholarships & Fellowships						
Total E&G Expenditures	\$ 4,678,447	\$ 4,983,375	\$ 3,967,011	\$ 2,493,739		
Mandatory Transfers (In)/Out						
Non-Mandatory Transfers (In)/Out	371,700	(386,190)	144,400	282,183		
Total Educational and General	\$ 5,050,147	\$ 4,597,185	\$ 4,111,411	\$ 2,775,922		
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	\$ 1,712	\$ (196,482)	\$ (59,616)	\$ (162,986)		
Auxiliary Enterprises Funds						
Hospitals Funds						
Total Transfers To/(From) Fund Balance	\$ 1,712	\$ (196,482)	\$ (59,616)	\$ (162,986)		
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS						
E&G Funds	\$ 5,051,859	\$ 4,400,703	\$ 4,051,795	\$ 2,612,936		
Auxiliary Enterprises Funds						
Hospitals Funds						
Total Unrestricted Current Funds Expenditures and Transfers	\$ 5,051,859	\$ 4,400,703	\$ 4,051,795	\$ 2,612,936		

(a) Continuing Education is part of Institute for Public Service in FY 1991 and FY 1992.

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1990, Probable 1991 and Proposed Budget 1992

APPENDIX VI-2

	Institute for Public Service			State-wide Continuing Education		
	Actual 1990	Probable 1991 (a)	Proposed Budget 1992 (a)	Actual 1990	Probable 1991 (a)	Proposed Budget 1992 (a)
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 184,784	\$ 276,558	\$ 277,004	\$ 30,069		
12 Academic Salaries	1,739,280	1,547,677	1,635,670	933,885		
13 GTA, GA, GRA	2,498	315		2,315		
Total Professional Salaries	\$ 1,926,562	\$ 1,824,550	\$ 1,912,674	\$ 966,269		
15 Total Summer School						
16 Clerical & Supporting-Salaried	\$ 690,242	\$ 601,466	\$ 620,881	\$ 449,488		
14 Student Employees-Salaried	5,998	6,237		5,998		
Total Non-Exempt Salaries	\$ 696,240	\$ 607,703	\$ 620,881	\$ 455,486		
17 Clerical & Supporting-Hourly	\$ 90,494	\$ 96,044	\$ 86,494	\$ 89,045		
18 Student Employees-Hourly	73,018	65,210	69,000	69,031		
Total Biweekly Wages	\$ 163,512	\$ 161,254	\$ 155,494	\$ 158,076		
TOTAL SALARIES AND WAGES	\$ 2,786,314	\$ 2,593,507	\$ 2,689,049	\$ 1,579,831		
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments				\$ 302,866		
21 Staff Benefits-Required	\$ 548,553	\$ 496,746	\$ 486,097	84,676		
22 Staff Benefits-Optional	144,729	140,715	163,403	55,816		
31 Travel	160,587	128,173	129,730	15,017		
32 Motor Vehicle Operations	57,377	53,433	55,200	74,726		
33 Printing, Dup. & Binding	112,331	98,916	88,350	21,194		
34 Utilities & Fuel	25,042	1,270	10,000	130,182		
35 Communications	203,469	211,590	280,200	26,762		
36 Maintenance & Repairs	59,773	149,394	49,750	135,063		
37 Prof. Services & Memberships	180,971	140,526	96,724	370		
38 Computer Services	(1,999)	6,302	3,115	209,838		
39 Supplies	238,877	207,373	190,414	14,044		
41 Rentals	62,206	92,611	68,700	(10,927)		
42 Insurance & Interest	(7,694)	9,319	11,067			
43 Awards	2,400			192,236		
44 Grants & Subsidies	334,000	323,844		228,979		
45 Mandatory Transfers				282,183		
46 Contractual & Special Services	287,006	505,914	305,601	(845,196)		
47 Non-Mandatory Transfers	371,700	(386,190)	97,600	4,470		
48 Service Department Credits	(845,196)	(990,510)	(736,089)	(52,680)		
49 Other Expenditures	5,055	89,102	13,500			
50-59 Stores for Resale	(52,680)	15,517	6,500			
Total Operating & Miscellaneous	\$ 1,886,507	\$ 1,294,045	\$ 1,319,862	\$ 869,619		
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 322,110	\$ 638,909	\$ 75,000	\$ 276,307		
62 Minor Equipment	54,857	70,345	27,500	49,806		
63 Library Acquisitions	359	379		359		
64 Livestock						
71 Land						
72 Buildings-Capital Outlay						
73 Improvements other than Buildings						
Total Equipment & Capital Outlay	\$ 377,326	\$ 709,633	\$ 102,500	\$ 326,472		
TOTAL OPERATING	\$ 2,263,833	\$ 2,003,678	\$ 1,422,362	\$ 1,196,091		
TOTAL EXPENDITURES & TRANSFERS	\$ 5,050,147	\$ 4,597,185	\$ 4,111,411	\$ 2,775,922		

(a) Continuing Education is part of Institute for Public Service in FY 1991 and FY 1992.

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1990, 1991, and 1992

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. Reflects reclassification of programs from Academic Support to Research, Public Service, and Institutional Support to bring the accounting structure into a consistent format with NACUBO guidelines.
2. Reduction in object code 17, Clerical and Supporting-Hourly, is due to transfer of certain bi-weekly employees to monthly payroll and elimination of temporary workers used during FY 1989-90.
3. In FY 1990-91 object code 48, Service Department Credits, represents distribution of dorm administration accounts to the respective housing operations. The offsetting charge is to object code 44, Grants and Subsidies.
4. Reflects commitment of Desegregation Funds for graduate assistants.

KNOXVILLE

1. Indirect cost recoveries from Federal, State, Local and Private sources have increased significantly due to increased sponsored research activity and the increased Federal indirect cost recovery rate.
2. FY 1989-90 reflects increased rents of \$500,000 and \$800,000 increase in miscellaneous income.
3. E&G research expenditures are lower than FY 1989-90 due to additional FY 1990-91 State appropriation impoundment and lower State special equipment funding.
4. Increase due to Conference Center activity.
5. Decrease due to elimination of State special equipment funding and required matching.
6. Increase due to State Testing and Evaluation Center and Conference activity.
7. Decreased monthly student employment due to State appropriation impoundment.
8. Reflects change in accounting for recoveries for Physical Plant special projects.
9. Reflects change in accounting for recoveries for computing services. Recoveries were to Service Department Credits, object code 48, in FY 1989-90.
10. Reflects increase in Conference Center facility rental (first full year).

11. Reflects increase in liability insurance coverage under the Tennessee Claims Commission Act.
12. Includes contingency fund for program adjustments to be allocated during the year.
13. Increase due to new parking garage and major maintenance debt service.
14. Includes \$634,000 increase in liability insurance, police and safety.
15. Reflects increased debt service on football facility, parking garage and baseball stadium.
16. Reflects change in accounting between object code 46, Contractual and Special Services, object code 48, Service Department Credits, and object code 49, Other Expenditures.

MARTIN

1. FY 1990-91 Probable reflects increase in enrollment.
2. FY 1990-91 Probable reflects conservative expectations concerning income compared to FY 1989-90 Actual.
3. The research function of the original budget only includes 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.
4. FY 1990-91 reflects a full year's funding for a new Dean of Continuing Education position and clerical support that were implemented mid-year FY 1989-90. Also, FY 1990-91 includes funding for Computer Center support of a new Financial Aid software system, reestablishment of a separate Graduate Studies Office which had previously been a part of Admissions and Records Administration, and reorganization of the School of Education Administration for accreditation purposes.
5. FY 1990-91 includes the new Public School Teacher Dependents and State Employees fee waiver expenditures. Also, funding for academic scholarships was increased in FY 1990-91 to attract better students and increase student enrollment.
6. Debt service payments were completed for the computer mainframe during FY 1989-90.
7. FY 1990-91 included a reduction for adjusting the unallocated fund balance.
8. Campus Recreation combined several graduate assistant positions to fund a temporary administrative assistant position for FY 1990-91.
9. FY 1990-91 reflects the federal minimum wage increase.
10. FY 1989-90 indicated funding for a minority fellowship that was not needed in FY 1990-91.
11. Recoveries from photocopying and microfiche printers in the Library increased for FY 1990-91. Also, the Yearbook account for FY 1989-90 included one-time expenditures for the conversion from a spring publication to a fall publication.

12. For FY 1990-91 Remodeling and alterations funds were transferred to support Capital Outlay expenditures, but for FY 1989-90, these funds were used for the budget restraint plan. Also, FY 1990-91 reflects expenditures for a rebuilt chiller and new initiatives in the Maintenance Center.
13. FY 1990-91 reflects termination of the Service Master contract mid-year. Also, a Campus and Special Programs accounts payable for object code 37, Professional Services and Memberships, was paid from object code 46, contractual and Special Services, overstating object code 37 expenditures.
14. Beginning in FY 1990-91 the contracted food service operation provided its own computer services for student accounts which reduced recoveries for the Computer Center. Also, the University-wide On-Line Communications account includes new expenditures for laser printing monthly accounting ledgers rather than computer printing on UT-System provided forms.
15. FY 1990-91 reflects expected increase in expenditures for Automobile Loss Liability, Public Liability Insurance, and Property Insurance.
16. Meals provided for athletes are budgeted as object code 43, Awards, but are charged to object code 46, contract and Special Services, by the contracted food service operation.
17. Presently, Freshman Studies fees are recovered in object code 49, Other Expenditures, but are budgeted in object code 48, Service Department Credits. In the future, fees will be recovered in object code 48 to make budget and actual consistent.
18. FY 1990-91 reflects increased sales in Central Stores and reduced recoveries in Motor Vehicle Operation from fewer vehicles sold.
19. FY 1990-91 reflects reduced THEC special equipment funding.
20. FY 1989-90 includes expenditures for P. E. Complex humidity control project.
21. FY 1990-91 reflects expected increase in Marriott rebate.
22. FY 1990-91 reflects increased expenditures due to minimum wage increase and increased occupancy.
23. FY 1989-90 includes non-mandatory transfer that will be reimbursed as part of the contract with Marriott.
24. FY 1990-91 includes transfer of funds to Safety and Security to fund student wages.
25. FY 1991-92 reflects estimated increase in Athletic income.
26. FY 1991-92 reflects reorganization of Continuing Education budgets.
27. FY 1990-91 included FY 1989-90 debt service for academic computers that was not paid during FY 1989-90.

28. Part of the FY 1991-92 budget reduction plan.
29. FY 1991-92 includes an increase in funding to support the change from steam to gas boilers.
30. FY 1991-92 includes a Freshman Studies recovery that was budgeted in object code 49, instead of object code 48, in error. A budget revision will be processed to change the recovery.
31. FY 1991-92 indicates conservative expectations concerning the Marriott rebate.
32. FY 1991-92 indicates conservative expectations concerning Parking Authority income.
33. FY 1991-92 reflects allocation of appropriate administrative expense from Safety and Security to Parking Authority.
34. Recoveries for contracting food service operations are budgeted in object code 48, Service Department Credits, but actually occur in other object codes. Expenditures in subsequent years will be more consistent with the budget.

SPACE INSTITUTE

1. Reflects the decrease in indirect cost recoveries from CASP sponsored research projects.
2. During FY 1990-91 the method of accounting for Conferences/Seminars was changed from restricted accounts to E&G accounts. Revenues from Conferences/Seminars are included in "Other Sources" for FY 1990-91.
3. Decrease in Grants & Subsidies, object code 44, in the Space Institute Research Administration account in the amount of \$200,868 resulted from reduced cost sharing from cost overruns on restricted accounts.
4. Increased cost in the Office of the Vice President account resulting from the vice presidential position being vacant in FY 1989-90 and in the Data Processing account for additional personnel, equipment, and operating costs.
5. Actual FY 1989-90 included the cost of computer equipment financed through the UT Treasurer's Office. Payments were made as Mandatory Transfers.
6. Reflects a reduction in Consulting Fees which will in FY 1991-92 be handled as Service Department Credits, object code 48, in the appropriate departmental expenditure account.
7. Reflects a \$111,000 reduction in UTSI Center of Excellence-Matching account.
8. Decrease resulted from lower expenditures anticipated for Conferences/Seminars in FY 1991-92.
9. Additional personnel: Vice President and Computer Center Systems Programmer.

10. The Actual FY 1989-90 included credits for academic registration fees that were charged to sponsored research accounts. In FY 1990-91 salaries and fees were separated with the credits for fees being applied to Grants and Subsidies, object code 44.
11. During FY 1990-91 faculty summer school salaries were coded as summer school costs. Prior to that time the faculty summer pay was included in with Academic Salaries, object code 12.
12. Reflects the implementation of a more strictly enforced travel policy.
13. Increases came from overall increased postal rates, additional requirements from short courses and conferences to cover larger number of mailings of announcements, additional communication lines for the computer center, and higher cost of shipping video tapes in the off-campus programs.
14. Reflects increasing rental cost in many areas: from airport facility usage for the Aviation Systems Programs, through equipment rentals for off-campus Short Course Programs, to better copy machines.
15. Increase due to budget changes in the Grow Your Own Program account and the funding of a Dean's Scholarship.
16. Reduced cost sharing expenditures from sponsored research contract overruns.
17. Actual FY 1989-90 included the cost of computer equipment financed through the UT Treasurer's Office. Payments were made as Mandatory Transfers.
18. Reflects increased costs from the operation of the Office of the Vice President (including moving expenses), from changing the Conferences/Seminars from restricted to E&G accounts, and in Physical Plant and Motor Vehicle Operation accounts.
19. To budget the vice presidential allowances that are paid through the payroll.

MEMPHIS - OTHER SPECIALIZED UNITS

1. FY 1990-91 reflects rate increase and increase in Graduate Students.
2. FY 1990-91 reflects decrease in indirect cost recovery.
3. FY 1990-91 reflects reversal of FY 1989-90 accounts receivable for Cancer Clinic rent.
4. FY 1990-91 reflects moving of Cancer Center patient care function to the UT Medical Group.
5. FY 1990-91 reflects increase in minority fellowships.
6. FY 1991-92 reflects loss of CEC-Chattanooga Continuing Education Program.
7. FY 1991-92 reflects increase of CEC-Knoxville miscellaneous income and the FY 1990-91 loss of Cancer Clinic rent.

8. FY 1991-92 reflects budget cutbacks.
9. FY 1990-91 reflects decrease in recovery in the BIT Center Technology Support area.
10. FY 1991-92 reflects no debt service payment for telephone switch, for which the final payment was made in FY 1990-91.
11. FY 1990-91 reflects first full year of operation and debt service for the Goodman Singles Housing.
12. FY 1990-91 reflects decrease in sale of personal computers to students.
13. FY 1990-91 includes vending expense budgeted in object code 48, Service Department Credits, which has been expended in object code 46, Contractual and Special Services, in prior years. This is in error and will be corrected on Actual FY 1990-91.

COLLEGE OF MEDICINE UNITS

1. FY 1990-91 and FY 1991-92 reflect increase in tuition rate and increase in GTA program; increased activity in the Continuing Education - Medicine program; and in FY 1991-92 incorrectly reflects \$339,054 estimated income for Continuing Education - Medicine in Maintenance Fee. The \$339,054 should be reflected in Other Student Charges.
2. FY 1991-92 reflects conservative estimate of the Memphis and Shelby county Hospital contract pending completion of negotiations.
3. FY 1990-91 reflects unanticipated and inflationary travel expense.
4. FY 1990-91 reflects increased usage of BIT Center service.
5. FY 1989-90 reflects cost sharing of \$320,387 charged to Pediatrics for the C & Y Project.
6. FY 1990-91 reflects change in recoveries from Memorial Hospital for CEC-Knoxville.
7. FY 1991-92 reflects budget cutbacks.

FAMILY MEDICINE UNITS

1. FY 1990-91 and FY 1991-92 reflect anticipated increase in patient services.
2. FY 1990-91 reflects growth of Healthplex-Memphis.
3. FY 1990-91 reflects increase in malpractice and liability insurance premiums.
4. FY 1989-90 includes transfer of \$100,000 from Memphis Campus to FM-Memphis as a partial restoration for CORE support which was charged during FY 1988-89.

AGRICULTURAL EXPERIMENT STATION

1. Reflects a shift of salary savings to other uses during FY 1990-91.
2. Reflects programmatic changes and the continuing shift of bi-weekly employees to monthly.
3. FY 1991-92 decrease reflects an anticipated reduction in printing.
4. Due to budget constraints, substantial reduction in equipment purchases are planned.
5. No building capital outlays are budgeted for FY 1991-92.

AGRICULTURAL EXTENSION SERVICE

1. Reflects centralization of Print Shop employees in service center.
2. Increase in health insurance of 15 percent effective 7/1/91; and retirement increase offset by one-time federal appropriation for FERS.
3. Due to an oversight nothing was budgeted in Original FY 1990-91 budget in object code 32, Motor Vehicle Operations.
4. Effective July 1, 1991 the Print Shop will become a Service Center resulting in increased printing cost in operating, offset by recoveries from Agricultural Extension Service and other units on the Agricultural campus.
5. Decrease in utility cost at all 4-H Centers including the closing of the Milan 4-H Center from September to May.
6. Reflects increased postal rates.
7. Due to an oversight rental for the Chattanooga and Cookeville district offices was omitted from the FY 1990-91 original budget.
8. Reflects increased matching requirement on Smith/Lever federal programs.

VETERINARY MEDICINE

1. Increase in student fees due to switching from a three-year to a four-year program.
2. Due to budget constraints, no equipment purchases are planned.
3. Savings due to computerization teaching hospital.
4. Reflects decrease in Center of Excellence matching.

INSTITUTE OF PUBLIC SERVICE

1. Amount based on Department of Defense Contract.

2. Reflects changes in State Contract amounts, mostly with Tennessee Department of Health & Environment.
3. Reflects change in reporting WUOT Gift Fund support from income to recovery per Controller's Office.
4. Reflects transfer of Center for Extended Learning from entity 16 to 01, Knoxville campus.
5. Reflects change in reporting income during FY 1989-90 to Asset account in FY 1990-91.
6. Reflects impoundments.
7. Reflects transfer from Equipment Reserve Account for CTV, edit suite equipment.
8. Reflects clearing account, Photography Center which uses object code 11 instead of 12.
9. Decline in use of GTA's in WUOT, Radio Center.
10. Jackson Office Building - transfer of expense and revenues to Agricultural Extension Service.
11. Extra maintenance required on CTV equipment due to high production usage with Amigos project and others.
12. Cutbacks in memberships and outside contracts as result of impoundments.
13. Reflects addition of LAN System, IPS office.
14. Increased rent cost in Nashville; State government changed method for calculating rental cost.
15. FY 1989-90 had a one-time recovery.
16. Reflects loss of Amigos Project.
17. Reflects unusual cost items due to Amigos Project.

MTAS

1. Reflects termination of one EPA contract.
2. Reflects loss of indirect cost recoveries, State.
3. Reflects full library staffing.
4. Reflects FY 1989-90 transfer to Equipment Replacement Account.
5. Reflects use of GRA (intern program with College of Engineering).
6. Reflects use of additional students to support field staff project load.
7. Reflects one additional professional staff position.

8. Reflects cutbacks in publications duplication cost.
9. Reflects pro-rata share of expense transferred to Agricultural Extension Service.
10. Reflects cutback in general maintenance due to impoundments.
11. Reflects cutback in professional development activities for staff due to impoundment.
12. Reflects increased cost due to LAN System, central office.
13. Reflects increased cost of rent in Nashville due to State government changing method of charging for space.
14. Reflects Auto Liability cost.
15. Reflects change in grant award with EPA and State.
16. FY 1989-90 includes one-time transfer to Equipment Replacement Account of \$65,000.
17. Reflects cutback in miscellaneous expense.
18. Reflects additional purchases and updating of certain library books and materials.

CTAS

1. Reflects decline in sale of publications.
2. Reflects one-time transfer of \$164,000 to Equipment Reserve account.
3. Reflects one-time transfer of \$40,000 to Equipment Reserve account for LAN System.
4. Reflects increase in travel due to filling vacant field positions.
5. Reduced printing and duplication due to impoundments.
6. Reflects increase in membership cost.
7. Reflects cutbacks due to impoundment.
8. Reflects increased cost of rent in Nashville due to State government changing method of charging for space.
9. Reflects decrease in using other University departments due to impoundment.
10. Reflects purchase of equipment for Nashville office.

UNIVERSITY-WIDE ADMINISTRATION

1. Reflects one-time transfer of surplus from favorable interest income earnings to indebtedness funds to cover building maintenance and major equipment replacement.

2. Contains \$500,000 in unspent funds which will be included in next year's budget as a contingency.
3. Increased sales anticipated by UT Press (\$414,000).
4. Reflects reduction in the number of publications (Alumnus, UTK publications, catalog printings) from four printings to two. Also reflects accounting change in recording recoveries from departments (from recording recoveries in object code 46 to object code 33, Printing).

UT MEDICAL CENTER AT KNOXVILLE

1. Reflects the results of a major reorganization in Fall, 1990 as well as salary increases and increases in FTEs. The reorganization caused a shift in certain expense categories.
2. In FY 1989-90, depreciation expense exceeded accumulated depreciation by approximately \$1,500,000 due to numerous asset disposals in that year. Disposals of that magnitude have not occurred in FY 1990-91; therefore, the Probable reflects accumulated depreciation being equal to depreciation expense.
3. Reflects increase in postage, liability and property insurance, and utilities rates. Also increase utilities and telephone expense due to the new POB III.

WILLIAM F. BOWLD HOSPITAL

1. Expected completion date for Energy Grant was in Fiscal Year 1990.
2. Increase in Reserve and allowances.
3. Expiration of contract with Memphis Center for Stone Disease.
4. Increase in Reserve for Bad Debts.
5. Paid off equipment line of credit.
6. Expected decline in major equipment purchases.
7. Increase of 2.5 employees.
8. All vacant and unfilled positions budgeted.
9. Increase in utilization of student employees.
10. Staff Benefits budgeted for FY 1991-92 at 23 percent, 17 percent for required benefits and six percent for optional.
11. To provide for educational and staff training needs for hospital employees.
12. To provide for maintenance of hospital vehicles.

13. Due to lease of new copy machines; cost expected to increase.
14. To meet increased patient accounting need.
15. Due to age of the Bowld Building and the equipment, the rental cost from the Regional Medical Center at Memphis has decreased.
16. \$300,000 additional interest budgeted for new line of credit if needed.
17. The Bowld Hospital awards do not properly fit the University object code explanation for awards. In the future awards will be properly charged to 39.
18. Decrease in nursing agency usage.
19. Storeroom budgets for all Stores for Resale in objects 50-59 and a credit in 48. At the end of the fiscal year the Service Department credit is closed to Inventory.

