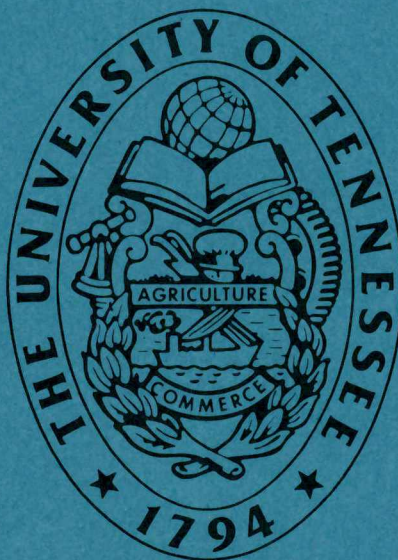


The University of Tennessee
BUDGET DOCUMENT
Fiscal Year 1990-91



Submitted to the Board of Trustees
Annual Meeting, 1990

THE UNIVERSITY OF TENNESSEE

June 1990

University-Wide Administration

President A. Lamar Alexander

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	5
Exhibit B - Budget Summary by Major Budget Entity	6
Exhibit C - Budgeted Expenditures & Transfers by Object Classifications	
Schedule 1 - Educational and General	12
Schedule 2 - Auxiliary Enterprises	18
Schedule 3 - Hospitals Funds	20
Exhibit D - Sources & Uses of Total Resources for FY 1990-91	22
Exhibit E - Sources & Uses of Increased Resources for FY 1990-91	24
APPENDICES	
I. Hospitals Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers	26
II. Auxiliary Enterprises Funds	
Exhibit A - Budget Summary	27
Exhibit B - Budget Summary by Major Budget Entity	28
III. Department of Athletics & Related Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers, Knoxville	31
Schedule A - Football Revenue, Knoxville	32
Exhibit B - Summary of Revenues, Expenditures and Transfers, Chattanooga	33
Exhibit C - Summary of Revenues, Expenditures and Transfers, Martin	34
IV. Schedule of Proposed Fee Revisions	35
V. Summary of State Appropriations	45
VI. Budget Summary for IPS and Continuing Education	46
Notes to Exhibits, Schedules and Appendices	48

THE UNIVERSITY OF TENNESSEE

with Primary Campuses at:

Chattanooga

Martin

Knoxville

Memphis



June 21, 1990

Office of the President
Knoxville 37996-0180
Telephone 615/974-2241

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Transmitted herewith are the proposed budgets for the campuses and other budgetary units of The University of Tennessee for Fiscal Year 1990-91. These budgets reflect the proposed uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Athletics), the UT Medical Center at Knoxville, and the William F. Bowld Hospital in Memphis for the period from July 1, 1990 through June 30, 1991. These budgets were prepared in accordance with provisions set forth in the 1990 Appropriations Act and guidelines established by the Tennessee Higher Education Commission. They have been studied carefully and are the result of program analyses conducted by academic and administrative personnel at all levels. Having reviewed these budgets, I submit and recommend them for your approval.

As in previous years, the State appropriations for The University of Tennessee have been set out in detail by the General Assembly. The appropriations for each of the various campuses and units of the University for fiscal years 1988-89, 1989-90 and 1990-91 are presented in the "Summary of State Appropriations" on page two of this letter.

In reviewing these budgets, please note that they reflect a \$15.8 million or 5.4 percent increase in basic direct State appropriations for the coming fiscal year. This increase, plus an estimated \$5.6 million net increase in other revenues, including revenues from the proposed increases in student fees as set forth in Appendix IV, will provide some \$21.4 million in new Educational and General (E&G) funds. These new E&G funds, together with an estimated \$23.0 million increase in revenues from Auxiliary Enterprises and Hospitals, bring the total increase in funds for the University to \$44.4 million for the 1990-91 fiscal year.

The \$15.8 million increase in basic State support and the new funds generated internally will permit the University to fund salary increases for faculty and staff, meet anticipated increases in fixed costs, and make modest improvements in some areas. Salary increases will average 4.4 percent for teaching faculty, 3.7 percent for administrative personnel, and 4.9 percent for clerical and supporting staff.

Additional compensation for faculty and staff is provided through the Longevity Pay Program which is designed to reward employees for their years of service to the State of Tennessee. During the 1990-91 fiscal year, longevity payments to faculty and staff will be made at the rate of \$100 for each year of eligible service up to a maximum of \$2,200 for those persons with 22 or more years of service. For persons with 22 or more years of service, the

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1989 Appropriation	Probable 1990 Appropriation	Original 1991 Appropriation
	(A)	(B)	(C)
UT Chattanooga	\$ 25,044,800	\$ 26,291,000	\$ 26,966,000
UT Knoxville	119,816,800	122,244,000	129,725,000
UT Martin	19,473,800	19,623,000	20,725,000
UT Space Institute	4,312,500	4,463,000	4,683,000
UT, Memphis			
Other Specialized Units	\$ 38,609,700	\$ 39,918,000	\$ 41,937,000
College of Medicine Units	26,484,100	27,287,000	28,848,000
Family Medicine Units	3,058,100	3,086,000	3,058,000
Total UT, Memphis	\$ 68,151,900	\$ 70,291,000	\$ 73,843,000
Agricultural Experiment Station	14,290,500	14,937,000	15,855,000
Agricultural Extension Service	16,873,800	17,529,000	18,545,000
Veterinary Medicine	9,054,500	9,288,000	9,737,000
Institute for Public Service	3,534,800	3,651,000	3,814,000
Municipal Technical Adv. Service	947,700	1,010,000	1,083,000
County Technical Asst. Service	673,700	728,000	788,000
Continuing Education	0	In IPS	In IPS
University-wide Administration	2,036,800	2,032,000	2,150,000
Total State Appropriations	<u>\$284,211,600</u>	<u>\$292,087,000</u>	<u>\$307,914,000</u>

- (A) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion (one-half or \$4,000,000) of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1988-89.
- (B) Does not include \$9,615,000 (after impoundment reduction) appropriated to UT institutions in FY 1989-90 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1989-90.
- (C) Does not include \$9,704,000 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 1990-91. Also not included are late additions to the Appropriations Bill for increases in group insurance costs and longevity pay costs. The longevity pay increases the years of eligible service from twenty-one to twenty-five in one year increments beginning July 1, 1990. The additional appropriations for UT entities will amount to about \$2,100,000 for both longevity pay increases and group insurance costs increases. Not considered in the 1990-91 figures shown above is a planned reduction in state appropriations as a result of rate reductions in retirement insurance costs. The retirement reduction amounts to about \$4,900,000. Both state appropriations and staff benefit expenses as reflected in this budget document will be reduced by that amount when the exact amounts are known.

longevity pay rate for 1990-91 represents a \$100 increase in longevity pay. The legislation which was enacted by the General Assembly to effect this increase also provides for the number of years of service for which payment will be made to increase automatically by one year each year up to a maximum of 25 years in 1994.

Included for the third year in the State appropriations is UT's share of \$6 million for improvements and upgrading of teaching and research equipment. These funds are in support of a continuing program proposed by the Tennessee Higher Education Commission and Governor McWherter. The aim of the program is to evaluate and upgrade equipment at higher education institutions in Tennessee to state-of-the-art status. The University of Tennessee's supplemental equipment appropriation for 1990-91 is \$2,811,000. Institutions are required to match these funds on a dollar-for-dollar basis. This supplemental equipment appropriation and the required matching funds are reflected in the budgets presented herein.

In addition to the \$15.8 million increase in basic State appropriations, the 1990 General Assembly appropriated \$18.8 million for continuation of the Centers of Excellence at both UT and State Board of Regents institutions. To receive these funds, campuses and units must provide from private gifts, grants, contracts, or from internal resource allocations \$1.00 for each \$2.00 in State support. UT's share of the Centers of Excellence funds is expected to be approximately \$9.7 million. The funds necessary to meet the matching requirement are set aside in these budgets.

The General Assembly also appropriated \$1.0 million for Chairs of Excellence at UT and Board of Regents institutions. UT will receive one-half of this appropriation.

The appropriations shown on page two and in the various exhibits and schedules in this document also do not reflect several adjustments to the University's State appropriations which are still pending. Among these adjustments is a planned reduction by the State in retirement rates which will reduce retirement costs to the University by \$4.9 million and result in a corresponding reduction in appropriations. A supplemental appropriation in the amount of \$2.1 million to fund adjustments in the employee group insurance and longevity pay programs is also pending. These adjustments in appropriations will not adversely affect the University.

Additional special appropriations were also made to fund water quality improvements at the UT Agricultural Experiment Station (\$194,000), a weed specialist for UT Agricultural Extension Service (\$46,500) and a \$25,000 non-recurring appropriation for work at the Clyde Austin 4-H Training Center in Greeneville. The College of Veterinary Medicine received \$16,500 to improve campus security, and from funds appropriated to Agriculture, \$100,000 was earmarked for an apiary program.

Not included in these budgets are additional undetermined amounts of federal funds which the University expects to receive as grants or 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 this matching. Each of these grants and contracts will be budgeted separately.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling \$545,658,725. The proposed expenditures and transfers exceed the budgeted revenues by \$302,291. 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 \$82,408,943 or 15.1 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, 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 herein be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1990-91 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 1990-91.
3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:
 - a. Employ additional staff where enrollment and reorganizational requirements warrant;
 - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
 - c. Make salary adjustments for 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,

Lamar Alexander

Lamar Alexander
President

LA:jp

Unrestricted Current Funds Section

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

EXHIBIT A
University

	Actual 1989	Probable 1990	Proposed Budget 1991
UNRESTRICTED CURRENT REVENUES			
A. Education and General Funds			
1. Tuition and Fees	\$ 82,943,997	\$ 85,368,466	\$ 91,088,872
2. Federal Appropriations	11,401,511	11,833,557	11,508,031
3. State Appropriations	284,211,600	292,087,000	307,914,000
4. Local Appropriations	1,685,583	1,709,127	1,740,728
5. Federal Gifts, Grants & Contracts	11,551,994	11,218,451	11,402,991
6. State Gifts, Grants & Contracts	723,422	578,822	595,169
7. Local Gifts, Grants & Contracts	2,008,005	2,559,908	2,443,032
8. Private Gifts, Grants & Contracts	3,100,354	3,588,548	3,590,829
9. Endowment Income	110,209	43,000	43,000
10. Sales & Services of Educ. Act.	21,955,291	21,116,470	21,890,826
11. Other Sources	12,776,641	10,722,113	10,071,130
Total Educational & General Funds	<u>\$432,468,607</u>	<u>\$440,825,462</u>	<u>\$462,288,608</u>
B. Auxiliary Enterprises Funds	73,355,965	79,309,080	83,067,826
C. Hospitals Funds	186,587,116	213,555,780	232,755,112
TOTAL CURRENT REVENUES	<u><u>\$692,411,688</u></u>	<u><u>\$733,690,322</u></u>	<u><u>\$778,111,546</u></u>
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$159,835,373	\$165,091,704	\$176,029,048
2. Research	25,147,463	25,403,114	22,815,672
3. Public Service	31,468,907	31,538,449	31,605,573
4. Academic Support	43,416,546	42,402,761	43,223,780
5. Student Services	20,967,429	21,171,076	21,644,675
6. Institutional Support	37,826,849	39,527,264	40,503,898
7. Staff Benefits	69,586,337	75,617,138	81,075,482
8. Operation & Maint. of Plant	34,059,469	37,426,295	37,375,866
9. Scholarships & Fellowships	7,230,428	7,898,355	8,286,308
Total E&G Expenditures	<u>\$429,538,801</u>	<u>\$446,076,156</u>	<u>\$462,560,302</u>
Mandatory Transfers (In)/Out	7,121,626	4,369,001	5,283,355
Non-Mandatory Transfers (In)/Out	(3,812,105)	(3,072,792)	(4,593,875)
Total Educational and General	<u><u>\$432,848,322</u></u>	<u><u>\$447,372,365</u></u>	<u><u>\$463,249,782</u></u>
B. Auxiliary Enterprises Funds			
Expenditures	\$ 66,585,034	\$ 68,300,854	\$ 70,391,709
Mandatory Transfers (In)/Out	5,111,474	7,342,146	9,346,903
Non-Mandatory Transfers (In)/Out	2,616,026	3,024,063	2,670,331
Total Auxiliary Enterprises	<u><u>\$ 74,312,534</u></u>	<u><u>\$ 78,667,063</u></u>	<u><u>\$ 82,408,943</u></u>
C. Hospitals Funds Expenditures & Transfers	<u>\$184,480,467</u>	<u>\$194,161,487</u>	<u>\$223,409,284</u>
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	<u><u>\$691,641,323</u></u>	<u><u>\$720,200,915</u></u>	<u><u>\$769,068,009</u></u>
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS			
E&G Funds	\$ (379,715)	\$ (6,546,903)	\$ (961,174)
Auxiliary Enterprises Funds	(956,569)	642,017	658,883
Hospitals Funds	2,106,649	19,394,293	9,345,828
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	<u><u>\$ 770,365</u></u>	<u><u>\$ 13,489,407</u></u>	<u><u>\$ 9,043,537</u></u>

THE UNIVERSITY OF TENNESSEE

EXHIBIT B

Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990 and Proposed Budget 1991

	Chattanooga			Knoxville			Martin		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 11,355,727	\$ 11,629,654	\$ 12,538,334	\$ 53,576,295	\$ 53,831,166	\$ 57,461,961	\$ 7,411,459	\$ 8,337,982	\$ 8,982,840
2. Federal Appropriations				40,955	40,955	40,955			
3. State Appropriations	25,044,800	26,291,000	26,966,000	119,816,800	122,244,000	129,725,000	19,473,800	19,623,000	20,725,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	127,977	97,977	117,100	4,514,325	4,650,000	4,650,000	82,849	40,800	40,800
6. State Gifts, Grants & Contracts	9,182	7,480		531,155	425,000	425,000	18,426	17,000	2,000
7. Local Gifts, Grants & Contracts	873			28,620	25,000	25,000			
8. Private Gifts, Grants & Contracts	625,511	768,031	761,881	1,198,977	1,349,050	1,321,630	150,326	116,950 ¹	94,950 ¹
9. Endowment Income				43,536	43,000	43,000			
10. Sales & Services of Educ. Act.	2,055,933	1,787,562	1,787,562	4,901,593 ¹	5,207,119	4,864,442	775,322 ²	840,491 ^{2,7}	939,551 ⁷
11. Other Sources	142,405	180,320	176,640	1,964,904	865,482	1,194,500	79,569	7,782	62,169
Total Educational & General Funds	\$ 39,362,408	\$ 40,762,024	\$ 42,347,517	\$ 186,617,160	\$ 188,680,772	\$ 199,751,488	\$ 27,991,751	\$ 28,984,005	\$ 30,847,310
B. Auxiliary Enterprises Funds	6,288,718	6,587,181	6,501,109	55,940,500	61,452,380	64,874,686	5,281,188	5,445,862	5,686,876
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 45,651,126	\$ 47,349,205	\$ 48,848,626	\$ 242,557,660	\$ 250,133,152	\$ 264,626,174	\$ 33,272,939	\$ 34,429,867	\$ 36,534,186
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 14,828,808	\$ 16,043,184 ²	\$ 16,671,165	\$ 78,732,411	\$ 78,072,167	\$ 83,634,021 ⁴	\$ 10,451,074	\$ 10,899,680 ³	\$ 11,619,543 ³
2. Research	42,053	31,212	30,000	5,399,116	5,676,046 ²	3,148,642	271,835	208,653	50,574
3. Public Service	143,244	131,872 ²	132,861	4,082,332	4,764,944	4,767,524	350,831	431,610	412,408 ⁸
4. Academic Support	3,494,391	4,150,019 ²	3,626,805	23,211,309	22,256,090 ¹⁶	24,077,402	2,703,237	2,516,922	2,950,402
5. Student Services	4,356,116	4,786,731 ²	4,630,156	12,619,268	12,322,661	12,877,022	2,510,097 ⁴	2,515,080 ⁴	2,551,893
6. Institutional Support	2,935,799	2,967,034 ²	2,407,348 ¹	10,351,348	10,884,531	11,147,113	1,824,808 ⁴	2,076,596 ⁴	2,040,463
7. Staff Benefits	6,265,430	6,929,458 ²	7,539,205	29,365,655	31,704,120 ³	33,736,000	5,317,007	5,545,327	5,723,932
8. Operation & Maint. of Plant	4,292,490	4,858,798	4,762,248	15,927,998	18,082,688	18,333,489	3,212,323	3,294,768 ⁵	3,495,374 ⁵
9. Scholarships & Fellowships	1,312,045	1,366,655	1,394,322	4,405,695	4,443,317	4,600,150	1,027,239	1,393,860	1,516,836
Total E&G Expenditures	\$ 37,670,376	\$ 41,264,963	\$ 41,194,110	\$ 184,095,132	\$ 188,206,564	\$ 196,321,363	\$ 27,668,451 ⁶	\$ 28,882,496	\$ 30,361,425
Mandatory Transfers (In)/Out	512,963	145,007	145,007	3,954,497	3,026,898	3,635,000	57,480		
Non-Mandatory Transfers (In)/Out	713,189	1,030,000	1,008,400	(2,174,950)	(11,192)	(204,875)	416,085	598,100	678,900
Total Educational and General	\$ 38,896,528	\$ 42,439,970	\$ 42,347,517	\$ 185,874,679	\$ 191,222,270	\$ 199,751,488	\$ 28,142,016	\$ 29,480,596	\$ 31,040,325
B. Auxiliary Enterprises Funds									
Expenditures	\$ 5,414,562	\$ 5,500,178	\$ 5,492,640	\$ 50,898,406	\$ 53,271,313	\$ 54,976,963	\$ 4,432,103	\$ 4,518,348	\$ 4,815,120
Mandatory Transfers (In)/Out	679,715	955,633	925,969	3,520,758	5,166,363	6,982,113	493,869	555,958	550,496
Non-Mandatory Transfers (In)/Out	312,163	51,370	82,500	2,455,080	2,901,458	2,509,486	123,112	122,785	128,245
Total Auxiliary Enterprises	\$ 6,406,440	\$ 6,507,181	\$ 6,501,109	\$ 56,874,244	\$ 61,339,134	\$ 64,466,562	\$ 5,049,084	\$ 5,197,091	\$ 5,493,861
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 45,302,968	\$ 48,947,151	\$ 48,848,626	\$ 242,748,923	\$ 252,561,404	\$ 264,220,050	\$ 33,191,100	\$ 34,677,687	\$ 36,534,186
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 465,880	\$ (1,677,946)		\$ 742,481	\$ (2,541,498)		\$ (150,265)	\$ (496,591)	\$ (193,015)
Auxiliary Enterprises Funds	(117,722)	80,000		(933,744)	113,246	\$ 406,124	232,104	248,771	193,015
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 348,158	\$ (1,597,946)	\$ 0	\$ (191,263)	\$ (2,428,252)	\$ 406,124	\$ 81,839	\$ (247,820)	\$ 0

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT B
(Cont.)

	Space Institute			Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 1,184,612	\$ 1,266,500	\$ 1,407,100	\$ 4,259,189	\$ 4,521,871 ¹	\$ 4,651,141	\$ 4,412,565	\$ 5,081,327 ¹	\$ 5,298,826
2. Federal Appropriations									
3. State Appropriations	4,312,500	4,463,000	4,683,000	38,609,700	39,918,000	41,937,000	26,484,100	27,287,000	28,848,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,541,221	1,336,000	1,736,000 ¹	4,613,914	4,627,674 ²	4,384,091			
6. State Gifts, Grants & Contracts	11,419	7,800	8,000	135,018	97,942	115,169			
7. Local Gifts, Grants & Contracts							1,973,352	2,530,842 ²	2,414,032
8. Private Gifts, Grants & Contracts	357,652	635,200	705,950	456,996	473,645	454,859			
9. Endowment Income									
10. Sales & Services of Educ. Act.				4,778,305	3,621,673 ³	3,837,410 ³	500,744 ³	455,141	455,141
11. Other Sources	135,359	80,200	25,200 ²	330,217	498,332	526,020			
Total Educational & General Funds	\$ 7,542,763	\$ 7,788,700	\$ 8,565,250	\$ 53,183,339	\$ 53,759,137	\$ 55,905,690	\$ 33,370,761	\$ 35,354,310	\$ 37,015,999
B. Auxiliary Enterprises Funds	217,653	206,725	217,000	5,627,906	5,616,932	5,788,155			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 7,760,416	\$ 7,995,425	\$ 8,782,250	\$ 58,811,245	\$ 59,376,069	\$ 61,693,845	\$ 33,370,761	\$ 35,354,310	\$ 37,015,999
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 2,796,059	\$ 3,053,370	\$ 3,398,800	\$ 13,326,952	\$ 15,015,752 ⁵	\$ 15,478,845	\$ 26,042,503	\$ 28,071,614	\$ 29,254,767
2. Research	601,623	618,225	681,450	1,157,157	1,099,757 ³	1,187,582			
3. Public Service	4,429	50		1,278,949	39,805	(3)			
4. Academic Support	817,682 ³	670,147	624,350	9,027,615	9,007,960	8,635,152	2,030,928	1,617,498 ⁴	1,580,866 ⁴
5. Student Services	95,342	144,075	165,850	1,386,606	1,402,529	1,419,754			
6. Institutional Support	916,297	1,073,020	1,248,050	6,203,096	6,075,567	6,296,675	3,600	(5)	4,751
7. Staff Benefits	961,857	1,089,575	1,153,750	8,851,530	9,777,241	10,594,900	5,295,118	5,701,777	6,175,615
8. Operation & Maint. of Plant	872,741	941,350	1,067,300	8,650,785	9,003,924 ⁶	8,556,434 ⁶			
9. Scholarships & Fellowships				475,449	674,523	745,000			
Total E&G Expenditures	\$ 7,066,030	\$ 7,589,812 ⁴	\$ 8,339,550	\$ 50,358,139	\$ 52,097,058	\$ 52,914,342	\$ 33,372,149	\$ 35,390,889	\$ 37,015,999
Mandatory Transfers (In)/Out		89,150 ⁴		1,614,159 ⁷	1,107,946	1,503,348			
Non-Mandatory Transfers (In)/Out	201,505	208,250	225,700	2,471,569	1,361,379	1,488,000	(1,388) ⁶	(36,579) ⁶	
Total Educational and General	\$ 7,267,535	\$ 7,887,212	\$ 8,565,250	\$ 54,443,867	\$ 54,566,383	\$ 55,905,690	\$ 33,370,761	\$ 35,354,310	\$ 37,015,999
B. Auxiliary Enterprises Funds									
Expenditures	\$ 221,335	\$ 248,675	\$ 257,100	\$ 5,618,628	\$ 4,762,340	\$ 4,849,886			
Mandatory Transfers (In)/Out	9,269	9,600	9,800	407,863	654,592	878,525			
Non-Mandatory Transfers (In)/Out	(24,329)	(51,550)	(49,900)	(250,000)					
Total Auxiliary Enterprises	\$ 206,275	\$ 206,725	\$ 217,000	\$ 5,776,491	\$ 5,416,932	\$ 5,728,411			
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 7,473,810	\$ 8,093,937	\$ 8,782,250	\$ 60,220,358	\$ 59,983,315	\$ 61,634,101	\$ 33,370,761	\$ 35,354,310	\$ 37,015,999
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 275,228	\$ (98,512)		\$ (1,260,528)	\$ (807,246)				
Auxiliary Enterprises Funds	11,378			(148,585)	200,000	59,744			
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 286,606	\$ (98,512)	\$ 0	\$ (1,409,113)	\$ (607,246)	\$ 59,744	\$ 0	\$ 0	\$ 0

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990 and Proposed Budget 1991

Exhibit B
(Cont.)

	Family Medicine Units			Total UT-Memphis			Agricultural Experiment Station		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 8,671,754	\$ 9,603,198	\$ 9,949,967			
2. Federal Appropriations							\$ 4,312,515	\$ 4,740,363	\$ 4,460,058
3. State Appropriations	\$ 3,058,100	\$ 3,086,000	\$ 3,058,000	68,151,900	70,291,000	73,843,000	14,290,500	14,937,000	15,855,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts				4,613,914	4,627,674	4,384,091	187,966 ¹	75,000	75,000
6. State Gifts, Grants & Contracts				135,018	97,942	115,169	4,459	5,000	15,000
7. Local Gifts, Grants & Contracts	5,160	4,066	4,000	1,978,512	2,534,908	2,418,032			
8. Private Gifts, Grants & Contracts				456,996	473,645	454,859	10,694	10,000	
9. Endowment Income									
10. Sales & Services of Educ. Act.	3,730,027	4,255,904 ¹	5,385,909 ¹	9,009,076	8,332,718	9,678,460	3,409,607 ³	2,965,000 ²	2,580,000 ²
11. Other Sources	29,668	18,762	18,000	359,885	517,094	544,020	69,694	2,000	2,000
Total Educational & General Funds	\$ 6,822,955	\$ 7,364,732	\$ 8,465,909	\$ 93,377,055	\$ 96,478,179	\$ 101,387,598	\$ 22,285,435	\$ 22,734,363	\$ 22,987,058
B. Auxiliary Enterprises Funds				5,627,906	5,616,932	5,788,155			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 6,822,955	\$ 7,364,732	\$ 8,465,909	\$ 99,004,961	\$ 102,095,111	\$ 107,175,753	\$ 22,285,435	\$ 22,734,363	\$ 22,987,058
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 6,243,849	\$ 6,506,123	\$ 7,529,659	\$ 45,613,304	\$ 49,593,489	\$ 52,263,271			
2. Research				1,157,157	1,099,757	1,187,582	\$ 17,675,679	\$ 17,769,221	\$ 17,717,424
3. Public Service				1,278,949	39,805				
4. Academic Support				11,058,543	10,625,458	10,216,018	16,000	15,200	16,000
5. Student Services				1,386,606	1,402,529	1,419,754			
6. Institutional Support				6,206,696	6,075,567	6,301,426	907,602	885,561	950,758
7. Staff Benefits	773,974	808,509	886,950	14,920,622	16,287,527	17,657,465	3,694,028	3,985,421	4,249,800
8. Operation & Maint. of Plant				8,650,785	9,003,924	8,556,434			
9. Scholarships & Fellowships				475,449	674,523	745,000			
Total E&G Expenditures	\$ 7,017,823	\$ 7,314,632	\$ 8,416,609	\$ 90,748,111	\$ 94,802,579	\$ 98,346,950	\$ 22,293,309 ⁴	\$ 22,655,403	\$ 22,933,982
Mandatory Transfers (In)/Out				1,614,159	1,107,946	1,503,348	162,500		
Non-Mandatory Transfers (In)/Out	50,200	50,100	49,300	2,520,381	1,374,900	1,537,300	253,900	192,100	194,100
Total Educational and General	\$ 7,068,023	\$ 7,364,732	\$ 8,465,909	\$ 94,882,651	\$ 97,285,425	\$ 101,387,598	\$ 22,709,709	\$ 22,847,503	\$ 23,128,082
B. Auxiliary Enterprises Funds									
Expenditures				\$ 5,618,628	\$ 4,762,340	\$ 4,849,886			
Mandatory Transfers (In)/Out				407,863	654,592	878,525			
Non-Mandatory Transfers (In)/Out				(250,000)					
Total Auxiliary Enterprises				\$ 5,776,491	\$ 5,416,932	\$ 5,728,411			
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 7,068,023	\$ 7,364,732	\$ 8,465,909	\$ 100,659,142	\$ 102,702,357	\$ 107,116,009	\$ 22,709,709	\$ 22,847,503	\$ 23,128,082
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (245,068)			\$ (1,505,596)	\$ (807,246)		\$ (424,274)	\$ (113,140)	\$ (141,024)
Auxiliary Enterprises Funds				(148,585)	200,000	\$ 59,744			
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (245,068)	\$ 0	\$ 0	\$ (1,654,181)	\$ (607,246)	\$ 59,744	\$ (424,274)	\$ (113,140)	\$ (141,024)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT B
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees				\$ 744,150	\$ 699,966	\$ 748,670			
2. Federal Appropriations	\$ 7,048,041	\$ 7,052,239	\$ 7,007,018						
3. State Appropriations	16,873,800	17,529,000	18,545,000	9,054,500	9,288,000	9,737,000	\$ 3,534,800	\$ 3,651,000	\$ 3,814,000
4. Local Appropriations							120,000	120,000	120,000
5. Federal Gifts, Grants & Contracts				417,068	342,000	400,000	59,943	19,000	(1)
6. State Gifts, Grants & Contracts				685	18,600	30,000	10,514		
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts				62,229	75,000	90,000	1,250	35,272 ²	36,559 ²
9. Endowment Income									
10. Sales & Services of Educ. Act.	125,974	127,500	127,500	1,628,810	1,697,325	1,775,000	48,976	158,755 ³	138,311 ³
11. Other Sources	3,607			30,376	30,000	45,000	830,749	745,935	294,101 ⁵
Total Educational & General Funds	\$ 24,051,422	\$ 24,708,739	\$ 25,679,518	\$ 11,937,818	\$ 12,150,891	\$ 12,825,670	\$ 4,606,232	\$ 4,729,962	\$ 4,402,971
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 24,051,422	\$ 24,708,739	\$ 25,679,518	\$ 11,937,818	\$ 12,150,891	\$ 12,825,670	\$ 4,606,232	\$ 4,729,962	\$ 4,402,971
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$ 7,413,717	\$ 7,429,814	\$ 8,442,248 ¹			
2. Research									
3. Public Service	\$ 19,633,182	\$ 19,826,987	\$ 20,158,931				\$ 3,452,553	\$ 3,730,433 ⁶	\$ 3,269,080 ⁵
4. Academic Support	115,940	140,166	130,289	1,895,090	1,922,661	1,470,582 ¹			
5. Student Services									
6. Institutional Support	1,023,376	1,027,673	1,088,577	6,142	5,490	6,478	222,599	268,764 ⁷	322,230
7. Staff Benefits	3,410,349	3,820,978	4,289,351	1,512,340	1,626,562	1,713,188	752,984	820,953	875,824
8. Operation & Maint. of Plant				1,103,132	1,244,767	1,161,021			
9. Scholarships & Fellowships				10,000	20,000	30,000			
Total E&G Expenditures	\$ 24,182,847	\$ 24,815,804	\$ 25,667,148	\$ 11,940,421	\$ 12,249,294	\$ 12,823,517	\$ 4,428,136	\$ 4,820,150	\$ 4,467,134
Mandatory Transfers (In)/Out				(2,532)					
Non-Mandatory Transfers (In)/Out	228,819	214,100	228,300	16,772	103,600	100,400	246,659	109,200	110,100
Total Educational and General	\$ 24,411,666	\$ 25,029,904	\$ 25,895,448	\$ 11,954,661	\$ 12,352,894	\$ 12,923,917	\$ 4,674,795	\$ 4,929,350	\$ 4,577,234
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 24,411,666	\$ 25,029,904	\$ 25,895,448	\$ 11,954,661	\$ 12,352,894	\$ 12,923,917	\$ 4,674,795	\$ 4,929,350	\$ 4,577,234
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (360,244)	\$ (321,165)	\$ (215,930)	\$ (16,843)	\$ (202,003)	\$ (98,247)	\$ (68,563)	\$ (199,388)	\$ (174,263)
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (360,244)	\$ (321,165)	\$ (215,930)	\$ (16,843)	\$ (202,003)	\$ (98,247)	\$ (68,563)	\$ (199,388)	\$ (174,263)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 947,700	\$ 1,010,000	\$ 1,083,000	\$ 673,700	\$ 728,000	\$ 788,000	\$ 2,036,800	\$ 2,032,000	\$ 2,150,000
4. Local Appropriations	760,908	790,000	821,600	804,675	799,127	799,128			
5. Federal Gifts, Grants & Contracts	6,731	30,000	(1)						
6. State Gifts, Grants & Contracts	2,564								
7. Local Gifts, Grants & Contracts							236,719	125,400	125,000
8. Private Gifts, Grants & Contracts							66,673		
9. Endowment Income									
10. Sales & Services of Educ. Act.									
11. Other Sources	13			3,465	2,500	2,500	9,156,615	8,290,800	7,725,000 ⁸
Total Educational & General Funds	\$ 1,717,916	\$ 1,830,000	\$ 1,904,600	\$ 1,481,840	\$ 1,529,627	\$ 1,589,628	\$ 11,496,807	\$ 10,448,200	\$ 10,000,000
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,717,916	\$ 1,830,000	\$ 1,904,600	\$ 1,481,840	\$ 1,529,627	\$ 1,589,628	\$ 11,496,807	\$ 10,448,200	\$ 10,000,000
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,326,851	\$ 1,396,173	\$ 1,481,197	\$ 1,196,536	\$ 1,216,575	\$ 1,383,572			
4. Academic Support	104,354	106,098	111,932						
5. Student Services									
6. Institutional Support	1,016	16,539 ²	16,762 ²	1,370	14,789 ¹	15,093 ¹	\$ 13,429,796	\$ 14,231,700	\$ 14,959,600
7. Staff Benefits	294,613	301,976	353,954	194,656	211,241	248,013	2,896,796	3,294,000	3,535,000
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,726,834	\$ 1,820,786	\$ 1,963,845	\$ 1,392,562	\$ 1,442,605	\$ 1,646,678	\$ 16,326,592	\$ 17,525,700	\$ 18,494,600
Mandatory Transfers (In)/Out							822,559	(4)	(4)
Non-Mandatory Transfers (In)/Out	19,400	13,700	14,700	11,400	171,950 ²	7,700	(6,265,265)	(7,077,500) ⁵	(8,494,600)
Total Educational and General	\$ 1,746,234	\$ 1,834,486	\$ 1,978,545	\$ 1,403,962	\$ 1,614,555	\$ 1,654,378	\$ 10,883,886	\$ 10,448,200	\$ 10,000,000
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,746,234	\$ 1,834,486	\$ 1,978,545	\$ 1,403,962	\$ 1,614,555	\$ 1,654,378	\$ 10,883,886	\$ 10,448,200	\$ 10,000,000
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (28,318)	\$ (4,486)	\$ (73,945)	\$ 77,878	\$ (84,928)	\$ (64,750)	\$ 612,921		
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (28,318)	\$ (4,486)	\$ (73,945)	\$ 77,878	\$ (84,928)	\$ (64,750)	\$ 612,921	\$ 0	\$ 0

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT B
(Cont.)

	Total Educ. & General & Auxiliary Funds			Hospitals			Total University		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 82,943,997	\$ 85,368,466	\$ 91,088,872				\$ 82,943,997	\$ 85,368,466	\$ 91,088,872
2. Federal Appropriations	11,401,511	11,833,557	11,508,031				11,401,511	11,833,557	11,508,031
3. State Appropriations	284,211,600	292,087,000	307,914,000				284,211,600	292,087,000	307,914,000
4. Local Appropriations	1,685,583	1,709,127	1,740,728				1,685,583	1,709,127	1,740,728
5. Federal Gifts, Grants & Contracts	11,551,994	11,253,723	11,402,991				11,551,994	11,218,451	11,402,991
6. State Gifts, Grants & Contracts	723,422	578,822	595,169				723,422	578,822	595,169
7. Local Gifts, Grants & Contracts	2,008,005	2,559,908	2,443,032				2,008,005	2,559,908	2,443,032
8. Private Gifts, Grants & Contracts	3,100,354	3,553,276	3,590,829				3,100,354	3,588,548	3,590,829
9. Endowment Income	110,209	43,000	43,000				110,209	43,000	43,000
10. Sales & Services of Educ. Act.	21,955,291	21,116,470	21,890,826				21,955,291	21,116,470	21,890,826
11. Other Sources	12,776,641	10,722,113	10,071,130				12,776,641	10,722,113	10,071,130
Total Educational & General Funds	\$432,468,607	\$440,825,462	\$462,288,608				\$432,468,607	\$440,825,462	\$462,288,608
B. Auxiliary Enterprises Funds	73,355,965	79,309,080	83,067,826				73,355,965	79,309,080	83,067,826
C. Hospitals Funds							186,587,116	213,555,780	232,755,112
TOTAL CURRENT REVENUES	\$505,824,572	\$520,134,542	\$545,356,434	\$186,587,116	\$213,555,780	\$232,755,112	\$692,411,688	\$733,690,322	\$778,111,546
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$159,835,373	\$165,091,704	\$176,029,048				\$159,835,373	\$165,091,704	\$176,029,048
2. Research	25,147,463	25,403,114	22,815,672				25,147,463	25,403,114	22,815,672
3. Public Service	31,468,907	31,538,449	31,605,573				31,468,907	31,538,449	31,605,573
4. Academic Support	43,416,546	42,402,761	43,223,780				43,416,546	42,402,761	43,223,780
5. Student Services	20,967,429	21,171,076	21,644,675				20,967,429	21,171,076	21,644,675
6. Institutional Support	37,826,849	39,527,264	40,503,898				37,826,849	39,527,264	40,503,898
7. Staff Benefits	69,586,337	75,617,138	81,075,482				69,586,337	75,617,138	81,075,482
8. Operation & Maint. of Plant	34,059,469	37,426,295	37,375,866				34,059,469	37,426,295	37,375,866
9. Scholarships & Fellowships	7,230,428	7,898,355	8,286,308				7,230,428	7,898,355	8,286,308
Total E&G Expenditures	\$429,538,801	\$446,076,156	\$462,560,302				\$429,538,801	\$446,076,156	\$462,560,302
Mandatory Transfers (In)/Out	7,121,626	4,369,001	5,283,355				7,121,626	4,369,001	5,283,355
Non-Mandatory Transfers (In)/Out	(3,812,105)	(3,072,792)	(4,593,875)				(3,812,105)	(3,072,792)	(4,593,875)
Total Educational and General	\$432,848,322	\$447,372,365	\$463,249,782				\$432,848,322	\$447,372,365	\$463,249,782
B. Auxiliary Enterprises Funds									
Expenditures	\$ 66,585,034	\$ 68,300,854	\$ 70,391,709				\$ 66,585,034	\$ 68,300,854	\$ 70,391,709
Mandatory Transfers (In)/Out	5,111,474	7,342,146	9,346,903				5,111,474	7,342,146	9,346,903
Non-Mandatory Transfers (In)/Out	2,616,026	3,024,063	2,670,331				2,616,026	3,024,063	2,670,331
Total Auxiliary Enterprises	\$ 74,312,534	\$ 78,667,063	\$ 82,408,943				\$ 74,312,534	\$ 78,667,063	\$ 82,408,943
C. Hospitals Funds Expenditures & Transfers				\$184,480,467	\$194,161,487	\$223,409,284	\$184,480,467	\$194,161,487	\$223,409,284
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$507,160,856	\$526,039,428	\$545,658,725	\$184,480,467	\$194,161,487	\$223,409,284	\$691,641,323	\$720,200,915	\$769,068,009
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (379,715)	\$ (6,546,903)	\$ (961,174)				\$ (379,715)	\$ (6,546,903)	\$ (961,174)
Auxiliary Enterprises Funds	(956,569)	642,017	658,883				(956,569)	642,017	658,883
Hospitals Funds				\$ 2,106,649	\$ 19,394,293	\$ 9,345,828	2,106,649	19,394,293	9,345,828
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (1,336,284)	\$ (5,904,886)	\$ (302,291)	\$ 2,106,649	\$ 19,394,293	\$ 9,345,828	\$ 770,365	\$ 13,489,407	\$ 9,043,537

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 1

	Chattanooga			Knoxville			Martin		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 3,113,734	\$ 3,549,057	\$ 3,470,775	\$ 11,739,732	\$ 12,232,945	\$ 13,460,864 ¹¹	\$ 2,282,048	\$ 2,255,171	\$ 2,273,111
12 Academic Salaries	12,839,335	13,849,147	14,749,071	59,696,624	63,266,840	68,164,235	9,497,574	10,070,796	10,860,950
13 GTA, GA, GRA	166,981	191,525	247,800	7,215,592	6,767,307	7,608,751	160,324	155,839	156,794
Total Professional Salaries	\$ 16,120,050	\$ 17,589,729	\$ 18,467,646	\$ 78,651,948	\$ 82,267,092	\$ 89,233,850	\$ 11,939,946	\$ 12,481,806	\$ 13,290,855
15 Total Summer School	\$ 687,658	\$ 701,033	\$ 757,105	\$ 3,225,784 ⁵	\$ 2,128,665	\$ 2,120,832	\$ 766,634 ⁹	\$ 500,927	\$ 527,614
16 Clerical & Supporting-Salaried	\$ 2,919,959	\$ 3,155,958	\$ 3,190,240	\$ 16,251,187	\$ 17,221,251	\$ 18,644,111	\$ 1,812,887	\$ 1,969,704	\$ 2,072,385
14 Student Employees-Salaried	31,342	(10,222)	15,418	59,743	45,436	34,494	10,401	8,895	5,000
Total Non-Exempt Salaries	\$ 2,951,301	\$ 3,145,736	\$ 3,205,658	\$ 16,310,930	\$ 17,266,687	\$ 18,678,605	\$ 1,823,288	\$ 1,978,599	\$ 2,077,385
17 Clerical & Supporting-Hourly	\$ 2,065,595	\$ 1,889,030	\$ 1,907,534	\$ 10,214,104	\$ 9,409,262	\$ 9,579,058	\$ 1,974,729	\$ 2,128,244	\$ 2,480,876
18 Student Employees-Hourly	501,818	686,188	742,357	1,741,475	1,626,909	1,687,254	347,950	340,914	340,438
Total Biweekly Wages	\$ 2,567,413	\$ 2,575,218	\$ 2,649,891	\$ 11,955,579	\$ 11,036,171	\$ 11,266,312	\$ 2,322,679	\$ 2,469,158	\$ 2,821,314
TOTAL SALARIES AND WAGES	\$ 22,326,422	\$ 24,011,716	\$ 25,080,300	\$110,144,241	\$112,698,615	\$121,299,599	\$ 16,852,547	\$ 17,430,490	\$ 18,717,168
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 33,380	\$ 70,000		\$ 346,946	\$ 392,087	\$ 199,500	\$ 375		
21 Staff Benefits-Required	4,456,054	4,750,399	5,095,676	20,998,842	22,245,360	23,142,460	3,653,688	\$ 3,737,791	\$ 3,426,505
22 Staff Benefits-Optional	1,165,897	1,532,059	1,714,229	5,404,299	6,445,827	7,262,000	942,252	1,174,536	1,631,602
31 Travel	587,948	626,238 ²	597,777	3,167,964	2,089,692	2,127,384	527,381	531,803	511,525
32 Motor Vehicle Operations	(9,807)	95,439 ^{2, 3}	75,859	598,400	568,906	583,789	85,014	92,730	89,700
33 Printing, Dup. & Binding	617,946	525,096	500,834	1,729,088	1,461,442	1,458,707	274,056	304,512	333,471
34 Utilities & Fuel	1,917,458	2,140,865 ²	2,246,015	6,241,029	7,139,995	7,428,175	1,442,950	1,447,348	1,569,781 ¹⁰
35 Communications	468,309	497,112 ²	461,685	4,796,109	5,317,459	5,440,656	471,966	784,951 ¹⁰	723,771 ¹⁰
36 Maintenance & Repairs	680,492	375,358 ²	363,804	3,982,523	2,670,151	2,154,249	250,770	209,439	292,204
37 Prof. Services & Memberships	557,352	270,819 ²	200,309	3,027,728	1,664,575 ⁶	1,470,352 ⁶	208,397	230,748	258,589
38 Computer Services	186,023	195,808	197,180	(849,469)	6,825,967	7,178,544	2,432	7,440	13,340
39 Supplies	521,526	1,067,198	1,111,031	5,724,776	3,997,810	3,771,911	718,097	889,900	829,477
41 Rentals	75,250	361,128	361,103	1,472,445	2,110,548	2,383,347 ³	69,064	82,107	80,324 ¹³
42 Insurance & Interest	131,207	108,320	118,320	866,596	1,156,044 ⁷	1,155,956	120,432	116,946 ⁵	187,854 ⁵
43 Awards	698,473	761,417	789,282	410,386	1,686,529 ⁷	1,548,966	1,024,793	1,468,755 ¹¹	1,505,878 ⁵
44 Grants & Subsidies	1,032,198	900,937	886,840	4,308,479	2,912,178	3,132,895	485,147	366,897	343,865
45 Mandatory Transfers	512,963	145,007 ²	145,007	3,954,497 ⁸	3,026,898	3,635,000	57,480		
46 Contractual & Special Services	1,450,263	1,375,389 ²	1,095,473	(141,155)	2,772,398	3,232,122	803,850	1,110,994	1,044,130
47 Non-Mandatory Transfers	713,189	1,030,000	1,008,400	(2,174,950)	(11,192) ⁶	(204,875) ¹¹	416,085	598,100	678,900 ¹⁰
48 Service Department Credits	(793,851)	(1,291,533) ²	(1,290,340)	(7,354,348)	(14,757,681) ⁹	(15,463,661) ⁹	(1,383,446)	(2,059,461) ¹⁰	(1,982,191) ¹⁰
49 Other Expenditures	49,224	867,796	213,389	384,925	1,506,874	2,410,665	(120,869)	(66,537)	(65,129)
50-59 Stores for Resale	(11,044)	164,212	138,550	5,568,193	5,338,027	5,197,476	112,320	110,000	90,000
Total Operating & Miscellaneous	\$ 15,040,450	\$ 16,569,064	\$ 16,030,423	\$ 62,463,303	\$ 66,559,894	\$ 69,245,618	\$ 10,162,234	\$ 11,138,999	\$ 11,563,596
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 562,483	\$ 1,175,277 ²	\$ 583,514	\$ 8,128,149	\$ 6,899,966	\$ 4,713,765	\$ 544,260	\$ 479,598 ¹²	\$ 382,538 ¹²
62 Minor Equipment	301,899	44,633		1,062,169	330,404	236,608	179,682	82,363 ¹²	34,477 ¹²
63 Library Acquisitions	602,617	639,280	653,280	2,713,342	3,243,243	3,867,898	342,270	349,146	342,546
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	53,213			1,037,843	1,488,148 ¹⁰	388,000	5,391		
73 Improvements other than Buildings	9,444			325,632	2,000		55,632		
Total Equipment & Capital Outlay	\$ 1,529,656	\$ 1,859,190	\$ 1,236,794	\$ 13,267,135	\$ 11,963,761	\$ 9,206,271	\$ 1,127,235	\$ 911,107	\$ 759,561
TOTAL OPERATING	\$ 16,570,106	\$ 18,428,254	\$ 17,267,217	\$ 75,730,438	\$ 78,523,655	\$ 78,451,889	\$ 11,289,469	\$ 12,050,106	\$ 12,323,157
TOTAL EXPENDITURES & TRANSFERS	\$ 38,896,528	\$ 42,439,970	\$ 42,347,517	\$185,874,679	\$191,222,270	\$199,751,488	\$ 28,142,016	\$ 29,480,596	\$ 31,040,325

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 1
(Cont.)

	Space Institute			Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 698,876	\$ 673,012	\$ 827,450	\$ 4,367,345	\$ 4,630,683	\$ 4,757,515	\$ 451,971	\$ 578,946	\$ 436,469
12 Academic Salaries	2,174,760	2,296,690	2,292,069	13,879,943	14,685,436	15,771,182	21,779,527	23,372,986	23,988,988
13 GTA, GA, GRA	66,558	46,675	115,380	127,436	158,469	226,000	365,578	378,503	371,081
Total Professional Salaries	\$ 2,940,194	\$ 3,016,377	\$ 3,234,899	\$ 18,374,724	\$ 19,474,588	\$ 20,754,697	\$ 22,597,076	\$ 24,330,435	\$ 24,796,538
15 Total Summer School		\$ 110,000	\$ 114,400						
16 Clerical & Supporting-Salaried	\$ 45,890	\$ 26,062	\$ 28,026	\$ 5,176,580	\$ 5,414,540	\$ 5,890,228	\$ 3,205,511	\$ 3,203,598	\$ 3,413,252
14 Student Employees-Salaried				3,495	3,160	3,360	9,052		
Total Non-Exempt Salaries	\$ 45,890	\$ 26,062	\$ 28,026	\$ 5,180,075	\$ 5,417,700	\$ 5,893,588	\$ 3,214,563	\$ 3,203,598	\$ 3,413,252
17 Clerical & Supporting-Hourly	\$ 825,989	\$ 892,010	\$ 982,119	\$ 6,226,085	\$ 6,239,725	\$ 6,327,091	\$ 850,042	\$ 947,917	\$ 1,245,974
18 Student Employees-Hourly	7,459	(1,480)		45,391	44,979	71,864			4,493
Total Biweekly Wages	\$ 833,448	\$ 890,530	\$ 982,119	\$ 6,271,476	\$ 6,284,704	\$ 6,398,955	\$ 850,042	\$ 947,917	\$ 1,250,467
TOTAL SALARIES AND WAGES	\$ 3,819,532	\$ 4,042,969	\$ 4,359,444	\$ 29,826,275	\$ 31,176,992	\$ 33,047,240	\$ 26,661,681	\$ 28,481,950	\$ 29,460,257
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 16,544			\$ 1,200	(800)		\$ 10,741	\$ 27,550	\$ 23,203
21 Staff Benefits-Required	704,977	\$ 788,250	\$ 810,050	5,596,741	6,080,284	\$ 6,344,046	4,801,084	5,174,145	5,593,064
22 Staff Benefits-Optional	174,231	193,500	229,500	2,398,164	2,789,012	3,206,739			
31 Travel	152,263	105,770	132,868	482,684	375,289	360,794	219,115	135,058	153,454
32 Motor Vehicle Operations	54,646	61,100	58,500	85,624	102,861	105,594	4,541	3,500	3,500
33 Printing, Dup. & Binding	26,024	40,125	45,650	307,417	220,277	290,907	62,327	42,618	53,087
34 Utilities & Fuel	363,429	398,800	475,000	2,900,081	3,084,697	3,364,044		9,258	
35 Communications	197,237	155,375	267,482	438,115	248,941	227,242	454,766	370,053	429,116
36 Maintenance & Repairs	186,255	175,245	162,833	3,491,093	3,969,134	2,795,389	337,853	347,563	213,455
37 Prof. Services & Memberships	77,275	55,770	46,872	762,307	302,450	443,728	425,924	244,140	451,534
38 Computer Services	11,326	10,725	13,522	(126,443)	(151,965)	(152,630)	25,232	34,232	37,364
39 Supplies	191,923	179,131	203,316	4,353,647	3,974,866	3,714,099	1,143,909	1,028,643	1,094,888
41 Rentals	54,487	57,475	59,034	405,597	575,862	513,292	1,190,412	682,928	664,585
42 Insurance & Interest	40,876	40,390	52,000	246,233	222,293	252,619	3,606	4,212	6,751
43 Awards	52,885	34,700	38,400	476,140	938,115	782,944			
44 Grants & Subsidies	618,564	856,250	1,086,440	(5,879)	85,382	37,305	(368,280)	38,558	1,933
45 Mandatory Transfers		89,150		1,614,159	1,107,946	1,503,348			
46 Contractual & Special Services	(279,795)	85,761	118,189	2,583,119	2,331,361	2,344,475	(989,474)	(534,120)	162,760
47 Non-Mandatory Transfers	201,505	208,250	225,700	2,471,569	1,361,379	1,488,000	(1,388)	(36,579)	
48 Service Department Credits	(434,868)	(262,345)	(207,800)	(10,299,730)	(10,002,212)	(8,872,734)	(1,477,386)	(1,593,198)	(2,629,049)
49 Other Expenditures	5,400	2,725		60,030	40,465	52,607	15,097	17,258	19,605
50-59 Stores for Resale	50			3,381,499	2,431,467	2,503,450	19,200	45,744	19,700
Total Operating & Miscellaneous	\$ 2,415,234	\$ 3,276,147	\$ 3,817,556	\$ 21,623,367	\$ 20,087,104	\$ 21,305,258	\$ 5,877,279	\$ 6,041,563	\$ 6,298,950
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 894,783	\$ 455,586	\$ 287,250	\$ 2,071,203	\$ 2,646,863	\$ 1,061,320	\$ 711,178	\$ 688,138	\$ 1,249,892
62 Minor Equipment	47,808	22,160	1,000	455,746	190,709	30,030	119,916	140,976	6,650
63 Library Acquisitions	86,431	90,350	100,000	442,288	464,715	461,842	707	1,683	250
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings	3,747			24,988					
Total Equipment & Capital Outlay	\$ 1,032,769	\$ 568,096	\$ 388,250	\$ 2,994,225	\$ 3,302,287	\$ 1,553,192	\$ 831,801	\$ 830,797	\$ 1,256,792
TOTAL OPERATING	\$ 3,448,003	\$ 3,844,243	\$ 4,205,806	\$ 24,617,592	\$ 23,389,391	\$ 22,858,450	\$ 6,709,080	\$ 6,872,360	\$ 7,555,742
TOTAL EXPENDITURES & TRANSFERS	\$ 7,267,535	\$ 7,887,212	\$ 8,565,250	\$ 54,443,867	\$ 54,566,383	\$ 55,905,690	\$ 33,370,761	\$ 35,354,310	\$ 37,015,999

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ 4,819,316	\$ 5,209,629	\$ 5,193,984	\$ 768,862	\$ 817,730	\$ 827,613
12 Academic Salaries	\$ 3,828,401	\$ 3,888,434	\$ 4,748,705	39,487,871	41,946,856	44,508,875	7,167,443	7,579,153	8,329,229
13 GTA, GA, GRA				493,014	536,972	597,081	722,978	867,914	871,121
Total Professional Salaries	\$ 3,828,401	\$ 3,888,434	\$ 4,748,705	\$ 44,800,201	\$ 47,693,457	\$ 50,299,940	\$ 8,659,283	\$ 9,264,797	\$ 10,027,963
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 746,343	\$ 913,565	\$ 998,836	\$ 9,128,434	\$ 9,531,703	\$ 10,302,316	\$ 3,405,417	\$ 4,231,410	\$ 4,501,205
14 Student Employees-Salaried				12,547	3,160	3,360	203	(10,000)	
Total Non-Exempt Salaries	\$ 746,343	\$ 913,565	\$ 998,836	\$ 9,140,981	\$ 9,534,863	\$ 10,305,676	\$ 3,405,620	\$ 4,221,410	\$ 4,501,205
17 Clerical & Supporting-Hourly	\$ 455,864	\$ 470,222	\$ 485,095	\$ 7,531,991	\$ 7,657,864	\$ 8,058,160	\$ 692,862	\$ 191,957	\$ 172,915
18 Student Employees-Hourly				45,391	44,979	76,357	208,060	188,250	104,100
Total Biweekly Wages	\$ 455,864	\$ 470,222	\$ 485,095	\$ 7,577,382	\$ 7,702,843	\$ 8,134,517	\$ 900,922	\$ 380,207 ²	\$ 277,015 ²
TOTAL SALARIES AND WAGES	\$ 5,030,608	\$ 5,272,221	\$ 6,232,636	\$ 61,518,564	\$ 64,931,163	\$ 68,740,133	\$ 12,965,825	\$ 13,866,414	\$ 14,806,183
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 11,941	\$ 26,750	\$ 23,203			
21 Staff Benefits-Required	\$ 544,758	\$ 557,641	\$ 620,150	10,942,583	11,812,070	12,557,260	\$ 2,475,522	\$ 2,602,800	\$ 2,720,800
22 Staff Benefits-Optional	167,020	186,578	192,800	2,565,184	2,975,590	3,399,539	755,460	859,000	977,000
31 Travel	86,197	94,810	101,050	787,996	605,157	615,298	319,420	235,397	223,500
32 Motor Vehicle Operations				90,165	106,361	109,094	28,937	24,295	20,100
33 Printing, Dup. & Binding	6,926	7,700	11,500	376,670	270,595	355,494	22,748	39,053	39,400
34 Utilities & Fuel	27,501	29,700	31,000	2,927,582	3,123,655	3,395,044	309,595	266,000	261,000
35 Communications	101,081 ²	105,600	132,000	993,962	724,594	788,358	254,636	217,109	227,100
36 Maintenance & Repairs	107,507	86,548	86,800	3,936,453	4,403,245	3,095,644	608,655	464,490	467,100
37 Prof. Services & Memberships	72,128	100,600	71,250	1,260,359	647,190	966,512	7,774	3,234	2,300
38 Computer Services	6,531	42,300 ³	10,000	(94,680)	(75,433)	(105,266)	66,024	65,500	68,900
39 Supplies	244,163	276,078	321,910	5,741,719	5,279,587	5,130,897	2,268,316	2,273,563	1,731,149
41 Rentals	204,422	221,500	259,620	1,800,431	1,480,290	1,437,497	68,345	56,000	50,000
42 Insurance & Interest	51,430	169,830 ⁴	195,458	301,269	396,335	454,828	88,957	70,485	85,633
43 Awards	151		62,000	476,291	938,115	844,944	3,015	28,000	22,900
44 Grants & Subsidies	721			(373,438)	123,940	39,238	242,995	356,644	480,000
45 Mandatory Transfers				1,614,159	1,107,946	1,503,348	162,500 ⁴		
46 Contractual & Special Services	143,810	(47,500) ⁵	(26,315)	1,737,455	1,749,741	2,480,920	(399,012)	(388,760)	(481,383)
47 Non-Mandatory Transfers	50,200	50,100	49,300	2,520,381	1,374,900	1,537,300	253,900	192,100	194,100
48 Service Department Credits	818			(11,776,298)	(11,595,410)	(11,501,783)	(45,299)	(5)	10,000 ⁵
49 Other Expenditures	3,690	14,750	15,750	78,817	72,473	87,962	(94,677)	8,000	7,000
50-59 Stores for Resale	4,136	4,500	4,500	3,404,835	2,481,711	2,527,650	434,108	25,000 ²	(2)
Total Operating & Miscellaneous	\$ 1,823,190	\$ 1,900,735	\$ 2,138,773	\$ 29,323,836	\$ 28,029,402	\$ 29,742,981	\$ 7,831,919	\$ 7,397,910	\$ 7,106,599
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 161,668	\$ 183,576	\$ 85,000	\$ 2,944,049	\$ 3,518,577	\$ 2,396,212	\$ 1,316,150	\$ 1,229,542	\$ 1,195,300
62 Minor Equipment	52,557	7,200	8,500	628,219	338,885	45,180	140,466	15,437	4,000
63 Library Acquisitions		1,000	1,000	442,995	467,398	463,092	16,000	15,200	16,000
64 Livestock							168,154	125,000	
71 Land							25,000		
72 Buildings-Capital Outlay							204,471	163,000	(6)
73 Improvements other than Buildings				24,988			66,724	10,000	(7)
Total Equipment & Capital Outlay	\$ 214,225	\$ 191,776	\$ 94,500	\$ 4,040,251	\$ 4,324,860	\$ 2,904,484	\$ 1,911,965	\$ 1,583,179	\$ 1,215,300
TOTAL OPERATING	\$ 2,037,415	\$ 2,092,511	\$ 2,233,273	\$ 33,364,087	\$ 32,354,262	\$ 32,647,465	\$ 9,743,884	\$ 8,981,089	\$ 8,321,899
TOTAL EXPENDITURES & TRANSFERS	\$ 7,068,023	\$ 7,364,732	\$ 8,465,909	\$ 94,882,651	\$ 97,285,425	\$ 101,387,598	\$ 22,709,709	\$ 22,847,503	\$ 23,128,082

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 350,509	\$ 291,015	\$ 348,246	\$ 9,337	\$ 30,420	\$ 34,037	\$ 374,519	\$ 185,584 ⁸	\$ 190,258
12 Academic Salaries	13,363,450	13,773,706	14,418,009	4,389,567	4,434,150	5,252,502	1,552,382	1,849,961 ⁸	1,779,258
13 GTA, GA, GRA	185			34,599	48,038	81,824	9,897	6,805 ⁸	(8)
Total Professional Salaries	\$ 13,714,144	\$ 14,064,721	\$ 14,766,255	\$ 4,433,503	\$ 4,512,608	\$ 5,368,363	\$ 1,936,798	\$ 2,042,350	\$ 1,969,516
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 2,973,632	\$ 3,103,189	\$ 3,291,043	\$ 1,443,481	\$ 1,612,270 ²	\$ 1,806,619 ²	\$ 637,795	\$ 703,164	\$ 717,018
14 Student Employees-Salaried	303			57,439	93,818 ²	114,386 ²	6,173	4,879	
Total Non-Exempt Salaries	\$ 2,973,935	\$ 3,103,189	\$ 3,291,043	\$ 1,500,920	\$ 1,706,088	\$ 1,921,005	\$ 643,968	\$ 708,043	\$ 717,018
17 Clerical & Supporting-Hourly	\$ 85,437	\$ 125,373	\$ 108,700	\$ 318,466	\$ 243,157	\$ 212,782	\$ 98,050	\$ 91,577 ⁹	\$ 79,120 ⁵
18 Student Employees-Hourly	63,294	67,100	67,500	127,603	117,672	112,834	59,778	74,910 ⁹	42,925 ⁵
Total Biweekly Wages	\$ 148,731	\$ 192,473	\$ 176,200	\$ 446,069	\$ 360,829	\$ 325,616 ³	\$ 157,828	\$ 166,487	\$ 122,045
TOTAL SALARIES AND WAGES	\$ 16,836,810	\$ 17,360,383	\$ 18,233,498	\$ 6,380,492	\$ 6,579,525	\$ 7,614,984	\$ 2,738,594	\$ 2,916,880	\$ 2,808,579
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 7,799	\$ 5,400	\$ 5,400	\$ 500					
21 Staff Benefits-Required	2,138,102	2,279,206	2,533,048	1,110,199	\$ 1,149,100	\$ 1,230,100	\$ 532,595	\$ 571,025	\$ 613,149
22 Staff Benefits-Optional	1,031,076	1,295,000	1,498,774	286,748	347,150	329,800	125,208	148,048	160,689
31 Travel	1,205,891	1,190,650	1,189,650	131,767	110,900	119,800	160,896	182,221 ¹⁰	173,000
32 Motor Vehicle Operations	5,818	5,000		42,586	32,000	30,000	55,251	59,388	54,800 ¹¹
33 Printing, Dup. & Binding	108,115	120,600	134,000	77,860	59,300	53,700	147,792	123,609 ¹¹	94,850 ¹¹
34 Utilities & Fuel	100,643	142,000	143,000	761,044	762,975	787,380	24,034	27,000	27,447
35 Communications	286,606	272,200	281,000	132,513	127,000	123,200	263,955	224,563 ¹¹	200,288
36 Maintenance & Repairs	290,213	203,500	219,500	425,008	435,880	387,700	59,952	47,355 ¹¹	61,600 ¹²
37 Prof. Services & Memberships	7,222	6,500	5,400	22,212	21,758	21,900	95,236 ¹³	175,008 ¹²	174,324 ¹²
38 Computer Services	31,643	38,600	43,000	106,194	98,925	68,500	(2,685) ¹³	1,963	2,660 ¹¹
39 Supplies	585,208	575,160	555,700	912,472	1,267,606	1,249,960	297,817	244,849 ¹¹	172,508 ¹⁸
41 Rentals	44,691	36,000	10,000	15,993	5,000	6,700	61,034	60,265	114,186
42 Insurance & Interest	43,036	34,899	48,605	6,262	5,490	6,478	5,284	4,794	5,567
43 Awards	46	1,600	1,500	10,010	10,942	30,000	1,000	1,800	2,000 ¹⁴
44 Grants & Subsidies	176,155	245,991	7,500 ²	359,913	317,826	250,515	229,975	277,939 ¹⁴	37,068
45 Mandatory Transfers				(2,532)					
46 Contractual & Special Services	630,623	666,815	667,573	253,834	299,814	253,700	135,842	408,116 ¹⁵	382,275 ¹⁵
47 Non-Mandatory Transfers	228,819	214,100	228,300	16,772	103,600	100,400	246,659	109,200 ¹⁶	110,100 ¹⁶
48 Service Department Credits				61,812			(794,165)	(1,126,206) ¹⁶	(946,256)
49 Other Expenditures	(14,425)	2,600		(61,346)	7,310		7,454	16,519	19,000
50-59 Stores for Resale							62,108	(7,521)	9,000
Total Operating & Miscellaneous	\$ 6,907,281	\$ 7,335,821	\$ 7,571,950	\$ 4,669,821	\$ 5,162,576	\$ 5,049,833	\$ 1,715,242	\$ 1,549,935	\$ 1,468,255
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 399,239	\$ 178,100	\$ 90,000 ³	\$ 679,691	\$ 503,802	\$ 230,000 ⁴	\$ 174,241	\$ 407,234 ¹⁷	\$ 254,000 ¹⁷
62 Minor Equipment	159,835	155,600		100,348	77,891	(4)	45,370	55,069	45,400
63 Library Acquisitions	82			30,000	29,100	29,100	1,348	232	1,000
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	61,881 ⁴			47,760					
73 Improvements other than Buildings	46,538 ⁴			46,549					
Total Equipment & Capital Outlay	\$ 667,575	\$ 333,700	\$ 90,000	\$ 904,348	\$ 610,793	\$ 259,100	\$ 220,959	\$ 462,535	\$ 300,400
TOTAL OPERATING	\$ 7,574,856	\$ 7,669,521	\$ 7,661,950	\$ 5,574,169	\$ 5,773,369	\$ 5,308,933	\$ 1,936,201	\$ 2,012,470	\$ 1,768,655
TOTAL EXPENDITURES & TRANSFERS	\$ 24,411,666	\$ 25,029,904	\$ 25,895,448	\$ 11,954,661	\$ 12,352,894	\$ 12,923,917	\$ 4,674,795	\$ 4,929,350	\$ 4,577,234

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES									
11 Admin. & Professional Salaries							\$ 6,226,642	\$ 6,564,115	\$ 7,112,944
12 Academic Salaries	\$ 929,253	\$ 930,343	\$ 1,009,515	\$ 697,464	\$ 746,661	\$ 886,285 ⁵	(5,925)	250	660
13 GTA, GA, GRA	5,942				2,000		36,756	57,257	58,922
Total Professional Salaries	\$ 935,195	\$ 930,343	\$ 1,009,515	\$ 697,464	\$ 748,661	\$ 886,285	\$ 6,257,473	\$ 6,621,622	\$ 7,172,526
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 151,904	\$ 171,698 ³	\$ 195,141	\$ 98,167	\$ 95,820	\$ 101,814	\$ 2,981,784	\$ 3,030,871	\$ 3,249,830
14 Student Employees-Salaried			10,800				2,400	595	
Total Non-Exempt Salaries	\$ 151,904	\$ 171,698	\$ 205,941 ⁴	\$ 98,167	\$ 95,820	\$ 101,814	\$ 2,984,184	\$ 3,031,466	\$ 3,249,830
17 Clerical & Supporting-Hourly	\$ 6,082		\$ 1,000				\$ 1,023,260	\$ 1,145,981	\$ 1,080,061 ⁷
18 Student Employees-Hourly	9,707	\$ 5,086 ⁵	9,000		375	500	167,993	177,488	225,961
Total Biweekly Wages	\$ 15,789	\$ 5,086	\$ 10,000 ⁵		375	500	\$ 1,191,253	\$ 1,323,469	\$ 1,306,022
TOTAL SALARIES AND WAGES	\$ 1,102,888	\$ 1,107,127	\$ 1,225,456	\$ 795,631	\$ 844,856	\$ 988,599	\$ 10,432,910	\$ 10,976,557	\$ 11,728,378
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments									
21 Staff Benefits-Required	\$ 208,336	\$ 208,787	\$ 241,178	\$ 135,418	\$ 147,570	\$ 170,263	\$ 1,993,921	\$ 2,103,000	\$ 2,304,000
22 Staff Benefits-Optional	55,380	61,289	79,474	33,547	38,594	50,913	540,929	794,900	813,000
31 Travel	90,989	86,317 ⁶	86,500 ⁶	56,376	49,750	55,150	692,943	634,909	671,463
32 Motor Vehicle Operations	16,593	11,237	14,400	44,683	45,000 ³	49,900	71,643	81,519 ³	80,375 ¹
33 Printing, Dup. & Binding	24,870	25,946	26,250	30,948	46,500 ⁴	51,350	1,442,954	1,030,592	809,566
34 Utilities & Fuel	951	4,800	5,700	670	1,975	2,150	515,647	472,000	521,000 ¹
35 Communications	54,749	58,065 ⁷	61,300	53,385	53,500	60,250	781,767	835,362	739,703 ¹
36 Maintenance & Repairs	12,790	23,072	12,925 ⁸	5,054	7,500	9,000 ⁶	392,780	490,594	466,551
37 Prof. Services & Memberships	19,608	27,886	42,398 ⁸	21,548	20,705	24,550	533,567	637,005 ²	573,849 ²
38 Computer Services	876	1,460	5,600	937	1,200	1,250	356,439	289,505	1,242,962 ²
39 Supplies	21,638	25,825	28,000	24,045	24,450	26,250	649,985	690,446	636,642
41 Rentals	19,927	15,001	14,952	64,043	62,085	64,560	223,573	260,513	284,743
42 Insurance & Interest	1,785	1,239	1,462	1,891	1,694	1,993	84,873	86,614	99,180
43 Awards							48,513	53,800	50,800
44 Grants & Subsidies	4,115	2,000					5,182 ⁴	6,895	6,895
45 Mandatory Transfers							822,559		
46 Contractual & Special Services	34,981	69,233 ⁷	47,750	63,395	57,935 ²	53,000	648,161	1,092,677 ⁵	1,575,969 ¹
47 Non-Mandatory Transfers	19,400	13,700	14,700	11,400	171,950 ²	7,700	(6,265,265)	(7,077,500)	(8,494,600) ⁵
48 Service Department Credits							(5,873,154)	(5,684,662)	(6,870,152) ⁶
49 Other Expenditures	442	932	500	2,677	12		92,594	41,573	12,287
50-59 Stores for Resale							897,458	923,904	910,404
Total Operating & Miscellaneous	\$ 587,430	\$ 636,789	\$ 683,089	\$ 550,017	\$ 730,420	\$ 628,279	\$ (1,342,931)	\$ (2,236,354)	\$ (3,565,363)
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 34,201	\$ 63,435 ⁷		\$ 43,371	\$ 22,637	\$ 16,500	\$ 1,706,111	\$ 1,673,743	\$ 1,836,985
62 Minor Equipment	7,584	13,117	52,000 ⁷	9,648	4,642	7,200 ⁷	87,526	34,254	
63 Library Acquisitions	14,131	14,018	18,000	5,295	12,000	13,800	270		
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 55,916	\$ 90,570	\$ 70,000	\$ 58,314	\$ 39,279	\$ 37,500	\$ 1,793,907	\$ 1,707,997	\$ 1,836,985
TOTAL OPERATING	\$ 643,346	\$ 727,359	\$ 753,089	\$ 608,331	\$ 769,699	\$ 665,779	\$ 450,976	\$ (528,357)	\$ (1,728,378)
TOTAL EXPENDITURES & TRANSFERS	\$ 1,746,234	\$ 1,834,486	\$ 1,978,545	\$ 1,403,962	\$ 1,614,555	\$ 1,654,378	\$ 10,883,886	\$ 10,448,200	\$ 10,000,000

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 1
(Cont.)

	Total Educational and General Funds		
	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES			
11 Admin. & Professional Salaries	\$ 30,383,575	\$ 31,808,678	\$ 33,739,282
12 Academic Salaries	151,789,798	160,744,553	172,250,658
13 GTA, GA, GRA	8,912,826	8,680,332	9,737,673
Total Professional Salaries	\$191,086,199	\$201,233,563	\$215,727,613
15 Total Summer School	\$ 4,680,076	\$ 3,440,625	\$ 3,519,951
16 Clerical & Supporting-Salaried	\$ 41,850,537	\$ 44,853,100	\$ 48,099,748
14 Student Employees-Salaried	180,551	136,561	183,458
Total Non-Exempt Salaries	\$ 42,031,088	\$ 44,989,661	\$ 48,283,206
17 Clerical & Supporting-Hourly	\$ 24,836,565	\$ 23,774,455	\$ 24,662,325
18 Student Employees-Hourly	3,280,528	3,328,391	3,409,226
Total Biweekly Wages	\$ 28,117,093	\$ 27,102,846	\$ 28,071,551
TOTAL SALARIES AND WAGES	\$265,914,456	\$276,766,695	\$295,602,321
OPERATING & MISCELLANEOUS			
19 Non-Wage Payments	\$ 417,485	\$ 494,237	\$ 228,103
21 Staff Benefits-Required	49,350,237	52,395,358	54,844,489
22 Staff Benefits-Optional	13,080,211	15,865,493	18,146,520
31 Travel	7,881,834	6,448,804	6,553,195
32 Motor Vehicle Operations	1,083,929	1,182,975	1,171,317
33 Printing, Dup. & Binding	4,879,071	4,047,370	4,481,772
34 Utilities & Fuel	14,605,032	15,927,413	16,887,192
35 Communications	8,755,194	9,267,290	9,527,723
36 Maintenance & Repairs	10,830,945	9,505,829	7,715,010
37 Prof. Services & Memberships	5,838,278	3,761,198	3,901,605
38 Computer Services	(184,940)	7,461,660	8,732,342
39 Supplies	17,657,522	16,515,525	15,533,732
41 Rentals	3,969,283	4,586,412	4,867,346
42 Insurance & Interest	1,692,468	2,023,250	2,217,876
43 Awards	2,725,412	4,985,658	4,837,670
44 Grants & Subsidies	7,089,285	6,367,497	6,271,256
45 Mandatory Transfers	7,121,626	4,369,001	5,283,355
46 Contractual & Special Services	4,938,442	9,300,113	9,482,267
47 Non-Mandatory Transfers	(3,812,105)	(3,072,792)	(4,593,875)
48 Service Department Credits	(28,393,617)	(36,777,298)	(38,339,983)
49 Other Expenditures	330,216	2,460,277	2,687,824
50-59 Stores for Resale	10,468,028	9,035,333	8,873,080
Total Operating & Miscellaneous	\$140,323,836	\$146,150,603	\$149,309,816
EQUIPMENT & CAPITAL OUTLAY			
61 Equipment	\$ 17,426,728	\$ 16,607,497	\$ 12,010,064
62 Minor Equipment	2,770,554	1,174,455	434,865
63 Library Acquisitions	4,254,781	4,859,967	5,504,716
64 Livestock	168,154	125,000	
71 Land		25,000	
72 Buildings-Capital Outlay	1,410,559	1,651,148	388,000
73 Improvements other than Buildings	579,254	12,000	
Total Equipment & Capital Outlay	\$ 26,610,030	\$ 24,455,067	\$ 18,337,645
TOTAL OPERATING	\$166,933,866	\$170,605,670	\$167,647,461
TOTAL EXPENDITURES & TRANSFERS	\$432,848,322	\$447,372,365	\$463,249,782

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 2

	Chattanooga			Knoxville			Martin		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 249,468	\$ 277,117	\$ 291,354	\$ 4,092,476	\$ 3,564,587	\$ 3,613,239	\$ 150,479	\$ 211,233	\$ 250,570
12 Academic Salaries									
13 GTA, GA, GRA	181			174,179	184,192	220,246	3,674	3,657	4,500
Total Professional Salaries	\$ 249,649	\$ 277,117	\$ 291,354	\$ 4,266,655	\$ 3,748,779	\$ 3,833,485	\$ 154,153	\$ 214,890	\$ 255,070
15 Total Summer School					\$ 7,882 ¹²				
16 Clerical & Supporting-Salaried	\$ 213,997	\$ 287,639	\$ 331,605	\$ 2,211,328	\$ 1,761,577	\$ 1,756,970	\$ 188,149	\$ 280,125	\$ 247,565
14 Student Employees-Salaried	1,250			600,799	611,610	665,435	17,828	20,927	31,900
Total Non-Exempt Salaries	\$ 215,247	\$ 287,639	\$ 331,605	\$ 2,812,127	\$ 2,373,187	\$ 2,422,405	\$ 205,977	\$ 301,052	\$ 279,465
17 Clerical & Supporting-Hourly	\$ 742,443	\$ 400,399	\$ 408,451	\$ 6,999,074	\$ 6,108,131	\$ 6,120,753	\$ 349,338	\$ 652,741	\$ 682,808
18 Student Employees-Hourly	148,726	267,872	257,976	1,300,340	1,433,428	1,723,439	305,717	241,695	299,680
Total Biweekly Wages	\$ 891,169	\$ 668,271	\$ 666,427	\$ 8,299,414	\$ 7,541,559	\$ 7,844,192	\$ 655,055	\$ 894,436	\$ 982,488
TOTAL SALARIES AND WAGES	\$ 1,356,065	\$ 1,233,027	\$ 1,289,386	\$ 15,378,196	\$ 13,671,407	\$ 14,100,082	\$ 1,015,185	\$ 1,410,378	\$ 1,517,023
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 638			\$ 27,551	\$ 57,667	\$ 39,097	\$ 93,993	\$ 98,710	\$ 114,440
21 Staff Benefits-Required	181,146	\$ 157,834	\$ 157,834	2,265,139	2,150,427	2,302,886	120,713	215,700	240,000
22 Staff Benefits-Optional	50,875	95,454	95,454	904,349	612,470	686,633	60,279	139,650	160,150
31 Travel	5,050	9,160	9,160	1,422,960	1,998,098	1,902,041	4,740	6,400	8,800
32 Motor Vehicle Operations	13,825	15,400	18,400	190,444	157,449	173,589	6,054	7,600	7,600
33 Printing, Dup. & Binding	22,891	29,500	29,500	798,355	610,699	708,330	17,411	15,550	18,400
34 Utilities & Fuel	516,126	596,000	596,000	3,595,118	3,888,034	3,894,838	704,537	759,320	819,245
35 Communications	91,844	119,055	89,055	1,387,905	1,399,275	1,396,841	359,223	431,800	437,276
36 Maintenance & Repairs	173,846	57,700	57,700	3,155,340	3,809,998	3,920,946	386,087	305,140	362,420
37 Prof. Services & Memberships	56,693	21,112	21,112	575,582	403,471	445,344	7,011	10,150	10,600
38 Computer Services				189,540	78,100	70,800	13,599	10,500	10,500
39 Supplies	90,471	44,210	44,210	2,421,603	2,148,035	2,040,138	187,191	236,972	220,973
41 Rentals	10,159	12,803	23,620	323,984	509,826	497,620	194	1,100	1,000
42 Insurance & Interest				476,398	559,167	580,437	54,508	56,500	56,500
43 Awards	29,705	31,000	31,000	1,571,819	2,103,740	2,202,967	87,356	101,700	107,000
44 Grants & Subsidies	(4,695) ⁴	151,779	151,779	2,575	820	2,500			
45 Mandatory Transfers	679,715	955,633	925,969	3,520,758	5,166,363	6,982,113	493,869	555,958	550,496
46 Contractual & Special Services	262,420	205,183	165,183	1,554,837	1,437,996	2,607,961	67,152	160,605	111,489
47 Non-Mandatory Transfers	312,163	51,370	82,500	2,455,080	2,901,458	2,509,486	123,112	122,785	128,245
48 Service Department Credits		(130,542)	(136,591)	(969,716)	(17)	4,000	(2,388) ¹⁶	(645,881)	(664,726)
49 Other Expenditures	34,359	47,575	47,575	191,317	2,864,810	1,743,494	(35)	80,075	80,000
50-59 Stores for Resale	2,494,252	2,722,500	2,722,500	12,771,100	13,391,884	14,370,032	1,164,493	992,030	992,030
Total Operating & Miscellaneous	\$ 5,021,483	\$ 5,192,726	\$ 5,131,960	\$ 38,832,038	\$ 46,249,787	\$ 49,082,093	\$ 3,949,099	\$ 3,662,364	\$ 3,772,438
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 10,202	\$ 81,428	\$ 79,763	\$ 626,028	\$ 1,005,000	\$ 859,884	\$ 39,555	\$ 59,774	\$ 61,000
62 Minor Equipment	18,690			631,086	389,397	384,503	25,085	24,653	28,500
63 Library Acquisitions						42,000			
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				1,387,299 ¹⁵	23,543		20,160	39,922	114,900
73 Improvements other than Buildings				19,597					
Total Equipment & Capital Outlay	\$ 28,892	\$ 81,428	\$ 79,763	\$ 2,664,010	\$ 1,417,940	\$ 1,286,387	\$ 84,800	\$ 124,349	\$ 204,400
TOTAL OPERATING	\$ 5,050,375	\$ 5,274,154	\$ 5,211,723	\$ 41,496,048	\$ 47,667,727	\$ 50,368,480	\$ 4,033,899	\$ 3,786,713	\$ 3,976,838
TOTAL EXPENDITURES & TRANSFERS	\$ 6,406,440	\$ 6,507,181	\$ 6,501,109	\$ 56,874,244	\$ 61,339,134	\$ 64,468,562	\$ 5,049,084	\$ 5,197,091	\$ 5,493,861

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 2
(Cont.)

	Space Institute			Memphis-Other Specialized Units			Total Auxiliary Enterprises Funds		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 26,083	\$ 27,550	\$ 28,670	\$ 329,474	\$ 334,489	\$ 349,475	\$ 4,847,980	\$ 4,414,976	\$ 4,533,308
12 Academic Salaries									
13 GTA, GA, GRA							178,034	187,849	224,746
Total Professional Salaries	\$ 26,083	\$ 27,550	\$ 28,670	\$ 329,474	\$ 334,489	\$ 349,475	\$ 5,026,014	\$ 4,602,825	\$ 4,758,054
15 Total Summer School								\$ 7,882	
16 Clerical & Supporting-Salaried				\$ 37,022	\$ 35,035	\$ 37,223	\$ 2,650,496	\$ 2,364,376	\$ 2,373,363
14 Student Employees-Salaried				4,094			623,971	632,537	697,335
Total Non-Exempt Salaries				\$ 41,116	\$ 35,035	\$ 37,223	\$ 3,274,467	\$ 2,996,913	\$ 3,070,698
17 Clerical & Supporting-Hourly	\$ 45,169	\$ 45,900	\$ 49,238	\$ 561,239	\$ 517,904	\$ 475,048	\$ 8,697,263	\$ 7,725,075	\$ 7,736,298
18 Student Employees-Hourly	446			14,773	12,500	8,840	1,770,002	1,955,495	2,289,935
Total Biweekly Wages	\$ 45,615	\$ 45,900	\$ 49,238	\$ 576,012	\$ 530,404	\$ 483,888	\$ 10,467,265	\$ 9,680,570	\$ 10,026,233
TOTAL SALARIES AND WAGES	\$ 71,698	\$ 73,450	\$ 77,908	\$ 946,602	\$ 899,928	\$ 870,586	\$ 18,767,746	\$ 17,288,190	\$ 17,854,985
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments							\$ 122,182	\$ 156,377	\$ 153,537
21 Staff Benefits-Required	\$ 11,970	\$ 12,405	\$ 13,350	\$ 161,732	\$ 149,284	\$ 147,669	2,740,700	2,685,650	2,861,739
22 Staff Benefits-Optional	7,223	6,545	7,125	56,119	54,835	53,791	1,078,845	908,954	1,003,153
31 Travel	105	50	125	1,892	1,600	6,200	1,434,747	2,015,308	1,926,326
32 Motor Vehicle Operations				1,478	175	200	211,801	180,624	199,789
33 Printing, Dup. & Binding			365	6,970	5,873	2,800	845,627	661,622	759,395
34 Utilities & Fuel				338,226	409,293	375,676	5,154,007	5,652,647	5,685,759
35 Communications	228			369,505	327,167	343,850	2,208,705	2,277,297	2,267,022
36 Maintenance & Repairs	2,735	3,250	8,777	735,963	113,455	157,516	4,453,971	4,289,543	4,507,359
37 Prof. Services & Memberships				2,527	1,295	2,955	641,813	436,028	480,011
38 Computer Services				20,826	22,450	25,698	223,965	111,050	106,998
39 Supplies	3,701	2,850	4,650	135,339	108,600	147,520	2,838,305	2,540,667	2,457,491
41 Rentals	1,424	1,575	3,700	32,569	31,255	31,925	368,330	556,559	557,865
42 Insurance & Interest	8	1,950	1,950	41,922	25,893	30,600	572,836	643,510	669,487
43 Awards							1,688,880	2,236,440	2,340,967
44 Grants & Subsidies				2,229	1,400	2,400	109	153,999	156,679
45 Mandatory Transfers	9,269	9,600	9,800	407,863	654,592	878,525	5,111,474	7,342,146	9,346,903
46 Contractual & Special Services	354			162,583	122,651	131,054	2,047,346	1,926,435	3,015,687
47 Non-Mandatory Transfers	(24,329)	(51,550)	(49,900)	(250,000)			2,616,026	3,024,063	2,670,331
48 Service Department Credits				(43,631)	2,004	547	(1,015,735)	(774,419)	(796,770)
49 Other Expenditures	170			69,626	20,800	9,600	295,437	3,013,260	1,880,669
50-59 Stores for Resale	121,250	132,800	133,400	2,505,989	2,401,382	2,446,799	19,057,084	19,640,596	20,664,761
Total Operating & Miscellaneous	\$ 134,108	\$ 119,475	\$ 133,342	\$ 4,759,727	\$ 4,454,004	\$ 4,795,325	\$ 52,696,455	\$ 59,678,356	\$ 62,915,158
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment		\$ 1,400	\$ 2,000	\$ 54,456	\$ 60,500	\$ 58,000	\$ 730,241	\$ 1,208,102	\$ 1,060,647
62 Minor Equipment	\$ 469	500	3,750	15,706	2,500	4,500	691,036	417,050	421,253
63 Library Acquisitions									42,000
64 Livestock									
71 Land									
72 Buildings-Capital Outlay		11,900					1,387,299	35,443	
73 Improvements other than Buildings							39,757	39,922	114,900
Total Equipment & Capital Outlay	\$ 469	\$ 13,800	\$ 5,750	\$ 70,162	\$ 63,000	\$ 62,500	\$ 2,848,333	\$ 1,700,517	\$ 1,638,800
TOTAL OPERATING	\$ 134,577	\$ 133,275	\$ 139,092	\$ 4,829,889	\$ 4,517,004	\$ 4,857,825	\$ 55,544,788	\$ 61,378,873	\$ 64,553,958
TOTAL EXPENDITURES & TRANSFERS	\$ 206,275	\$ 206,725	\$ 217,000	\$ 5,776,491	\$ 5,416,932	\$ 5,728,411	\$ 74,312,534	\$ 78,667,063	\$ 82,408,943

THE UNIVERSITY OF TENNESSEE
Hospitals Funds Expenditures by Object Classification
Medical Center at Knoxville and William F. Bowld Hospital
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 3

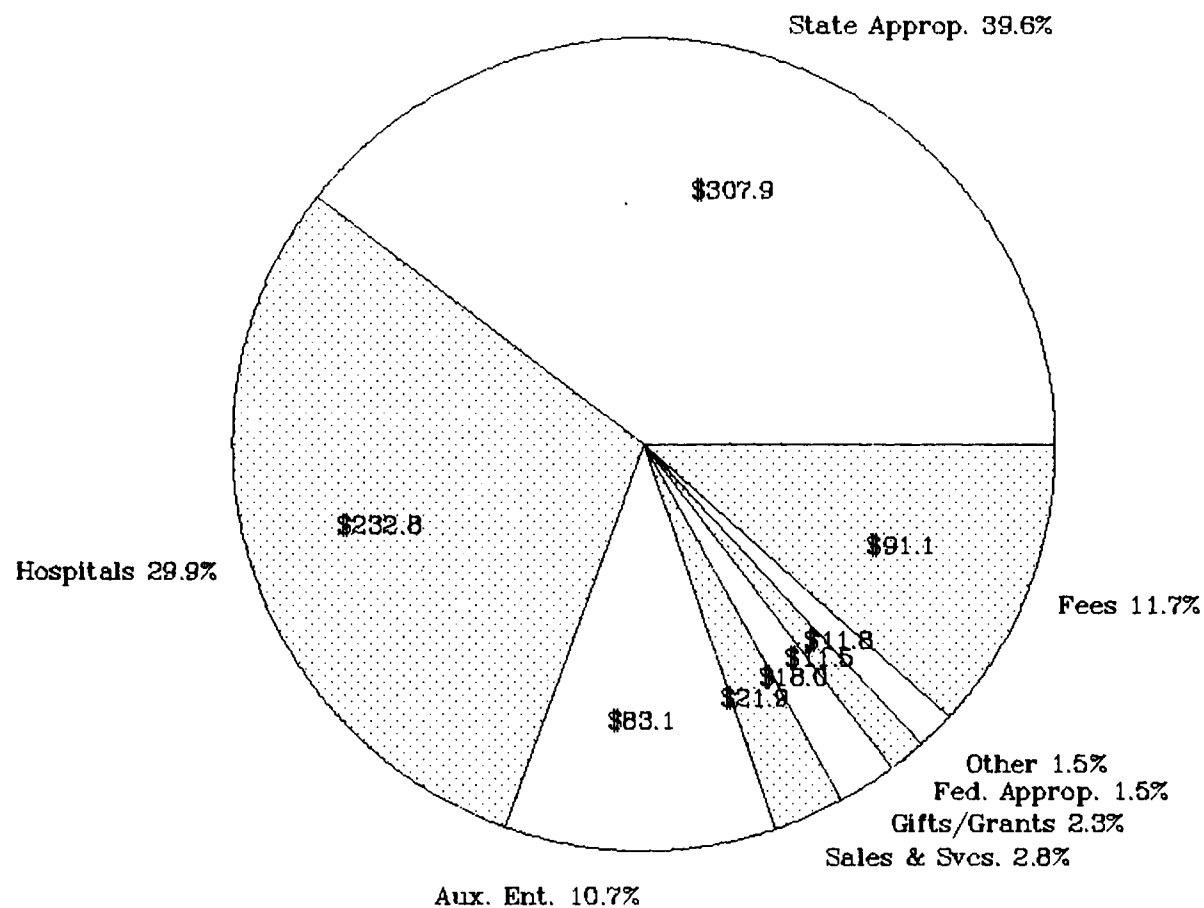
	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 17,827,389	\$ 23,005,348	\$ 25,220,941	\$ 2,505,361	\$ 2,700,223	\$ 3,634,967
12 Academic Salaries	358,809	5,100		678,459	678,710	
13 GTA, GA, GRA	27,387					
Total Professional Salaries	\$ 18,213,585	\$ 23,010,448	\$ 25,220,941	\$ 3,183,820	\$ 3,378,933	\$ 3,634,967
15 Total Summer School						
16 Clerical & Supporting-Salaried	\$ 34,680	\$ 64,100	\$ 29,598	\$ 26,629	\$ 21,283	\$ 22,684
14 Student Employees-Salaried	100,217	111,100	70,200			
Total Non-Exempt Salaries	\$ 134,897	\$ 175,200	\$ 99,798	\$ 26,629	\$ 21,283	\$ 22,684
17 Clerical & Supporting-Hourly	\$ 47,201,377	\$ 49,700,869	\$ 54,085,153	\$ 6,870,098	\$ 7,126,481	\$ 7,803,885
18 Student Employees-Hourly	111,239	132,163	164,051	23,109	19,825	29,546
Total Biweekly Wages	\$ 47,312,616	\$ 49,833,032	\$ 54,249,204	\$ 6,893,207	\$ 7,146,306	\$ 7,833,431
TOTAL SALARIES AND WAGES	\$ 65,661,098	\$ 73,018,680	\$ 79,569,943	\$ 10,103,656	\$ 10,546,522	\$ 11,491,082
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments	\$ (3)	\$ 780	\$ 13,288			
21 Staff Benefits-Required	11,012,292	11,913,706	13,302,078	\$ 1,594,935	\$ 1,763,741	\$ 1,919,057
22 Staff Benefits-Optional	3,564,341	3,942,038	4,857,214	446,088	438,037	522,167
31 Travel	718,175	682,542	576,058	29,497	64,194	96,955
32 Motor Vehicle Operations	290,814	243,075	166,265	620	2,000	2,000
33 Printing, Dup. & Binding	644,501	455,445	491,388	16,309	18,594	20,120
34 Utilities & Fuel	3,488,248	3,650,989	4,129,182	729,948	648,910	648,710
35 Communications	698,527	683,967	819,372	224,436	237,544	224,427
36 Maintenance & Repairs	3,795,654	3,794,388	4,059,677	891,063	908,940	1,688,605
37 Prof. Services & Memberships	9,105,661	6,958,508	7,788,657	609,587	843,503	777,830
38 Computer Services	1,553,167	1,645,551	1,751,181	129,945	134,768	140,694
39 Supplies	14,735,377	12,045,504	13,218,306	1,879,050	1,552,739	1,535,214
41 Rentals	1,823,416	1,654,901	1,693,285	365,446	354,310	331,300
42 Insurance & Interest	1,413,115	1,514,800	1,884,977	253,927	335,100	390,000
43 Awards	2,704	8,100	837	126	7,000	125
44 Grants & Subsidies	3,733	2,775	3,288	14,968	1,000	
45 Mandatory Transfers	9,106,659	10,543,362	15,500,533	521,870	500,162	471,670
46 Contractual & Special Services	2,620,111	3,018,953	3,306,141	2,992,412	3,826,662	3,726,539
47 Non-Mandatory Transfers	(1,801,031)	833,300	926,300	1,771,349	155,400	168,200
48 Service Department Credits	(23,677)	(55,655)	(26,714)	(122,718)	(1,443,392)	(1,646,002)
49 Other Expenditures	(5,772,558)	2,263,346	2,912,476	1,691,655	2,326,887	2,308,500
50-59 Stores for Resale	19,503,764	19,325,397	23,509,245	4,418,018	6,822,202	7,321,579
Total Operating & Miscellaneous	\$ 76,482,990	\$ 85,125,772	\$ 100,883,034	\$ 18,458,531	\$ 19,498,301	\$ 20,647,690
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 7,165,275	\$ 5,475,859	\$ 10,000,000	\$ (9,657)		\$ 554,000
62 Minor Equipment	311,662	222,176	196,845	297,670	\$ 79,077	59,266
63 Library Acquisitions	4,708	4,900	7,124		200	300
64 Livestock						
71 Land	11,500					
72 Buildings-Capital Outlay	4,734,280				150,000	
73 Improvements other than Buildings	1,258,754				40,000	
Total Equipment & Capital Outlay	\$ 13,486,179	\$ 5,702,935	\$ 10,203,969	\$ 288,013	\$ 269,277	\$ 613,566
TOTAL OPERATING	\$ 89,969,169	\$ 90,828,707	\$ 111,087,003	\$ 18,746,544	\$ 19,767,578	\$ 21,261,256
TOTAL EXPENDITURES & TRANSFERS	\$ 155,630,267	\$ 163,847,387	\$ 190,656,946	\$ 28,850,200	\$ 30,314,100	\$ 32,752,338

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			Total University		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 20,332,750	\$ 25,705,571	\$ 28,855,908	\$ 55,564,305	\$ 61,929,225	\$ 67,128,498
12 Academic Salaries	1,037,268	683,810		152,827,066	161,428,363	172,250,658
13 GTA, GA, GRA	27,387			9,118,247	8,868,181	9,962,419
Total Professional Salaries	\$ 21,397,405	\$ 26,389,381	\$ 28,855,908	\$217,509,618	\$232,225,769	\$249,341,575
15 Total Summer School				\$ 4,680,076	\$ 3,448,507	\$ 3,519,951
16 Clerical & Supporting-Salaried	\$ 61,309	\$ 85,383	\$ 52,282	\$ 44,562,342	\$ 47,302,859	\$ 50,525,393
14 Student Employees-Salaried	100,217	111,100	70,200	904,739	880,198	950,993
Total Non-Exempt Salaries	\$ 161,526	\$ 196,483	\$ 122,482	\$ 45,467,081	\$ 48,183,057	\$ 51,476,386
17 Clerical & Supporting-Hourly	\$ 54,071,475	\$ 56,827,350	\$ 61,889,038	\$ 87,605,303	\$ 88,326,880	\$ 94,287,661
18 Student Employees-Hourly	134,348	151,988	193,597	5,184,878	5,435,874	5,892,758
Total Biweekly Wages	\$ 54,205,823	\$ 56,979,338	\$ 62,082,635	\$ 92,790,181	\$ 93,762,754	\$100,180,419
TOTAL SALARIES AND WAGES	\$ 75,764,754	\$ 83,565,202	\$ 91,061,025	\$360,446,956	\$377,620,087	\$404,518,331
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments	\$ (3)	\$ 780	\$ 13,288	\$ 539,664	\$ 651,394	\$ 394,928
21 Staff Benefits-Required	12,607,227	13,677,447	15,221,135	64,698,164	68,758,455	72,927,363
22 Staff Benefits-Optional	4,010,429	4,380,075	5,379,381	18,169,485	21,154,522	24,529,054
31 Travel	747,672	746,736	673,013	10,064,253	9,210,848	9,152,534
32 Motor Vehicle Operations	291,434	245,075	168,265	1,587,164	1,608,674	1,539,371
33 Printing, Dup. & Binding	660,810	474,039	511,508	6,385,508	5,183,031	5,752,675
34 Utilities & Fuel	4,218,196	4,299,899	4,777,892	23,977,235	25,879,959	27,350,843
35 Communications	922,963	921,511	1,043,799	11,886,862	12,466,098	12,838,544
36 Maintenance & Repairs	4,686,717	4,703,328	5,748,282	19,971,633	18,498,700	17,970,651
37 Prof. Services & Memberships	9,715,248	7,802,011	8,566,487	16,195,339	11,999,237	12,948,103
38 Computer Services	1,683,112	1,780,319	1,891,875	1,722,137	9,353,029	10,731,215
39 Supplies	16,614,427	13,598,243	14,753,520	37,110,254	32,654,435	32,744,743
41 Rentals	2,188,862	2,009,211	2,024,585	6,526,475	7,152,182	7,449,796
42 Insurance & Interest	1,667,042	1,849,900	2,274,977	3,932,346	4,516,660	5,162,340
43 Awards	2,830	15,100	962	4,417,122	7,237,198	7,179,599
44 Grants & Subsidies	18,701	3,775	3,288	7,108,095	6,525,271	6,431,223
45 Mandatory Transfers	9,628,529	11,043,524	15,972,203	21,861,629	22,754,671	30,602,461
46 Contractual & Special Services	5,612,523	6,845,615	7,032,680	12,598,311	18,072,163	19,530,634
47 Non-Mandatory Transfers	(29,682)	988,700	1,094,500	(1,225,761)	939,971	(829,044)
48 Service Department Credits	(146,395)	(1,499,047)	(1,672,716)	(29,555,747)	(39,050,764)	(40,809,469)
49 Other Expenditures	(4,080,903)	4,590,233	5,220,976	(3,455,250)	10,063,770	9,789,469
50-59 Stores for Resale	23,921,782	26,147,599	30,830,824	53,446,894	54,823,528	60,368,665
Total Operating & Miscellaneous	\$ 94,941,521	\$104,624,073	\$121,530,724	\$287,961,812	\$310,453,032	\$333,755,698
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 7,155,618	\$ 5,475,859	\$ 10,554,000	\$ 25,312,587	\$ 23,291,458	\$ 23,624,711
62 Minor Equipment	609,332	301,253	256,111	4,070,922	1,892,758	1,112,229
63 Library Acquisitions	4,708	5,100	7,424	4,259,489	4,865,067	5,554,140
64 Livestock				168,154	125,000	
71 Land	11,500			11,500	25,000	
72 Buildings-Capital Outlay	4,734,280	150,000		7,532,138	1,836,591	388,000
73 Improvements other than Buildings	1,258,754	40,000		1,877,765	91,922	114,900
Total Equipment & Capital Outlay	\$ 13,774,192	\$ 5,972,212	\$ 10,817,535	\$ 43,232,555	\$ 32,127,796	\$ 30,793,980
TOTAL OPERATING	\$108,715,713	\$110,596,285	\$132,348,259	\$331,194,367	\$342,580,828	\$364,549,678
TOTAL EXPENDITURES & TRANSFERS	\$184,480,467	\$194,161,487	\$223,409,284	\$691,641,323	\$720,200,915	\$769,068,009

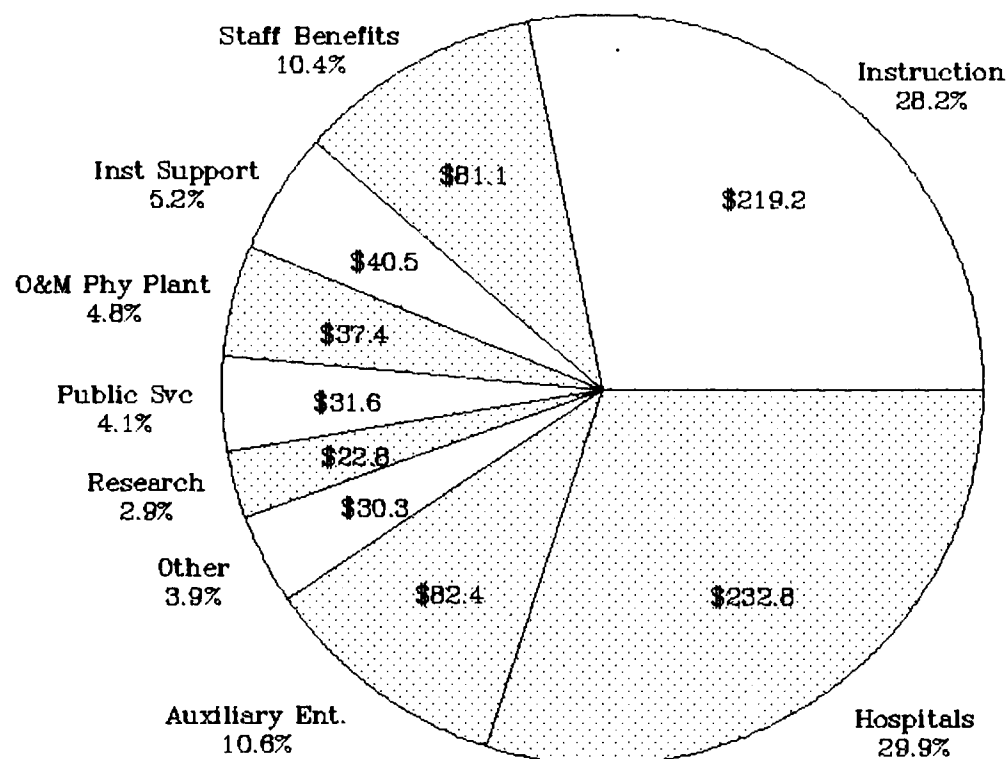
SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1990-91



Sources of Funds
(In Millions)

Total Sources of Funds—\$778,111,000

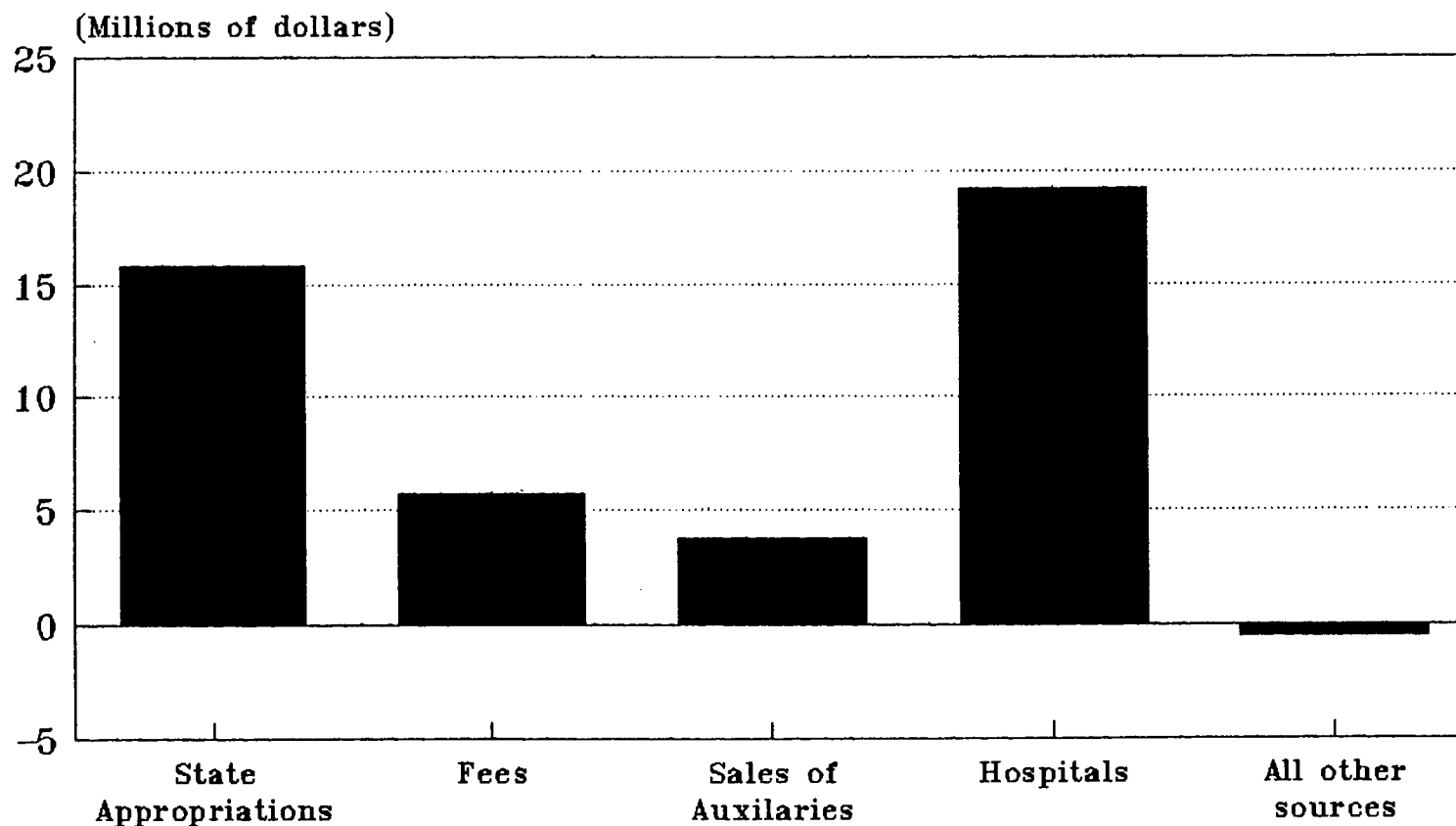
SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1990-91



Uses By Expenditure Function
(In Millions)

Total Budgeted Expenditures-\$778,111,000

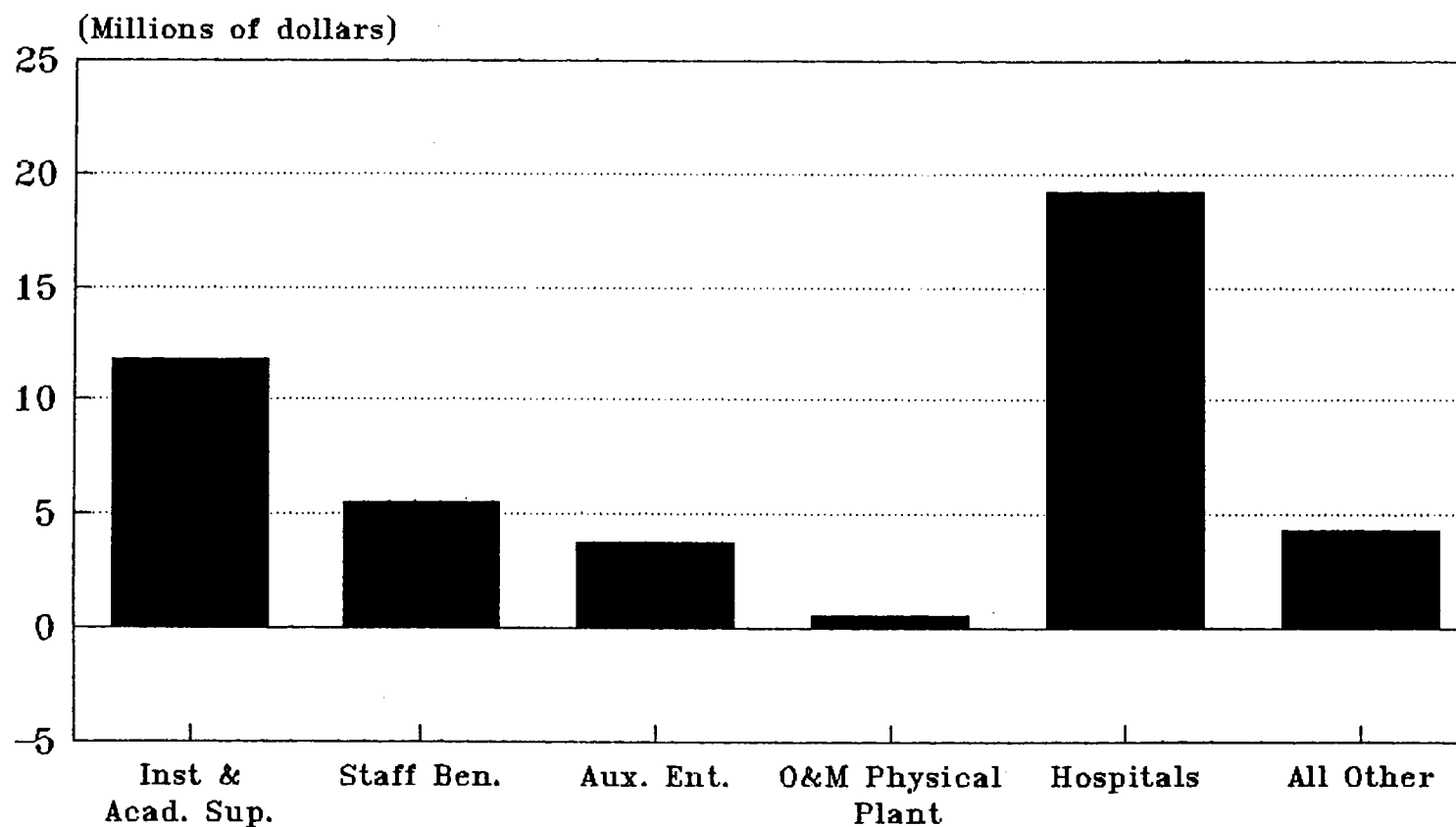
SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1990-91 SOURCES OF NEW FUNDS



REVENUES BY SOURCE

Total New Funds—\$44,421,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1990-91 USES OF NEW FUNDS



EXPENDITURE FUNCTIONS

Total Uses of New Funds—\$44,421,000

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 1989, Probable 1990 and Proposed Budget 1991

APPENDIX I
Exhibit A

	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
REVENUES						
Services to Patients	\$151,279,010	\$174,107,654	\$189,571,095	\$ 33,295,554	\$ 37,990,000	\$ 41,789,000
Auxiliary Enterprises	4,876,731	4,586,645	4,695,980	547,950	578,449	689,000
Grants and Contracts	(1,903)					
Other Services	2,019,858	2,491,342	3,366,537	(5,430,084) ¹	(6,198,310) ¹	(7,356,500) ¹
Total Revenues	<u>\$158,173,696</u>	<u>\$181,185,641</u>	<u>\$197,633,612</u>	<u>\$ 28,413,420</u>	<u>\$ 32,370,139</u>	<u>\$ 35,121,500</u>
EXPENDITURES						
Administration	\$ 15,695,937	\$ 15,933,606	\$ 17,096,321	\$ 3,400,494	\$ 4,193,407	\$ 4,296,315
Nursing	28,282,903	30,817,126	33,516,365	4,412,153	4,818,840	4,905,136
Teaching	11,558,398	12,732,222	14,372,285			
Ancillary Services	51,605,396	52,242,487	59,191,905	10,291,147	11,707,807	12,613,414
Outpatient Services	9,450,235	10,761,196	12,847,773	621,597	658,795	703,689
Support Services	16,348,020	13,065,925	14,220,000	3,918,621	3,691,358	4,617,329
Fixed Expenses	12,382,991	12,783,076	18,484,009	2,324,501	2,543,305	2,749,960
Renal Services				1,062,811	1,432,342	1,542,181
Auxiliary Enterprises	4,421,363	4,135,087	4,501,455	525,657	612,684	684,444
Total Expenditures	<u>\$149,745,243</u>	<u>\$152,470,725</u>	<u>\$174,230,113</u>	<u>\$ 26,556,981</u>	<u>\$ 29,658,538</u>	<u>\$ 32,112,468</u>
MANDATORY TRANSFERS (IN)/OUT	8,724,245	10,543,362	15,500,533	521,870	500,162	471,670
NON-MANDATORY TRANSFERS (IN)/OUT	(2,839,221)	833,300	926,300	1,771,349	155,400	168,200
TOTAL EXPENDITURES & TRANSFERS	<u>\$155,630,267</u>	<u>\$163,847,387</u>	<u>\$190,656,946</u>	<u>\$ 28,850,200</u>	<u>\$ 30,314,100</u>	<u>\$ 32,752,338</u>
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 2,543,429	\$ 17,338,254	\$ 6,976,666	\$ (436,780)	\$ 2,056,039	\$ 2,369,162
Fund Balance at Beginning of Year	29,167,694	31,711,123	49,049,377	4,254,007	3,817,227	5,873,266
Fund Balance at End of Year	<u>\$ 31,711,123</u>	<u>\$ 49,049,377</u>	<u>\$ 56,026,043</u>	<u>\$ 3,817,227</u>	<u>\$ 5,873,266</u>	<u>\$ 8,242,428</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

APPENDIX II
Exhibit A

	Actual 1989	Probable 1990	Proposed Budget 1991
REVENUES			
Housing	\$ 20,636,414	\$ 21,596,969	\$ 22,735,299
Food Service	13,447,098	13,709,838	14,647,736
Bookstores	16,807,006	18,375,373	18,681,567
Parking Authorities	3,971,141	3,852,039	4,135,325
Athletics	15,463,020	18,916,535	19,797,812
Other Auxiliary Enterprises	3,031,286	2,858,326	3,070,087
Total Revenues	<u>\$ 73,355,965</u>	<u>\$ 79,309,080</u>	<u>\$ 83,067,826</u>
EXPENDITURES			
Housing	\$ 17,448,085	\$ 17,422,394	\$ 18,186,569
Food Service	13,032,520	12,761,487	13,577,239
Bookstores	15,811,574	17,088,758	17,664,977
Parking Authorities	3,099,435	2,963,664	2,930,115
Athletics	14,562,813	15,786,992	15,563,455
Other Auxiliary Enterprises	2,630,607	2,277,559	2,469,354
Total Expenditures	<u>\$ 66,585,034</u>	<u>\$ 68,300,854</u>	<u>\$ 70,391,709</u>
MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 3,079,384	\$ 3,443,639	\$ 3,556,422
Food Service	126,008	293,381	435,565
Bookstores	67,124	69,700	69,700
Parking Authorities	539,699	672,982	1,159,292
Athletics	1,075,315	2,599,009	3,868,466
Other Auxiliary Enterprises	223,944	263,435	257,458
Total Mandatory Transfers	<u>\$ 5,111,474</u>	<u>\$ 7,342,146</u>	<u>\$ 9,346,903</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 1,659,457</u>	<u>\$ 3,666,080</u>	<u>\$ 3,329,214</u>
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 961,548	\$ 1,125,683	\$ 1,183,741
Food Service	436,331	317,488	213,315
Bookstores	575,992	597,500	600,000
Parking Authorities	350,000	206,000	35,000
Athletics	136,155	530,534	340,000
Other Auxiliary Enterprises	156,000	246,858	298,275
Total Non-Mandatory Transfers	<u>\$ 2,616,026</u>	<u>\$ 3,024,063</u>	<u>\$ 2,670,331</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 74,312,534</u>	<u>\$ 78,667,063</u>	<u>\$ 82,408,943</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ (956,569)</u>	<u>\$ 642,017</u>	<u>\$ 658,883</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990, and Proposed Budget 1991

APPENDIX II
Exhibit B

	Chattanooga			Knoxville		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
REVENUES						
Housing	\$ 1,705,769	\$ 1,729,154	\$ 1,739,372	\$ 14,858,802	\$ 15,448,291	\$ 16,077,325
Food Service	1,799,477	1,855,482	1,853,708	10,776,608	11,130,873	12,045,228
Bookstores	2,371,490	2,620,336	2,571,704	9,883,434	11,300,000	11,765,000
Parking Authorities	411,982	382,209	336,325	2,990,374	2,803,833	3,093,000
Athletics				15,463,020	18,916,535	19,797,812
Other Auxiliary Enterprises				1,968,262	1,852,848	2,096,321
Total Revenues	<u>\$ 6,288,718</u>	<u>\$ 6,587,181</u>	<u>\$ 6,501,109</u>	<u>\$ 55,940,500</u>	<u>\$ 61,452,380</u>	<u>\$ 64,874,686</u>
EXPENDITURES						
Housing	\$ 1,112,226	\$ 1,076,484	\$ 1,080,653	\$ 12,410,691	\$ 12,763,753	\$ 13,218,246
Food Service	1,702,624	1,687,773	1,712,190	10,523,005	10,394,343	11,162,639
Bookstores	2,292,140	2,491,917	2,502,004	9,302,961	10,555,550	11,025,092
Parking Authorities	307,572	244,004	197,793	2,298,980	2,220,486	2,243,000
Athletics				14,562,813	15,786,992	15,563,455
Other Auxiliary Enterprises				1,799,956	1,550,189	1,764,531
Total Expenditures	<u>\$ 5,414,562</u>	<u>\$ 5,500,178</u>	<u>\$ 5,492,640</u>	<u>\$ 50,898,406</u>	<u>\$ 53,271,313</u>	<u>\$ 54,976,963</u>
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 508,181	\$ 607,300	\$ 611,219	\$ 1,945,505	\$ 2,002,429	\$ 1,940,995
Food Service		146,428	146,428	126,008	146,953	289,137
Bookstores	67,124	69,700	69,700			
Parking Authorities	104,410	132,205	98,622	373,930	383,347	850,000
Athletics				1,075,315	2,599,009	3,868,466
Other Auxiliary Enterprises					34,625	33,515
Total Mandatory Transfers	<u>\$ 679,715</u>	<u>\$ 955,633</u>	<u>\$ 925,969</u>	<u>\$ 3,520,758</u>	<u>\$ 5,166,363</u>	<u>\$ 6,982,113</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 85,362	\$ 45,370	\$ 47,500	\$ 502,606	\$ 682,109	\$ 918,084
Food Service	96,853	21,281	(4,910)	127,595	589,577	593,452
Bookstores	12,226	58,719		580,473	744,450	739,908
Parking Authorities		6,000	39,910	317,464	200,000	
Athletics				(175,108)	530,534	365,891
Other Auxiliary Enterprises				168,306	268,034	298,275
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transfers	<u>\$ 194,441</u>	<u>\$ 131,370</u>	<u>\$ 82,500</u>	<u>\$ 1,521,336</u>	<u>\$ 3,014,704</u>	<u>\$ 2,915,610</u>
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 202,424	\$ 45,370	\$ 47,500	\$ 872,136	\$ 966,028	\$ 1,007,996
Food Service	45,393			429,143	360,538	263,215
Bookstores	64,346			511,646	597,500	600,000
Parking Authorities		6,000	35,000	350,000	200,000	
Athletics				136,155	530,534	340,000
Other Auxiliary Enterprises				156,000	246,858	298,275
Total Non-Mandatory Transfers	<u>\$ 312,163</u>	<u>\$ 51,370</u>	<u>\$ 82,500</u>	<u>\$ 2,455,080</u>	<u>\$ 2,901,458</u>	<u>\$ 2,509,486</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 6,406,440</u>	<u>\$ 6,507,181</u>	<u>\$ 6,501,109</u>	<u>\$ 56,874,244</u>	<u>\$ 61,339,134</u>	<u>\$ 64,468,562</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (117,062)			\$ (369,530)	\$ (283,919)	\$ (89,912)
Food Service	51,460	21,281	(4,910)	(301,548)	229,039	330,237
Bookstores	(52,120)	58,719		68,827	146,950	139,908
Parking Authorities			4,910	(32,536)		
Athletics				(311,263)		25,891
Other Auxiliary Enterprises				12,306	21,176	
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ (117,722)</u>	<u>\$ 80,000</u>	<u>\$ 0</u>	<u>\$ (933,744)</u>	<u>\$ 113,246</u>	<u>\$ 406,124</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990, and Proposed Budget 1991

APPENDIX II
Exhibit B
(Cont.)

	Martin			Space Institute		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
REVENUES						
Housing	\$ 3,285,622	\$ 3,561,212	\$ 3,813,400	\$ 44,568	\$ 38,300	\$ 40,000
Food Service	97,484	50,000	50,000	77,471	67,000	75,000
Bookstores	1,541,603	1,406,813 ¹⁴	1,397,090 ¹⁴	95,614	101,425	102,000
Parking Authorities	112,918	146,000	146,000			
Athletics						
Other Auxiliary Enterprises	243,561	281,837	280,386			
Total Revenues	<u>\$ 5,281,188</u>	<u>\$ 5,445,862</u>	<u>\$ 5,686,876</u>	<u>\$ 217,653</u>	<u>\$ 206,725</u>	<u>\$ 217,000</u>
EXPENDITURES						
Housing	\$ 2,721,775	\$ 2,851,691	\$ 3,134,659	\$ 21,423	\$ 37,200	\$ 30,200
Food Service	8,922	2,922	2,922	110,317	110,050	124,900
Bookstores	1,428,500	1,295,077 ¹⁴	1,300,354 ¹⁴	89,595	101,425	102,000
Parking Authorities	76,240	136,821	141,799			
Athletics						
Other Auxiliary Enterprises	196,666	231,837	235,386			
Total Expenditures	<u>\$ 4,432,103</u>	<u>\$ 4,518,348</u>	<u>\$ 4,815,120</u>	<u>\$ 221,335</u>	<u>\$ 248,675</u>	<u>\$ 257,100</u>
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 493,869	\$ 555,958	\$ 550,496	\$ 9,269	\$ 9,600	\$ 9,800
Food Service						
Bookstores						
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Mandatory Transfers	<u>\$ 493,869</u>	<u>\$ 555,958</u>	<u>\$ 550,496</u>	<u>\$ 9,269</u>	<u>\$ 9,600</u>	<u>\$ 9,800</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 69,978	\$ 153,563	\$ 128,245	\$ 13,876	\$ (8,500)	
Food Service	88,562	47,078	47,078	(32,846)	(43,050)	(49,900)
Bookstores	113,103	111,736	96,736	6,019		
Parking Authorities	36,678	9,179	4,201			
Athletics						
Other Auxiliary Enterprises	46,895	50,000	45,000			
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transfers	<u>\$ 355,216</u>	<u>\$ 371,556</u>	<u>\$ 321,260</u>	<u>\$ (12,951)</u>	<u>\$ (51,550)</u>	<u>\$ (49,900)</u>
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 123,112	\$ 122,785	\$ 128,245	\$ 13,876	\$ (8,500)	
Food Service				(38,205)	(43,050)	(49,900)
Bookstores						
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Non-Mandatory Transfers	<u>\$ 123,112</u>	<u>\$ 122,785</u>	<u>\$ 128,245</u>	<u>\$ (24,329)</u>	<u>\$ (51,550)</u>	<u>\$ (49,900)</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 5,049,084</u>	<u>\$ 5,197,091</u>	<u>\$ 5,493,861</u>	<u>\$ 206,275</u>	<u>\$ 206,725</u>	<u>\$ 217,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (53,134)	\$ 30,778				
Food Service	88,562	47,078	47,078	5,359		
Bookstores	113,103	111,736	96,736	6,019		
Parking Authorities	36,678	9,179	4,201			
Athletics						
Other Auxiliary Enterprises	46,895	50,000	45,000			
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ 232,104</u>	<u>\$ 248,771</u>	<u>\$ 193,015</u>	<u>\$ 11,378</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990, and Proposed Budget 1991

APPENDIX II
Exhibit B
(Cont.)

	Memphis-Other Specialized Units			Total Auxiliary Enterprises		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
REVENUES						
Housing	\$ 741,653	\$ 820,012	\$ 1,065,202	\$ 20,636,414	\$ 21,596,969	\$ 22,735,299
Food Service	696,058	606,483	623,800	13,447,098	13,709,838	14,647,736
Bookstores	2,914,865	2,946,799	2,845,773	16,807,006	18,375,373	18,681,567
Parking Authorities	455,867	519,997	560,000	3,971,141	3,852,039	4,135,325
Athletics				15,463,020	18,916,535	19,797,812
Other Auxiliary Enterprises	819,463	723,641	693,380	3,031,286	2,858,326	3,070,087
Total Revenues	<u>\$ 5,627,906</u>	<u>\$ 5,616,932</u>	<u>\$ 5,788,155</u>	<u>\$ 73,355,965</u>	<u>\$ 79,309,080</u>	<u>\$ 83,067,826</u>
EXPENDITURES						
Housing	\$ 1,181,970	\$ 693,266	\$ 722,811	\$ 17,448,085	\$ 17,422,394	\$ 18,186,569
Food Service	687,652	566,399	574,588	13,032,520	12,761,487	13,577,239
Bookstores	2,698,378	2,644,789	2,735,527	15,811,574	17,088,758	17,664,977
Parking Authorities	416,643	362,353	347,523	3,099,435	2,963,664	2,930,115
Athletics				14,562,813	15,786,992	15,563,455
Other Auxiliary Enterprises	633,985	495,533	469,437	2,630,607	2,277,559	2,469,354
Total Expenditures	<u>\$ 5,618,628</u>	<u>\$ 4,762,340</u>	<u>\$ 4,849,886</u>	<u>\$ 66,585,034</u>	<u>\$ 68,300,854</u>	<u>\$ 70,391,709</u>
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 122,560	\$ 268,352	\$ 443,912	\$ 3,079,384	\$ 3,443,639	\$ 3,556,422
Food Service				126,008	293,381	435,565
Bookstores				67,124	69,700	69,700
Parking Authorities	61,359	157,430	210,670	539,699	672,982	1,159,292
Athletics				1,075,315	2,599,009	3,868,466
Other Auxiliary Enterprises	223,944	228,810	223,943	223,944	263,435	257,458
Total Mandatory Transfers	<u>\$ 407,863</u>	<u>\$ 654,592</u>	<u>\$ 878,525</u>	<u>\$ 5,111,474</u>	<u>\$ 7,342,146</u>	<u>\$ 9,346,903</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ (562,877)	\$ (141,606)	\$ (101,521)	\$ 108,945	\$ 730,936	\$ 992,308
Food Service	8,406	40,084	49,212	288,570	654,970	634,932
Bookstores	216,487	302,010	110,246	928,308	1,216,915	946,890
Parking Authorities	(22,135)	214	1,807	332,007	215,393	45,918
Athletics				(175,108)	530,534	365,891
Other Auxiliary Enterprises	(38,466)	(702)		176,735	317,332	343,275
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transfers	<u>\$ (398,585)</u>	<u>\$ 200,000</u>	<u>\$ 59,744</u>	<u>\$ 1,659,457</u>	<u>\$ 3,666,080</u>	<u>\$ 3,329,214</u>
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ (250,000)			\$ 961,548	\$ 1,125,683	\$ 1,183,741
Food Service				436,331	317,488	213,315
Bookstores				575,992	597,500	600,000
Parking Authorities				350,000	206,000	35,000
Athletics				136,155	530,534	340,000
Other Auxiliary Enterprises				156,000	246,858	298,275
Total Non-Mandatory Transfers	<u>\$ (250,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,616,026</u>	<u>\$ 3,024,063</u>	<u>\$ 2,670,331</u>
TOTAL EXPENDITURES & TRANSFERS	<u><u>\$ 5,776,491</u></u>	<u><u>\$ 5,416,932</u></u>	<u><u>\$ 5,728,411</u></u>	<u><u>\$ 74,312,534</u></u>	<u><u>\$ 78,667,063</u></u>	<u><u>\$ 82,408,943</u></u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (312,877)	\$ (141,606)	\$ (101,521)	\$ (852,603)	\$ (394,747)	\$ (191,433)
Food Service	8,406	40,084	49,212	(147,761)	337,482	421,617
Bookstores	216,487	302,010	110,246	352,316	619,415	346,890
Parking Authorities	(22,135)	214	1,807	(17,993)	9,393	10,918
Athletics				(311,263)		25,891
Other Auxiliary Enterprises	(38,466)	(702)		20,735	70,474	45,000
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	<u>\$ (148,585)</u>	<u>\$ 200,000</u>	<u>\$ 59,744</u>	<u>\$ (956,569)</u>	<u>\$ 642,017</u>	<u>\$ 658,883</u>

THE UNIVERSITY OF TENNESSEE
Knoxville

APPENDIX III
Exhibit A

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1989	Probable 1990	Proposed Budget 1991
REVENUES			
Football (See Schedule A)	\$ 5,963,806	\$ 8,390,003	\$ 7,705,512
Broadcasting and TV Football	963,560	1,183,000	1,198,600
Football Brochures	19,114	30,000	30,000
Basketball Games and Broadcasting	1,934,327	2,250,000	2,630,000
Basketball Brochures	3,384	2,000	4,000
SEC Bowls and SEC Distribution	428,073	415,000	300,000
Gifts for Grants-in-Aid	2,992,740	3,411,323	4,410,000
Varsity Inn	277,581		
Concessions, Prog. & T-Club Souvenirs	1,790,311	2,150,000	2,500,000
Sports Camp	250,896	213,916	283,700
Other Sports	45,594	66,130	91,000
Interest and Other Revenue	793,634	805,163	645,000
Total Revenues	<u>\$ 15,463,020</u>	<u>\$ 18,916,535</u>	<u>\$ 19,797,812</u>
EXPENDITURES AND TRANSFERS			
Sports Program	\$ 6,331,043	\$ 7,700,643	\$ 7,210,064
Administration	2,935,306	3,226,283	3,545,771
Welfare of Athletes	1,086,627	1,084,455	971,411
Other Projects	658,521	725,631	903,053
Physical Plant	841,620	1,029,821	1,118,681
Extraordinary Maintenance	1,474,314	952,463	450,000
Concessions and Programs	513,746	413,017	595,975
Sports Camp	239,832	204,679	268,500
Arena Extra Maintenance	481,804	450,000	500,000
Total Expenditures	<u>\$ 14,562,813</u>	<u>\$ 15,786,992</u>	<u>\$ 15,563,455</u>
MANDATORY TRANSFERS (IN)/OUT	1,075,315	2,599,009	3,868,466
NON-MANDATORY TRANSFERS (IN)/OUT	136,155	530,534	340,000
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 15,774,283</u>	<u>\$ 18,916,535</u>	<u>\$ 19,771,921</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ (311,263)	\$ 0	\$ 25,891
Balance or (Deficit) at Beginning of Year	1,190,478	879,215	879,215
Balance or (Deficit) at End of Year	<u>\$ 879,215</u>	<u>\$ 879,215</u>	<u>\$ 905,106</u>

THE UNIVERSITY OF TENNESSEE
Knoxville

APPENDIX III
Schedule A

Football Revenue

	Actual 1989	Probable 1990	Proposed Budget 1991
Akron		\$ 1,128,876 *	
Alabama	\$ 1,418,684 *	250,000	\$ 1,412,910 *
Auburn	195,000	1,375,989 *	195,000
Boston College	1,231,849 *		
Colorado State		1,262,214 *	
Duke	1,268,545 *	1,242,091 *	
Florida			1,412,910 *
Georgia	250,000	1,384,063 *	
Kentucky	1,402,842 *	175,000	1,412,910 *
Louisiana State	1,398,582 *	200,000	
Memphis State	190,000		
Mississippi State			150,000
Mississippi	115,673	1,387,039 *	160,000
Notre Dame			1,412,910 *
Pacific			1,272,021 *
Temple			1,272,021 *
Texas El Paso			1,272,021 *
UCLA		341,037	
Vanderbilt	160,000	1,379,237 *	160,000
Washington State	1,174,791 *		
Kick Off Classic (Colorado)			600,000
Cotton Bowl		1,109,732	
Orange & White Game		21,100	
Undistributed Season Tickets	7,123 +	18,639 +	
Total Gross Revenue	\$ 8,813,089	\$ 11,275,017	\$ 10,732,703
Less: Payments to Visiting Team	1,617,500	1,529,000	1,600,000
Amusement Tax	659,900	767,884	804,051
Sales Tax	571,883	588,130	623,140
TOTAL	\$ 5,963,806	\$ 8,390,003	\$ 7,705,512

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

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

THE UNIVERSITY OF TENNESSEE
Chattanooga

APPENDIX III
Exhibit B

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1989	Probable 1990	Proposed Budget 1991
REVENUES			
General Funds	\$ 843,541	\$ 1,097,472	\$ 1,093,732
Football	330,385	312,302	312,302
Basketball	281,606	276,143	276,143
Wrestling	28,546	9,643	9,643
Women's Sports	17,159	6,618	6,618
Gifts	518,350	640,000	640,000
Advertising and Program Sales	38,906	47,000	47,000
Concessions	19,449	35,000	35,000
Student Fees	292,312	255,800	283,800
Other Revenue	193,019	45,000	45,000
Total Revenues	<u>\$ 2,563,273</u>	<u>\$ 2,724,978</u>	<u>\$ 2,749,238</u>
EXPENDITURES			
Men's Sports Program	\$ 978,920	\$ 1,018,544	\$ 981,701
Women's Sports Program	130,593	139,024	141,283
Administration	228,584	327,021	339,568
Sports-Information	41,464	34,799	33,538
Sports-Medical	82,332	71,735	72,312
Sports-Security		5,300	5,300
Tutoring	55,784	58,927	58,999
Training	41,364	42,336	43,134
Grants-in-Aid (Men)	807,788	822,960	867,800
Grants-in-Aid (Women)	137,451	158,332	159,603
Advertising	42,807	37,000	37,000
Awards	16,186	9,000	9,000
Total Expenditures	<u>\$ 2,563,273</u>	<u>\$ 2,724,978</u>	<u>\$ 2,749,238</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Martin

APPENDIX III
Exhibit C

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1989	Probable 1990	Proposed Budget 1991
REVENUES			
General Funds	\$ 1,128,893	\$ 1,118,402	\$ 1,027,481
Men's Athletics	131,346	121,851	126,009
Women's Athletics	3,098	3,500	17,384
Athletic Gifts	55,000	55,000	
Student Fees	342,494	358,823	397,973
Total Revenues	<u>\$ 1,660,831</u>	<u>\$ 1,657,576</u>	<u>\$ 1,623,847</u>
EXPENDITURES			
Men's Sports Program	\$ 504,874	\$ 540,571	\$ 487,555
Women's Sports Program	143,559	149,976	149,873
Men's Administration	212,002	133,106	170,327
Women's Administration	64,297	49,731	46,563
General Administration	86,528	101,945	112,825
Grants-in-Aid (Men)	507,266	523,794	461,232
Grants-in-Aid (Women)	142,305	158,453	195,472
Total Expenditures	<u>\$ 1,660,831</u>	<u>\$ 1,657,576</u>	<u>\$ 1,623,847</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

APPENDIX IV
(IV-1)

UT CHATTANOOGA			
	Present Rate (FY 1989-90) Per Semester	Proposed Rate (FY 1990-91) Sum. Ses. 1990	Proposed Rate (FY 1990-91) 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	\$ 656.00*	\$ 656.00*	\$ 712.00*
- Graduate	856.00*	856.00*	929.00*
TUITION - (additional for out-of-state students)	1,476.00	1,476.00	1,601.00
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 hr. or fraction thereof	66.00*	66.00*	72.00*
Minimum Charge	132.00	132.00	144.00
Out-of-State			
Per semester hr. or fraction thereof	180.00*	180.00*	195.00*
Minimum Charge	360.00	360.00	390.00
Graduate Students			
In-State			
Per semester hr. or fraction thereof	109.00*	109.00*	118.00*
Minimum Charge	218.00	218.00	236.00
Out-of-State			
Per semester hr. or fraction thereof	261.00*	261.00*	283.00*
Minimum Charge	522.00	522.00	566.00
Contract Rate Per Hour	36.00	36.00	39.00
Individual Education Program (IEP)			
Undergraduate	36.00	36.00	39.00
Graduate	49.00	49.00	53.00
Activity Fee			
Full-time - Maximum	32.00	32.00	32.00
Part-time Per Semester Hour	3.00	3.00	3.00

* The maintenance fee in both 1989-90 and 1990-91 includes \$44 Debt Service Fee per semester. Semester hour rates for both 1989-90 and 1990-91 include a \$4 Debt Service Fee.

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

APPENDIX IV
(IV-2)

UT KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK (EXCLUDES KNOXVILLE COLLEGE OF LAW)		
Present Rate (FY 1989-90) Per Semester	Proposed Rate (FY 1990-91) Sum. Ses. 1990	Proposed Rate (FY 1990-91) 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	\$ 686.00	\$ 686.00	\$ 745.00
- Graduate	855.00	855.00	928.00

TUITION - (additional for out-of-state students)	1,476.00	1,476.00	1,602.00
--	----------	----------	----------

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 hr. or fraction thereof	80.00	80.00	87.00
Minimum Charge	160.00	160.00	174.00

Out-of-State

Per semester hr. or fraction thereof	184.00	184.00	200.00
Minimum Charge	368.00	368.00	400.00

Graduate

In-State

Per semester hr. or fraction thereof	124.00	124.00	135.00
Minimum Charge	248.00	248.00	270.00

Out-of-State

Per semester hr. or fraction thereof	270.00	270.00	293.00
Minimum Charge	540.00	540.00	586.00

UNIVERSITY PROGRAMS & SERVICES 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	30.00	N/A	36.00
Total	\$ 105.00+	\$ N/A	\$ 111.00+

Prog. & Svcs. Fee, Summer Ses., 1989 & 1990	59.00+	59.00+	
Summer Session 1991			65.00+

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

Rate per sem. hr.-Summer Session, 1990	5.00	
-Fall & Spring Semesters		8.00
-Summer Session, 1991		5.00
Minimum Charge -Summer Session, 1990	10.00	
-Fall & Spring Semester		16.00
-Summer Session, 1991		10.00

+ The Program and Services Fee at the Space Institute is \$60 for the Fall and Spring semesters, and \$36 for Summer Sessions 1990 and 1991. Hourly rates are \$6 per sem. 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, 1990

APPENDIX IV
(IV-3)

KNOXVILLE - COLLEGE OF LAW

<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Proposed Rate</u>
<u>(FY 1989-90)</u>	<u>(FY 1990-91)</u>	<u>(FY 1990-91)</u>
<u>Per Semester</u>	<u>Sum. Ses. 1990</u>	<u>Per Semester</u>

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

College of Law

MAINTENANCE FEE

Fall and Spring Semesters	\$ 977.00		\$1,061.00
Summer Session, 1989	592.00		
Summer Session, 1990		\$ 651.00	
Summer Session, 1991			707.00

TUITION (additional for out-of-state students)

Fall and Spring Semesters	1,504.00		1,632.00
Summer Session, 1989	911.00		
Summer Session, 1990		1,002.00	
Summer Session, 1991			1,088.00

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.

Law Students

In-State

Per Semester hr. or fraction thereof	142.00	142.00	154.00
Minimum Charge	284.00	284.00	308.00

Out-of-State

Per Semester hr. or fraction thereof	289.00	289.00	314.00
Minimum Charge	578.00	578.00	628.00

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	30.00	N/A	36.00
Total	\$ 105.00	\$ N/A	\$ 111.00

Prog. & Svcs. Fee -Summer Ses., 1989 & 1990	59.00	59.00	
-Summer Session, 1991			65.00

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

Rate per sem. hr.-Summer Session, 1990		5.00	
-Fall & Spring Semesters			8.00
-Summer Session, 1991			5.00
Minimum Charge -Summer Session, 1990		10.00	
-Fall & Spring Semester			16.00
-Summer Session, 1991			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, 1990

APPENDIX IV
(IV-4)

UT MARTIN			
	Present Rate (FY 1989-90) Per Semester	Proposed Rate (FY 1990-91) Sum. Ses. 1990	Proposed Rate (FY 1990-91) 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	\$ 680.00*	\$ 680.00*	\$ 738.00*
- Graduate	861.00*	861.00*	934.00*
TUITION - (additional for out-of-state students)	1,476.00	1,476.00	1,602.00
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 hr. or fraction thereof	57.00*	57.00*	62.00*
Minimum Charge (2 hrs. 89-90) (1 hr. 90-91)	114.00	114.00	62.00
Out-of-State			
Per semester hr. or fraction thereof	180.00*	180.00*	195.00*
Minimum Charge (2 hrs. 89-90) (1 hr. 90-91)	360.00	360.00	195.00
Graduate			
In-State			
Per semester hr. or fraction thereof	96.00*	96.00*	104.00*
Minimum Charge (2 hrs. 89-90) (1 hr. 90-91)	192.00	192.00	104.00
Out-of-State			
Per semester hr. or fraction thereof	260.00*	260.00*	282.00*
Minimum Charge (2 hrs. 89-90) (1 hr. 90-91)	520.00	520.00	282.00
<u>UNIVERSITY PROGRAMS & SERVICES FEE</u>			
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.-Undergr./Grad.	3.00/4.00	3.00/4.00	3.00/4.00
Minimum Charge-Undergr./Grad.			
(2 hrs. 89-90) (1 hr. 90-91)	6.00/8.00	6.00/8.00	3.00/4.00
Summer Rate - Program & Services Fee	None	None	None

* The maintenance fee in 1989-90 includes \$16.50 Student Activity Fee per semester. Semester hour rates for 1989-90 include \$1.50 Student Activity Fee per semester. The maintenance fee beginning with the Fall Semester, 1990 includes \$18.00 Student Activity Fee per semester. Semester hour rates for 1990-91 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, 1990

APPENDIX IV
(IV-5)

	UT, MEMPHIS	
	Present Rate	Proposed Rate
	(FY 1989-90) Per Quarter	(FY 1990-91) Per Semester
College of Graduate Health Sciences		
Maintenance Fee	\$ 528.00	\$ 860.00
Non-Resident Tuition	984.00	1,600.00
College of Medicine		
Regular Academic Program (Four Year)		
Maintenance Fee	2,152.00	3,502.00
Non-Resident Tuition	1,296.00	2,110.00
Optional Expanded Academic Prog. (Five Year) *(A)		
Maintenance Fee	1,722.00	2,802.00
Non-Resident Tuition	1,037.00	1,688.00
College of Dentistry		
Regular Academic Program (Four Year)		
Maintenance Fee	1,425.00	2,319.00
Non-Resident Tuition	1,296.00	2,110.00
Graduate		
Maintenance Fee	1,425.00	3,092.00
Non-Resident Tuition	1,296.00	2,812.00
Orthodontics (New Program) *(B)		
Maintenance Fee	1,425.00	2,475.00
Non-Resident Tuition	1,296.00	2,250.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	833.00	1,356.00
Non-Resident Tuition	984.00	1,600.00
College of Nursing		
Undergraduate		
Regular Academic Program (Two Year)		
Maintenance Fee	395.00	643.00
Non-Resident Tuition	984.00	1,600.00
Graduate		
Maintenance Fee	998.00	1,625.00
Non-Resident Tuition	984.00	1,600.00

* See NOTES on next page.

UT, MEMPHIS		
	Present Rate (FY 1989-90) <u>Per Quarter</u>	Proposed Rate (FY 1990-91) <u>Per Quarter</u>
College of Allied Health Sciences *(C)		
Medical Technology		
Maintenance Fee	\$ 395.00	\$ 429.00
Non-Resident Tuition	984.00	1,068.00
Cytotechnology		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00
Dental Hygiene		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00
Medical Records Administration		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00
Physical Therapy		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00
Occupational Therapy		
Maintenance Fee	395.00	429.00
Non-Resident Tuition	984.00	1,068.00

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 was granted an exception, by the UT Board of Trustees during the Winter 1990 meeting, and will remain on a quarter system for the 1990-91 academic year.

	UT, MEMPHIS	
	Present Rate (FY 1989-90) Per Quarter	Proposed Rate (FY 1990-91) Per Quarter
College of Allied Health Sciences *		
Medical Technology		
Resident Rate per Quarter Hour	\$ 49.00	\$ 53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Cytotechnology		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Dental Hygiene		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Medical Records Administration		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Physical Therapy		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00
Occupational Therapy		
Resident Rate per Quarter Hour	49.00	53.00
Non-Resident Rate per Quarter Hour	107.00	116.00
Minimum Charge Resident	146.00	158.00
Minimum Charge Non-Resident	320.00	347.00

NOTE* - The College of Allied Health Sciences was granted an exception, by the UT Board of Trustees during the Winter 1990 meeting, and will remain on a quarter system for the 1990-91 academic year.

	UT, MEMPHIS	
	Present Rate	Proposed Rate
	(FY 1989-90) Per Quarter	(FY 1990-91) Per Semester
College of Graduate Health Sciences		
Resident Rate per Hour	\$ 78.00	\$ 150.00
Non-Resident Rate per Hour	159.00	270.00
Minimum Charge Resident	233.00	300.00
Minimum Charge Non-Resident	476.00	540.00
College of Medicine		
Resident Rate per Hour	215.00	390.00
Non-Resident Rate per Hour	316.00	235.00
Minimum Charge Resident	645.00	780.00
Minimum Charge Non-Resident	946.00	470.00
College of Dentistry		
Regular Academic Program (Four Year)		
Resident Rate per Hour	144.00	258.00
Non-Resident Rate per Hour	298.00	235.00
Minimum Charge Resident	431.00	516.00
Minimum Charge Non-Resident	894.00	470.00
Graduate		
Resident Rate per Hour	144.00	344.00
Non-Resident Rate per Hour	298.00	315.00
Minimum Charge Resident	431.00	688.00
Minimum Charge Non-Resident	894.00	626.00
Orthodontics (New Program)		
Resident Rate per Hour	-----	275.00
Non-Resident Rate per Hour	-----	250.00
Minimum Charge Resident	-----	550.00
Minimum Charge Non-Resident	-----	500.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Quarter Hour	91.00	155.00
Non-Resident Rate per Quarter Hour	166.00	178.00
Minimum Charge Resident	272.00	310.00
Minimum Charge Non-Resident	500.00	356.00

UT, MEMPHIS		
	Present Rate (FY 1989-90) <u>Per Quarter</u>	Proposed Rate (FY 1990-91) <u>Per Semester</u>
College of Nursing		
Undergraduate		
Resident Rate per Quarter Hour	\$ 49.00	\$ 54.00
Non-Resident Rate per Quarter Hour	107.00	135.00
Minimum Charge Resident	146.00	108.00
Minimum Charge Non-Resident	320.00	270.00
Graduate		
Resident Rate per Quarter Hour	105.00	181.00
Non-Resident Rate per Quarter Hour	210.00	178.00
Minimum Charge Resident	314.00	362.00
Minimum Charge Non-Resident	630.00	356.00
 <u>OTHER FEES</u>		
University Services and Program Fees per Semester (All Students)	33.00	50.00
Microscope Fees per Semester	35.00	52.50
Student Health Fees per Semester (All Students)	30.00	50.00
Student Health Insurance Fee per Semester (Optional)	113.00	268.00

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

APPENDIX IV
(IV-10)

COLLEGE OF
VETERINARY MEDICINE

<u>Present Rate</u> (FY 1989-90) <u>Per Semester</u>	<u>Proposed Rate</u> (FY 1990-91) <u>Sum. Ses. 1990</u>	<u>Proposed Rate</u> (FY 1990-91) <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

Fall and Spring Semesters	\$1,453.00	\$1,577.00
Summer Session, 1989	1,345.00	
Summer Session, 1990	\$1,453.00	
Summer Session, 1991		1,577.00

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

Fall and Spring Semesters	1,504.00	1,632.00
Summer Session, 1989	1,367.00	
Summer Session, 1990	1,504.00	
Summer Session, 1991		1,632.00

UNIVERSITY PROGRAMS & SERVICES FEE

Academic Year	105.00	111.00
Summer Rate, 1989 & 1990	52.00	59.00
Summer Rate, 1991		65.00

INDEPENDENT STUDY

<u>Present Rate</u> (FY 1989-90) <u>Per Course</u>	<u>Proposed Rate</u> (FY 1990-91) <u>Per Course</u>
--	---

CORRESPONDENCE FEES

Semester Hour Courses

1 Semester Hour	\$ 58.00	\$ 62.00
2 Semester Hours	116.00	124.00
3 Semester Hours	174.00	186.00
4 Semester Hours	232.00	248.00

DISABLED/ELDERLY PERSONS
UNDER TENNESSEE CODE 49-3251

<u>Present Rate</u> (FY 1989-90)	<u>Proposed Rate</u> (FY 1990-91)
-------------------------------------	--------------------------------------

SERVICES 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
---------------	-----------	-----------

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

APPENDIX V

Distribution	Actual 1989 Appropriation	Probable 1990 Appropriation	Original 1991 Appropriation
	(A)	(B)	(C)
UT Chattanooga	\$ 25,044,800	\$ 26,291,000	\$ 26,966,000
UT Knoxville	119,816,800	122,244,000	129,725,000
UT Martin	19,473,800	19,623,000	20,725,000
UT Space Institute	4,312,500	4,463,000	4,683,000
UT, Memphis			
Other Specialized Units	\$ 38,609,700	\$ 39,918,000	\$ 41,937,000
College of Medicine Units	26,484,100	27,287,000	28,848,000
Family Medicine Units	3,058,100	3,086,000	3,058,000
Total UT, Memphis	\$ 68,151,900	\$ 70,291,000	\$ 73,843,000
Agricultural Experiment Station	14,290,500	14,937,000	15,855,000
Agricultural Extension Service	16,873,800	17,529,000	18,545,000
Veterinary Medicine	9,054,500	9,288,000	9,737,000
Institute for Public Service	3,534,800	3,651,000	3,814,000
Municipal Technical Adv. Service	947,700	1,010,000	1,083,000
County Technical Asst. Service	673,700	728,000	788,000
Continuing Education	0	In IPS	In IPS
University-wide Administration	2,036,800	2,032,000	2,150,000
Total State Appropriations	<u>\$284,211,600</u>	<u>\$292,087,000</u>	<u>\$307,914,000</u>

- (A) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion (one-half or \$4,000,000) of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1988-89.
- (B) Does not include \$9,615,000 (after impoundment reduction) appropriated to UT institutions in FY 1989-90 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1989-90.
- (C) Does not include \$9,704,000 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 1990-91. Also not included are late additions to the Appropriations Bill for increases in group insurance costs and longevity pay costs. The longevity pay increases the years of eligible service from twenty-one to twenty-five in one year increments beginning July 1, 1990. The additional appropriations for UT entities will amount to about \$2,100,000 for both longevity pay increases and group insurance costs increases. Not considered in the 1990-91 figures shown above is a planned reduction in state appropriations as a result of rate reductions in retirement insurance costs. The retirement reduction amounts to about \$4,900,000. Both state appropriations and staff benefit expenses as reflected in this budget document will be reduced by that amount when the exact amounts are known.

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1989, Probable 1990 and Proposed Budget 1991

APPENDIX VI-1

	Institute for Public Service			State-wide Continuing Education		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
UNRESTRICTED CURRENT REVENUES			(a)			(a)
A. Educational and General Funds						
1. Tuition and Fees						
2. Federal Appropriations						
3. State Appropriations	\$ 2,101,100	\$ 2,161,000	\$ 3,814,000	\$ 1,433,700	\$ 1,490,000	
4. Local Appropriations	120,000	120,000	120,000			
5. Federal Gifts, Grants & Contracts	51,552	19,000		8,391		
6. State Gifts, Grants & Contracts	10,514					
7. Local Gifts, Grants & Contracts						
8. Private Gifts, Grants & Contracts	1,000		36,559	250	35,272	
9. Endowment Income						
10. Sales & Services of Educ. Act.			138,311	48,976	158,755	
11. Other Sources	78,826	70,000	294,101	751,923	675,935	
Total Educational & General Funds	\$ 2,362,992	\$ 2,370,000	\$ 4,402,971	\$ 2,243,240	\$ 2,359,962	
B. Auxiliary Enterprises Funds						
C. Hospitals Funds						
TOTAL CURRENT REVENUES	\$ 2,362,992	\$ 2,370,000	\$ 4,402,971	\$ 2,243,240	\$ 2,359,962	
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS						
A. Educational and General Funds						
1. Instruction						
2. Research						
3. Public Service	\$ 1,793,010	\$ 1,931,816	\$ 3,269,080	\$ 1,659,543	\$ 1,798,617	
4. Academic Support						
5. Student Services						
6. Institutional Support	146,465	190,833	322,230	76,134	77,931	
7. Staff Benefits	322,273	366,070	875,824	430,711	454,883	
8. Operation & Maint. of Plant						
9. Scholarships & Fellowships						
Total E&G Expenditures	\$ 2,261,748	\$ 2,488,719	\$ 4,467,134	\$ 2,166,388	\$ 2,331,431	
Mandatory Transfers (In)/Out						
Non-Mandatory Transfers (In)/Out	116,700	49,400	110,100	129,959	59,800	
Total Educational and General	\$ 2,378,448	\$ 2,538,119	\$ 4,577,234	\$ 2,296,347	\$ 2,391,231	
B. Auxiliary Enterprises Funds						
Expenditures						
Mandatory Transfers (In)/Out						
Non-Mandatory Transfers (In)/Out						
Total Auxiliary Enterprises						
C. Hospitals Funds Expenditures & Transfers						
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 2,378,448	\$ 2,538,119	\$ 4,577,234	\$ 2,296,347	\$ 2,391,231	
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS						
E&G Funds	\$ (15,456)	\$ (168,119)	\$ (174,263)	\$ (53,107)	\$ (31,269)	
Auxiliary Enterprises Funds						
Hospitals Funds						
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (15,456)	\$ (168,119)	\$ (174,263)	\$ (53,107)	\$ (31,269)	

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

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1989, Probable 1990 and Proposed Budget 1991

APPENDIX VI-2

	Institute for Public Service			State-wide Continuing Education		
	Actual 1989	Probable 1990	Proposed Budget 1991	Actual 1989	Probable 1990	Proposed Budget 1991
SALARIES AND WAGES			(a)			(a)
11 Admin. & Professional Salaries	\$ 90,673	\$ 154,715	\$ 190,258	\$ 283,846	\$ 30,869	
12 Academic Salaries	797,770	903,307	1,779,258	754,612	946,654	
13 GTA, GA, GRA	200	168		9,697	6,637	
Total Professional Salaries	\$ 888,643	\$ 1,058,190	\$ 1,969,516	\$ 1,048,155	\$ 984,160	
15 Total Summer School						
16 Clerical & Supporting-Salaried	\$ 237,446	\$ 251,399	\$ 717,018	\$ 400,349	\$ 451,765	
14 Student Employees-Salaried	220			5,953	4,879	
Total Non-Exempt Salaries	\$ 237,666	\$ 251,399	\$ 717,018	\$ 406,302	\$ 456,644	
17 Clerical & Supporting-Hourly	\$ 1,389	\$ 400	\$ 79,120	\$ 96,661	\$ 91,177	
18 Student Employees-Hourly	3,558	4,116	42,925	56,220	70,794	
Total Biweekly Wages	\$ 4,947	\$ 4,516	\$ 122,045	\$ 152,881	\$ 161,971	
TOTAL SALARIES AND WAGES	\$ 1,131,256	\$ 1,314,105	\$ 2,808,579	\$ 1,607,338	\$ 1,602,775	
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments						
21 Staff Benefits-Required	\$ 228,406	\$ 259,175	\$ 613,149	\$ 304,189	\$ 311,850	
22 Staff Benefits-Optional	52,257	64,000	160,689	72,951	84,048	
31 Travel	113,279	118,150	173,000	47,617	64,071	
32 Motor Vehicle Operations	41,516	43,060	54,800	13,735	16,328	
33 Printing, Dup. & Binding	77,860	65,850	94,850	69,932	57,759	
34 Utilities & Fuel	1,283	4,000	27,447	22,751	23,000	
35 Communications	117,437	104,250	200,288	146,518	120,313	
36 Maintenance & Repairs	24,808	22,250	61,600	35,144	25,105	
37 Prof. Services & Memberships	47,132	55,818	174,324	48,104	119,190	
38 Computer Services	(3,069)	1,600	2,660	384	363	
39 Supplies	37,266	29,950	172,508	260,551	214,899	
41 Rentals	58,072	46,900	114,186	2,962	13,365	
42 Insurance & Interest	3,183	3,234	5,567	2,101	1,560	
43 Awards	1,000	1,800	2,000			
44 Grants & Subsidies	143,989	77,896	37,068	85,986	200,043	
45 Mandatory Transfers						
46 Contractual & Special Services	106,788	142,731	382,275	29,054	265,385	
47 Non-Mandatory Transfers	116,700	49,400	110,100	129,959	59,800	
48 Service Department Credits	(19)		(946,256)	(794,146)	(1,126,206)	
49 Other Expenditures	3,271	414	19,000	4,183	16,105	
50-59 Stores for Resale			9,000	62,108	(7,521)	
Total Operating & Miscellaneous	\$ 1,171,159	\$ 1,090,478	\$ 1,468,255	\$ 544,083	\$ 459,457	
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 56,095	\$ 127,111	\$ 254,000	\$ 118,146	\$ 280,123	
62 Minor Equipment	19,938	6,425	45,400	25,432	48,644	
63 Library Acquisitions			1,000	1,348	232	
64 Livestock						
71 Land						
72 Buildings-Capital Outlay						
73 Improvements other than Buildings						
Total Equipment & Capital Outlay	\$ 76,033	\$ 133,536	\$ 300,400	\$ 144,926	\$ 328,999	
TOTAL OPERATING	\$ 1,247,192	\$ 1,224,014	\$ 1,768,655	\$ 689,009	\$ 788,456	
TOTAL EXPENDITURES & TRANSFERS	\$ 2,378,448	\$ 2,538,119	\$ 4,577,234	\$ 2,296,347	\$ 2,391,231	

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

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1989, 1990, and 1991

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. Reflects increase in costs due to mandated insurance and longevity increases in FY 1990-91.
2. Represents the reallocation of prior year balance to cover obligations outstanding at the close of FY 1988-89.
3. Reflects correction of internal accounting policy in FY 1989-90. In prior years, departmental motor vehicle operation recoveries were shown in object code 32, Motor Vehicle Operations, instead of object code 48, Service Department Credits.
4. FY 1988-89 represents the closing of the miscellaneous rental property account to miscellaneous expenditures.
5. Represents distribution of dorm administration accounts to the respective housing operations. Offsetting charge is to object code 44, Grants and Subsidies.

KNOXVILLE

1. FY 1988-89 includes above average miscellaneous income.
2. FY 1989-90 reflects increase in Conferences and State Testing and Evaluation Center activity.
3. Reflects increase in Conference Center facility rental.
4. Reflects decrease in special state funding and required matching for equipment.
5. FY 1988-89 included an additional one-half summer session due to the change from a quarter to a semester system.
6. Reflects change in accounting for recoveries for computing services. Recoveries were to Service Department Credits, object code 48, in FY 1989-90.
7. Reflects change in accounting between Awards, object code 43, and Grants and Subsidies, object code 45.
8. FY 1988-89 included above average recoveries by Physical Plant for special projects.

NOTES Continued

9. Includes contingency funding for program adjustments to be allocated during the year.
10. Reflects increase in minor construction projects.
11. FY 1990-91 includes new positions due to reorganization between University-wide Administration and Knoxville campus. The additional amounts are shown as a recovery in object code 48, Service Department Credits.
12. Reflects summer pay received by the faculty representative to the Athletic Board which should have been recorded as object code 11, Administrative and Professional Salaries.
13. Reflects change in accounting between Contractual and Special Services, object code 46, and other expenditures for Residence Halls Administration account distributed to each of the residence halls.
14. Service Department Credits should have been budgeted in object code 49, Other Expenditures.
15. FY 1988-89 expenditures in object code 72, Buildings-Capital Outlay, include projects in Greve and Massey Halls, Presidential Court Cafeteria, the administrative parking garage and a large extraordinary maintenance project in Athletics.
16. Decrease reflects curtailment of expenditures due to the State appropriation impoundment, including a reduction in computing expenditures of \$1.4 million.
17. Reflects change in accounting for recoveries for service centers and Central Food Administration.

MARTIN

1. Effective during FY 1989-90, the Athletic gift program was budgeted as a restricted gift instead of private gift.
2. Previously, revenues from camps and special programs have been shown as "Other Sources" and "Tuition and Fees." In FY 1988-89, part of these revenues were moved to "Sales and Services" and the remainder were moved in FY 1989-90.
3. The primary account in this function reflects only the base operational budget for the Research Office. As research project expenditures are identified in departmental instructional budgets, they are transferred to the Research function.
4. Transportation Services and Telephone Services accounts, which had credit balances for FY 1988-89, were moved to the Service Center function for FY 1989-90.

NOTES Continued

5. Funding for academic scholarships was increased in FY 1989-90 to attract better students and increase student enrollment.
6. Mandatory Transfer in FY 1988-89 reflects Debt Service on a computer main frame.
7. Reorganization of Conferences and Institutes resulted in reduced revenues for FY 1989-90 but are expected to return to former levels for FY 1990-91.
8. FY 1990-91 reflects funding for the new Dean of Continuing Education position and clerical support because of increased campus emphasis in this area. Also, debt service on the computer mainframe is shown in the Computer Center account in FY 1990-91.
9. FY 1988-89 summer school included three terms of summer school resulting from the change to semester system and splitting summer semester between two fiscal years.
10. In the Long Distance and WATS Service Center account, expenditures budgeted in object code 35, Communications, and expenditure recoveries are recorded in object code 48, Service Department Credits.
11. In FY 1988-89, fee waivers for assistantships were shown in object code 44, Grants and Subsidies. In FY 1989-90 and FY 1990-91, they are in object code 22, Staff Benefits-Optional. For Actual 1989-90, they will be moved back to Grants and Subsidies.
12. In FY 1989-90 and FY 1990-91, the Academic Equipment Loan Fund account was reduced because of decrease in supplemental equipment funding and subsequent matching requirement.
13. Reflects additional funding for expected property insurance increase.
14. FY 1989-90 reflects an increase in vehicle registration fees and fines.
15. Increase in FY 1989-90 is due to additional funds being made available for new parking lots and resurfacing of old ones.
16. In FY 1988-89, recoveries for contracting food service operations are budgeted in object code 48, Service Department Credits, but actually occur in other object codes.

SPACE INSTITUTE

1. Reflects indirect costs generated from anticipated sponsored research project on chemical wastes disposal.
2. In FY 1990-91, there will be no revenue in the consulting fees account. These funds are now accounted for in expenditure credits and indirect cost recoveries.

NOTES Continued

3. In FY 1988-89, the position of Assistant Dean for Admissions and Student Services was vacant for most of the year.
4. In FY 1989-90, the \$89,150 was an installment payment for equipment which is budgeted in FY 1990-91 as an equipment cost.
5. Increase in FY 1990-91 reflects the filling of the Vice Presidential position and an Administrative Assistant to the Vice President.
6. Increase in FY 1990-91 reflects a change in the method of recovering GRA salaries from sponsored research projects and from budgeting additional GRA positions.
7. Decrease in FY 1989-90 reflects part of the expenditure reductions due to the three percent state appropriations impoundment. Redistribution of FY 1990-91 expenditures resulted in a partial restoration of travel budgets.
8. FY 1990-91 reflects increased postage rates and the necessity for new phone connections in the new laboratory buildings.
9. FY 1990-91 reflects increased insurance costs for UTSI aircraft.
10. Increase in FY 1990-91 reflects mainly the cost of out-of-state tuition for GRAs which will be charged to UT Space Institute rather than sponsored research projects in order to make grant proposals with out-of-state GRAs equal to those with in-state GRAs.
11. FY 1988-89 actual expenditures included credits for computer equipment purchased by the UTSI Computer Center which was charged to the users as special services. In subsequent years, there have been no major equipment purchases that were transferred in this manner.

MEMPHIS - OTHER SPECIALIZED UNITS

1. FY 1989-90 reflects \$35,000 increase in SREB payment and \$78,000 increase in student health fees.
2. Reflects decrease in indirect cost recovery in FY 1989-90.
3. Decrease in FY 1989-90 and FY 1990-91 reflects moving of Cancer Clinic patient care function to University Physicians Foundation.
4. FY 1989-90 reflects increased revolving account adjustments and an increase in miscellaneous receivables.
5. Increase in FY 1989-90 reflects the University's mission of providing support for instructional programs.
6. Reflects change in funding by state of conditional grants program to a minority scholarship program in FY 1989-90.

NOTES Continued

7. FY 1988-89 includes one-time transfer of \$750,000 to Auxiliary Enterprises to cover residence hall.
8. FY 1989-90 and FY 1990-91 reflect growth in graduate studies area.
9. Reflects cut-back resulting from three percent impoundment.
10. FY 1989-90 reflects ongoing projects necessary to maintain older buildings. FY 1990-91 reflects anticipated decrease in renovation expense.
11. FY 1989-90 reflects \$115,834 in Program Adjustment - Instruction, which will be reallocated prior to June 30, 1990.
12. FY 1988-89 reflects sales of personal computers in the service center area.
13. FY 1990-91 reflects increase of student employees in BIT Center Technology Support area.
14. FY 1990-91 reflects decrease of \$396,000 in educational support instructional equipment, \$303,000 in physical plant renovation equipment, and \$500,000 in instruction equipment matching funds.
15. FY 1988-89 reflects expenses incurred in occupying the Goodman Residence Hall.

COLLEGE OF MEDICINE UNITS

1. FY 1989-90 reflects an 8 1/2 percent rate increase and increase in graduate students.
2. FY 1989-90 reflects increase in Memphis and Shelby County Hospital contract.
3. FY 1988-89 reflects payments from St. Jude Hospital that are handled as recoveries in FY 1989-90 and FY 1990-91.
4. FY 1989-90 reflects the transfer of salary payment to the Provost account in MOSU-Institutional Support.
5. Expense for public liability insurance in FY 1989-90 is to be paid by MOSU.
6. FY 1988-89 and FY 1989-90 reflect amounts transferred from MOSU to balance COMU budget.
7. FY 1989-90 reflects increased activity in Memphis emergency room Physicians Service Department.
8. FY 1989-90 reflects cut-backs resulting from three percent impoundment.

NOTES Continued

9. FY 1988-89 reflects Pathology Department payment to Baptist Hospital for rental/renovation expense. Funds for FY 1989-90 payment are budgeted in a program adjustment account.
10. FY 1988-89 reflects cost-sharing by Special Education Funds for new faculty start-up costs in the Basic Sciences area.
11. FY 1989-90 reflects increased stores for resale by CEC-Knoxville Service Center departments.
12. FY 1990-91 reflects partial reinstatement of expenditure reduction caused by FY 1989-90 impoundment.
13. In FY 1990-91, less maintenance and repair expense is anticipated due to the replacement of equipment.
14. FY 1989-90 reflects recovery of \$196,222 in Department of Pediatrics in object code 37, Professional Service and Memberships. FY 1990-91 recovery of \$221,976 is budgeted in object code 46, Contractual and Special Services.

FAMILY MEDICINE UNITS

1. FY 1989-90 and FY 1990-91 reflect increase in Healthplex contract with Baptist Hospital.
2. FY 1988-89 reflects one-time renovation expense to FM-Jackson clinic building, a state-owned facility.
3. FY 1989-90 reflects programmer services in modifications to program for Healthplex/University Physicians Foundation billing system and other program modifications.
4. FY 1989-90 and FY 1990-91 reflect increase in malpractice and liability insurance premiums.
5. FY 1989-90 reflects expenditure recoveries for services provided to FM-Knoxville by the UT Medical Center at Knoxville.
6. FY 1990-91 reflects telephone system upgrade for Healthplex, St. Francis and Jackson clinics.

AGRICULTURAL EXPERIMENT STATION

1. FY 1988-89 receipts for federal grants and contracts were unusually high because several large grants were completed and final payments were made.
2. These decreases in FY 1989-90 and FY 1990-91 are the result of closing the creamery operation.
3. FY 1988-89 "Other Sources" includes a one-time receipt of \$65,000.

NOTES Continued

4. FY 1988-89 Mandatory Transfer is to Restricted Funds for cost-sharing research.
5. The copier replacement fund is not expected to increase during FY 1989-90 and FY 1990-91.
6. In FY 1990-91, the majority of these expenditures will be handled through the plant funds.
7. The reduction in object code 73, Improvements other than Buildings, is due to the impoundment.

AGRICULTURAL EXTENSION SERVICE

1. Reflects increase in minimum wage from \$3.35 per hour effective 4/1/90. Additional clerical and supporting hourly employees are required for support functions.
2. Decrease in FY 1990-91 is due to reduced need for matching expenditures for county cost sharing in office modernization.
3. Expenditures in equipment vary greatly from year to year. FY 1990-91 was reduced to required expenditure level due to lack of funding.
4. Expenditures were incurred in FY 1988-89 that are not anticipated in FY 1989-90 and FY 1990-91.

VETERINARY MEDICINE

1. FY 1990-91 reflects the moving of two accounts, Veterinary Teaching Hospital Support and CVM Media Services, from Academic Support to Instruction.
2. Reflects the addition of two new positions in FY 1989-90.
3. Decrease due to no senior students in FY 1990-91.
4. FY 1990-91 reflects a cut in major maintenance due to the impoundment.
5. The college is in the process of purchasing computers to computerize the teaching hospital, which should result in a savings now paid to the UT Computer Department.

INSTITUTE OF PUBLIC SERVICE

1. FY 1990-91 reflects Department of Defense budget adjustment.
2. FY 1989-90 and FY 1990-91 reflect funds from WUOT to support continuing programs.
3. FY 1989-90 and FY 1990-91 reflect increase in outside television sales.

NOTES Continued

4. FY 1989-90 reflects decline in Center for Extended Learning revenues due to semester conversion.
5. In FY 1990-91, Center for Extended Learning program was transferred to Knoxville campus and Photography to University Relations.
6. Reflects use of \$155,739 in one-time dollars to support Leadership/Public Policy Program, AMIGOS Program, Critical Care and Center for Television and Video equipment.
7. FY 1989-90 reflects filling the position of Vice President for Public Service and use of \$18,524 in one-time dollars for equipment.
8. Reflects internal reorganization and classification of employees under one Vice President.
9. FY 1989-90 reflects increased use of hourly students by Radio and Center for Television and Video to avoid filling full-time positions due to impoundment. FY 1990-91 shows decrease in student use by Radio/TV.
10. FY 1989-90 reflects increased program activity and travel rate adjustment.
11. Reflects reorganization and impoundment of funds.
12. Reflects increased contracts for professional services necessary for TV productions.
13. FY 1988-89 reflects a one-time recovery.
14. FY 1989-90 reflects support of AMIGOS project and FY 1990-91 reflects anticipated completion of the AMIGOS project.
15. FY 1989-90 and FY 1990-91 reflect increase in specialized commercial contracts and personal service contracts associated with TV productions.
16. Reflects increased television production supported by University departments.
17. FY 1989-90 reflects use of \$79,000 in one-time state funds for equipment and required matching; and FY 1990-91 reflects use of \$104,000.
18. FY 1990-91 reflects rental space for government training programs.

MTAS

1. FY 1990-91 reflects the termination of the Environmental Protection Agency grant award.
2. Reflects support of Vice President for Public Service in FY 1989-90 and FY 1990-91.

NOTES Continued

3. Vacant positions for non-exempt employees were filled in FY 1989-90.
4. Reflects full staffing and no recoveries from grants in FY 1990-91.
5. FY 1989-90 salaries reflect impoundment and move to off-campus location. FY 1990-91 reflects addition of student interns.
6. Reflects one less assigned vehicle.
7. FY 1989-90 increase reflects repairs, equipment and one-time cost associated with move to the Hess building.
8. FY 1990-91 increase reflects installation of line cataloging service for the MTAS library.

CTAS

1. FY 1989-90 and FY 1990-91 reflect support of Vice President for Public Service.
2. FY 1989-90 reflects transfer of funds to CTAS equipment and replacement fund for Video equipment.
3. Reflects cost of publication of newly elected county officials handbook.
4. Reflects cost of utilities and fuel for the Jackson regional office.
5. FY 1990-91 reflects the filling of vacant positions.
6. FY 1990-91 reflects cost of subscriptions/memberships for legal and solid waste consultants.
7. Reflects Tennessee code annotated replacement book for CTAS library.

UNIVERSITY-WIDE ADMINISTRATION

1. Reflects reorganization of University Relations. Expenditures recorded in a number of different object codes, with large amounts in objects 33, Printing, and 35, Communication, are now recorded under one object code, 466, Other University Departments.
2. Charges to departments from Data Processing for computer services are credited back to object code 38, Computer Services, during actual processing of transfer vouchers, although they are originally budgeted as Service Department Credits under object code 48, Service Department Credits.
3. Reflects reduction in 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).

NOTES Continued

4. FY 1988-89 was the last year for debt service for the Administrative Services building.
5. Reflects one-time charges for Renovation costs to UWA space in Communications building and the distribution of Licensing revenues back to campuses. These charges impact the budget as a reduction by reducing the recovery that normally appears as a result of the System charge to the campuses.
6. Increased sales anticipated by UT Press (\$414,000) and variations in recording recoveries for Data Processing discussed in footnote 2.
7. Restore student salaries to base budget.
8. Reflects adjustment for licensing income in both revenue and transfers until actual experience is known.

W. F. BOWLD HOSPITAL

1. Medicare cost allowances which are an offset to revenue are budgeted separately at W. F. Bowld Hospital.
2. Reflects increase for renovations in FY 1990-91.

