THE UNIVERSITY OF TENNESSEE
Budget Document
Fiscal Year 1994-95

Submitted to the Board of Trustees
Annual Meeting, 1994

THE UNIVERSITY OF TENNESSEE
June 1994

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THE UNIVERSITY OF TENNESSEE

June 23, 1994

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Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Presented in the following pages are the proposed budgets for the instructional campuses, institutes, and other budgetary units of The University of Tennessee for Fiscal Year 1994-95. These budgets reflect the proposed uses of Unrestricted Current Funds to support Educational and General (E&G) programs, Auxiliary Enterprises including the UT Knoxville Department of Athletics, the UT Memorial Research Center and Hospital, and the William F. Bowld Hospital in Memphis for the period July 1, 1994, through June 30, 1995. These budgets were prepared in accordance with provisions set forth in the 1994 Appropriations Act and guidelines established by the Tennessee Higher Education Commission.

The budgets presented in this document reflect funding to support many of the first-year goals presented in the new Five-Year Plan. To ensure that the new resources are being directed to educational programs of the highest priority in accordance with the goals contained in the five-year plans of the various campuses and units, a careful review has been made of the proposed new positions and the other uses of new funds. In all, these budgets reflect the results of program analyses on the part of academic and administrative personnel at all levels, and 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. Details of the appropriations for the various campuses and units for the 1992-93, 1993-94, and 1994-95 fiscal years are presented in the "Summary of State Appropriations" on Page 2 of this letter.

Reflected in the summary of appropriations is a $14.4 million or 4.5 percent increase in basic direct appropriations for the 1994-95 fiscal year. This increase, plus an estimated $4.4 million from the proposed increases in student fees, as set forth in Exhibit A, and an estimated $4.5 million increase in other revenues will provide some $23.3 million in new Educational and General funds. These new E&G funds, together with an estimated $400,000 net increase in revenues from Auxiliary Enterprises and Hospitals, bring the total increase in new funds for the University to $23.7 million for the 1994-95 fiscal year. The 1994-95 appropriations provide about 95.0 percent of full formula funding for Tennessee's public colleges and universities. This is up six percentage points from the 89.0 percent of full formula funding provided in 1993-94.

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1993 Appropriations (A)	Probable 1994 Appropriations (B)	Proposed 1995 Appropriations (C)
UT Chattanooga	$ 27,263,300	$ 29,254,100	$ 30,775,100
UT Knoxville	128,202,149	135,567,800	140,738,100
UT Martin	21,193,900	22,741,500	23,712,500
UT Space Institute	4,868,700	5,159,700	5,439,700
UT, Memphis			
Other Specialized Units	$ 41,223,200	$ 42,882,500	$ 44,741,200
College of Medicine Units	27,488,700	29,714,000	31,641,700
Family Medicine Units	2,978,700	3,441,600	3,716,300
Total UT, Memphis	$ 71,690,600	$ 76,038,100	$ 80,099,200
Agricultural Experiment Station	15,899,000	16,624,400	17,274,700
Agricultural Extension Service	18,060,300	19,127,900	20,043,700
Veterinary Medicine	9,663,700	10,161,500	10,743,600
Institute for Public Service	3,742,500	3,847,300	4,002,300
Municipal Technical Adv. Service	990,400	1,065,800	1,120,200
County Technical Asst. Service	756,600	817,200	861,300
University-wide Administration	1,948,100	2,037,500	2,086,100
Total State Appropriations	$ 304,279,249	$ 322,442,800	$ 336,896,500

(A) Does not include $8,610,100 appropriated to UT institutions in FY 1992-93 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1992-93.

(B) Does not include $8,608,500 appropriated to UT institutions in FY 1993-94 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1993-94.

(C) Does not include $8,608,000 appropriated to UT institutions in FY 1994-95 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1994-95.

The $14.4 million in new State appropriations and the $4.5 million in other Educational and General revenues will be used to add a few exempt and non-exempt staff positions where needed; fund increases in group insurance, longevity pay, and other fixed costs; fund for a full year the 4.0 percent salary increases awarded January 1, 1994, and selectively upgrade programs with high priority needs.

The $4.4 million in new revenues derived from the increases in student fees will provide funding for the additional faculty needed to meet enrollment increases. UT Knoxville will add about 9 new faculty positions; UT Chattanooga will add 7, and UT Martin will add 1. Student fee revenues will also be used to upgrade further the operating budgets in instructional areas which were severely reduced in recent years, add new graduate assistants and student employees, increase library acquisitions, and replace obsolete classroom equipment.

With respect to funding for use in upgrading classroom and laboratory equipment to state-of-the-art status, we regret that for the second consecutive year, special funding to achieve that objective has not been provided. The last special equipment appropriation UT received was in 1992-93, at which time $3,455,000 was provided. We trust the supplemental equipment appropriations will be resumed next year.

The budgets presented in this document reflect salary increases only in support of faculty promotions and other promotions where a change in grade requires a change in salary in accordance with University policy. The Appropriations Act does, however, contain a contingency salary raise plan which provides for salary increases of up to 4.0 percent for all State and University employees, effective July 1, 1994 or later provided State revenues are sufficiently in excess of the State's budget estimates. We are hopeful additional salary funds will be available on July 1 to fund this contingency salary increase plan authorized by the General Assembly. If and when such supplemental funding for salary increases becomes is provided, the budgets presented herein will be adjusted accordingly.

For Fiscal Year 1994-95, the maximum number of years for which an employee may receive longevity pay has been increased from 24 years to 25 years. The rate of compensation remains at $100 for each year of eligible service up to the new maximum of $2,500 for persons with 25 or more years of service. It should also be noted that the General Assembly, during the 1994 session, passed legislation to provide longevity pay for certain part-time employees. The guidelines to implement that legislation have not yet been received. Eligible employees will be notified as soon as the details of the program are known.

Of the available new funds, $3.5 million has been set aside to fund the anticipated increase in the cost of employee group insurance. We have been advised to expect a 20.0 percent increase in the total premium (employer plus employee cost) with the University to pay the entire cost of the increase on an interim basis. Consequently, the University's cost, as the employer, will increase about 25.0 percent. In anticipation that the $3.5 million that has been set aside may not be sufficient to fund the cost of the increase, each campus and unit of the

University has made contingency plans for funding the additional cost that might arise. It should be noted, however, that the State is still considering various alternatives to provide supplemental funding to cover the full-year cost.

In addition to the $14.4 million increase in basic State appropriations, the 1994 General Assembly appropriated $8,608,000 for continuation of the Centers of Excellence at UT campuses. Campuses and units must provide, from private gifts, grants, contracts, or from internal resource allocations, $1.00 for each $2.00 in State support. Funds to meet this matching requirement are set aside in these budgets. There are no additional appropriations provided in the 1994-95 appropriations for the Chairs of Excellence endowment fund.

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

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling $637,413,827. Proposed expenditures and transfers exceed the budgeted revenues by $797,000. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Men's Athletics, accounts for $96,078,767 or 15.1 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

The UT Medical Center in Knoxville, the William F. Bowld Hospital in Memphis, and the UT Knoxville Department of Men's Athletics are self-supporting operations and their budgets are presented as appendices to this document. The UTK Department of Men's Athletics is supported primarily by revenues from gate receipts, television and radio, private gifts, and concessions. The Medical Center and Bowld Hospital are supported by income from patient care activities.

These budgets provide for operation of the various programs of the University within the available resources of the institution and guidelines set by the State, and I recommend that:

1. The budgets presented be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1994-95 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 1994-95.

3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:

    a. Employ additional staff where enrollments and reorganization requirements warrant;

    b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;

    c. Make salary adjustments for personnel as may be necessary during the year in keeping with State salary guidelines; and

    d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully Submitted,

Joseph E. Johnson
President

Unrestricted Current Funds Section

EXHIBIT A
University

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

	Actual 1993	Probable 1994	Proposed Budget 1995
UNRESTRICTED CURRENT REVENUES			
A. Educational and General Funds			
1. Tuition and Fees	$108,698,688	$112,678,275	$117,076,666
2. Federal Appropriations	13,333,292	13,368,076	13,129,186
3. State Appropriations	304,279,249	322,442,800	336,896,500
4. Local Appropriations	1,824,001	1,887,711	1,934,052
5. Federal Gifts, Grants & Contracts	15,044,694	15,012,274	14,803,042
6. State Gifts, Grants & Contracts	935,800	1,043,461	1,001,038
7. Local Gifts, Grants & Contracts	2,930,005	3,434,435	3,596,735
8. Private Gifts, Grants & Contracts	3,805,753	4,175,382	4,246,771
9. Endowment Income	63,003	57,000	56,900
10. Sales & Services of Educ. Act.	30,282,891	30,240,369	32,758,474
11. Other Sources	12,515,485	12,863,173	15,030,918
Total Educational & General Funds	$493,712,861	$517,202,956	$540,530,282
B. Auxiliary Enterprises Funds	90,386,212	94,548,069	96,086,545
C. Hospitals Funds	294,372,228	290,144,145	289,019,838
TOTAL CURRENT REVENUES	$878,471,301	$901,895,170	$925,636,665
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS			
A. Educational and General Funds			
1. Instruction	$177,757,890	$195,513,076	$207,071,694
2. Research	25,888,928	28,378,322	26,089,005
3. Public Service	33,749,412	37,589,233	39,509,621
4. Academic Support	45,965,219	49,505,060	48,290,644
5. Student Services	24,300,135	26,022,578	26,574,080
6. Institutional Support	38,422,608	45,681,495	46,641,176
7. Staff Benefits	82,142,002	88,641,799	95,452,466
8. Operation & Maint. of Plant	35,086,038	41,275,718	40,576,157
9. Scholarships & Fellowships	12,795,464	14,098,867	14,746,040
Total E&G Expenditures	$476,107,696	$526,706,148	$544,950,883
Mandatory Transfers (In)/Out	2,491,159	3,358,671	3,538,573
Non-Mandatory Transfers (In)/Out	2,923,560	(5,218,546)	(7,154,396)
Total Educational and General	$481,522,415	$524,846,273	$541,335,060
B. Auxiliary Enterprises Funds			
Expenditures	$ 75,222,325	$ 78,272,683	$ 80,376,171
Mandatory Transfers (In)/Out	8,863,139	10,623,679	11,091,222
Non-Mandatory Transfers (In)/Out	5,824,641	5,295,301	4,611,374
Total Auxiliary Enterprises	$ 89,910,105	$ 94,191,663	$ 96,078,767
C. Hospitals Funds Expenditures & Transfers	$278,131,316	$275,512,575	$284,298,728
TRANSFER TO/(FROM) FUND BALANCE			
E&G Funds	$ 12,190,446	$ (7,643,317)	$ (804,778)
Auxiliary Enterprises Funds	476,107	356,406	7,778
Hospitals Funds	16,240,912	14,631,570	4,721,110
Total Transfers To/(From) Fund Balance	$ 28,907,465	$ 7,344,659	$ 3,924,110
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS			
E&G Funds	$493,712,861	$517,202,956	$540,530,282
Auxiliary Enterprises Funds	90,386,212	94,548,069	96,086,545
Hospitals Funds	294,372,228	290,144,145	289,019,838
Total Unrestricted Current Funds Expenditures and Transfers	$878,471,301	$901,895,170	$925,636,665

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

EXHIBIT B

	Chattanooga			Knoxville			Martin		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 14,864,681	$ 16,094,818 [1]	$ 17,223,584	$ 68,069,391	$ 69,057,238	$ 71,468,815	$ 10,963,379	$ 11,622,633 [1]	$ 11,986,393
2. Federal Appropriations				40,955	40,955	40,955			
3. State Appropriations	27,263,300	29,254,100	30,775,100	128,202,149	135,567,800	140,738,100	21,193,900	22,741,500	23,712,500
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	160,465	176,427	154,998 [2]	7,113,025	7,325,000	7,325,000	64,160	81,500	81,500
6. State Gifts, Grants & Contracts	32,574	16,941 [2]	[2]	659,290	750,000 [1]	750,000 [1]	33,609	23,000	23,000
7. Local Gifts, Grants & Contracts	(1,720)			38,917	50,000 [1]	50,000 [1]			
8. Private Gifts, Grants & Contracts	551,397	665,013 [3]	652,340	1,315,879	1,529,305 [1]	1,701,300 [1]	240,210	280,950	295,950
9. Endowment Income				42,158	42,000	42,000			
10. Sales & Services of Educ. Act.	2,404,587	2,324,968	2,300,853	6,188,885	6,346,998	6,576,023	1,334,690	1,360,243	1,442,756
11. Other Sources	217,919	181,313	176,640	2,963,106	2,336,687 [2]	4,220,496 [2]	83,636	86,916	87,916
Total Educational & General Funds	$ 45,493,203	$ 48,713,580	$ 51,283,515	$214,633,755	$223,045,983	$232,912,689	$ 33,913,584	$ 36,196,742	$ 37,630,015
B. Auxiliary Enterprises Funds	4,834,230	4,476,386	4,432,414	71,795,312	76,139,482	77,035,058	6,749,081	6,648,337	7,100,656
C. Hospitals Funds									
TOTAL CURRENT REVENUES	$ 50,327,433	$ 53,189,966	$ 55,715,929	$286,429,067	$299,185,465	$309,947,747	$ 40,662,665	$ 42,845,079	$ 44,730,671
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 16,738,667	$ 19,341,596 [4]	$ 20,165,704	$ 85,680,495	$ 91,004,165	$ 96,340,449	$ 12,238,357	$ 13,957,542 [2]	$ 14,236,119
2. Research	423,146	427,963	470,626 [5]	4,014,388	5,949,350 [3]	3,544,089 [3]	408,321	146,392	54,890 [3]
3. Public Service	811,433	769,466	738,144	5,919,678	6,058,491	8,176,274 [4]	403,518	371,930	391,763
4. Academic Support	3,392,937	3,614,156 [4]	3,166,929	25,886,570	27,967,645	26,888,031	2,909,339	3,405,541 [4]	3,302,855
5. Student Services	5,591,878	5,870,436	5,743,305	13,812,024	15,063,212	15,691,507	3,165,545	3,265,755	3,404,083
6. Institutional Support	3,277,963	3,784,867 [4]	3,871,625	9,816,180	12,206,381 [5]	12,505,608	2,229,097	2,547,409 [5]	2,483,599
7. Staff Benefits	7,705,078	8,611,755 [6]	9,083,547	33,777,550	36,186,000	38,603,000	5,797,860	6,365,045	6,838,077
8. Operation & Maint. of Plant	4,348,621	4,633,045	5,011,443	16,961,389	20,671,987 [6]	19,981,881	3,508,171	3,847,333	3,721,024 [6]
9. Scholarships & Fellowships	1,676,048	1,794,931	1,896,685	7,054,077	7,683,802	7,905,900	1,977,924	2,246,761 [7]	2,393,766
Total E&G Expenditures	$ 43,965,771	$ 48,848,215	$ 50,148,008	$202,922,351	$222,791,033	$229,636,739	$ 32,638,132	$ 36,153,708	$ 36,826,176
Mandatory Transfers (In)/Out	(202,745) [7]	145,007	145,007	1,566,292	1,930,908 [7]	2,684,600 [7]	270,003	458,966 [8]	458,966 [8]
Non-Mandatory Transfers (In)/Out	855,498	975,505 [8]	990,500 [8]	4,625,157 [8]	1,224,042 [8]	591,350 [8]	772,248	(499,273) [9]	344,873
Total Educational and General	$ 44,618,524	$ 49,968,727	$ 51,283,515	$209,113,800	$225,945,983	$232,912,689	$ 33,680,383	$ 36,113,401	$ 37,630,015
B. Auxiliary Enterprises Funds									
Expenditures	$ 3,442,601	$ 2,633,423	$ 2,577,020	$ 60,082,924	$ 63,287,165	$ 64,844,453	$ 5,475,459	$ 5,890,241	$ 6,274,553
Mandatory Transfers (In)/Out	798,055	1,134,150	1,134,150	6,738,417	7,880,857	8,208,369	560,800	810,172	901,103
Non-Mandatory Transfers (In)/Out	473,085	721,244	721,244	5,260,349	4,661,569	4,017,505	193,993	(5,092)	(75,000)
Total Auxiliary Enterprises	$ 4,713,741	$ 4,488,817	$ 4,432,414	$ 72,081,690	$ 75,829,591	$ 77,070,327	$ 6,230,252	$ 6,695,321	$ 7,100,656
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	$ 874,679	$ (1,255,147)		$ 5,519,955	$ (2,900,000)		$ 233,201	$ 83,341	
Auxiliary Enterprises Funds	120,489	(12,431)		(286,378)	309,891	$ (35,269)	518,829	(46,984)	
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	$ 995,168	$ (1,267,578)		$ 5,233,577	$ (2,590,109)	$ (35,269)	$ 752,030	$ 36,357	
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 45,493,203	$ 48,713,580	$ 51,283,515	$214,633,755	$223,045,983	$232,912,689	$ 33,913,584	$ 36,196,742	$ 37,630,015
Auxiliary Enterprises Funds	4,834,230	4,476,386	4,432,414	71,795,312	76,139,482	77,035,058	6,749,081	6,648,337	7,100,656
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	$ 50,327,433	$ 53,189,966	$ 55,715,929	$286,429,067	$299,185,465	$309,947,747	$ 40,662,665	$ 42,845,079	$ 44,730,671

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

EXHIBIT B
(Cont.)

	Space Institute			Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 1,352,622	$ 1,406,775	$ 1,386,775	$ 5,566,257	$ 5,986,097 [1]	$ 6,141,566 [1]	$ 6,518,482	$ 7,009,768	$ 7,300,773
2. Federal Appropriations									
3. State Appropriations	4,868,700	5,159,700	5,439,700	41,223,200	42,882,500	44,741,200	27,488,700	29,714,000	31,641,700
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,328,283	983,368 [1]	750,000 [1]	5,686,382	5,697,547	5,599,053			
6. State Gifts, Grants & Contracts				106,410	184,520	158,638			
7. Local Gifts, Grants & Contracts	362			241,357	240,557	239,585	2,640,170	3,140,331	3,304,150
8. Private Gifts, Grants & Contracts	572,250	570,749	455,000 [2]	780,524	954,365	951,331			
9. Endowment Income									
10. Sales & Services of Educ. Act.				4,660,634	4,801,549	4,969,950	635,102	700,340	700,340
11. Other Sources	8,351 [3]	5,300 [3]	5,200	538,857	672,162	940,838	96,014		
Total Educational & General Funds	$ 8,130,568	$ 8,125,892	$ 8,036,675	$ 58,803,621	$ 61,419,297	$ 63,742,161	$ 37,378,468	$ 40,564,439	$ 42,946,963
B. Auxiliary Enterprises Funds	228,357	188,350	194,350	6,779,231	7,095,514	7,324,067			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	$ 8,358,925	$ 8,314,242	$ 8,231,025	$ 65,582,852	$ 68,514,811	$ 71,066,228	$ 37,378,468	$ 40,564,439	$ 42,946,963
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 3,076,030	$ 3,290,829	$ 3,509,695	$ 14,629,099	$ 15,806,800	$ 16,939,948	$ 27,385,591	$ 31,966,244	$ 33,604,962
2. Research	868,072	854,103	1,063,701	1,371,030	1,430,627	1,365,005			
3. Public Service	14,293	1,500 [4]	35,000 [4]	405,148	452,765	450,750			
4. Academic Support	210,727	207,033	202,931	9,694,955	10,009,341	9,951,734	1,919,985	2,078,433	2,387,683 [1]
5. Student Services	160,817	177,925 [5]	149,076	1,569,871	1,645,250	1,586,109			
6. Institutional Support	1,175,996	1,285,297	1,391,640	6,462,152	7,507,437 [2]	7,117,590			
7. Staff Benefits	1,165,881	1,233,300	1,283,500	10,954,569	11,280,922	12,424,226	6,119,329	6,818,202	6,954,318
8. Operation & Maint. of Plant	1,063,351	1,009,872	913,706	8,168,865	9,823,267 [3]	9,701,610			
9. Scholarships & Fellowships	169,462	162,693	177,500	1,895,453	2,185,680	2,327,189			
Total E&G Expenditures	$ 7,904,629	$ 8,222,552	$ 8,726,749	$ 55,151,142	$ 60,142,089	$ 61,864,161	$ 35,424,905	$ 40,862,879	$ 42,946,963
Mandatory Transfers (In)/Out				858,966	823,790 [4]	250,000 [4]			
Non-Mandatory Transfers (In)/Out	265,255	242,288	(690,074) [6]	(346,536) [5]	1,883,040 [5]	1,589,000	1,953,563 [2]	(298,440) [2]	
Total Educational and General	$ 8,169,884	$ 8,464,840	$ 8,036,675	$ 55,663,572	$ 62,848,919	$ 63,703,161	$ 37,378,468	$ 40,564,439	$ 42,946,963
B. Auxiliary Enterprises Funds									
Expenditures	$ 306,643	$ 260,970	$ 236,925	$ 5,914,699	$ 6,200,884	$ 6,443,220			
Mandatory Transfers (In)/Out		9,800	9,800	765,866	788,700	837,800			
Non-Mandatory Transfers (In)/Out	(101,434)	(82,420)	(52,375)	(1,353)					
Total Auxiliary Enterprises	$ 205,209	$ 188,350	$ 194,350	$ 6,679,212	$ 6,989,584	$ 7,281,020			
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	$ (39,316)	$ (338,948)		$ 3,140,049	$ (1,429,622)	$ 39,000			
Auxiliary Enterprises Funds	23,148			100,019	105,930	43,047			
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	$ (16,168)	$ (338,948)		$ 3,240,068	$ (1,323,692)	$ 82,047			
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 8,130,568	$ 8,125,892	$ 8,036,675	$ 58,803,621	$ 61,419,297	$ 63,742,161	$ 37,378,468	$ 40,564,439	$ 42,946,963
Auxiliary Enterprises Funds	228,357	188,350	194,350	6,779,231	7,095,514	7,324,067			
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	$ 8,358,925	$ 8,314,242	$ 8,231,025	$ 65,582,852	$ 68,514,811	$ 71,066,228	$ 37,378,468	$ 40,564,439	$ 42,946,963

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

EXHIBIT B
(Cont.)

	Family Medicine Units			Total UT-Memphis			Agricultural Experiment Station		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				$ 12,084,739	$ 12,995,865	$ 13,442,339			
2. Federal Appropriations							$ 4,899,311	$ 5,170,498	$ 5,228,649
3. State Appropriations	$ 2,978,700	$ 3,441,600	$ 3,716,300	71,690,600	76,038,100	80,099,200	15,899,000	16,624,400	17,274,700
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts				5,686,382	5,697,547	5,599,053	205,540	180,000	170,000
6. State Gifts, Grants & Contracts				106,410	184,520	158,638	17,491	15,000	15,000
7. Local Gifts, Grants & Contracts	5,992	3,547	3,000	2,887,519	3,384,435	3,546,735	4,926		
8. Private Gifts, Grants & Contracts				780,524	954,365	951,331	71,394	50,000	60,000
9. Endowment Income									
10. Sales & Services of Educ. Act.	9,188,319	8,859,857	10,967,751 1	14,484,055	14,361,746	16,638,041	3,242,336	3,050,000	2,952,000
11. Other Sources	154,316	97,875	125,000	789,187	770,037	1,065,838	6,668	2,000	2,000
Total Educational & General Funds	$ 12,327,327	$ 12,402,879	$ 14,812,051	$108,509,416	$114,386,615	$121,501,175	$ 24,346,666	$ 25,091,898	$ 25,702,349
B. Auxiliary Enterprises Funds				6,779,231	7,095,514	7,324,067			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	$ 12,327,327	$ 12,402,879	$ 14,812,051	$115,288,647	$121,482,129	$128,825,242	$ 24,346,666	$ 25,091,898	$ 25,702,349
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 9,532,962	$ 10,658,010	$ 12,460,299	$ 51,547,652	$ 58,431,054	$ 63,005,209			
2. Research				1,371,030	1,430,627	1,365,005	$ 18,595,087	$ 19,369,887	$ 19,370,694
3. Public Service				405,148	452,765	450,750			
4. Academic Support				11,614,940	12,087,774	12,339,417	551,574	628,419	687,968
5. Student Services				1,569,871	1,645,250	1,586,109			
6. Institutional Support				6,462,152	7,507,437	7,117,590	404,664	476,515	454,037
7. Staff Benefits	1,577,726	1,987,816	2,284,152	18,651,624	20,086,940	21,662,696	4,263,459	4,474,887	4,981,250 1
8. Operation & Maint. of Plant				8,168,865	9,823,267	9,701,610			
9. Scholarships & Fellowships				1,895,453	2,185,680	2,327,189			
Total E&G Expenditures	$ 11,110,688	$ 12,645,826	$ 14,744,451	$101,686,735	$113,650,794	$119,555,575	$ 23,814,784	$ 24,949,708	$ 25,493,949
Mandatory Transfers (In)/Out				858,966	823,790	250,000			
Non-Mandatory Transfers (In)/Out	66,221	55,200	67,600	1,673,248	1,639,800	1,656,600	138,107	236,600 2	208,400 3
Total Educational and General	$ 11,176,909	$ 12,701,026	$ 14,812,051	$104,218,949	$116,114,384	$121,462,175	$ 23,952,891	$ 25,186,308	$ 25,702,349
B. Auxiliary Enterprises Funds									
Expenditures				$ 5,914,699	$ 6,200,884	$ 6,443,220			
Mandatory Transfers (In)/Out				765,866	788,700	837,800			
Non-Mandatory Transfers (In)/Out				(1,353)					
Total Auxiliary Enterprises				$ 6,679,212	$ 6,989,584	$ 7,281,020			
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	$ 1,150,418	$ (298,147)		$ 4,290,467	$ (1,727,769)	$ 39,000	$ 393,775	$ (94,410)	
Auxiliary Enterprises Funds				100,019	105,930	43,047			
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	$ 1,150,418	$ (298,147)		$ 4,390,486	$ (1,621,839)	$ 82,047	$ 393,775	$ (94,410)	
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 12,327,327	$ 12,402,879	$ 14,812,051	$108,509,416	$114,386,615	$121,501,175	$ 24,346,666	$ 25,091,898	$ 25,702,349
Auxiliary Enterprises Funds				6,779,231	7,095,514	7,324,067			
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	$ 12,327,327	$ 12,402,879	$ 14,812,051	$115,288,647	$121,482,129	$128,825,242	$ 24,346,666	$ 25,091,898	$ 25,702,349

THE UNIVERSITY OF TENNESSEE
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Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

EXHIBIT B
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				$ 1,363,875	$ 1,500,946	$ 1,568,760			
2. Federal Appropriations	$ 8,393,027	$ 8,156,623	$ 7,859,582						
3. State Appropriations	18,060,300	19,127,900	20,043,700	9,663,700	10,161,500	10,743,600	$ 3,742,500	$ 3,847,300	$ 4,002,300
4. Local Appropriations							120,000	120,000	120,000
5. Federal Gifts, Grants & Contracts				407,282	440,000	475,500	79,533	128,432 [1]	246,991 [2]
6. State Gifts, Grants & Contracts				49,066	44,000	44,400	37,359	10,000 [3]	10,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts				21,081	25,000	30,850			
9. Endowment Income									
10. Sales & Services of Educ. Act.	208,968	182,500	181,800	2,017,297	2,126,000	2,171,000	402,073	487,914	496,001
11. Other Sources	9,876	10,000	10,000	73,879	75,000	97,000	810,051	888,795	874,028
Total Educational & General Funds	$ 26,672,171	$ 27,477,023	$ 28,095,082	$ 13,596,180	$ 14,372,446	$ 15,131,110	$ 5,191,516	$ 5,482,441	$ 5,749,320
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	$ 26,672,171	$ 27,477,023	$ 28,095,082	$ 13,596,180	$ 14,372,446	$ 15,131,110	$ 5,191,516	$ 5,482,441	$ 5,749,320
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction				$ 8,476,689	$ 9,487,890	$ 9,814,518			
2. Research				208,884	200,000	220,000			
3. Public Service	$ 19,806,398	$ 22,272,450	$ 22,218,950				$ 3,721,875	$ 4,658,264 [4]	$ 4,535,287
4. Academic Support	129,381	141,034	217,560 [1]	1,114,853	1,302,272 [1]	1,328,992			
5. Student Services									
6. Institutional Support	422,808	481,871	512,001	181,131	231,100 [2]	244,335	268,333	287,993	322,941 [5]
7. Staff Benefits	4,326,846	4,788,910	5,465,891 [2]	1,933,674	2,088,000	2,303,386	789,311	815,331	987,471 [6]
8. Operation & Maint. of Plant				1,035,641	1,290,214 [3]	1,246,493			
9. Scholarships & Fellowships				22,500	25,000	45,000 [4]			
Total E&G Expenditures	$ 24,685,433	$ 27,684,265	$ 28,414,402	$ 12,973,372	$ 14,624,476	$ 15,202,724	$ 4,779,519	$ 5,761,588	$ 5,845,699
Mandatory Transfers (In)/Out				(1,357)					
Non-Mandatory Transfers (In)/Out	1,138,784 [3]	241,000	230,700	261,568 [5]	107,000	107,500	401,371 [7]	197,392 [7]	16,555 [8]
Total Educational and General	$ 25,824,217	$ 27,925,265	$ 28,645,102	$ 13,233,583	$ 14,731,476	$ 15,310,224	$ 5,180,890	$ 5,958,980	$ 5,862,254
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	$ 847,954	$ (448,242)	$ (550,020)	$ 362,597	$ (359,030)	$ (179,114)	$ 10,626	$ (476,539)	$ (112,934)
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	$ 847,954	$ (448,242)	$ (550,020)	$ 362,597	$ (359,030)	$ (179,114)	$ 10,626	$ (476,539)	$ (112,934)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 26,672,171	$ 27,477,023	$ 28,095,082	$ 13,596,180	$ 14,372,446	$ 15,131,110	$ 5,191,516	$ 5,482,441	$ 5,749,320
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	$ 26,672,171	$ 27,477,023	$ 28,095,082	$ 13,596,180	$ 14,372,446	$ 15,131,110	$ 5,191,516	$ 5,482,441	$ 5,749,320

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 990,400	$ 1,065,800	$ 1,120,200	$ 756,600	$ 817,200	$ 861,300	$ 1,948,100	$ 2,037,500	$ 2,086,100
4. Local Appropriations	887,582	955,500	1,008,052	816,419	812,211	806,000			
5. Federal Gifts, Grants & Contracts	24								
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts							253,019	100,000 [1]	100,000
9. Endowment Income							20,845	15,000	14,900
10. Sales & Services of Educ. Act.									
11. Other Sources		18,500 [1]	12,000 [1]	4,788	4,800	4,800	7,548,026	8,483,825 [2]	8,475,000
Total Educational & General Funds	$ 1,878,006	$ 2,039,800	$ 2,140,252	$ 1,577,807	$ 1,634,211	$ 1,672,100	$ 9,769,990	$ 10,636,325	$ 10,676,000
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	$ 1,878,006	$ 2,039,800	$ 2,140,252	$ 1,577,807	$ 1,634,211	$ 1,672,100	$ 9,769,990	$ 10,636,325	$ 10,676,000
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 1,405,738	$ 1,592,994 [2]	$ 1,566,051	$ 1,261,331	$ 1,411,373 [1]	$ 1,397,402			
4. Academic Support	154,898	151,186	155,961						
5. Student Services									
6. Institutional Support	15,300	15,300	15,300	13,100	13,100	13,100	$ 14,155,886	$ 16,844,225 [3]	$ 17,709,400
7. Staff Benefits	323,496	357,485 [2]	376,538	233,364	234,146	267,110 [2]	3,173,859	3,400,000	3,600,000
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	$ 1,899,432	$ 2,116,965	$ 2,113,850	$ 1,507,795	$ 1,658,619	$ 1,677,612	$ 17,329,745	$ 20,244,225	$ 21,309,400
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	(18,102) [3]	15,500	12,100 [4]	19,146 [3]	9,500	10,500	(7,208,720)	(9,607,900) [4]	(10,633,400) [4]
Total Educational and General	$ 1,881,330	$ 2,132,465	$ 2,125,950	$ 1,526,941	$ 1,668,119	$ 1,688,112	$ 10,121,025	$ 10,636,325	$ 10,676,000
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	$ (3,324)	$ (92,665)	$ 14,302	$ 50,866	$ (33,908)	$ (16,012)	$ (351,035)		
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	$ (3,324)	$ (92,665)	$ 14,302	$ 50,866	$ (33,908)	$ (16,012)	$ (351,035)		
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 1,878,006	$ 2,039,800	$ 2,140,252	$ 1,577,807	$ 1,634,211	$ 1,672,100	$ 9,769,990	$ 10,636,325	$ 10,676,000
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	$ 1,878,006	$ 2,039,800	$ 2,140,252	$ 1,577,807	$ 1,634,211	$ 1,672,100	$ 9,769,990	$ 10,636,325	$ 10,676,000

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

EXHIBIT B
(Cont.)

	Total Education & General & Auxiliary Funds			Hospitals			Total University		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$108,698,688	$112,678,275	$117,076,666				$108,698,688	$112,678,275	$117,076,666
2. Federal Appropriations	13,333,292	13,368,076	13,129,186				13,333,292	13,368,076	13,129,186
3. State Appropriations	304,279,249	322,442,800	336,896,500				304,279,249	322,442,800	336,896,500
4. Local Appropriations	1,824,001	1,887,711	1,934,052				1,824,001	1,887,711	1,934,052
5. Federal Gifts, Grants & Contracts	15,044,694	15,012,274	14,803,042				15,044,694	15,012,274	14,803,042
6. State Gifts, Grants & Contracts	935,800	1,043,461	1,001,038				935,800	1,043,461	1,001,038
7. Local Gifts, Grants & Contracts	2,930,005	3,434,435	3,596,735				2,930,005	3,434,435	3,596,735
8. Private Gifts, Grants & Contracts	3,805,753	4,175,382	4,246,771				3,805,753	4,175,382	4,246,771
9. Endowment Income	63,003	57,000	56,900				63,003	57,000	56,900
10. Sales & Services of Educ. Act.	30,282,891	30,240,369	32,758,474				30,282,891	30,240,369	32,758,474
11. Other Sources	12,515,485	12,863,173	15,030,918				12,515,485	12,863,173	15,030,918
Total Educational & General Funds	$493,712,861	$517,202,956	$540,530,282				$493,712,861	$517,202,956	$540,530,282
B. Auxiliary Enterprises Funds	90,386,212	94,548,069	96,086,545				90,386,212	94,548,069	96,086,545
C. Hospitals Funds							294,372,228	290,144,145	289,019,838
TOTAL CURRENT REVENUES	$584,099,073	$611,751,025	$636,616,827	$294,372,228	$290,144,145	$289,019,838	$878,471,301	$901,895,170	$925,636,665
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$177,757,890	$195,513,076	$207,071,694				$177,757,890	$195,513,076	$207,071,694
2. Research	25,888,928	28,378,322	26,089,005				25,888,928	28,378,322	26,089,005
3. Public Service	33,749,412	37,589,233	39,509,621				33,749,412	37,589,233	39,509,621
4. Academic Support	45,965,219	49,505,060	48,290,644				45,965,219	49,505,060	48,290,644
5. Student Services	24,300,135	26,022,578	26,574,080				24,300,135	26,022,578	26,574,080
6. Institutional Support	38,422,608	45,681,495	46,641,176				38,422,608	45,681,495	46,641,176
7. Staff Benefits	82,142,002	88,641,799	95,452,466				82,142,002	88,641,799	95,452,466
8. Operation & Maint. of Plant	35,086,038	41,275,718	40,576,157				35,086,038	41,275,718	40,576,157
9. Scholarships & Fellowships	12,795,464	14,098,867	14,746,040				12,795,464	14,098,867	14,746,040
Total E&G Expenditures	$476,107,696	$526,706,148	$544,950,883				$476,107,696	$526,706,148	$544,950,883
Mandatory Transfers (In)/Out	2,491,159	3,358,671	3,538,573				2,491,159	3,358,671	3,538,573
Non-Mandatory Transfers (In)/Out	2,923,560	(5,218,546)	(7,154,396)				2,923,560	(5,218,546)	(7,154,396)
Total Educational and General	$481,522,415	$524,846,273	$541,335,060				$481,522,415	$524,846,273	$541,335,060
B. Auxiliary Enterprises Funds									
Expenditures	$ 75,222,325	$ 78,272,683	$ 80,376,171				$ 75,222,325	$ 78,272,683	$ 80,376,171
Mandatory Transfers (In)/Out	8,863,139	10,623,679	11,091,222				8,863,139	10,623,679	11,091,222
Non-Mandatory Transfers (In)/Out	5,824,641	5,295,301	4,611,374				5,824,641	5,295,301	4,611,374
Total Auxiliary Enterprises	$ 89,910,105	$ 94,191,663	$ 96,078,767				$ 89,910,105	$ 94,191,663	$ 96,078,767
C. Hospitals Funds Expenditures & Transfers				$278,131,316	$275,512,575	$284,298,728	$278,131,316	$275,512,575	$284,298,728
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	$ 12,190,446	$ (7,643,317)	$ (804,778)				$ 12,190,446	$ (7,643,317)	$ (804,778)
Auxiliary Enterprises Funds	476,107	356,406	7,778				476,107	356,406	7,778
Hospitals Funds				$ 16,240,912	$ 14,631,570	$ 4,721,110	16,240,912	14,631,570	4,721,110
Total Transfers To/(From) Fund Bal.	$ 12,666,553	$ (7,286,911)	$ (797,000)	$ 16,240,912	$ 14,631,570	$ 4,721,110	$ 28,907,465	$ 7,344,659	$ 3,924,110
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$493,712,861	$517,202,956	$540,530,282				$493,712,861	$517,202,956	$540,530,282
Auxiliary Enterprises Funds	90,386,212	94,548,069	96,086,545				90,386,212	94,548,069	96,086,545
Hospitals Funds				$294,372,228	$290,144,145	$289,019,838	294,372,228	290,144,145	289,019,838
Total Unrestricted Current Funds Expenditures and Transfers	$584,099,073	$611,751,025	$636,616,827	$294,372,228	$290,144,145	$289,019,838	$878,471,301	$901,895,170	$925,636,665

EXHIBIT C
Schedule 1

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Chattanooga			Knoxville			Martin		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES									
11 Administrative & Professional Salaries	$ 3,894,729	$ 4,147,549	$ 4,450,279	$ 12,982,518	$ 14,827,186 [9]	$ 15,889,473 [9]	$ 2,486,355	$ 2,761,186 [10]	$ 2,931,882
12 Academic Salaries	15,276,393	16,844,619 [6]	18,093,876 [6]	66,885,941	75,483,833	77,976,720	11,357,716	12,852,034 [11]	13,456,633
13 GTA, GA, and GRA	229,042	623,939 [4]	360,498 [4]	8,805,066	8,984,543	9,041,663	194,797	188,375	181,980
Total Professional Salaries	$ 19,400,164	$ 21,616,107	$ 22,904,653	$ 88,673,525	$ 99,295,562	$ 102,907,856	$ 14,038,868	$ 15,801,595	$ 16,570,495
15 Total Summer School	$ 879,723	$ 782,685	$ 857,369	$ 2,350,505	$ 2,648,199	$ 2,865,000	$ 626,528	$ 604,012	$ 618,182
16 Clerical & Supporting-Salaried	$ 3,201,108	$ 3,561,813 [6]	$ 3,736,006 [6]	$ 18,328,995	$ 20,108,019	$ 21,201,521	$ 2,107,038	$ 2,430,593 [12]	$ 2,453,278
14 Student Employees-Salaried	37,146	40,049	59,026	102,800	88,172	69,103	19,457	18,366	18,622
Total Non-Exempt Salaries	$ 3,238,254	$ 3,601,862	$ 3,795,032	$ 18,431,795	$ 20,196,191	$ 21,270,624	$ 2,126,495	$ 2,448,959	$ 2,471,900
17 Clerical & Supporting-Hourly	$ 2,239,806	$ 2,068,092	$ 2,158,290	$ 10,318,203	$ 10,119,813	$ 10,640,688	$ 2,241,713	$ 2,582,371 [13]	$ 2,432,254
18 Student Employees-Hourly	682,102	906,971 [6]	942,540 [6]	2,172,282	1,985,231	2,188,327	610,791	612,888	576,908
Total Biweekly Wages	$ 2,921,908	$ 2,975,063	$ 3,100,830	$ 12,490,485	$ 12,105,044	$ 12,829,015	$ 2,852,504	$ 3,195,259	$ 3,009,162
TOTAL SALARIES AND WAGES	$ 26,440,049	$ 28,975,717	$ 30,657,884	$ 121,946,310	$ 134,244,996	$ 139,872,495	$ 19,644,395	$ 22,049,825	$ 22,669,739
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	$ 47,988			$ 332,051	$ 613,173 [10]	$ 420,700	$ 4,200	$ 10,000	
21 Staff Benefits-Required	4,688,267	$ 5,441,407 [6]	$ 5,559,899 [6]	20,053,817	22,351,000	23,368,000	3,513,593	3,973,011 [14]	$ 4,090,547
22 Staff Benefits-Optional	2,289,627	2,394,748	2,736,448	10,187,150	10,135,000	11,435,000	1,624,741	1,697,034	2,037,730
31 Travel	652,481	923,865 [4]	970,338 [4]	3,088,187	3,043,407	3,023,920	597,597	650,753	583,752
32 Motor Vehicle Operations	113,812	117,054	117,054	714,364	685,026	790,041	101,126	109,602	99,990
33 Printing, Duplicating & Binding	577,492	686,034 [4]	607,480 [4]	2,215,132 [11]	1,804,042	1,474,443	333,476	388,436	327,988
34 Utilities & Fuel	2,128,964	2,214,815	2,214,815	6,413,996	6,964,397	7,473,589	1,489,249	1,477,850	1,516,119
35 Communications	690,341 [4]	533,773	530,276	5,878,898	5,299,089	5,232,439	543,300	663,369 [15]	631,026
36 Maintenance & Repairs	408,439	400,820	389,867	4,859,760	6,748,722 [12]	5,750,251	395,930	442,504 [16]	311,791
37 Professional Services & Memberships	438,799 [4]	186,854	183,952	2,445,684	1,757,610 [13]	1,496,916 [13]	358,016	272,559	212,013
38 Computer Services	171,528	200,884	200,884	6,891,846	6,791,783	6,464,638	21,107	23,803	32,075
39 Supplies	754,346	1,188,962 [4]	1,220,459 [4]	6,628,253	5,876,054	6,076,408	900,512	750,662 [17]	980,342 [18]
41 Rentals	59,196	107,714 [4]	108,501 [4]	690,868	749,297	854,526	37,113	30,917	22,382
42 Insurance & Interest	50,524	115,690 [4]	115,126 [4]	172,771	830,656 [14]	1,089,000 [14]	47,663	82,108	133,684
43 Awards	576,304	682,129 [4]	745,647 [4]	4,583,913	3,432,276 [15]	3,826,162 [15]	1,575,300	1,823,539 [19]	1,963,504
44 Grants & Subsidies	1,233,297	1,395,263 [4]	1,437,933 [4]	3,052,061	4,106,687 [15]	4,093,992 [15]	644,355	696,393	702,252
45 Mandatory Transfers	(202,745) [7]	145,007	145,007	1,566,292	1,930,908 [7]	2,684,600 [7]	270,003	458,966 [8]	458,966 [8]
46 Contractual & Special Services	1,755,260 [4]	1,853,455 [4]	1,499,721	1,506,712	2,647,491 [13]	5,278,603 [13,16]	1,371,636	1,475,375	1,450,337
47 Non-Mandatory Transfers	855,498	975,505 [8]	990,500 [8]	4,625,157 [8]	1,224,042 [8]	591,350 [8]	772,248	(499,273) [9]	344,873
48 Service Department Credits	(1,420,936)	(1,226,734)	(1,192,848)	(17,796,100)	(14,586,857) [17]	(18,127,679) [17]	(1,972,390)	(2,101,944) [15]	(2,003,666)
49 Other Expenditures	168,439	1,088,658 [4]	551,213 [4]	161,391	2,768,104 [18]	5,380,269 [18]	(94,848)	73,465 [20]	(526)
50-59 Stores for Resale	427,057	138,550	138,550	5,304,280	5,256,641	6,237,525	154,517	179,904	165,700
Total Operating & Miscellaneous	$ 16,463,978	$ 19,564,453	$ 19,270,822	$ 73,576,483	$ 80,428,548	$ 84,914,693	$ 12,688,444	$ 12,679,033	$ 14,060,879
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	$ 771,590	$ 654,950	$ 655,529	$ 5,776,216 [19]	$ 5,275,745 [19]	$ 1,951,305	$ 721,740	$ 806,287 [21]	$ 390,833
62 Minor Equipment	241,921	54,827		1,192,595	530,567	727,584	205,679	176,930	126,208
63 Library Acquisitions	661,545	718,780	699,280	4,186,434	4,364,093	4,708,612	355,908	401,326	382,356
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				740,376	1,102,034 [20]	738,000			
73 Improvements other than Buildings	39,441			1,695,386 [21]			64,217		
Total Equipment & Capital Outlay	$ 1,714,497	$ 1,428,557	$ 1,354,809	$ 13,591,007	$ 11,272,439	$ 8,125,501	$ 1,347,544	$ 1,384,543	$ 899,397
TOTAL OPERATING	$ 18,178,475	$ 20,993,010	$ 20,625,631	$ 87,167,490	$ 91,700,987	$ 93,040,194	$ 14,035,988	$ 14,063,576	$ 14,960,276
TOTAL EXPENDITURES & TRANSFERS	$ 44,618,524	$ 49,968,727	$ 51,283,515	$ 209,113,800	$ 225,945,983	$ 232,912,689	$ 33,680,383	$ 36,113,401	$ 37,630,015

EXHIBIT C
Schedule 1
(Cont.)

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Space Institute Actual 1993	Space Institute Probable 1994	Space Institute Proposed Budget 1995
SALARIES AND WAGES			
11 Administrative & Professional Salaries	$ 788,642	$ 816,933	$ 859,547
12 Academic Salaries	2,261,338	2,408,297	2,463,837
13 GTA, GA, and GRA	240,267	233,121	584,063 [7]
Total Professional Salaries	$ 3,290,247	$ 3,458,351	$ 3,907,447
15 Total Summer School	$ 118,368 [8]	$ 100,000	$ 120,000 [8]
16 Clerical & Supporting-Salaried	$ 21,718	$ 22,197	
14 Student Employees-Salaried	411		$ 4,020
Total Non-Exempt Salaries	$ 22,129	$ 22,197	$ 4,020
17 Clerical & Supporting-Hourly	$ 968,896	$ 975,966	$ 822,273 [9]
18 Student Employees-Hourly	1,574		
Total Biweekly Wages	$ 970,470	$ 975,966	$ 822,273
TOTAL SALARIES AND WAGES	$ 4,401,214	$ 4,556,514	$ 4,853,740
OPERATING & MISCELLANEOUS			
19 Non-Wage Payments	$ 20,347	$ 23,025 [10]	$ 40,084 [10]
21 Staff Benefits-Required	708,420	775,500	767,500
22 Staff Benefits-Optional	343,310	339,050	395,650
31 Travel	145,213	154,098	226,500 [11]
32 Motor Vehicle Operations	55,823	55,438	61,000
33 Printing, Duplicating & Binding	43,971	42,324	88,680 [12]
34 Utilities & Fuel	380,218	401,400	440,900
35 Communications	296,378	250,647 [13]	257,068
36 Maintenance & Repairs	181,171	180,326	110,802 [14]
37 Professional Services & Memberships	66,559	39,720 [15]	49,933
38 Computer Services	29,897	13,024 [16]	13,540
39 Supplies	237,265	194,118	202,426
41 Rentals	45,607	45,400	50,370
42 Insurance & Interest	18,682	18,521	19,725
43 Awards	16,142		3,000
44 Grants & Subsidies	545,611	560,382	639,766 [17]
45 Mandatory Transfers			
46 Contractual & Special Services	111,295	109,260	125,055
47 Non-Mandatory Transfers	265,255	242,288	(690,074) [6]
48 Service Department Credits	(163,564)	(119,388) [18]	(81,100) [18]
49 Other Expenditures	(4,351) [19]	(500) [19]	1,400 [19]
50-59 Stores for Resale	132		
Total Operating & Miscellaneous	$ 3,343,381	$ 3,324,633	$ 2,722,225
EQUIPMENT & CAPITAL OUTLAY			
61 Equipment	$ 242,761	$ 453,865 [20]	$ 328,100 [20]
62 Minor Equipment	74,052	23,001	12,610
63 Library Acquisitions	108,476	106,827	120,000
64 Livestock			
71 Land			
72 Buildings-Capital Outlay			
73 Improvements other than Buildings			
Total Equipment & Capital Outlay	$ 425,289	$ 583,693	$ 460,710
TOTAL OPERATING	$ 3,768,670	$ 3,908,326	$ 3,182,935
TOTAL EXPENDITURES & TRANSFERS	$ 8,169,884	$ 8,464,840	$ 8,036,675

	Memphis-Other Specialized Units Actual 1993	Memphis-Other Specialized Units Probable 1994	Memphis-Other Specialized Units Proposed Budget 1995
SALARIES AND WAGES			
11 Administrative & Professional Salaries	$ 4,774,944	$ 5,173,071	$ 5,486,015
12 Academic Salaries	14,894,141	16,135,325	17,486,652
13 GTA, GA, and GRA	317,414	587,198	527,528
Total Professional Salaries	$ 19,986,499	$ 21,895,594	$ 23,500,195
15 Total Summer School			
16 Clerical & Supporting-Salaried	$ 6,020,757	$ 6,743,645	$ 7,107,886
14 Student Employees-Salaried	17,358	7,710	6,820
Total Non-Exempt Salaries	$ 6,038,115	$ 6,751,355	$ 7,114,706
17 Clerical & Supporting-Hourly	$ 6,352,803	$ 6,775,015	$ 6,941,509
18 Student Employees-Hourly	65,052	129,167 [6]	197,353 [6]
Total Biweekly Wages	$ 6,417,855	$ 6,904,182	$ 7,138,862
TOTAL SALARIES AND WAGES	$ 32,442,469	$ 35,551,131	$ 37,753,763
OPERATING & MISCELLANEOUS			
19 Non-Wage Payments	$ 83,569	$ 158,619 [7]	$ 195,842
21 Staff Benefits-Required	5,244,049	5,796,087	5,840,863
22 Staff Benefits-Optional	4,717,633	4,414,940	5,439,168
31 Travel	477,624	594,056	468,699
32 Motor Vehicle Operations	92,813	104,494	114,150
33 Printing, Duplicating & Binding	240,058	344,180	303,028
34 Utilities & Fuel	3,182,149	2,761,339 [8]	4,321,812
35 Communications	167,814	78,210	180,159 [9]
36 Maintenance & Repairs	2,824,200	4,469,659 [8,10]	2,669,203 [10]
37 Professional Services & Memberships	688,213	301,309 [11]	489,624 [11]
38 Computer Services	(70,525)	(110,790)	25,593 [12]
39 Supplies	4,369,925	4,413,248	4,115,306
41 Rentals	529,134	527,609	586,197
42 Insurance & Interest	44,735	92,377	113,510
43 Awards	1,905,935	2,221,456	2,405,682
44 Grants & Subsidies	6,987	245,616 [13]	36,622
45 Mandatory Transfers	858,966	823,790 [4]	250,000 [4]
46 Contractual & Special Services	2,678,689	3,012,156	2,861,292
47 Non-Mandatory Transfers	(346,536) [5]	1,883,040 [5]	1,589,000
48 Service Department Credits	(10,213,487)	(9,723,717)	(9,768,727)
49 Other Expenditures	335,756	43,235	30,392
50-59 Stores for Resale	2,898,719	2,456,617	2,638,470
Total Operating & Miscellaneous	$ 20,716,420	$ 24,907,530	$ 24,905,885
EQUIPMENT & CAPITAL OUTLAY			
61 Equipment	$ 1,462,671	$ 1,354,342	$ 199,263 [14]
62 Minor Equipment	281,902	336,289	46,250
63 Library Acquisitions	758,868	699,627	798,000
64 Livestock			
71 Land			
72 Buildings-Capital Outlay			
73 Improvements other than Buildings	1,242		
Total Equipment & Capital Outlay	$ 2,504,683	$ 2,390,258	$ 1,043,513
TOTAL OPERATING	$ 23,221,103	$ 27,297,788	$ 25,949,398
TOTAL EXPENDITURES & TRANSFERS	$ 55,663,572	$ 62,848,919	$ 63,703,161

	College of Medicine Units Actual 1993	College of Medicine Units Probable 1994	College of Medicine Units Proposed Budget 1995
SALARIES AND WAGES			
11 Administrative & Professional Salaries	$ 1,550,789	$ 1,047,566 [3]	$ 399,503 [4]
12 Academic Salaries	24,697,887	27,993,574 [3]	29,994,076
13 GTA, GA, and GRA	436,800	475,454	296,418 [5]
Total Professional Salaries	$ 26,685,476	$ 29,516,594	$ 30,689,997
15 Total Summer School			
16 Clerical & Supporting-Salaried	$ 2,943,666	$ 3,401,038	$ 3,755,208
14 Student Employees-Salaried			
Total Non-Exempt Salaries	$ 2,943,666	$ 3,401,038	$ 3,755,208
17 Clerical & Supporting-Hourly	$ 1,362,911	$ 1,497,333	$ 1,497,897
18 Student Employees-Hourly	4,401		31,962
Total Biweekly Wages	$ 1,367,312	$ 1,497,333	$ 1,529,859
TOTAL SALARIES AND WAGES	$ 30,996,454	$ 34,414,965	$ 35,975,064
OPERATING & MISCELLANEOUS			
19 Non-Wage Payments	$ 50,776	$ 65,029	$ 120,752 [6]
21 Staff Benefits-Required	5,520,773	6,191,222	6,287,217
22 Staff Benefits-Optional	14,571		
31 Travel	212,711	240,836	163,500
32 Motor Vehicle Operations		117	
33 Printing, Duplicating & Binding	54,051	117,002	95,796
34 Utilities & Fuel	(12)	516	
35 Communications	623,272	638,302	546,019
36 Maintenance & Repairs	309,132	335,340	263,446
37 Professional Services & Memberships	311,711	837,622	851,832
38 Computer Services	84,310	88,607	70,831
39 Supplies	1,472,143	1,523,300	1,322,227
41 Rentals	305,343	859,574 [7]	620,845
42 Insurance & Interest	621	1,010	12,300
43 Awards			
44 Grants & Subsidies	152,208	(805,925) [8]	18,464
45 Mandatory Transfers			
46 Contractual & Special Services	(3,138,475) [9]	(2,080,796) [10]	(670,529) [10]
47 Non-Mandatory Transfers	1,953,563 [2]	(298,440) [2]	
48 Service Department Credits	(2,745,430)	(3,096,358)	(3,503,143) [10]
49 Other Expenditures	4,553	139,040 [11]	15,240
50-59 Stores for Resale	44,299	46,909	54,309
Total Operating & Miscellaneous	$ 5,230,120	$ 4,802,907	$ 6,269,106
EQUIPMENT & CAPITAL OUTLAY			
61 Equipment	$ 1,043,641	$ 1,250,068	$ 699,793 [12]
62 Minor Equipment	106,519	94,992	3,000
63 Library Acquisitions	1,734	1,507	
64 Livestock			
71 Land			
72 Buildings-Capital Outlay			
73 Improvements other than Buildings			
Total Equipment & Capital Outlay	$ 1,151,894	$ 1,346,567	$ 702,793
TOTAL OPERATING	$ 6,382,014	$ 6,149,474	$ 6,971,899
TOTAL EXPENDITURES & TRANSFERS	$ 37,378,468	$ 40,564,439	$ 42,946,963

EXHIBIT C
Schedule 1
(Cont.)

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES									
11 Administrative & Professional Salaries				$ 6,325,733	$ 6,220,637	$ 5,885,518	$ 769,312 [4]	$ 620,053	$ 644,918
12 Academic Salaries	$ 5,340,776	$ 6,217,352	$ 7,573,985	44,932,804	50,346,251	55,054,713	8,022,071 [4]	9,057,415	9,905,696
13 GTA, GA, and GRA	27			754,241	1,062,652	823,946	702,618	733,469	733,627
Total Professional Salaries	$ 5,340,803	$ 6,217,352	$ 7,573,985	$ 52,012,778	$ 57,629,540	$ 61,764,177	$ 9,494,001	$ 10,410,937	$ 11,284,241
15 Total Summer School									
16 Clerical & Supporting-Salaried	$ 1,416,601	$ 1,731,792	$ 2,018,383	$ 10,381,024	$ 11,876,475	$ 12,881,477	$ 3,921,664	$ 4,255,253	$ 4,590,489 [5]
14 Student Employees-Salaried				17,358	7,710	6,820	2,435		2,000 [5]
Total Non-Exempt Salaries	$ 1,416,601	$ 1,731,792	$ 2,018,383	$ 10,398,382	$ 11,884,185	$ 12,888,297	$ 3,924,099	$ 4,255,253	$ 4,592,489
17 Clerical & Supporting-Hourly	$ 591,510	$ 576,130	$ 670,926	$ 8,307,224	$ 8,848,478	$ 9,110,332	$ 229,264	$ 250,496	$ 206,400 [5]
18 Student Employees-Hourly	19,359	47,342	37,110	88,812	176,509	266,425	181,585	164,000	98,300 [5]
Total Biweekly Wages	$ 610,869	$ 623,472	$ 708,036	$ 8,396,036	$ 9,024,987	$ 9,376,757	$ 410,849	$ 414,496	$ 304,700
TOTAL SALARIES AND WAGES	$ 7,368,273	$ 8,572,616	$ 10,300,404	$ 70,807,196	$ 78,538,712	$ 84,029,231	$ 13,828,949	$ 15,080,686	$ 16,181,430
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				$ 134,345	$ 223,648	$ 316,594	$ 7,333	$ 8,000	$ 1,334 [6]
21 Staff Benefits-Required	$ 912,956	$ 1,242,323	$ 1,393,869	11,677,778	13,229,632	13,521,949	2,343,822	2,613,887	2,754,250 [1]
22 Staff Benefits-Optional	559,057	632,693	773,227	5,291,261	5,047,633	6,212,395	1,422,041	1,321,000	1,660,000
31 Travel	151,811	161,822	176,400	842,146	996,714	808,599	309,392	232,396	239,850
32 Motor Vehicle Operations				92,813	104,611	114,150	16,955	18,000	18,000
33 Printing, Duplicating & Binding	16,671	28,532	26,520	310,780	489,714	425,344	183,730	180,500	163,000
34 Utilities & Fuel	32,763	52,077	52,000	3,214,900	2,813,932	4,373,812	399,799	392,000	391,000
35 Communications	176,851	211,889	216,000	967,937	928,401	942,178	215,989	239,000	221,000
36 Maintenance & Repairs	187,413	154,417	160,450	3,320,745	4,959,416	3,093,099	694,177	750,000	678,500
37 Professional Services & Memberships	43,912	64,104	66,060	1,043,836	1,203,035	1,407,516	35,088	25,700	23,300
38 Computer Services	7,814	7,273	10,450	21,599	(14,910)	106,874	65,364	87,600	79,400
39 Supplies	764,408	695,090	759,400	6,606,476	6,631,638	6,196,933	2,415,389	2,515,006	2,189,051 [6]
41 Rentals	399,150	424,882	427,280	1,233,627	1,812,065	1,634,322	74,098	55,700 [7]	60,700
42 Insurance & Interest	10,600	65,000	65,000	55,956	158,387	190,810	5,087	69,000	68,000
43 Awards	9,250	7,107	7,100	1,915,185	2,228,563	2,412,782	283		
44 Grants & Subsidies		1,190	1,190	159,195	(559,119)	56,276	394,910	384,050	346,000
45 Mandatory Transfers				858,966	823,790	250,000			
46 Contractual & Special Services	103,585	25,525 [2]	122,370	(356,201)	956,885	2,313,133	(524,431)	(490,317)	(534,366)
47 Non-Mandatory Transfers	66,221	55,200	67,600	1,673,248	1,639,800	1,656,600	138,107	236,600 [2]	208,400 [3]
48 Service Department Credits	595			(12,958,322)	(12,820,075)	(13,271,870)	(84,691)	(115,000) [8]	(115,000)
49 Other Expenditures	2,724	8,619	10,420	343,033	190,894	56,052	(1,973)	1,621	1,000
50-59 Stores for Resale	12,672	16,500	17,500	2,955,690	2,520,026	2,710,279	32		
Total Operating & Miscellaneous	$ 3,458,453	$ 3,854,243	$ 4,352,836	$ 29,404,993	$ 33,564,680	$ 35,527,827	$ 8,110,501	$ 8,524,743	$ 8,453,419
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	$ 299,199	$ 197,641	$ 154,311	$ 2,805,511	$ 2,802,051	$ 1,053,367	$ 1,395,198	$ 1,146,179	$ 1,035,000 [6]
62 Minor Equipment	50,984	76,526	3,500	439,405	507,807	52,750	193,039	128,700	16,500 [6]
63 Library Acquisitions			1,000	760,602	701,134	799,000	16,000	16,000	16,000 [6]
64 Livestock							172,617	125,000	
71 Land									
72 Buildings-Capital Outlay							82,268	55,000	[6]
73 Improvements other than Buildings				1,242			154,319	110,000	[6]
Total Equipment & Capital Outlay	$ 350,183	$ 274,167	$ 158,811	$ 4,006,760	$ 4,010,992	$ 1,905,117	$ 2,013,441	$ 1,580,879	$ 1,067,500
TOTAL OPERATING	$ 3,808,636	$ 4,128,410	$ 4,511,647	$ 33,411,753	$ 37,575,672	$ 37,432,944	$ 10,123,942	$ 10,105,622	$ 9,520,919
TOTAL EXPENDITURES & TRANSFERS	$ 11,176,909	$ 12,701,026	$ 14,812,051	$104,218,949	$116,114,384	$121,462,175	$ 23,952,891	$ 25,186,308	$ 25,702,349

EXHIBIT C
Schedule 1
(Cont.)

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES									
11 Administrative & Professional Salaries	$ 218,538 [4]	$ 28,200	$ 28,832	$ 84,021	$ 111,285 [6]	$ 153,139 [6]	$ 294,705	$ 262,409	$ 319,046 [9]
12 Academic Salaries	13,772,077 [4]	15,455,306	15,398,418	5,086,499	5,818,618	6,206,377	1,673,703	1,878,308	2,203,374 [9]
13 GTA, GA, and GRA	2,162	1,000		22,659	31,104	51,611 [7]	4,925	4,575	
Total Professional Salaries	$ 13,992,777	$ 15,484,506	$ 15,427,250	$ 5,193,179	$ 5,961,007	$ 6,411,127	$ 1,973,333	$ 2,145,292	$ 2,522,420
15 Total Summer School									
16 Clerical & Supporting-Salaried	$ 2,769,616	$ 3,034,137	$ 3,108,663	$ 1,869,557	$ 2,048,004	$ 2,102,336	$ 701,194	$ 798,017 [10]	$ 851,709
14 Student Employees-Salaried	4,778	2,298		61,149	47,186	67,205 [8]	2,484	2,759	
Total Non-Exempt Salaries	$ 2,774,394	$ 3,036,435	$ 3,108,663	$ 1,930,706	$ 2,095,190	$ 2,169,541	$ 703,678	$ 800,776	$ 851,709
17 Clerical & Supporting-Hourly	$ 119,274	$ 106,721	$ 112,000	$ 282,151	$ 279,902	$ 336,121 [9]	$ 37,356	$ 44,386 [11]	$ 22,500 [12]
18 Student Employees-Hourly	34,322	42,000	38,000	167,605	176,674	177,620	61,983	68,426 [11]	72,500
Total Biweekly Wages	$ 153,596	$ 148,721	$ 150,000	$ 449,756	$ 456,576	$ 513,741	$ 99,339	$ 112,812	$ 95,000
TOTAL SALARIES AND WAGES	$ 16,920,767	$ 18,669,662	$ 18,685,913	$ 7,573,641	$ 8,512,773	$ 9,094,409	$ 2,776,350	$ 3,058,880	$ 3,469,129
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments		$ 15,500	$ 17,500	$ 1,836	$ 8,672				$ 126,900 [21,28]
21 Staff Benefits-Required	$ 2,192,342	2,764,810	3,028,561 [2]	1,201,085	1,358,000	$ 1,458,400	$ 485,364	$ 522,600	609,248 [6]
22 Staff Benefits-Optional	1,906,688	1,769,200	2,184,000	574,114	547,000	660,500	207,647	191,407	278,011
31 Travel	1,090,686	1,142,150	1,316,250 [5]	154,338	137,984	148,400	197,949	200,314	222,625
32 Motor Vehicle Operations	46,119	48,500	59,200	27,525	22,000	27,400	76,369	63,509 [13]	79,300 [14]
33 Printing, Duplicating & Binding	571,067	427,000	403,500	102,630	85,800	96,500	162,394	127,965 [15]	146,892 [16]
34 Utilities & Fuel	31,104	81,000	81,000	638,638	773,700	824,600	18,787	21,120 [17]	21,150
35 Communications	260,250	342,300	352,500	199,155	178,178	188,050	384,669	487,573 [18]	501,572
36 Maintenance & Repairs	201,228	307,833 [6]	356,500 [6]	508,627	658,376 [3]	637,810	49,180	61,537 [19]	63,321
37 Professional Services & Memberships	37,183	37,400	35,400	37,675	34,224	26,319	182,074	228,075 [20]	125,940 [21]
38 Computer Services	15,533	20,000	25,000	24,505	23,150	27,925	24,198	16,864 [22]	22,350 [23]
39 Supplies	556,698	589,135	574,500	1,178,510	2,111,125 [10]	2,037,207 [10]	320,703	340,918	318,600
41 Rentals	49,919	47,000	46,500	38,788	34,100	30,650	77,100	209,086 [24]	217,179 [24]
42 Insurance & Interest	829	20,600	20,400	40	17,546	17,546	224	99 [25]	30 [25]
43 Awards	47	75,000 [7]		22,550	25,000	45,000 [4]			
44 Grants & Subsidies	411,103	419,937	380,000	332,266	265,613	220,000	110,431	327,886 [26]	179,553 [27]
45 Mandatory Transfers				(1,357)					
46 Contractual & Special Services	679,146	752,971	765,101	479,644	516,061	730,835	535,767	515,014	324,711 [28]
47 Non-Mandatory Transfers	1,138,784 [3]	241,000	230,700	261,568	107,000	107,500	401,371 [7]	197,392 [7]	16,555 [8]
48 Service Department Credits	(458,606)	(527,233)	(524,423)	(565,215)	(1,060,017) [11]	(1,098,827) [11]	(1,373,052)	(1,368,159)	(1,252,462)
49 Other Expenditures	(718)			(24)			3,700	7,673 [29]	77,400 [30]
50-59 Stores for Resale							4,701	5,630	5,950
Total Operating & Miscellaneous	$ 8,729,402	$ 8,574,103	$ 9,352,189	$ 5,216,898	$ 5,843,512	$ 6,185,815	$ 1,869,576	$ 2,156,503	$ 2,084,825
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	$ 86,369	$ 529,000 [8]	$ 530,000 [8]	$ 355,488	$ 300,530	[12]	$ 378,181	$ 584,220 [31]	$ 207,000 [32]
62 Minor Equipment	72,545	144,500 [8]	77,000	59,556	44,661	[12]	154,526	156,106	95,000
63 Library Acquisitions				28,000	28,800	$ 30,000	2,257	3,271	6,300
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings	15,134	8,000			1,200				
Total Equipment & Capital Outlay	$ 174,048	$ 681,500	$ 607,000	$ 443,044	$ 375,191	$ 30,000	$ 534,964	$ 743,597	$ 308,300
TOTAL OPERATING	$ 8,903,450	$ 9,255,603	$ 9,959,189	$ 5,659,942	$ 6,218,703	$ 6,215,815	$ 2,404,540	$ 2,900,100	$ 2,393,125
TOTAL EXPENDITURES & TRANSFERS	$ 25,824,217	$ 27,925,265	$ 28,645,102	$ 13,233,583	$ 14,731,476	$ 15,310,224	$ 5,180,890	$ 5,958,980	$ 5,862,254

EXHIBIT C
Schedule 1
(Cont.)

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES									
11 Administrative & Professional Salaries		$ (2,203)					$ 6,546,046	$ 7,390,984	$ 8,071,857 [5]
12 Academic Salaries	$ 975,717	1,129,161 [2]	$ 1,092,611	$ 803,297	$ 859,200	$ 905,852			
13 GTA, GA, and GRA		(7,200)	6,000				35,145	54,951	41,335
Total Professional Salaries	$ 975,717	$ 1,119,758	$ 1,098,611	$ 803,297	$ 859,200	$ 905,852	$ 6,581,191	$ 7,445,935	$ 8,113,192
15 Total Summer School									
16 Clerical & Supporting-Salaried	$ 172,605	$ 224,337 [2]	$ 218,035	$ 105,838	$ 115,098	$ 118,610	$ 3,323,185	$ 3,692,232	$ 3,846,053
14 Student Employees-Salaried							12,131	12,990	10,000
Total Non-Exempt Salaries	$ 172,605	$ 224,337	$ 218,035	$ 105,838	$ 115,098	$ 118,610	$ 3,335,316	$ 3,705,222	$ 3,856,053
17 Clerical & Supporting-Hourly	$ 8,624	$ 8,401	$ 13,000 [5]	$ 3,541	$ 4,940 [4]	$ 5,000	$ 1,164,554	$ 1,231,279	$ 1,251,745
18 Student Employees-Hourly	23,733	26,001	33,000 [5]		2,000	2,000	219,343	257,896	358,076
Total Biweekly Wages	$ 32,357	$ 34,402	$ 46,000	$ 3,541	$ 6,940	$ 7,000	$ 1,383,897	$ 1,489,175	$ 1,609,821
TOTAL SALARIES AND WAGES	$ 1,180,679	$ 1,378,497	$ 1,362,646	$ 912,676	$ 981,238	$ 1,031,462	$ 11,300,404	$ 12,640,332	$ 13,579,066
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments						$ 28,200			
21 Staff Benefits-Required	$ 186,694	$ 219,039	$ 211,970	$ 136,224	$ 145,684	149,977	$ 1,834,269	$ 2,014,000	$ 1,980,000
22 Staff Benefits-Optional	104,376	102,796	140,947	66,284	58,815	87,267 [2]	944,381	973,000	1,160,000
31 Travel	86,689	94,701	97,500	42,034	43,995	54,000 [1]	658,872	720,565	832,381
32 Motor Vehicle Operations	20,872	24,615 [2]	29,000 [2]	46,006	42,164	52,000 [1]	66,730	80,198	82,678
33 Printing, Duplicating & Binding	43,810	26,670 [6]	32,000 [7]	33,286	34,902	37,000	823,624	1,240,040 [6]	1,116,926
34 Utilities & Fuel							546,915	600,000	600,000
35 Communications	58,348	69,900 [8]	70,400 [8]	36,324	50,857 [5]	54,500 [5]	672,507	725,786	799,812
36 Maintenance & Repairs	5,937	6,654 [9]	4,500	5,255	5,200	6,000 [6]	510,424	670,152	702,380
37 Professional Services & Memberships	32,091	15,120 [10]	16,500	19,874	22,815 [7]	21,000	970,872	1,257,291 [6]	1,128,456
38 Computer Services	9,697	9,705	10,000	10,379 [8]	3,229	5,000 [9]	1,388,512 [7]	895,065	922,604
39 Supplies	16,485	22,838 [2]	26,000 [2]	13,699	22,474 [1]	25,000 [1]	695,383	899,223	845,850
41 Rentals	26,721	27,646	27,700	81,820	82,876	83,600	193,109	282,017	277,682
42 Insurance & Interest	1	3		1			12,410	13,632	63,480 [8]
43 Awards							2,746	4,900	5,900
44 Grants & Subsidies	(15,553)	(14,200)	(20,000) [11]	2,480			50,395	5,095	5,095
45 Mandatory Transfers									
46 Contractual & Special Services	67,548	89,851 [12]	79,687	65,635	105,151 [10]	32,606 [11]	1,130,580	1,711,480 [9]	1,594,894 [9]
47 Non-Mandatory Transfers	(18,102) [3]	15,500	12,100 [4]	19,146 [3]	9,500	10,500	(7,208,720)	(9,607,900) [4]	(10,633,400) [4]
48 Service Department Credits							(8,022,467) [7]	(6,763,374)	(7,163,211)
49 Other Expenditures	(85)			(25)			36,695	14,359	40,251
50-59 Stores for Resale							1,020,250	1,055,537	1,055,537
Total Operating & Miscellaneous	$ 625,529	$ 710,838	$ 738,304	$ 578,422	$ 627,662	$ 646,650	$ (3,672,513)	$ (3,208,934)	$ (4,582,685)
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	$ 15,379	$ 1,500 [13]	$ 1,000 [13]	$ 17,126	$ 50,000 [12]	[13]	$ 2,224,560 [10]	$ 1,180,515	$ 1,679,619
62 Minor Equipment	24,437	16,662		6,047	9,219		106,989	24,412	
63 Library Acquisitions	35,306	24,968 [14]	24,000	12,670	[14]	$ 10,000			
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings							161,585		
Total Equipment & Capital Outlay	$ 75,122	$ 43,130	$ 25,000	$ 35,843	$ 59,219	$ 10,000	$ 2,493,134	$ 1,204,927	$ 1,679,619
TOTAL OPERATING	$ 700,651	$ 753,968	$ 763,304	$ 614,265	$ 686,881	$ 656,650	$ (1,179,379)	$ (2,004,007)	$ (2,903,066)
TOTAL EXPENDITURES & TRANSFERS	$ 1,881,330	$ 2,132,465	$ 2,125,950	$ 1,526,941	$ 1,668,119	$ 1,688,112	$ 10,121,025	$ 10,636,325	$ 10,676,000

EXHIBIT C
Schedule 1
(Cont.)

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Total Educational and General Funds		
	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES			
11 Administrative & Professional Salaries	$ 34,390,599	$ 37,184,219	$ 39,234,491
12 Academic Salaries	171,047,555	192,133,042	202,758,107
13 GTA, GA, and GRA	10,990,923	11,910,529	11,824,723
Total Professional Salaries	$216,429,077	$241,227,790	$253,817,321
15 Total Summer School	$ 3,975,124	$ 4,134,896	$ 4,460,551
16 Clerical & Supporting-Salaried	$ 46,903,542	$ 52,166,175	$ 55,108,177
14 Student Employees-Salaried	260,147	219,530	236,796
Total Non-Exempt Salaries	$ 47,163,689	$ 52,385,705	$ 55,344,973
17 Clerical & Supporting-Hourly	$ 25,920,608	$ 26,520,845	$ 27,110,603
18 Student Employees-Hourly	4,244,132	4,418,596	4,753,696
Total Biweekly Wages	$ 30,164,740	$ 30,939,441	$ 31,864,299
TOTAL SALARIES AND WAGES	$297,732,630	$328,687,832	$345,487,144
OPERATING & MISCELLANEOUS			
19 Non-Wage Payments	$ 548,099	$ 902,018	$ 951,312
21 Staff Benefits-Required	49,021,676	55,408,570	57,500,301
22 Staff Benefits-Optional	24,961,621	24,576,683	28,987,948
31 Travel	7,865,581	8,340,942	8,524,115
32 Motor Vehicle Operations	1,378,513	1,370,717	1,529,813
33 Printing, Duplicating & Binding	5,401,392	5,533,427	4,919,753
34 Utilities & Fuel	15,262,570	15,740,214	17,936,985
35 Communications	10,204,095	9,768,873	9,780,821
36 Maintenance & Repairs	11,140,873	15,191,540	12,104,821
37 Professional Services & Memberships	5,667,750	5,080,403	4,727,245
38 Computer Services	8,674,166	8,070,197	7,910,290
39 Supplies	20,323,718	21,142,153	20,692,776
41 Rentals	2,607,968	3,483,818	3,414,112
42 Insurance & Interest	364,188	1,326,242	1,717,801
43 Awards	8,692,469	8,271,407	9,001,995
44 Grants & Subsidies	6,920,550	7,587,987	8,040,867
45 Mandatory Transfers	2,491,159	3,358,671	3,538,573
46 Contractual & Special Services	6,822,590	10,242,677	13,660,317
47 Non-Mandatory Transfers	2,923,560	(5,218,546)	(7,154,396)
48 Service Department Credits	(44,815,344)	(40,688,781)	(44,831,086)
49 Other Expenditures	611,235	4,144,274	6,107,059
50-59 Stores for Resale	9,866,661	9,156,288	10,313,541
Total Operating & Miscellaneous	$156,935,090	$172,789,774	$179,374,963
EQUIPMENT & CAPITAL OUTLAY			
61 Equipment	$ 14,790,120	$ 13,784,842	$ 7,831,753
62 Minor Equipment	2,770,794	1,817,392	1,107,652
63 Library Acquisitions	6,167,196	6,365,199	6,795,548
64 Livestock	172,617	125,000	
71 Land			
72 Buildings-Capital Outlay	822,644	1,157,034	738,000
73 Improvements other than Buildings	2,131,324	119,200	
Total Equipment & Capital Outlay	$ 26,854,695	$ 23,368,667	$ 16,472,953
TOTAL OPERATING	$183,789,785	$196,158,441	$195,847,916
TOTAL EXPENDITURES & TRANSFERS	$481,522,415	$524,846,273	$541,335,060

EXHIBIT C
Schedule 2

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Chattanooga			Knoxville			Martin		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES									
11 Administrative & Professional Salaries	$ 131,624	$ 172,558	$ 155,621	$ 5,383,695	$ 5,450,304	$ 5,557,187	$ 242,230	$ 255,053	$ 269,039
12 Academic Salaries								6,374	
13 GTA, GA, and GRA	1,672			262,093	268,194	296,015	158		
Total Professional Salaries	$ 133,296	$ 172,558	$ 155,621	$ 5,645,788	$ 5,718,498	$ 5,853,202	$ 242,388	$ 261,427	$ 269,039
15 Total Summer School									
16 Clerical & Supporting-Salaried	$ 241,626	$ 148,736	$ 179,312	$ 2,405,550	$ 2,573,430	$ 2,612,632	$ 236,589	$ 246,734	$ 244,690
14 Student Employees-Salaried	2,429			751,158	787,612	795,461	32,883	39,001	35,922
Total Non-Exempt Salaries	$ 244,055	$ 148,736	$ 179,312	$ 3,156,708	$ 3,361,042	$ 3,408,093	$ 269,472	$ 285,735	$ 280,612
17 Clerical & Supporting-Hourly	$ 318,702	$ 199,772	$ 176,642	$ 7,469,285	$ 6,817,517	$ 6,972,017	$ 635,176	$ 659,283	$ 710,340
18 Student Employees-Hourly	214,015	194,143	194,143	1,741,813	1,798,294	1,880,294	472,170	475,984	495,767
Total Biweekly Wages	$ 532,717	$ 393,915	$ 370,785	$ 9,211,098	$ 8,615,811	$ 8,852,311	$ 1,107,346	$ 1,135,267	$ 1,206,107
TOTAL SALARIES AND WAGES	$ 910,068	$ 715,209	$ 705,718	$ 18,013,594	$ 17,695,351	$ 18,113,606	$ 1,619,206	$ 1,682,429	$ 1,755,758
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				$ 72,203	$ 46,154	$ 47,375			
21 Staff Benefits-Required	$ 104,063	$ 42,422	$ 30,632	2,229,143	2,462,561	2,393,456	$ 169,416	$ 217,071	$ 254,396
22 Staff Benefits-Optional	32,883	104,999	98,969	1,520,612	1,217,360	1,823,621	160,065	199,313	166,041
31 Travel	5,030	6,900	6,900	2,042,904	2,140,654	1,694,650	8,224	9,874	9,600
32 Motor Vehicle Operations	14,561	14,100	14,100	159,206	183,420	187,604	9,923	7,400	7,800
33 Printing, Duplicating & Binding	36,953	16,775	16,750	698,791	659,321	663,600	20,826	21,400	20,400
34 Utilities & Fuel	367,788	480,590	472,200	3,859,296	4,155,945	4,419,069	907,957	685,300	738,050
35 Communications	101,886	76,200	76,200	1,478,710	1,567,533	1,661,780	474,037	465,617	582,153
36 Maintenance & Repairs	373,735	117,750	117,750	3,753,657	5,332,097	4,625,839	272,515	343,820	641,355
37 Professional Services & Memberships	70,568	23,944	23,944	409,083	254,965	1,724,300	27,195	9,072	11,100
38 Computer Services	11,509	21,800	21,800	237,909	232,900	342,900	7,208	8,000	10,500
39 Supplies	45,747	35,250	34,900	2,562,680	2,388,068	1,994,639	447,715	318,944	288,965
41 Rentals	6,136	23,841	23,841	528,390	687,377	746,950	10,422	900	900
42 Insurance & Interest	142	1,505	1,500	214,874	512,482	538,874	35,258	47,400	60,900
43 Awards	24,726	33,600	33,600	1,877,405	2,207,300	2,173,000	48,651	61,250	87,500
44 Grants & Subsidies		164,500	164,500	(10,506)	550	550			
45 Mandatory Transfers	798,055	1,134,150	1,134,150	6,738,417	7,880,857	8,208,369	560,800	810,172	901,103
46 Contractual & Special Services	250,353	208,000	208,000	2,848,835	2,562,385	2,699,862	(34,295)	(5,459)	92,878
47 Non-Mandatory Transfers	473,085	721,244	721,244	5,260,349	4,661,569	4,017,505	193,993	(5,092)	(75,000)
48 Service Department Credits	(23)	(164,499)	(167,817)	(582,098)	(449,921)	(409,000)	(318,872)	(491,269)	(486,210)
49 Other Expenditures	(264,878)	64,901	64,901	(34,912)	530,921	699,148	95,101	181,045	73,129
50-59 Stores for Resale	1,264,546	601,442	601,442	16,075,205	17,216,687	17,268,181	1,373,438	1,630,030	1,676,925
Total Operating & Miscellaneous	$ 3,716,865	$ 3,729,414	$ 3,699,506	$ 51,940,153	$ 56,451,185	$ 57,522,272	$ 4,469,577	$ 4,514,788	$ 5,062,485
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	$ 64,768	$ 43,356	$ 27,190	$ 1,202,502	$ 1,278,658	$ 1,093,244	$ 59,153	$ 76,943	$ 125,609
62 Minor Equipment	22,040	838		681,440	404,397	341,205	82,316	75,552	48,079
63 Library Acquisitions									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				244,001					
73 Improvements other than Buildings								345,609	108,725
Total Equipment & Capital Outlay	$ 86,808	$ 44,194	$ 27,190	$ 2,127,943	$ 1,683,055	$ 1,434,449	$ 141,469	$ 498,104	$ 282,413
TOTAL OPERATING	$ 3,803,673	$ 3,773,608	$ 3,726,696	$ 54,068,096	$ 58,134,240	$ 58,956,721	$ 4,611,046	$ 5,012,892	$ 5,344,898
TOTAL EXPENDITURES & TRANSFERS	$ 4,713,741	$ 4,488,817	$ 4,432,414	$ 72,081,690	$ 75,829,591	$ 77,070,327	$ 6,230,252	$ 6,695,321	$ 7,100,656

EXHIBIT C
Schedule 2
(Cont.)

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Space Institute			Memphis-Other Specialized Units			Total Auxiliary Enterprises Funds		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES									
11 Administrative & Professional Salaries	$ 35,981	$ 45,800	$ 30,430	$ 257,665	$ 261,211	$ 264,828	$ 6,051,195	$ 6,184,926	$ 6,277,105
12 Academic Salaries								6,374	
13 GTA, GA, and GRA							263,923	268,194	296,015
Total Professional Salaries	$ 35,981	$ 45,800	$ 30,430	$ 257,665	$ 261,211	$ 264,828	$ 6,315,118	$ 6,459,494	$ 6,573,120
15 Total Summer School									
16 Clerical & Supporting-Salaried				$ 103,894	$ 62,799	$ 74,015	$ 2,987,659	$ 3,031,699	$ 3,110,649
14 Student Employees-Salaried							786,470	826,613	831,383
Total Non-Exempt Salaries				$ 103,894	$ 62,799	$ 74,015	$ 3,774,129	$ 3,858,312	$ 3,942,032
17 Clerical & Supporting-Hourly	$ 54,763	$ 56,611	$ 41,501	$ 492,009	$ 588,358	$ 634,443	$ 8,969,936	$ 8,321,541	$ 8,534,943
18 Student Employees-Hourly				13,528	22,718	30,534	2,441,526	2,491,139	2,600,738
Total Biweekly Wages	$ 54,763	$ 56,611	$ 41,501	$ 505,537	$ 611,076	$ 664,977	$ 11,411,462	$ 10,812,680	$ 11,135,681
TOTAL SALARIES AND WAGES	$ 90,744	$ 102,411	$ 71,931	$ 867,096	$ 935,086	$ 1,003,820	$ 21,500,709	$ 21,130,486	$ 21,650,833
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments							$ 72,203	$ 46,154	$ 47,375
21 Staff Benefits-Required	$ 13,020	$ 17,104	$ 10,918	$ 129,994	$ 133,098	$ 145,968	2,645,636	2,872,256	2,835,370
22 Staff Benefits-Optional	13,019	16,393	10,393	82,384	82,836	91,747	1,808,963	1,620,901	2,190,771
31 Travel	68			5,546	8,419	11,200	2,061,773	2,165,847	1,722,350
32 Motor Vehicle Operations				1,109	900	900	184,798	205,820	210,404
33 Printing, Duplicating & Binding				4,821	6,124	2,950	761,390	703,620	703,700
34 Utilities & Fuel				353,424	430,662	465,705	5,488,466	5,752,497	6,095,024
35 Communications	43			568,744	559,727	531,100	2,623,419	2,669,077	2,851,233
36 Maintenance & Repairs	11,568	1,000	10,650	334,309	337,799	254,600	4,745,783	6,132,466	5,650,194
37 Professional Services & Memberships				3,137	4,228	5,795	509,983	292,209	1,765,139
38 Computer Services				86,718	96,007	85,100	343,343	358,707	460,300
39 Supplies	1,703	2,024	1,700	243,530	142,404	146,800	3,301,376	2,886,690	2,467,004
41 Rentals	1,686	1,610	1,600	33,281	36,130	52,550	579,914	749,858	825,841
42 Insurance & Interest				2,296	28,340	28,340	252,570	589,727	629,614
43 Awards							1,950,782	2,302,150	2,294,100
44 Grants & Subsidies				6,586	4,200	4,200	(3,920)	169,250	169,250
45 Mandatory Transfers		9,800	9,800	765,866	788,700	837,800	8,863,139	10,623,679	11,091,222
46 Contractual & Special Services	705			133,096	134,232	184,905	3,198,694	2,899,158	3,185,645
47 Non-Mandatory Transfers	(101,434)	(82,420)	(52,375)	(1,353)			5,824,641	5,295,301	4,611,374
48 Service Department Credits				52,950	(17,838)	28,915	(848,046)	(1,123,527)	(1,034,112)
49 Other Expenditures		100		22,181	58,137	2,650	(182,508)	835,104	839,828
50-59 Stores for Resale	151,600	115,853	120,000	2,960,900	3,178,071	3,313,975	21,825,692	22,742,083	22,980,523
Total Operating & Miscellaneous	$ 91,978	$ 81,464	$ 112,686	$ 5,789,519	$ 6,012,176	$ 6,195,200	$ 66,008,091	$ 70,789,027	$ 72,592,149
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	$ 539		$ 6,000	$ 15,530	$ 35,360	$ 53,500	$ 1,342,492	$ 1,434,317	$ 1,305,543
62 Minor Equipment	21,948	$ 4,475	3,733	7,067	6,962	28,500	814,812	492,224	421,517
63 Library Acquisitions									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay							244,001		
73 Improvements other than Buildings								345,609	108,725
Total Equipment & Capital Outlay	$ 22,487	$ 4,475	$ 9,733	$ 22,597	$ 42,322	$ 82,000	$ 2,401,305	$ 2,272,150	$ 1,835,785
TOTAL OPERATING	$ 114,465	$ 85,939	$ 122,419	$ 5,812,116	$ 6,054,498	$ 6,277,200	$ 68,409,396	$ 73,061,177	$ 74,427,934
TOTAL EXPENDITURES & TRANSFERS	$ 205,209	$ 188,350	$ 194,350	$ 6,679,212	$ 6,989,584	$ 7,281,020	$ 89,910,105	$ 94,191,663	$ 96,078,767

EXHIBIT C
Schedule 3

THE UNIVERSITY OF TENNESSEE
Hospitals Funds Expenditures by Object Classification
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1993, Probable 1994, and Proposed Budget 1995

	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES						
11 Administrative & Professional Salaries	$ 31,518,439	$ 35,060,477	$ 36,985,572	$ 2,852,893	$ 2,953,177	$ 3,308,030
12 Academic Salaries	2,427			814,112	1,119,933	1,165,000
13 GTA, GA, and GRA	16,232	5,754	18,660			
Total Professional Salaries	$ 31,537,098	$ 35,066,231	$ 37,004,232	$ 3,667,005	$ 4,073,110	$ 4,473,030
15 Total Summer School						
16 Clerical & Supporting-Salaried	$ 3,639			$ 79,567	$ 135,115	$ 144,450
14 Student Employees-Salaried	149,348	$ 101,300	$ 49,000			
Total Non-Exempt Salaries	$ 152,987	$ 101,300	$ 49,000	$ 79,567	$ 135,115	$ 144,450
17 Clerical & Supporting-Hourly	$ 64,950,242	$ 67,017,529	$ 68,599,590	$ 8,413,400	$ 9,338,339	$ 10,497,280
18 Student Employees-Hourly	142,783	186,057	136,968	26,172	28,900	54,330
Total Biweekly Wages	$ 65,093,025	$ 67,203,586	$ 68,736,558	$ 8,439,572	$ 9,367,239	$ 10,551,610
TOTAL SALARIES AND WAGES	$ 96,783,110	$ 102,371,117	$ 105,789,790	$ 12,186,144	$ 13,575,464	$ 15,169,090
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments						
21 Staff Benefits-Required	$ 14,094,666	$ 14,800,960	$ 15,090,164	$ 1,698,722	$ 1,892,248	$ 2,157,788
22 Staff Benefits-Optional	9,625,437 [1]	8,887,824	9,090,183	960,070	887,829	1,050,515
31 Travel	756,880	997,534	911,866	27,075	37,232	206,927
32 Motor Vehicle Operations	11,124	17,950	14,318	1,063	219	1,300
33 Printing, Duplicating & Binding	625,355	589,056	531,780	27,630	19,494	44,830
34 Utilities & Fuel	3,803,266	3,993,702	4,020,397	729,648	701,015	797,600
35 Communications	789,178	934,273	838,398	232,039	225,533	278,962
36 Maintenance & Repairs	5,697,268	6,088,756	6,405,325	735,660	1,012,033	1,180,646
37 Professional Services & Memberships	12,001,839	13,302,498 [2]	14,002,293 [2]	3,793,552	3,003,421	3,223,216
38 Computer Services	1,584,031	1,965,050	2,019,002	180,491	196,347	93,640
39 Supplies	13,922,785	12,486,135	12,794,879	2,025,908	2,058,346	2,405,474
41 Rentals	2,425,753	2,955,931	2,960,655	218,592	212,837	250,940
42 Insurance & Interest	367,174 [3]	1,293,701	1,336,563	1,041	127,463	524,000
43 Awards	45,749	41,600	37,910			
44 Grants & Subsidies	165	200				
45 Mandatory Transfers	7,724,651	6,848,216	7,354,907	107,181	117,238	105,128
46 Contractual & Special Services	6,618,097	6,177,690	6,910,458	3,574,524	4,054,592	4,138,126
47 Non-Mandatory Transfers	2,077,338	1,165,600	1,396,600	674,245 [1]	196,000	1,100,800 [2]
48 Service Department Credits	(948,075)	(1,031,584)	(91,159) [4]	(4,863,583)	(5,152,760)	(5,733,469)
49 Other Expenditures	8,513,340	6,537,671	221,943 [5]	3,668,546	4,735,496	3,417,550
50-59 Stores for Resale	36,448,328	37,030,737	39,769,070	11,547,604	14,179,976	14,698,282
Total Operating & Miscellaneous	$ 126,184,349	$ 125,083,500	$ 125,615,552	$ 25,340,008	$ 28,504,559	$ 29,942,255
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	$ 8,380,248	$ 5,463,698	$ 6,985,764			
62 Minor Equipment	370,063	365,743	372,008	$ 105,408	$ 127,884	$ 358,400
63 Library Acquisitions	10,231	9,738	1,302			
64 Livestock						
71 Land						
72 Buildings-Capital Outlay	5,849,844		64,567			
73 Improvements other than Buildings	2,921,911	10,872				
Total Equipment & Capital Outlay	$ 17,532,297	$ 5,850,051	$ 7,423,641	$ 105,408	$ 127,884	$ 358,400
TOTAL OPERATING	$ 143,716,646	$ 130,933,551	$ 133,039,193	$ 25,445,416	$ 28,632,443	$ 30,300,655
TOTAL EXPENDITURES & TRANSFERS	$ 240,499,756	$ 233,304,668	$ 238,828,983	$ 37,631,560	$ 42,207,907	$ 45,469,745

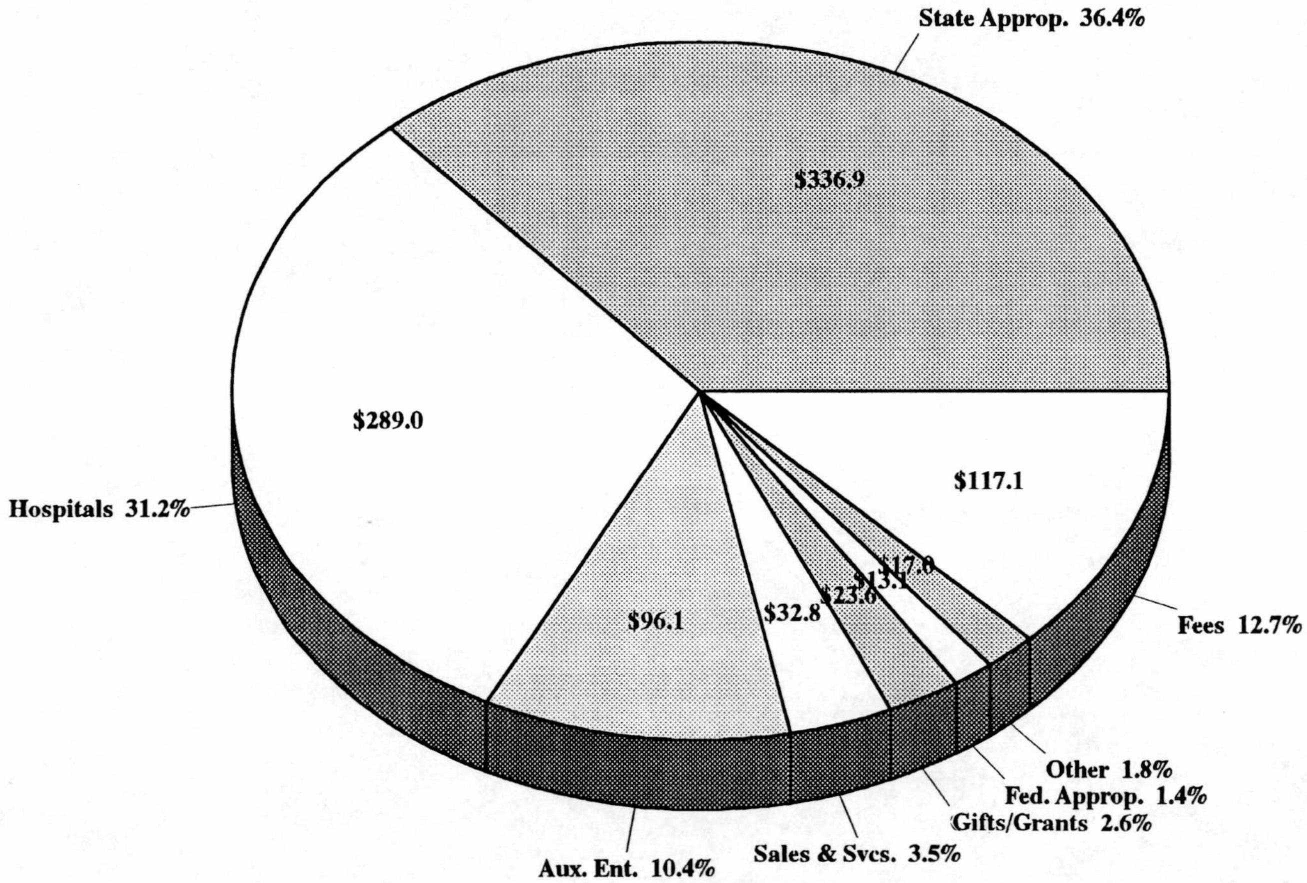
EXHIBIT C
Schedule 3
(Cont.)

THE UNIVERSITY OF TENNESSEE
Total Hospital Funds and Total University Expenditures by Object Classification
Actual 1993, Probable 1994, and Proposed Budget 1995

	Total Hospital Funds			Total University		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
SALARIES AND WAGES						
11 Administrative & Professional Salaries	$ 34,371,332	$ 38,013,654	$ 40,293,602	$ 74,813,126	$ 81,382,799	$ 85,805,198
12 Academic Salaries	816,539	1,119,933	1,165,000	171,864,095	193,259,349	203,923,107
13 GTA, GA, and GRA	16,232	5,754	18,660	11,271,078	12,184,477	12,139,398
Total Professional Salaries	$ 35,204,103	$ 39,139,341	$ 41,477,262	$257,948,299	$286,826,625	$301,867,703
15 Total Summer School				$ 3,975,124	$ 4,134,896	$ 4,460,551
16 Clerical & Supporting-Salaried	$ 83,206	$ 135,115	$ 144,450	$ 49,974,406	$ 55,332,989	$ 58,363,276
14 Student Employees-Salaried	149,348	101,300	49,000	1,195,965	1,147,443	1,117,179
Total Non-Exempt Salaries	$ 232,554	$ 236,415	$ 193,450	$ 51,170,371	$ 56,480,432	$ 59,480,455
17 Clerical & Supporting-Hourly	$ 73,363,642	$ 76,355,868	$ 79,096,870	$108,254,186	$111,198,254	$114,742,416
18 Student Employees-Hourly	168,955	214,957	191,298	6,854,612	7,124,692	7,545,732
Total Biweekly Wages	$ 73,532,597	$ 76,570,825	$ 79,288,168	$115,108,798	$118,322,946	$122,288,148
TOTAL SALARIES AND WAGES	$108,969,254	$115,946,581	$120,958,880	$428,202,592	$465,764,899	$488,096,857
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments				$ 620,302	$ 948,172	$ 998,687
21 Staff Benefits-Required	$ 15,793,388	$ 16,693,208	$ 17,247,952	67,460,700	74,974,034	77,583,623
22 Staff Benefits-Optional	10,585,507	9,775,653	10,140,698	37,356,091	35,973,237	41,319,417
31 Travel	783,955	1,034,766	1,118,793	10,711,309	11,541,555	11,365,258
32 Motor Vehicle Operations	12,187	18,169	15,618	1,575,498	1,594,706	1,755,835
33 Printing, Duplicating & Binding	652,985	608,550	576,610	6,815,767	6,845,597	6,200,063
34 Utilities & Fuel	4,532,914	4,694,717	4,817,997	25,283,950	26,187,428	28,850,006
35 Communications	1,021,217	1,159,806	1,117,360	13,848,731	13,597,756	13,749,414
36 Maintenance & Repairs	6,432,928	7,100,789	7,585,971	22,319,584	28,424,795	25,340,986
37 Professional Services & Memberships	15,795,391	16,305,919	17,225,509	21,973,124	21,678,531	23,717,893
38 Computer Services	1,764,522	2,161,397	2,112,642	10,782,031	10,590,301	10,483,232
39 Supplies	15,948,693	14,544,481	15,200,353	39,573,786	38,573,324	38,360,133
41 Rentals	2,644,345	3,168,768	3,211,595	5,832,227	7,402,444	7,451,548
42 Insurance & Interest	368,215	1,421,164	1,860,563	984,973	3,337,133	4,207,978
43 Awards	45,749	41,600	37,910	10,689,000	10,615,157	11,334,005
44 Grants & Subsidies	165	200		6,916,795	7,757,437	8,210,117
45 Mandatory Transfers	7,831,832	6,965,454	7,460,035	19,186,130	20,947,804	22,089,830
46 Contractual & Special Services	10,192,621	10,232,282	11,048,584	20,213,905	23,374,117	27,894,546
47 Non-Mandatory Transfers	2,751,583	1,361,600	2,497,400	11,499,784	1,438,355	(45,622)
48 Service Department Credits	(5,811,658)	(6,184,344)	(5,824,628)	(51,475,046)	(47,996,652)	(51,689,826)
49 Other Expenditures	12,181,886	11,273,167	3,639,493	12,610,613	16,252,545	10,586,380
50-59 Stores for Resale	47,995,932	51,210,713	54,467,352	79,688,285	83,109,084	87,761,416
Total Operating & Miscellaneous	$151,524,357	$153,588,059	$155,557,807	$374,467,539	$397,166,860	$407,524,919
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	$ 8,380,248	$ 5,463,698	$ 6,985,764	$ 24,512,860	$ 20,682,857	$ 16,123,060
62 Minor Equipment	475,471	493,627	730,408	4,061,077	2,803,243	2,259,577
63 Library Acquisitions	10,231	9,738	1,302	6,177,427	6,374,937	6,796,850
64 Livestock				172,617	125,000	
71 Land						
72 Buildings-Capital Outlay	5,849,844		64,567	6,916,489	1,157,034	802,567
73 Improvements other than Buildings	2,921,911	10,872		5,053,235	475,681	108,725
Total Equipment & Capital Outlay	$ 17,637,705	$ 5,977,935	$ 7,782,041	$ 46,893,705	$ 31,618,752	$ 26,090,779
TOTAL OPERATING	$169,162,062	$159,565,994	$163,339,848	$421,361,244	$428,785,612	$433,615,698
TOTAL EXPENDITURES & TRANSFERS	$278,131,316	$275,512,575	$284,298,728	$849,563,836	$894,550,511	$921,712,555

EXHIBIT D-1

SOURCES AND USES OF TOTAL RESOURCES
AS BUDGETED FOR 1994-95



Sources of Funds

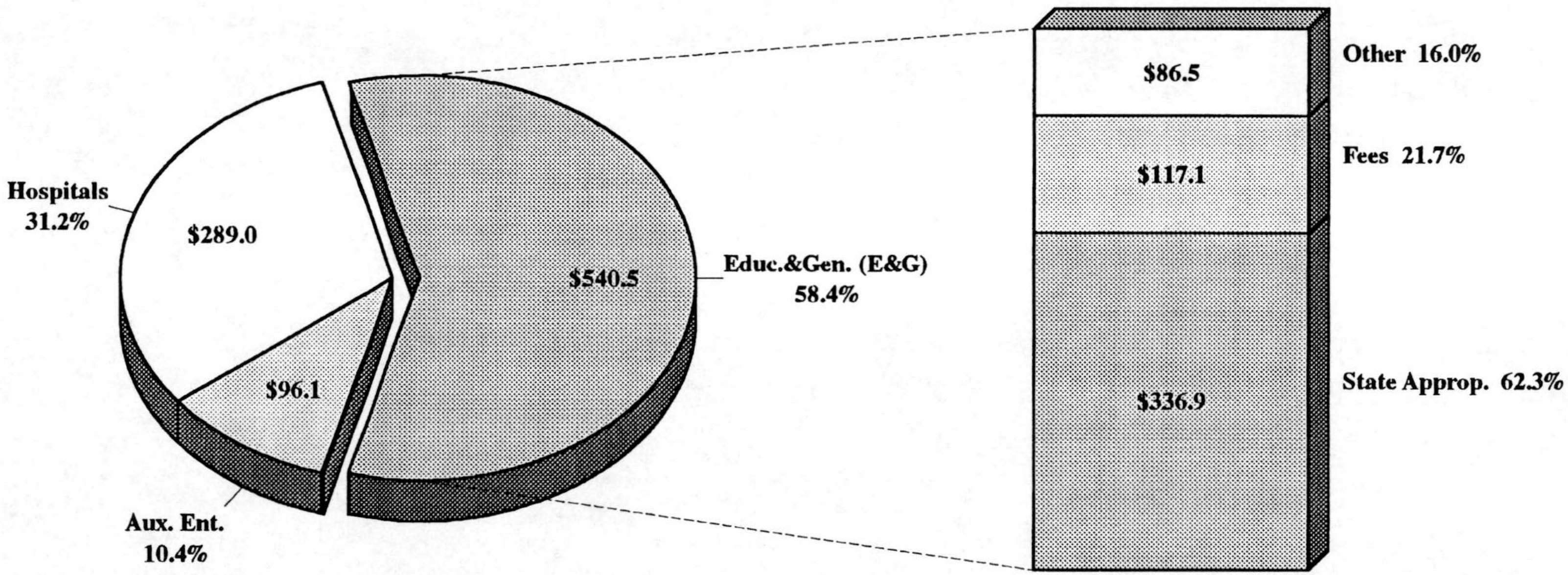
(In Millions)

Total Sources of Funds - $925,636,000

SOURCES AND USES OF TOTAL RESOURCES

AS BUDGETED FOR 1994-95

Highlighting E & G Components



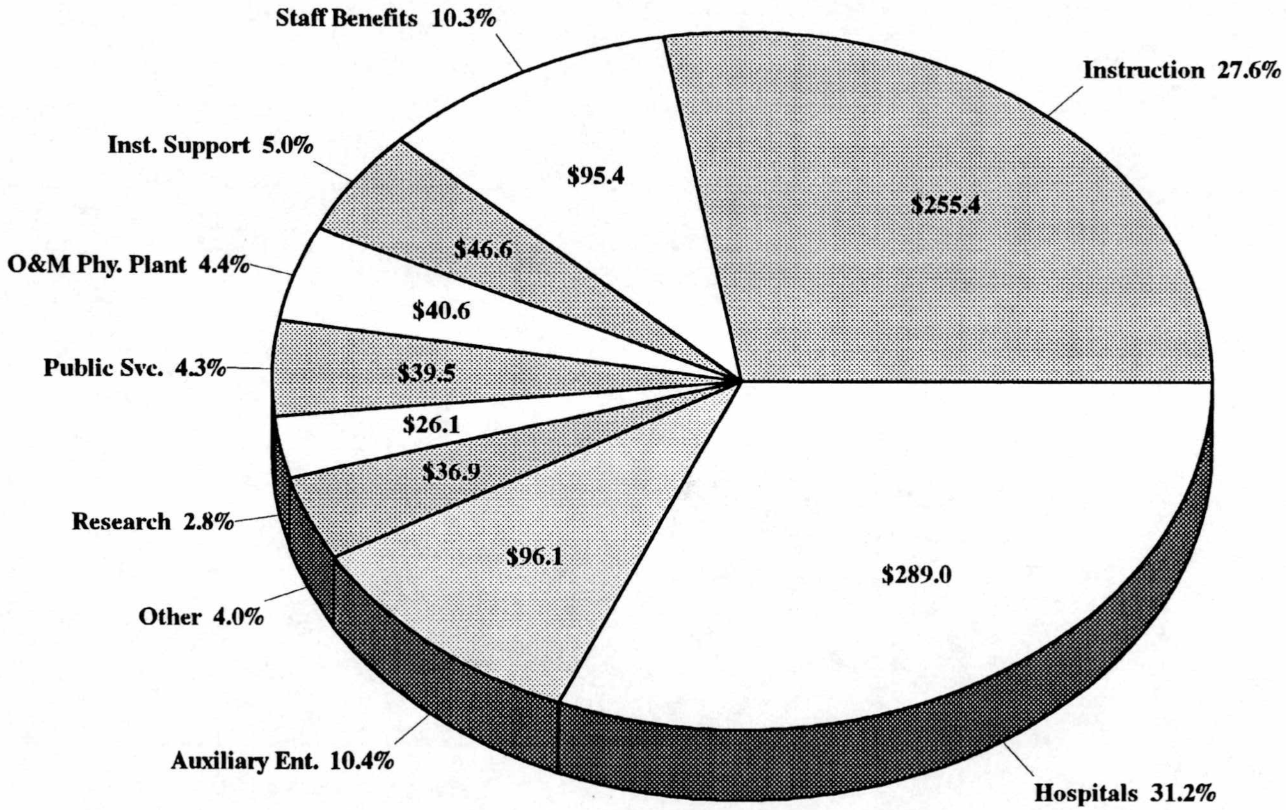
Sources of Funds

(In Millions)

Total Sources of Funds - $925,636,000

SOURCES AND USES OF TOTAL RESOURCES

AS BUDGETED FOR 1994-95



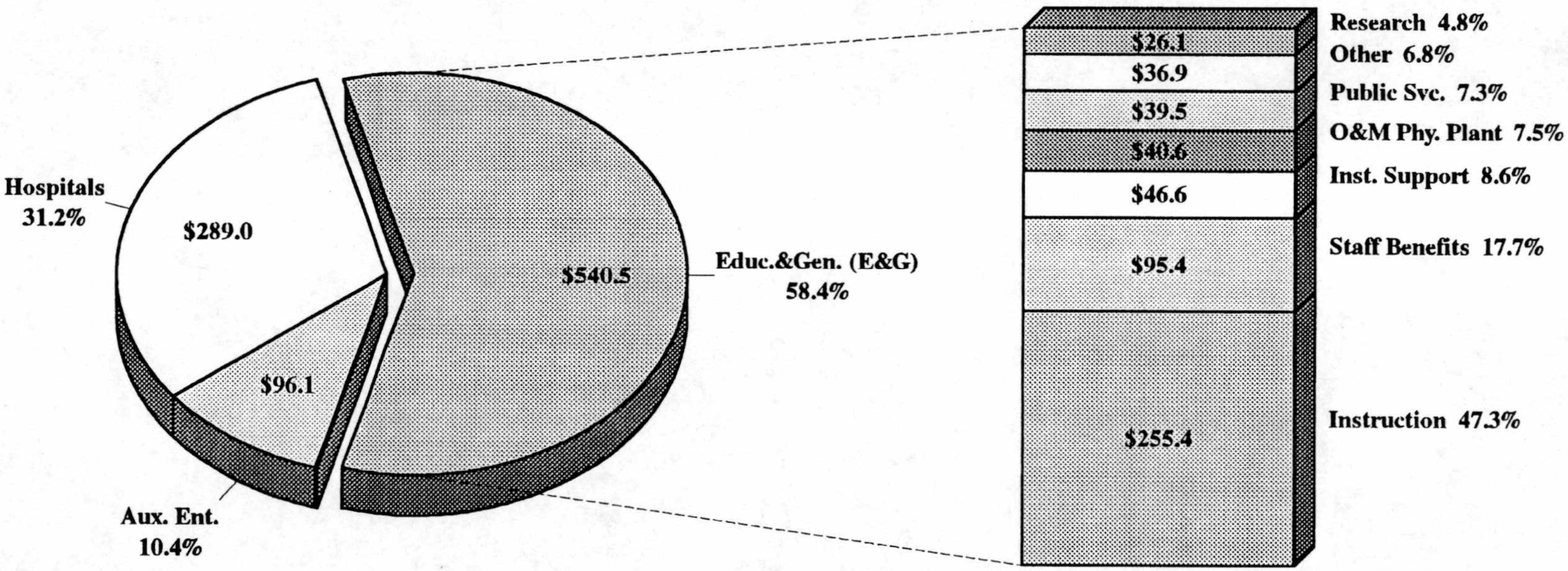
Uses of Funds by Expenditure Function
(In Millions)

Total Uses of Funds - $925,636,000

SOURCES AND USES OF TOTAL RESOURCES

AS BUDGETED FOR 1994-95

Highlighting E & G Components



Uses of Funds by Expenditure Function

(In Millions)

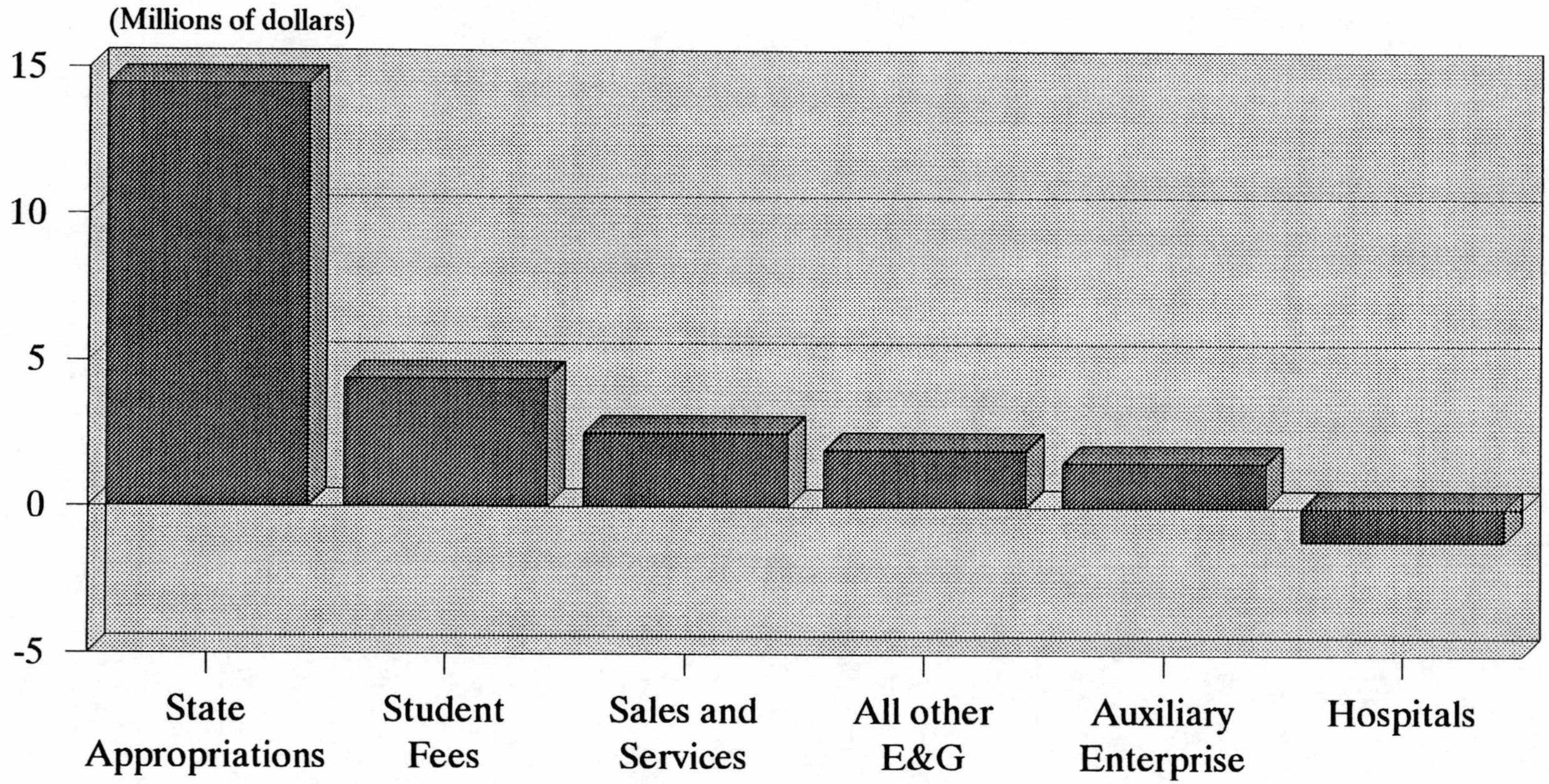
Total Uses of Funds - $925,636,000

EXHIBIT E-1

SOURCES AND USES OF INCREASED RESOURCES

AS BUDGETED FOR FISCAL YEAR 1994-95

SOURCES OF NEW REVENUES



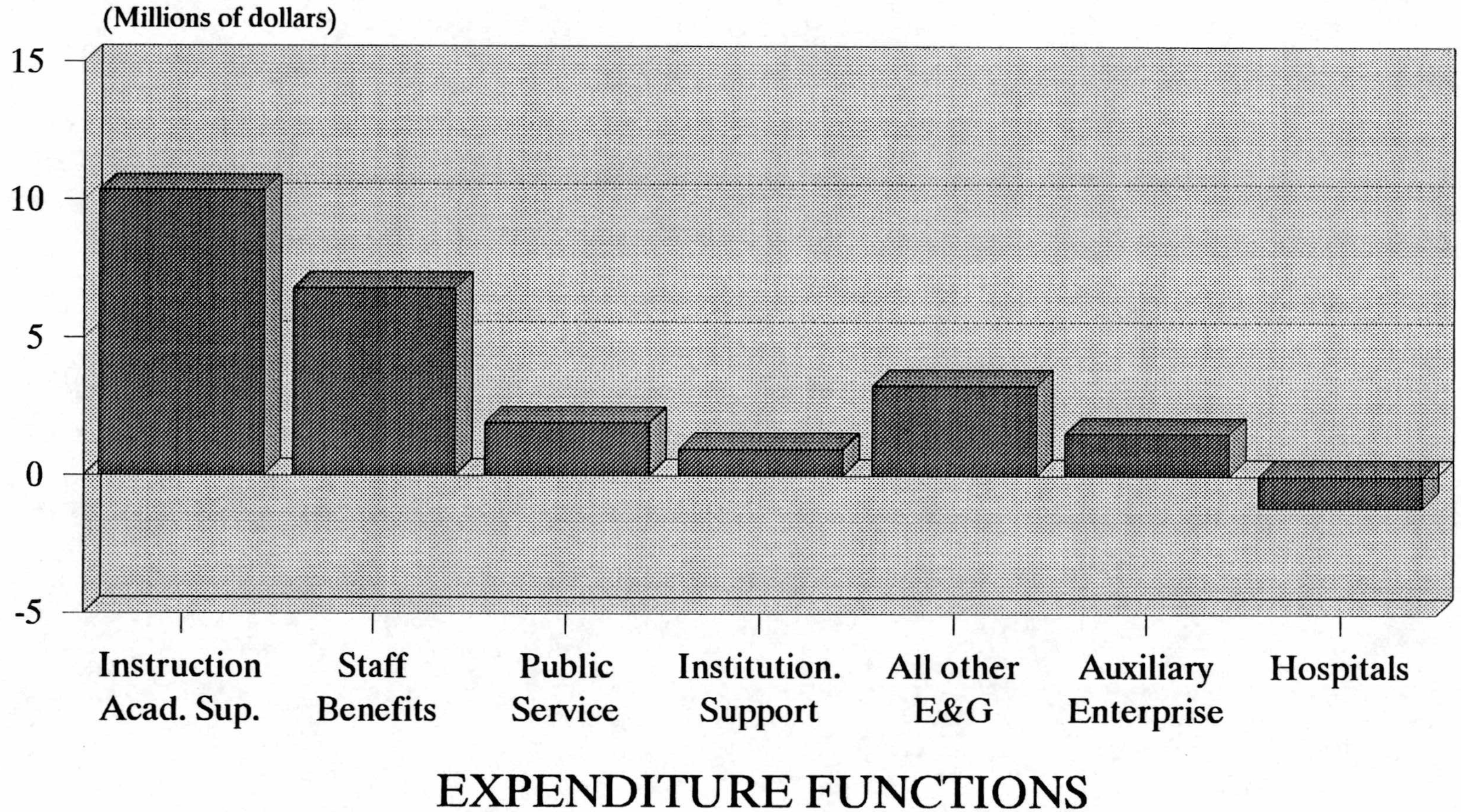
REVENUES BY SOURCE

Total Sources of New Revenues-$23,741,000

SOURCES AND USES OF INCREASED RESOURCES

AS BUDGETED FOR FISCAL YEAR 1994-95

USES OF NEW REVENUES



Total Uses of New Revenues-$23,741,000

Appendices

APPENDIX I
Exhibit A

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 1993, Probable 1994, and Proposed Budget 1995

	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
REVENUES						
Services to Patients	$ 244,974,757	$ 234,383,448 [6]	$ 232,916,637 [6,7]	$ 46,216,831	$ 54,727,127 [3]	$ 60,177,107
Auxiliary Enterprises	5,810,379	6,211,419	6,267,974	588,577	645,463	675,862
Grants and Contracts						
Other Services	5,143,993	5,628,937 [7]	3,111,535 [7]	(8,362,309)	(11,452,249) [4]	(14,129,277) [4]
Total Revenues	$ 255,929,129	$ 246,223,804	$ 242,296,146	$ 38,443,099	$ 43,920,341	$ 46,723,692
EXPENDITURES						
Administration	$ 21,997,442	$ 25,002,526 [8]	$ 26,364,363 [8]	$ 6,737,003	$ 6,567,278	$ 5,916,766
Nursing	35,998,624	35,633,282	36,604,878	5,477,920	5,853,328	5,984,570
Teaching	23,065,968	24,298,520	25,432,749			
Ancillary Services	80,439,626	80,626,487	84,511,113	16,262,271	17,890,164	20,060,440 [5]
Outpatient Services	16,062,968	18,028,759 [9]	19,662,154 [9]	461,583	543,796 [6]	596,121
Support Services	17,962,652	18,086,918	18,531,608	3,286,230	3,568,583	4,135,950 [7]
Fixed Expenses	28,425,193	16,376,404 [5]	11,438,999 [5]	1,980,014	3,846,157 [8]	4,148,865
Renal Services				1,995,207	2,975,497 [9]	2,726,105
Auxiliary Enterprises	6,745,294	7,237,956	7,531,612	649,906	649,866	695,000
Total Expenditures	$ 230,697,767	$ 225,290,852	$ 230,077,476	$ 36,850,134	$ 41,894,669	$ 44,263,817
Mandatory Transfers (In)/Out	7,724,651	6,848,216	7,354,907	107,181	117,238	105,128
Non-Mandatory Transfers (In)/Out	2,077,338	1,165,600	1,396,600	674,245 [1]	196,000	1,100,800 [2]
Total Expenditures & Transfers	$ 240,499,756	$ 233,304,668	$ 238,828,983	$ 37,631,560	$ 42,207,907	$ 45,469,745
Transfer To/(From) Fund Balance	15,429,373	12,919,136	3,467,163	811,539	1,712,434	1,253,947
TOTAL HOSPITAL FUNDS	$ 255,929,129	$ 246,223,804	$ 242,296,146	$ 38,443,099	$ 43,920,341	$ 46,723,692

APPENDIX II
Exhibit A

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	Actual 1993	Probable 1994	Proposed Budget 1994
REVENUES			
Housing	$23,900,912	$24,759,392	$25,168,754
Food Service	12,779,678	13,177,316	12,768,855
Bookstores	20,984,108	21,930,512	21,882,834
Parking Authorities	4,928,070	5,225,329	5,390,777
Athletics	23,327,043	25,693,986	25,625,400
Other Auxiliary Enterprises	4,466,401	3,761,534	5,249,925
Total Revenues	$90,386,212	$94,548,069	$96,086,545
EXPENDITURES			
Housing	$18,679,129	$19,974,505	$20,125,815
Food Service	12,421,084	12,018,276	11,898,294
Bookstores	18,965,048	19,813,666	20,175,095
Parking Authorities	3,238,425	3,966,600	3,901,354
Athletics	18,133,327	19,090,699	19,632,541
Other Auxiliary Enterprises	3,785,312	3,408,937	4,643,072
Total Expenditures	$75,222,325	$78,272,683	$80,376,171
MANDATORY TRANSFERS (IN)/OUT			
Housing	$ 3,522,907	$ 3,931,112	$ 4,171,288
Food Service	133,929	304,736	300,322
Bookstores	48,687	73,186	73,186
Parking Authorities	1,024,817	1,104,217	1,101,748
Athletics	3,718,309	4,840,000	5,048,250
Other Auxiliary Enterprises	414,490	370,428	396,428
Total Mandatory Transfers	$ 8,863,139	$10,623,679	$11,091,222
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	$ 6,300,748	$ 5,651,707	$ 4,619,152
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	$ 1,985,702	$ 1,626,848	$ 1,761,933
Food Service	29,261	304,204	404,791
Bookstores	582,237	899,500	899,500
Parking Authorities	1,165,015	395,218	395,000
Athletics	1,884,306	1,779,381	935,000
Other Auxiliary Enterprises	178,120	290,150	215,150
Total Non-Mandatory Transfers	$ 5,824,641	$ 5,295,301	$ 4,611,374
TOTAL EXPENDITURES & TRANSFERS	$89,910,105	$94,191,663	$96,078,767
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 476,107	$ 356,406	$ 7,778

APPENDIX II
Exhibit B

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

	Chattanooga			Knoxville		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
REVENUES						
Housing	$ 1,968,998	$ 2,602,604 [9]	$ 2,632,127 [9]	$17,061,817	$17,322,485	$17,571,050
Food Service	235,238	170,354 [10]	36,575 [10]	11,766,921	12,185,962	11,915,280
Bookstores	1,625,165	828,380 [11]	862,413 [11]	13,878,553	15,109,643	14,800,000
Parking Authorities	574,543	436,803	441,409	3,523,935	3,940,826	4,060,990
Athletics				23,327,043	25,693,986	25,625,400
Other Auxiliary Enterprises	430,286	438,245	459,890	2,237,043	1,886,580	3,062,338 [23]
Total Revenues	$ 4,834,230	$ 4,476,386	$ 4,432,414	$71,795,312	$76,139,482	$77,035,058
EXPENDITURES						
Housing	$ 1,080,247	$ 1,277,126 [9]	$ 1,301,783 [9]	$13,695,070	$14,613,353	$14,658,269
Food Service	205,748	174,610 [10]	36,575 [10]	11,502,565	11,057,070	11,096,077
Bookstores	1,463,316	584,357 [11]	617,413 [11]	12,548,108	13,773,101	13,864,718
Parking Authorities	452,403 [12]	305,184	307,787	2,219,425	2,739,013	2,859,864
Athletics				18,133,327	19,090,699	19,632,541
Other Auxiliary Enterprises	240,887	292,146	313,462	1,984,429	2,013,929	2,732,984 [23]
Total Expenditures	$ 3,442,601	$ 2,633,423	$ 2,577,020	$60,082,924	$63,287,165	$64,844,453
MANDATORY TRANSFERS (IN)/OUT						
Housing	$ 485,470	$ 818,600 [9]	$ 818,600 [9]	$ 2,077,823	$ 1,948,663	$ 2,032,808
Food Service				131,478	290,599	286,185
Bookstores	46,236	70,500	70,500			
Parking Authorities	93,827	98,622	98,622	774,513	841,595	841,126
Athletics				3,718,309	4,800,000	5,048,250
Other Auxiliary Enterprises	172,522	146,428	146,428	36,294		
Total Mandatory Transfers	$ 798,055	$ 1,134,150	$ 1,134,150	$ 6,738,417	$ 7,880,857	$ 8,208,369
EXCESS (DEFICIT) OF REVENUES OVER EXPEND. AND MANDATORY TRANSFERS						
Housing	$ 403,281	$ 506,878	$ 511,744	$ 1,288,924	$ 760,469	$ 879,973
Food Service	29,490	(4,256)		132,878	838,293	533,018
Bookstores	115,613	173,523	174,500	1,330,445	1,336,542	935,282
Parking Authorities	28,313	32,997	35,000	529,997	360,218	360,000
Athletics				1,475,407	1,803,287	944,609
Other Auxiliary Enterprises	16,877	(329)		216,320	(127,349)	329,354
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ 593,574	$ 708,813	$ 721,244	$ 4,973,971	$ 4,971,460	$ 3,982,236
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	$ 333,569	$ 511,744 [9]	$ 511,744 [9]	$ 1,192,442	$ 1,120,196	$ 1,250,189
Food Service				101,567	386,624	457,166
Bookstores		174,500	174,500	741,562	725,000	725,000
Parking Authorities	142,000 [12]	35,000	35,000	1,022,367	360,218	360,000
Athletics				1,884,306	1,779,381	935,000
Other Auxiliary Enterprises	(2,484)			318,105	290,150	290,150
Total Non-Mandatory Transfers	$ 473,085	$ 721,244	$ 721,244	$ 5,260,349	$ 4,661,569	$ 4,017,505
TOTAL EXPENDITURES & TRANSFERS	$ 4,713,741	$ 4,488,817	$ 4,432,414	$72,081,690	$75,829,591	$77,070,327
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	$ 69,712	$ (4,866)		$ 96,482	$ (359,727)	$ (370,216)
Food Service	29,490	(4,256)		31,311	451,669	75,852
Bookstores	115,613	(977)		588,883	611,542	210,282
Parking Authorities	(113,687)	(2,003)		(492,370)		
Athletics				(408,899)	23,906	9,609
Other Auxiliary Enterprises	19,361	(329)		(101,785)	(417,499)	39,204
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 120,489	$ (12,431)		$ (286,378)	$ 309,891	$ (35,269)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

	Martin			Space Institute		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
REVENUES						
Housing	$ 4,071,371	$ 3,924,069	$ 4,046,327	$ 46,888	$ 44,350	$ 44,350
Food Service	77,673	81,000	81,000	63,167	60,000	66,000
Bookstores	1,823,157	2,128,678 [22]	2,190,178	118,302	84,000	84,000
Parking Authorities	201,627	187,700	187,378			
Athletics						
Other Auxiliary Enterprises	575,253	326,890 [23]	595,773			
Total Revenues	$ 6,749,081	$ 6,648,337	$ 7,100,656	$ 228,357	$ 188,350	$ 194,350
EXPENDITURES						
Housing	$ 3,146,024	$ 3,296,084	$ 3,342,121	$ 56,191	$ 34,550	$ 34,550
Food Service	2,014	(4,473)	(11,215)	131,136	142,420	118,375
Bookstores	1,661,292	1,958,985 [22]	2,040,758	119,316	84,000	84,000
Parking Authorities	114,743	426,403 [24]	188,187			
Athletics						
Other Auxiliary Enterprises	551,386	213,242 [23]	714,702 [25]			
Total Expenditures	$ 5,475,459	$ 5,890,241	$ 6,274,553	$ 306,643	$ 260,970	$ 236,925
MANDATORY TRANSFERS (IN)/OUT						
Housing	$ 560,800	$ 753,349	$ 713,349		$ 9,800	$ 9,800
Food Service		14,137	14,137			
Bookstores		2,686	2,686			
Parking Authorities						
Athletics						
Other Auxiliary Enterprises		40,000	170,931			
Total Mandatory Transfers	$ 560,800	$ 810,172	$ 901,103		$ 9,800	$ 9,800
EXCESS (DEFICIT) OF REVENUES OVER EXPEND. AND MANDATORY TRANSFERS						
Housing	$ 364,547	$ (125,364)	$ (9,143)	$ (9,303)		
Food Service	75,659	71,336	78,078	(67,969)	$ (82,420)	$ (52,375)
Bookstores	161,865	167,007	146,734	(1,014)		
Parking Authorities	86,884	(238,703)	(809)			
Athletics						
Other Auxiliary Enterprises	23,867	73,648	(289,860)			
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ 712,822	$ (52,076)	$ (75,000)	$ (78,286)	$ (82,420)	$ (52,375)
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	$ 468,993	$ (5,092)		$ (9,303)		
Food Service				(72,306)	$ (82,420)	$ (52,375)
Bookstores	(137,500)			(19,825)		
Parking Authorities						
Athletics						
Other Auxiliary Enterprises	(137,500)		$ (75,000)			
Total Non-Mandatory Transfers	$ 193,993	$ (5,092)	$ (75,000)	$ (101,434)	$ (82,420)	$ (52,375)
TOTAL EXPENDITURES & TRANSFERS	$ 6,230,252	$ 6,695,321	$ 7,100,656	$ 205,209	$ 188,350	$ 194,350
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	$ (104,446)	$ (120,272)	$ (9,143)			
Food Service	75,659	71,336	78,078	$ 4,337		
Bookstores	299,365	167,007	146,734	18,811		
Parking Authorities	86,884	(238,703)	(809)			
Athletics						
Other Auxiliary Enterprises	161,367	73,648	(214,860)			
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 518,829	$ (46,984)	$ 0	$ 23,148		

APPENDIX II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1993, Probable 1994, and Proposed Budget 1995

	Memphis-Other Specialized Units			Total Auxiliary Enterprises		
	Actual 1993	Probable 1994	Proposed Budget 1995	Actual 1993	Probable 1994	Proposed Budget 1995
REVENUES						
Housing	$ 751,838	$ 865,884	$ 874,900	$23,900,912	$24,759,392	$25,168,754
Food Service	636,680	680,000	670,000	12,779,678	13,177,316	12,768,855
Bookstores	3,538,930	3,779,811	3,946,243	20,984,108	21,930,512	21,882,834
Parking Authorities	627,965	660,000	701,000	4,928,070	5,225,329	5,390,777
Athletics				23,327,043	25,693,986	25,625,400
Other Auxiliary Enterprises	1,223,818	1,109,819	1,131,924	4,466,401	3,761,534	5,249,925
Total Revenues	$ 6,779,231	$ 7,095,514	$ 7,324,067	$90,386,212	$94,548,069	$96,086,545
EXPENDITURES						
Housing	$ 701,597	$ 753,392	$ 789,092	$18,679,129	$19,974,505	$20,125,815
Food Service	579,621	648,649	658,482	12,421,084	12,018,276	11,898,294
Bookstores	3,173,016	3,413,223	3,568,206	18,965,048	19,813,666	20,175,095
Parking Authorities	451,854	496,000	545,516	3,238,425	3,966,600	3,901,354
Athletics				18,133,327	19,090,699	19,632,541
Other Auxiliary Enterprises	1,008,611	889,620	881,924	3,785,312	3,408,937	4,643,072
Total Expenditures	$ 5,914,699	$ 6,200,884	$ 6,443,220	$75,222,325	$78,272,683	$80,376,171
MANDATORY TRANSFERS (IN)/OUT						
Housing	$ 398,813	$ 400,700	$ 425,800	$ 3,522,907	$ 3,931,112	$ 4,000,357
Food Service	2,451			133,929	304,736	300,322
Bookstores	2,451			48,687	73,186	73,186
Parking Authorities	156,478	164,000	162,000	1,024,817	1,104,217	1,101,748
Athletics				3,718,309	4,840,000	5,219,181
Other Auxiliary Enterprises	205,673	224,000	250,000	414,490	370,428	396,428
Total Mandatory Transfers	$ 765,866	$ 788,700	$ 837,800	$ 8,863,139	$10,623,679	$11,091,222
EXCESS (DEFICIT) OF REVENUES OVER EXPEND. AND MANDATORY TRANSFERS						
Housing	$ (348,572)	$ (288,208)	$ (339,992)	$ 1,698,876	$ 853,775	$ 1,042,582
Food Service	54,608	31,351	11,518	224,665	854,304	570,239
Bookstores	363,463	366,588	378,037	1,970,373	2,043,660	1,634,553
Parking Authorities	19,633		(6,516)	664,828	154,512	387,675
Athletics				1,475,407	1,763,287	773,678
Other Auxiliary Enterprises	9,534	(3,801)		266,599	(17,831)	210,425
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ 98,666	$ 105,930	$ 43,047	$ 6,300,748	$ 5,651,707	$ 4,619,152
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing				$ 1,985,702	$ 1,626,848	$ 1,761,933
Food Service				29,261	304,204	404,791
Bookstores	$ (2,000)			582,237	899,500	899,500
Parking Authorities	647			1,165,015	395,218	395,000
Athletics				1,884,306	1,779,381	935,000
Other Auxiliary Enterprises				178,120	290,150	215,150
Total Non-Mandatory Transfers	$ (1,353)			$ 5,824,641	$ 5,295,301	$ 4,611,374
TOTAL EXPENDITURES & TRANSFERS	$ 6,679,212	$ 6,989,584	$ 7,281,020	$89,910,105	$94,191,663	$96,078,767
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	$ (348,572)	$ (288,208)	$ (339,992)	$ (286,826)	$ (773,073)	$ (719,351)
Food Service	54,608	31,351	11,518	195,404	550,100	165,448
Bookstores	365,463	366,588	378,037	1,388,136	1,144,160	735,053
Parking Authorities	18,986		(6,516)	(500,187)	(240,706)	(7,325)
Athletics				(408,899)	(16,094)	(161,322)
Other Auxiliary Enterprises	9,534	(3,801)		88,479	(307,981)	(4,725)
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 100,019	$ 105,930	$ 43,047	$ 476,107	$ 356,406	$ 7,778

APPENDIX III
Exhibit A

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

	Actual 1993	Probable Budget 1994	Proposed Budget 1995
REVENUES			
Football (See Schedule A)	$ 9,068,501	$10,367,000	$ 9,790,000
Broadcasting and TV Football	1,887,167	1,935,000	1,995,000
Football Brochures	20,431	40,000	40,000
Basketball Games and Broadcasting	2,685,374	2,590,000	3,265,000
Basketball Brochures	859	1,000	2,000
SEC Bowls and SEC Distribution	1,046,623	958,486	1,000,000
Gifts for Grants-in-Aid	4,665,853	4,700,000	4,820,000
Varsity Inn	424,225	568,000	568,000
Concessions, Prog. & T-Club Souvenirs	2,538,284	2,865,000	2,760,000
Sports Camp	412,915	397,000	476,400
Other Sports	100,486	111,500	120,000
Interest and Other Revenue	476,325	1,161,000	789,000
Total Revenues	$23,327,043	$25,693,986	$25,625,400
EXPENDITURES AND TRANSFERS			
Sports Program	$ 7,342,969	$ 7,361,181	$ 8,330,064
Administration	4,074,763	4,533,288	4,598,490
Welfare of Athletes	1,364,227	1,448,449	1,526,028
Other Projects	1,521,210	1,820,195	1,732,699
Physical Plant	1,225,925	1,307,013	1,289,470
Extraordinary Maintenance	896,070	1,125,000	650,000
Concessions and Programs	551,405	584,378	549,190
Sports Camp	402,067	386,195	479,850
Arena Extra Maintenance	754,691	525,000	525,000
Total Expenditures	$18,133,327	$19,090,699	$19,680,791
Mandatory Transfers (In)/Out	3,718,309	4,800,000	5,000,000
Non-Mandatory Transfers (In)/Out	1,884,305	1,779,381	935,000
Total Expenditures and Transfers	$23,735,941	$25,670,080	$25,615,791
EXCESS/(DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ (408,898)	$ 23,906	$ 9,609
Balance or (Deficit) at Beginning of Year	2,565,506	2,156,608	2,180,514
Balance or (Deficit) at End of Year	$ 2,156,608	$ 2,180,514	$ 2,190,123

APPENDIX III
Schedule A

THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue

	Actual 1993	Probable Budget 1994	Proposed Budget 1995
Alabama	$ 1,644,572 *	$ 200,000	$ 1,628,210 *
Arkansas	1,640,741 *	200,000	1,628,210 *
Auburn			
Cincinnati	1,647,136 *		
Duke		1,639,724 *	
Florida	1,646,743 *	200,000	1,628,210 *
Georgia	200,000	1,639,724 *	200,000
Kentucky	1,645,070 *	200,000	1,628,210 *
Louisiana State	200,000	1,639,724 *	
Louisiana Tech		1,639,724 *	
Southwest Louisiana	1,644,524 *		
Louisville		1,639,724 *	
Memphis State	250,000		1,628,210 *
Mississippi State			200,000
Mississippi			
Notre Dame			
South Carolina	200,000	1,639,724 *	200,000
UCLA			350,000
Vanderbilt	200,000	1,639,724 *	200,000
Washinton State			1,628,210 *
Citrus Bowl		1,030,000	
Hall of Fame Bowl	570,910		
Orange & White Game	35,228	37,932	
Undistributed Season Tickets	9,855 +		
Total Gross Revenue	$ 11,534,779	$ 13,346,000	$ 10,919,260
Less: Payments to Visiting Team	1,400,000	1,675,000	(A)
Amusement Tax	402,218	492,000	409,260
Sales Tax	664,060	812,000	720,000
TOTAL FOOTBALL REVENUE	$ 9,068,501	$ 10,367,000	$ 9,790,000

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

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

(A) In FY 1994-95, the method for making payments to visiting teams was changed from a reduction of revenue to payment as an expense.

APPENDIX III
Exhibit B

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

	Actual 1993	Probable Budget 1994	Proposed Budget 1995
REVENUES			
General Funds	$ 1,729,046	$ 1,551,218	$ 1,691,858
Football	349,998	278,080	278,080
Basketball	231,900	269,000	269,000
Wrestling	29,794	31,495	31,495
Women's Sports	29,176	14,789	14,789
Gifts	442,547	540,940	540,940
Advertising and Program Sales	31,847	127,815	127,815
Concessions	19,002	21,000	21,000
Student Fees	334,510	445,380	502,080
Special Events	150,298	40,000	40,000
Television		125,000	125,000
Conference & NCAA		60,000	60,000
Other Revenue	40,275		
Total Revenues	$ 3,388,393	$ 3,504,717	$ 3,702,057
EXPENDITURES			
Men's Sports Program	$ 1,394,333	$ 1,148,719	$ 1,162,581
Women's Sports Program	210,546	295,682	356,181
Administration	342,458	341,308	348,425
Sports-Information	70,577	101,681	122,486
Sports-Medical	81,788	121,397	126,531
Sports-Security	5,098	8,000	8,000
Tutoring	61,698	65,520	68,709
Training	57,323	67,526	98,253
Grants-in-Aid (Men)	873,830	956,128	950,470
Grants-in-Aid (Women)	178,500	258,756	320,421
Advertising	9,226	10,000	10,000
Television		125,000	125,000
Special Events	101,916	5,000	5,000
Awards	1,100		
Total Expenditures	$ 3,388,393	$ 3,504,717	$ 3,702,057
EXCESS/(DEFICIT) OF REVENUES OVER EXPENDITURES	$ 0	$ 0	$ 0

APPENDIX III
Exhibit C

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

	Actual 1993	Probable Budget 1994	Proposed Budget 1995
REVENUES			
General Funds	$ 1,195,339	$ 1,372,579	$ 1,320,500
NCAA Distribution	120,025	93,000	120,000
Men's Athletics	158,853	188,388	232,297
Women's Athletics	11,285	12,000	12,000
Athletic Gifts	83,524	131,000	141,000
Student Fees	487,238	496,000	515,840
Total Revenues	$ 2,056,264	$ 2,292,967	$ 2,341,637
EXPENDITURES			
Men's Sports Program	$ 618,409	$ 654,521	$ 637,307
Women's Sports Program	218,855	267,804	274,264
Men's Administration	131,762	156,947	
Women's Administration	95,768	113,505	
Athletic Administration (A)	143,451	176,790	414,066
Grants-in-Aid (Men)	677,594	640,400	695,000
Grants-in-Aid (Women)	170,425	283,000	321,000
Total Expenditures	$ 2,056,264	$ 2,292,967	$ 2,341,637
EXCESS/(DEFICIT) OF REVENUES OVER EXPENDITURES	$ 0	$ 0	$ 0

(A) Beginning in FY 1994-95, Athletic Administration, formerly General Administration, includes both Men's and Women's Administration due to the employment of a single Athletic Director for both the Men's and Women's Programs.

APPENDIX IV
(IV-1)

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1994

	UT CHATTANOOGA		
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Sum. Ses. 1994	Proposed Rate (FY 1994-95) 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	$ 837.00 *	$ 837.00 *	$ 873.00 *
- Graduate	1,093.00 *	1,093.00 *	1,139.00 *
TUITION - (additional for out-of-state students)	1,890.00	1,890.00	1,967.00
NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students.			
Undergraduate Students			
In-State			
Per semester hour or fraction thereof	72.00 **	72.00 **	72.00 **
Minimum Charge	72.00	72.00	72.00
Out-of-State			
Per semester hour or fraction thereof	204.00 **	204.00 **	204.00 **
Minimum Charge	204.00	204.00	204.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	118.00 **	118.00 **	118.00 **
Minimum Charge	118.00	118.00	118.00
Out-of-State			
Per semester hour or fraction thereof	295.00 **	295.00 **	295.00 **
Minimum Charge	295.00	295.00	295.00
UNIVERSITY PROGRAMS & SERVICES FEE			
All Undergraduates taking in excess of 12 semester hours and Graduates taking in excess of 9 semester hours.			
Student Activity Fee	***	***	***
Debt Service Fee	48.00	48.00	52.00
Health Services Fee	None	None	None
Part-Time Students			
Rate per semester hour	4.00	4.00	4.00
Minimum Charge	4.00	4.00	4.00
Contract Rate Per Hour	42.00	44.00	46.00
Individual Education Program (IEP)			
Undergraduate	42.00	44.00	46.00
Graduate	57.00	60.00	62.00

* The maintenance fee in 1993-94 and 1994-95 includes a $48 and $52 Student Activity Fee per semester respectively.

** The semester hour rates for 1993-94 and 1994-95 include a $4 student activity fee.

*** Included in Maintenance fee.

APPENDIX IV
(IV-2)

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1994

	UT KNOXVILLE, SPACE INSTITUTE, SOCIAL WOR (EXCLUDES KNOXVILLE COLLEGE OF LAW)		
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Sum. Ses. 1994	Proposed Rate (FY 1994-95) 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	$ 880.00	$ 880.00	$ 915.00
- Graduate	1,095.00	1,095.00	1,139.00
TUITION - (additional for out-of-state students)	1,890.00	1,890.00	1,967.00

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

Undergraduate Students			
In-State			
Per semester hour or fraction thereof	87.00	87.00	87.00
Minimum Charge	87.00	87.00	87.00
Out-of-State			
Per semester hour or fraction thereof	231.00	231.00	241.00
Minimum Charge	231.00	231.00	241.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	135.00	135.00	135.00
Minimum Charge	135.00	135.00	135.00
Out-of-State			
Per semester hour or fraction thereof	332.00	332.00	345.00
Minimum Charge	332.00	332.00	345.00

UNIVERSITY PROGRAMS & SERVICES FEE			
All Undergraduate & Graduate Students taking in excess of 8 semester hours.			
Student Activity Fee	$ 57.00	$ N/A	$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	36.00	N/A	36.00
Total	$ 111.00 *	$ N/A	$ 111.00 *
Programs & Services Fee - Summer Session		65.00 *	65.00 *
Part-time students taking 8 semester hours or less**			
Rate per sem. hr. - Summer Session, 1994		5.00	
- Fall & Spring Semesters			8.00
- Summer Session, 1995			5.00
Minimum Charge - Summer Session, 1994		5.00	
- Fall & Spring Semesters			8.00
- Summer Session, 1995			5.00

* The Program and Services Fee at the Space Institute is $60 for the Fall and Spring semesters, and $36 for Summer Sessions 1994 and 1995. Hourly rates are $6 per semester hour for the Fall and Spring semesters and the Summer Session, with a minimum charge of $6.

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1994

	KNOXVILLE - COLLEGE OF LAW		
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Sum. Ses. 1994	Proposed Rate (FY 1994-95) 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:

College of Law			
MAINTENANCE FEE			
Fall and Spring Semesters	$ 1,435.00		$ 1,535.00
Summer Session, 1994		$ 957.00	
Summer Session, 1995			1,024.00
TUITION - (additional for out-of-state students)			
Fall and Spring Semesters	2,312.00		2,497.00
Summer Session, 1994		1,542.00	
Summer Session, 1995			1,665.00

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

Law Students			
In-State			
Per semester hour or fraction thereof	160.00	160.00	171.00
Minimum Charge	160.00	160.00	171.00
Out-of-State			
Per semester hour or fraction thereof	417.00	417.00	449.00
Minimum Charge	417.00	417.00	449.00
<u>UNIVERSITY PROGRAMS & SERVICES FEE</u>			
All law Students taking in excess of 8 semester hours.			
Student Activity Fee	$ 57.00	$ N/A	$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	36.00	N/A	36.00
Total	$ 111.00	$ N/A	$ 111.00
Programs & Services Fee -Summer Session		65.00	65.00
Part-time students taking 8 semester hours or less**			
Rate per sem. hr. - Summer Session, 1994		5.00	
- Fall & Spring Semesters			8.00
- Summer Session, 1995			5.00
Minimum Charge - Summer Session, 1994		5.00	
- Fall & Spring Semesters			8.00
- Summer Session, 1995			5.00

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

APPENDIX IV
(IV-4)

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1994

	UT MARTIN		
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Sum. Ses. 1994	Proposed Rate (FY 1994-95) 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	$ 870.00 *	$ 870.00 *	$ 905.00 *
- Graduate	1,103.00 *	1,103.00 *	1,147.00 *
TUITION - (additional for out-of-state students)	1,890.00	1,890.00	1,967.00

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

Undergraduate Students			
In-State			
Per semester hour or fraction thereof	73.00 *	73.00 *	76.00 *
Minimum Charge	73.00	73.00	76.00
Out-of-State			
Per semester hour or fraction thereof	230.00 *	230.00 *	240.00 *
Minimum Charge	230.00	230.00	240.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	123.00 *	123.00 *	128.00 *
Minimum Charge	123.00	123.00	128.00
Out-of-State			
Per semester hour or fraction thereof	333.00 *	333.00 *	346.00 *
Minimum Charge	333.00	333.00	346.00

UNIVERSITY PROGRAMS & SERVICES FEE
All Undergraduate & Graduate Students
taking in excess of 11 semester hours.

Student Activity Fee	**	**	**
Debt Service Fee	35.00	35.00	45.00
Health Services Fee	None	None	None
Part-time students taking 11 semester hours or less			
Rate per semester hr - Undergraduate/Graduate	3.00/4.00	3.00/4.00	4.00/5.00
Minimum Charge - Undergraduate/Graduate	3.00/4.00	3.00/4.00	4.00/5.00
Summer Rate - Programs & Services Fee	None	None	None

* The maintenance fee in 1993-94 includes a $57 Student Activity Fee per semester. Semester hour rates for 1993-94 include $5.00 Student Activity Fee per semester. The maintenance fee in 1994-95 includes a $62 Student Activity Fee per semester. Semester hour rates for 1994-95 include a $6.00 Student Activity Fee p semester.

** Included in Maintenance Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1994

	UT, MEMPHIS	
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Per Semester
College of Graduate Health Sciences *(A)		
Maintenance Fee	$ 1,140.00	$ 1,186.00
Non-Resident Tuition	1,890.00	1,967.00
College of Medicine		
Regular Academic Program (Four Year)		
Maintenance Fee	4,257.00	4,342.00
Non-Resident Tuition	3,069.00	3,230.00
Optional Expanded Academic Program (Five Year) * (B)		
Maintenance Fee	3,431.00	3,500.00
Non-Resident Tuition	2,456.00	2,585.00
College of Dentistry		
Regular Academic Program (Four Year)		
Maintenance Fee	2,861.00	2,975.00
Non-Resident Tuition	3,069.00	3,376.00
Graduate		
Maintenance Fee	3,774.00	3,925.00
Non-Resident Tuition	4,091.00	4,500.00
Orthodontics		
Maintenance Fee	3,046.00	3,168.00
Non-Resident Tuition	3,273.00	3,600.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	1,726.00	1,761.00
Non-Resident Tuition	1,890.00	1,967.00
College of Nursing *(C)		
Undergraduate		
Regular Academic Program (Two Year)		
Maintenance Fee	884.00	919.00
Non-Resident Tuition	1,890.00	1,967.00
Accelerated Program		
Maintenance Fee	884.00	919.00
Non-Resident Tuition	1,890.00	1,967.00
Graduate *(D)		
Maintenance Fee	2,042.00	1,684.00
Non-Resident Tuition	1,890.00	1,967.00

* See NOTES on page (IV-10)

	UT, MEMPHIS	
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Per Semester
College of Allied Health Sciences *(C)		
Medical Technology		
Maintenance Fee	$ 885.00	$ 920.00
Non-Resident Tuition	1,890.00	1,967.00
Cytotechnology		
Maintenance Fee	885.00	920.00
Non-Resident Tuition	1,890.00	1,967.00
Dental Hygiene		
Maintenance Fee	885.00	920.00
Non-Resident Tuition	1,890.00	1,967.00
Health Information Management		
Maintenance Fee	885.00	920.00
Non-Resident Tuition	1,890.00	1,967.00
Physical Therapy		
Maintenance Fee	885.00	920.00
Non-Resident Tuition	1,890.00	1,967.00
Physical Therapy - Graduate *(E)		
Maintenance Fee	1,177.00	1,224.00
Non-Resident Tuition	1,890.00	1,967.00
Occupational Therapy		
Maintenance Fee	885.00	920.00
Non-Resident Tuition	1,890.00	1,967.00

* See NOTES on page (IV-10)

	UT, MEMPHIS	
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Per Semester
College of Allied Health Sciences *(C)		
Medical Technology		
Resident Rate per Hour	$ 75.00	$ 77.00
Non-Resident Rate per Hour	158.00	164.00
Minimum Charge Resident	225.00	307.00
Minimum Charge Non-Resident	474.00	655.00
Cytotechnology		
Resident Rate per Hour	75.00	77.00
Non-Resident Rate per Hour	158.00	164.00
Minimum Charge Resident	225.00	307.00
Minimum Charge Non-Resident	474.00	655.00
Dental Hygiene		
Resident Rate per Hour	75.00	77.00
Non-Resident Rate per Hour	158.00	164.00
Minimum Charge Resident	225.00	307.00
Minimum Charge Non-Resident	474.00	655.00
Health Information Management		
Resident Rate per Hour	75.00	77.00
Non-Resident Rate per Hour	158.00	164.00
Minimum Charge Resident	225.00	307.00
Minimum Charge Non-Resident	474.00	655.00
Physical Therapy		
Resident Rate per Hour	75.00	77.00
Non-Resident Rate per Hour	158.00	164.00
Minimum Charge Resident	225.00	307.00
Minimum Charge Non-Resident	474.00	655.00
Physical Therapy - Graduate *(E)		
Resident Rate per Hour	147.00	153.00
Non-Resident Rate per Hour	236.00	246.00
Minimum Charge Resident	294.00	306.00
Minimum Charge Non-Resident	472.00	492.00
Occupational Therapy		
Resident Rate per Hour	75.00	77.00
Non-Resident Rate per Hour	158.00	164.00
Minimum Charge Resident	225.00	307.00
Minimum Charge Non-Resident	474.00	655.00

*** See NOTES on page (IV-10)**

	UT, MEMPHIS	
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Per Semester
College of Graduate Health Sciences *(A1)		
Resident Rate per Hour	$ 190.00	$ 132.00
Non-Resident Rate per Hour	315.00	218.00
Minimum Charge Resident	380.00	264.00
Minimum Charge Non-Resident	630.00	437.00
College of Medicine		
Regular Academic Program (Four Year)		
Resident Rate per Hour	473.00	482.00
Non-Resident Rate per Hour	342.00	359.00
Minimum Charge Resident	946.00	965.00
Minimum Charge Non-Resident	684.00	718.00
Optional Expanded Academic Program (Five Year) *(B)		
Resident Rate per Hour	381.00	389.00
Non-Resident Rate per Hour	273.00	287.00
Minimum Charge Resident	762.00	778.00
Minimum Charge Non-Resident	546.00	574.00
College of Dentistry		
Regular Academic Program (Four Year)		
Resident Rate per Hour	318.00	331.00
Non-Resident Rate per Hour	342.00	375.00
Minimum Charge Resident	636.00	661.00
Minimum Charge Non-Resident	684.00	750.00
Graduate		
Resident Rate per Hour	419.00	436.00
Non-Resident Rate per Hour	455.00	500.00
Minimum Charge Resident	838.00	872.00
Minimum Charge Non-Resident	910.00	1,000.00
Orthodontics		
Resident Rate per Hour	338.00	352.00
Non-Resident Rate per Hour	363.00	400.00
Minimum Charge Resident	676.00	704.00
Minimum Charge Non-Resident	726.00	800.00

* See NOTES on page (IV-10)

	UT, MEMPHIS	
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Per Semester
College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Hour	$ 192.00	$ 196.00
Non-Resident Rate per Hour	210.00	218.00
Minimum Charge Resident	384.00	391.00
Minimum Charge Non-Resident	420.00	437.00
College of Nursing *(C)		
Resident Rate per Hour	75.00	77.00
Non-Resident Rate per Hour	158.00	164.00
Minimum Charge Resident	150.00	153.00
Minimum Charge Non-Resident	316.00	328.00
Graduate *(F)		
Resident Rate per Hour	227.00	187.00
Non-Resident Rate per Hour	210.00	218.00
Minimum Charge Resident	454.00	374.00
Minimum Charge Non-Resident	420.00	437.00
<u>Other Fees</u>		
Student Health Insurance Fees per Semester *(G) (Optional)	385.00	323.00

* See NOTES on page (IV-10)

Note A - Special Summer Term Maintenance Fee and Non-Resident Tuition Rates apply for the College of Graduate Health Sciences. For summer term 6 hours is considered full-time.

Resident Rate:	Per hour	$ 132.00
Resident Rate:	Per term	791.00
Non-Resident Rate:	Per hour	218.00
Non-Resident Rate:	Per term	1,311.00

Note A-1 - The hourly rate for the College of Graduate Health Sciences is computed on 9 hour full-time status for FY 95. In prior years 6 hours had been full-time status.

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

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

Resident Rate:	Per hour	$ 58.00
Resident Rate:	Per term	524.00
Non-Resident Rate:	Per hour	146.00
Non-Resident Rate:	Per term	1,310.00

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

Resident Rate:	Per hour	$ 187.00
Resident Rate:	Per term	1,123.00
Non-Resident Rate:	Per hour	218.00
Non-Resident Rate:	Per term	1,311.00

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

Note F - The reduction in the graduate nursing fee at Memphis is the first step in equalizing these fees both the Memphis campus and the UT-Knoxville campus. The plan is to have the graduate nursing fee rate the same at both campuses for FY 1995-96.

Note G - The reduction in the Student Health Insurance fee is due to a change in the policy, whereby the deductible was changed from $50 a year to $50 per illness with a maximum of $100 per year. In addition, the prior policy provided for coverage of the student for 52 weeks with no cost after graduation. Under the new policy the student can continue the coverage but must pay a premium.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1994

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 VETERINARY MEDICINE		
	Present Rate (FY 1993-94) Per Semester	Proposed Rate (FY 1994-95) Sum. Ses. 1994	Proposed Rate (FY 1994-95) Per Semester
MAINTENANCE FEE - Undergraduate			
Fall and Spring Semesters	$ 2,004.00		$ 2,084.00
Summer Session, 1994		$ 2,004.00	
Summer Session, 1995			2,084.00
TUITION - (additional for out-of-state students)			
Fall and Spring Semesters	2,477.00		2,725.00
Summer Session, 1994		2,477.00	
Summer Session, 1995			2,725.00
UNIVERSITY PROGRAMS & SERVICES FEE			
Fall and Spring Semesters	111.00		111.00
Summer Rate, 1994		65.00	
Summer Rate, 1995			65.00

	INDEPENDENT STUDY	
	Present Rate (FY 1993-94) Per Course	Proposed Rate (FY 1994-95) Per Course
CORRESPONDENCE FEES		
Semester Hour Courses		
1 Semester Hour	$ 73.00	$ 76.00
2 Semester Hours	146.00	152.00
3 Semester Hours	219.00	228.00
4 Semester Hours	292.00	304.00

	DISABLED/ELDERLY PERSONS UNDER TENNESSEE CODE 49-3251	
	Present Rate (FY 1993-94)	Proposed Rate (FY 1994-95)
SERVICE FEES		
Courses for Credit		
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

Distribution	Actual 1993 Appropriations (A)	Probable 1994 Appropriations (B)	Proposed 1995 Appropriations (C)
UT Chattanooga	$ 27,263,300	$ 29,254,100	$ 30,775,100
UT Knoxville	128,202,149	135,567,800	140,738,100
UT Martin	21,193,900	22,741,500	23,712,500
UT Space Institute	4,868,700	5,159,700	5,439,700
UT, Memphis			
Other Specialized Units	$ 41,223,200	$ 42,882,500	$ 44,741,200
College of Medicine Units	27,488,700	29,714,000	31,641,700
Family Medicine Units	2,978,700	3,441,600	3,716,300
Total UT, Memphis	$ 71,690,600	$ 76,038,100	$ 80,099,200
Agricultural Experiment Station	15,899,000	16,624,400	17,274,700
Agricultural Extension Service	18,060,300	19,127,900	20,043,700
Veterinary Medicine	9,663,700	10,161,500	10,743,600
Institute for Public Service	3,742,500	3,847,300	4,002,300
Municipal Technical Adv. Service	990,400	1,065,800	1,120,200
County Technical Asst. Service	756,600	817,200	861,300
University-wide Administration	1,948,100	2,037,500	2,086,100
Total State Appropriations	$ 304,279,249	$ 322,442,800	$ 336,896,500

(A) Does not include $8,610,100 appropriated to UT institutions in FY 1992-93 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1992-93.

(B) Does not include $8,608,500 appropriated to UT institutions in FY 1993-94 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1993-94.

(C) Does not include $8,608,000 appropriated to UT institutions in FY 1994-95 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1994-95.

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1993, 1994, and 1995

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. The student program and service fee increased from $3 to $4 per semester hour and from a $36 to $48 maximum effective fall term 1993.

2. The decline reflects the reduction of indirect income projected to be received by the University from contracts.

3. Reflects additional private gifts to the athletic sports program.

4. Reflects allocation of resources from prior year unexpended funds on a one-time basis for special projects.

5. Reflects allocation of funds for student research awards and adjustments of Chair of Excellence budgets to reflect full funding of a 2% July 1, 1993, and a 4% January 1, 1994, salary increase.

6. Reflects costs associated with a 2% July 1, 1993, and a 4% January 1, 1994, salary increase.

7. The debt service cost for UTC Arena is distributed between event and concession activities. The 1993 activity represents a correction of a prior year transaction.

8. Reflects an allocation of funds for replacement of large electronic equipment, i.e. computer system.

9. Reflects a new dormitory effective fall term 1993.

10. Reflects the completed implementation of a contract for management of the food service operations on the campus with Marriot Management Services.

11. Reflects the completed implementation of a contract for management of the bookstore operations on the campus with Barnes and Nobles.

12. Reflects one-time expenditures of funds to improve and maintain parking lots on campus during 1993.

KNOXVILLE

1. Reflects increased indirect cost recoveries from grants and contracts.

2. Reflects a $550,000 decrease in FY 1993-94 Conference revenue and a $1,900,000 increase in Conference revenue for FY 1994-95 due to two large events.

3. Probable 1994 expenditures include distribution of Research Incentive Funds after the original budget. The Proposed 1995 budget does not include the Research Incentive Funds provided in October each year.

4. Includes $395,389 expenditure increase in State Testing & Evaluation Center and a $1,744,833 expenditure increase in Conference Center.

5. Includes $670,000 increase for Capital Campaign funding, $233,000 increase in computing support, and $614,000 increase in liability insurance funding due to charges being made by the State for FY 1992-93 and $96,000 in one-time Bicentennial event funding.

6. Includes $658,000 increase in utilities and $1,569,781 carryover from unexpended FY 1992-93 funds available due to recoveries from auxiliary enterprise and plant fund projects.

7. Reflects increase in Computing Center and Telephone Services debt service transfers.

8. Reflects reduction in non-mandatory debt service transfers from Actual 1993 when transfers were made to support Computing and Telecommunications line of credit repayment. The Proposed 1995 budget includes a $500,000 increase in Men's Athletics support for the Women's Athletics program.

9. Includes new positions in the Financial Aid and Development offices.

10. Reflects $200,000 increase in non-wage payments for FY 1993-94 resulting from one-time awards.

11. Reflects expenditures above budgeted amounts from savings in other object codes.

12. Probable 1994 reflects one-time maintenance expenditures resulting from FY 1992-93 Physical Plant carryover funds.

13. Reflects change in accounting between object codes 37, Professional Services & Memberships, and 46, Contractual & Special Services.

14. Reflects $614,000 increase in liability insurance funding due to no charges being made by the State for FY 1992-93.

Knoxville Cont.

15. Reflects change in accounting between object code 43, Awards, and 44, Grants & Subsidies.

16. Proposed 1995 budget includes $673,000 increase in Testing & evaluation Center and $1,540,708 increase in Conferences.

17. Reflects FY 1993-94 underbudgeting of recoveries in the following Service Center Accounts: Computing Center, Project Management Stores, Inventories Storeroom and Telephone Services.

18. Includes contingency fund for program adjustments to be allocated during the year.

19. Actual 1993 includes special equipment funding from the State Appropriations. Probable 1994 includes one-time expenditures for equipment from Research Incentive Funds and other one-time sources.

20. Probable 1994 includes funding for one-time renovations.

21. Actual 1993 reflects depreciation charges entered only in closing and not budgeted during the year.

22. The Athletics Department changed the accounting method for paying guarantees to visiting teams. In the past, the guarantees were paid from a reduction of income. Beginning in FY 1994-95, these guarantees will be paid as an expense and charged to object code 37, Professional Services & Memberships.

23. Includes $261,000 budget for Lady Vol Camps, $122,000 increase in Campus Vending and $315,000 in the Assembly Center and Arena budget.

MARTIN

1. Probable 1994 reflects an increase in International Student fees from increased enrollment in the Intensive English Language Program and reflects the impact of depositing Freshmen Studies fees as income rather than as recoveries in the related expense account.

2. Probable 1994 includes professor equity raises, instructor upgrades, Intensive English Language instructor equity raises, increased adjunct instructor and graduate assistant standard rate of pay, and distance learning funding.

3. The Research function on the Proposed 1995 budget includes only the basic operating budget for the Research Office. As instructional units identify and fund research projects during the year, the funding and the expenses are transferred to the Research function.

Martin Cont.

4. Probable 1994 reflects an increase for the Library to meet the planning goal regarding formula funding and to address needs associated with library relocation during renovation of the building. Also included are expenses associated with the upgrade of computer labs, network charges for distance learning and computer equipment maintenance, and internet equipment costs.

5. Probable 1994 includes new development positions and equipment for the University's 200th Anniversary Capital Campaign and reinstatement of liability expenses from FY 1993 waiver.

6. Proposed 1995 reflects implementation of the Honeywell Energy Management contract which reduced utility expense.

7. Probable 1994 reflects an increase in Grant-in-Aid associated with Ohio Valley Conference (OVC) membership and implementation of the new Chancellor's Honors Scholarship Program.

8. Probable 1994 includes new debt service for the Honeywell Energy Management contract and a full year's debt service for the Children's Center.

9. Probable 1994 reflects transfer from renewal and replacement reserve funds for projects expended in current funds.

10. Probable 1994 includes expenses for new positions involving OVC membership and increased Development activities for 200th Anniversary Capital Campaign.

11. Probable 1994 reflects the addition of faculty in Psychology, Management/Marketing, Biology, Nursing, and Library. Also includes professor equity raises, instructor upgrades, and Intensive English language instructor equity raises.

12. Probable 1994 includes new and temporary positions in Development for the capital campaign, in Student Financial Assistance due to increased activity and new regulations, and in the Library to assist with transition while building is being renovated.

13. Probable 1994 reflects reserve funds budgeted as biweekly salaries and increased overtime in the Physical Plant associated with the Library renovation, fiber optics cable construction, and other capital projects.

14. Probable 1994 reflects increased retirement and social security expense due to July 1 and mid-year salary increases, equity and position upgrades.

15. Probable 1994 reflects inconsistent deposits of recoveries for long distance service charges to object code 35, Communications, and object code 48, Service Department Credits. This situation will be reviewed to determine the appropriate accounting.

Martin Cont.

16. Probable 1994 reflects increased chiller repairs.

17. Probable 1994 reflects a transfer of reserve funds from object code 39, Supplies, for the projected shortfall in fees and to fund additional scholarships.

18. Proposed 1995 reflects a restoration of reserve funds budgeted in object code 39.

19. Probable 1994 reflects increased support of scholarships and faculty development and faculty research awards.

20. Probable 1994 reflects that Freshman Studies fees are no longer deposited as recoveries in object code 49, Other Expenditures, but are instead deposited in income.

21. Probable 1994 includes one-time expenses for computer lab upgrades and remodeling/refurnishing the University Center.

22. Probable 1994 reflects increased purchases of personal computers by staff and students from campus Computer Store.

23. Probable 1994 reflects reduction in campus event activities including concerts and other entertainment.

24. Probable 1994 includes reserve funds transferred for the resurfacing of existing parking lots and the construction of new lots.

25. Proposed 1995 includes a transfer of E&G funds to the Auxiliary Program Adjustment account to balance E&G and Auxiliary budgets individually.

SPACE INSTITUTE

1. Reflects the decrease in funding from the DOE/MHD contract.

2. Reflects decreased funding from the NASA/CSTAR program.

3. Actual Conference/Seminars for FY 1992-93 included $2,665. In FY 1993-94, there were no Conference/Seminars.

4. FY 1993-94 expenditures for Conferences/Seminars decreased by $11,674. Technology Transfer activity was reduced with an expenditure decrease of $1,119. Activity in Technology Transfer is expected to increase in FY 1994-95.

5. Expenditures for student activities increased in FY 1993-94 by an estimated $7,670 and for the UTSI Admissions office by an estimated $9,438 to cover increased printing, supplies and equipment.

Space Institute Cont.

6. Reflects transfers from Fund Balance and Renewal/Replacement funds to cover FY 1994-95 short fall.

7. Reflects the increase in the number of UTSI sponsored Graduate Research assistants to 40.

8. Reflects increase in course offerings for Summer Terms.

9. Reflects the reduction in force during FY 1993-94.

10. Reflects beginning of UTSI Non-Service Fellowship for one (1) student in FY 1993-94. Increase for FY 1994-95 resulted from object code changes from 13, GTA, GA, and GRA Salaries, to 19, Non-Wage Payments, in stipends paid on the Minority Graduate Fellowship.

11. Reflects the increased emphasis on the pursuit of new sponsored research sources.

12. Reflects the estimated $40,000 printing costs of WEB TO THE STARS, the history of UTSI's first twenty-five years.

13. Reflects change from rented to purchased telephone equipment.

14. Computer equipment with high maintenance cost has been eliminated.

15. During FY 1993-94, fewer than normal number of outside services were used as resources for the Engineering Management and Special Short Courses.

16. Computer charges from the UTK Computer Center were reduced during FY 1993-94.

17. Reflects increased fee cost of the new UTSI sponsored Graduate Research Assistants (see Footnote 7 above).

18. Reflects decreases in charges for UTSI computer usage and telephone costs.

19. Reflects fluctuations resulting from credits which should have been in object code 48, Service Department Credits. This has been corrected for FY 1994-95.

20. During FY 1993-94, the UTSI Distance Learning Studio was put into operation and a high pressure air tank was added to the UTSI Laboratory area.

MEMPHIS - OTHER SPECIALIZED UNITS

1. FY 1994-95 reflects change in accountability for student activity and student health fees.

MOSU Cont.

2. FY 1993-94 reflects growth in the Development and fund raising area and expansion of the campus police for employee security.

3. FY 1993-94 includes $883,000 increase in directed work (campus renovation) and $407,000 increase in utilities.

4. FY 1993-94 includes the final payment on loan for computer equipment.

5. FY 1992-93 and FY 1993-94 reflect transfers to/from MOSU to balance COMU.

6. FY 1993-94 and FY 1994-95 reflect increase in student employees in Dental Operatory.

7. FY 1993-94 reflects increase in Fellowship awards.

8. FY 1993-94 reflects credit of $992,000 in Physical Plant Program Adjustments which should be reflected in object code 36, Maintenance and Repairs.

9. FY 1994-95 reflects conservative estimate of communications recovery.

10. FY 1993-94 reflects $840,942 in directed work; directed work approval pending for FY 1994-95.

11. S. J. Pediatric Dental Clinic reflects $241,000 recovery in FY 1993-94 and none in FY 1994-95.

12. FY 1994-95 reflects conservative estimate of Computer Services recovery.

13. FY 1993-94 includes cost sharing of grant overruns.

14. FY 1994-95 reflects no State appropriated funds for equipment.

COLLEGE OF MEDICINE UNITS

1. FY 1994-95 reflects 2% salary increase not paid in FY 1993-94 and increase in Continuing Education activities.

2. FY 1992-93 and FY 1993-94 transfers to/from MOSU to balance COMU.

3. FY 1993-94 reflects Emergency Room switched from Service Center to Instruction Department.

4. $668,631 Med Services-Psych. salaries for FY 1993-94 not budgeted in FY 1994-95 pending receipt of contract.

COMU Cont.

5. FY 1994-95 reflects a portion of GTA accountability moved to Other Specialized Units.

6. FY 1994-95 reflects increase in Fellowship awards.

7. FY 1993-94 reflects two years rent paid by the Department of Pediatrics to LeBonheur Children's Hospital.

8. FY 1993-94 includes $844,485 equipment expense in the College of Basic Medical Sciences which was cost shared by Special Education Funds-Medicine.

9. FY 1992-93 reflects CEC-Knoxville recovery of $2,503,373 and FY 1993-94 reflects only $1,352,322. Also, FY 1993-94 recovery for CEC-Knoxville is reflected in object code 46, Contractual & Special Services, but the FY 1994-95 recovery is reflected in object code 48, Service Department Credits.

10. FY 1993-94 includes $1,352,322 CEC-Knoxville recovery in object code 46, Contractual & Special Services, which is budgeted in object code 48, Service Department Credits, for FY 1994-95.

11. FY 1993-94 includes $116,250 Med Services-Psych. expense which should be reflected in object code 48, Service Department Credits.

12. FY 1994-95 reflects no State appropriated funds for equipment.

FAMILY MEDICINE UNITS

1. FY 1994-95 reflects an increase in patient services at Memphis St. Francis ($511,153), Memphis Healthplex ($397,390), and the addition of a new center - Tipton ($684,784).

2. FY 1994-95 reflects decrease in contract and special services recovery for Family Practice Resident Program-Knoxville.

AGRICULTURAL EXPERIMENT STATION

1. A substantial increase in health insurance, including what has traditionally been the employee's share, combined with normal growth in other fringe benefits led to a large growth in staff benefits.

2. Reflects an increase in University-wide Administrative support charges.

3. Reflects a decrease in University-wide Administrative support charges.

Ag. Experiment Station Cont.

4. In the latter part of FY 1992-93, the expenditure function of the Experiment Station administration accounts was changed from Institutional Support to Academic Support. This resulted in object code 11, Administrative & Professional Salaries, being reclassified as object code 12, Academic Salaries.

5. Reflects shifting some biweekly employees to monthly.

6. General budget constraints required a reduction in some object codes.

7. Reflects the leasing of copiers in the service center.

8. Reflects increase in service center recoveries.

AGRICULTURAL EXTENSION SERVICE

1. FY 1994-95 includes funding for a replacement computer system and computer software program.

2. FY 1994-95 reflects an increase in health insurance costs of 20% effective 7/1/94.

3. FY 1992-93 includes a one-time transfer to establish an account for equipment replacement and office renovations.

4. In FY 1992-93, the expenditure function of the administrative accounts was changed from Institutional Support to Public Service. This reclassification was in accordance with NACUBO's (National Association of College and University Business Officers) guidelines.

5. FY 1994-95 reflects increased reimbursement rates and a 5% increase in staff travel allocations.

6. FY 1993-94 includes the remodeling of the Home Economics department and FY 1994-95 includes the remodeling of the Agricultural Economics and Resource Development section.

7. FY 1993-94 included a one-time appropriation of $75,000 for 4-H livestock activities and events.

8. FY 1993-94 and FY 1994-95 included computer up-grades for the county offices to enable them to access the electronic planning and reporting system.

VETERINARY MEDICINE

1. Reflects needed equipment purchases postponed from prior year due to budget constraints.

2. Reflects an increase in CVM's percent of the Institute of Agriculture's administration costs due to a cost study.

3. FY 1993-94 reflects several large maintenance items postponed from prior years.

4. Reflects a proposed increase in desegregation student scholarships.

5. FY 1992-93 reflects a transfer into plant funds to accumulate funding for buying cobalt equipment and building additional laboratory space.

6. Reflects establishment of laboratory animal care facility and its staffing.

7. Due to new temporary GRA positions in animal science to fill in for a GI Physiologist/Researcher.

8. Reflects filling of post-doc positions.

9. Reflects a planned increase in biweekly student help.

10. Increase due to planned restoration of supplies due to previous budget constraints.

11. Reflects the new laboratory animal care facility recoveries.

12. No equipment purchases are planned in FY 1994-95 due to budget constraints.

INSTITUTE OF PUBLIC SERVICE

1. Reflects increase in Department of Defense and EPA contracts.

2. Reflects partial year receipt of Applied Research Partnership Agreement award.

3. Reflects anticipated decrease in state contract indirect cost recoveries.

4. Reflects increase in equipment purchases, cost sharing requirements, mid-year salary adjustments and installation of smart classrooms.

5. Reflects addition of one support position and travel adjustments.

6. Reflects benefit adjustments and six-month coverage of employee insurance.

IPS Cont.

7. Reflects one-time adjustment to equipment replacement account in FY 1992-93, not required for FY 1993-94.

8. Reflects one-time transfer of funds in support of Center for Telecommunications and Video for FY 1993-94.

9. Reflects mid-year salary adjustments and one new position, IPS Program.

10. Reflects the addition of (2) positions to support increased telecommunications efforts in the Center for Government Training and Center for Telecommunications and Video.

11. Reflects increased use of students and hourly support in training and television production efforts.

12. Reflects the promotion of one nonexempt position to exempt.

13. Reflects charging motor vehicle use to Grants and Contracts.

14. Reflects rate increase in motor vehicle usage.

15. Reflects delay in printing some publications.

16. Reflects increased printing in preparation for Newly Elected Officials Orientation program.

17. Reflects utility cost for regional offices and Radio Center (WUOT).

18. Reflects addition of Smart Classroom-Nashville, new phone system and cost associated with UT-Video Network.

19. Reflects increased cost of maintenance in regional offices and video equipment.

20. Reflects increased program activity for the Center for Government Training and the Center for Industrial Services.

21. Reflects one-time contracts in FY 1993-94 not continued in FY 1994-95 or moved to object code 19, Non-Wage Payments.

22. Reflects decrease in purchase of computer software and related services.

23. Reflects increased charges for operation of the L.A.N. and W.A.N. systems.

24. Reflects rental cost of property at 1720 West End-Nashville (CGT).

IPS Cont.

25. Reflects decrease in insurance cost for video equipment.

26. Reflects cost sharing required in support of Department of Defense contract.

27. Reflects renewal uncertainty of DOD contract.

28. Reflects movement of some charges to object code 19, Non-Wage Payments, and discontinuance of others.

29. Reflects one-time expenditure for special projects.

30. Reflects funds set aside for reallocation.

31. Reflects one-time cost of equipment for smart classrooms and phone system.

32. Reflects decrease in Center for Telecommunication and Video equipment purchases.

MTAS

1. A one-time sale of surplus property generated income for both FY 1993-94 and FY 1994-95.

2. Reflects the filling of all vacant positions.

3. FY 1992-93 reflects a transfer to an equipment replacement account not required in FY 1993-94.

4. Reflects reduced system cost as determined by the Administration.

5. Reflects increase in the use of students in the library and consultant support.

6. Reflects recovery of municipal codes printing cost.

7. Reflects increase in number of municipal codes produced for cities.

8. Reflects cost of new phone system in Nashville and increased modem use by field staff.

9. Reflects increased cost for maintenance, especially regional offices.

10. Reflects decrease in outside contracts for municipal code preparation.

11. Reflects decrease in support of Wastewater Grant.

12. Reflects one-time support of TCMA conference.

MTAS Cont.

13. Reflects decline in computer and related equipment purchases.

14. Reflects decline in library acquisitions in FY 1993-94.

CTAS

1. Reflects filling five (5) vacant positions during FY 1993-94.

2. Reflects an insurance rate increase.

3. FY 1992-93 contained an adjustment to an equipment replacement account, not required for FY 1993-94.

4. Reflects clerical support necessary for Johnson City regional office.

5. Reflects use of local area networks and telecommunication links to Knoxville.

6. Reflects increased maintenance cost for computers and related equipment.

7. Reflects increased use of outside technical support.

8. Reflects new equipment purchased in FY 1992-93 and still under warranty.

9. Reflects increased software purchases required for networking.

10. Reflects outside legal support for codification of private acts.

11. FY 1994-95 shows decline in use of outside legal support.

12. Reflects the purchase of upgraded computers required to network.

13. Reflects decline in equipment purchases for FY 1994-95.

14. Reflects decline in number of legal documents purchased for law library.

UNIVERSITY-WIDE ADMINISTRATION

1. Decline is in UT Annual Gifts Program which is a variable revenue source. Budgeted estimates are intended to be conservative so as not to overstate revenue. Budget is adjusted as actual gifts materialize.

2. Reflects favorable interest income earnings. Actual earnings in 1992-93 were $6.6 million. Expected to be $7.7 million in 1993-94 and 1994-95.

UWA Cont.

3. Reflects additional expenditure volume due to Capital Campaign and University Bicentennial.

4. Reflects incoming transfers from prior year accumulated fund balance to fund Capital Campaign and Bicentennial costs.

5. Includes funding for a full year the raises that were awarded on January 1, 1994 and the addition of nine new positions between July 1, 1993 and July 1, 1994.

6. Reflects nonrecurring cost attributable to Capital Campaign and UT Bicentennial.

7. Expenditures in 1993 are larger than in 1994 and 1995 because of a change in accounting procedure. Recoveries from departments previously credited to object code 48, Service Department Credits, are now credited to 38, Computer Services.

8. Reflects reinstatement of auto and public liability insurance costs which were funded from state reserves in 1992 and 1993.

9. Reflects the distribution of charges from another UT entity. Expenditures that should have been charged to a number of other object codes on the UWA entity ledgers was instead all charged under object code 46, Contractual & Special Services.

10. Reflects variation in the purchase of motor pool vehicles from year to year.

MEDICAL CENTER AT KNOXVILLE

1. In FY 1992-93 there was a one-time $959,500 insurance assessment.

2. Reflects new Southeastern Emergency Physicians contract for physician coverage in the Emergency Room.

3. In FY 1992-93 there was no charge from the State for medical malpractice insurance.

4. In FY 1994-95, due to the implementation of Tenncare, two accounts were changed to restricted accounts.

5. The Services tax which was used to fund the Medicaid program expired January 1, 1994 when Tenncare was implemented.

6. Reflects the implementation of the Tenncare program on January 1, 1994.

7. Practice Management revenue was included in Other Services revenue until March 1, 1994. Beginning at that time, as the physicians' contracts were terminated and physicians became Medical Center employees, the revenue was included in Services to

Medical Center Cont.

Patients.

8. Reflects enhancements in Information Systems and start-up expenses for the Managed Care Organization. Also, Practice Management was not operational for all of FY 1992-93.

9. Reflects increased aeromedical transports due to addition of a fixed wing aircraft, East Tennessee Baptist Hospital's termination of the Medflight program and subsequent contract with UT Medical Center for aeromedical transports, increased Home Health visits and the opening of a new Home Health office in Jefferson City in January, 1994.

WILLIAM F. BOWLD HOSPITAL

1. Purchases of equipment are to be financed through a Line of Credit.

2. Increase due to expected capital expenditures for renovations, new equipment, and implementation of the computerized hospital information system.

3. Reflects an increase in patient census and 2% price increase over FY 1992-93.

4. Reflects implementation of Tenncare and loss of pass-through reimbursement from Tennessee Medicaid. Increase in revenue and patient days directly affects allowances to revenue.

5. Reflects increase of Referral Laboratories and Services outside of the hospital.

6. Reflects increase in salaries and services in the Acute Receiving Area.

7. Reflects increase in cost due to age of Physical Plant.

8. Bad Debt Reserve is calculated as percentage of Revenue.

9. Reflects increase in number of kidney transplants. Increase in expenses due to transplant administrator contract and increase in cost of kidney procurement.