MAPLES

The University of Tennessee
BUDGET DOCUMENT
Fiscal Year 1991-92
(Revised as of October 31, 1991)

Submitted to the Board of Trustees
Annual Meeting, 1991
(Revised to Reflect Actual Data for Fiscal Year 1991)

THE UNIVERSITY OF TENNESSEE
June 1991

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THE UNIVERSITY OF TENNESSEE
Knoxville
Office of the President
February 5, 1992

Presented herewith is the Revised Budget Document for FY 1992. This document is a revision of the Original FY 1992 Budget Document which was submitted to the University of Tennessee Board of Trustees at its annual meeting on June 27, 1991.

The various exhibits, schedules and appendices reflect (1) revisions in the FY 1992 budget estimates through October 31, 1991 and (2) replacement of the FY 1991 estimated revenues and expenditures with actual expenditure data for that fiscal year.

There is included as Appendix VI a Summary of Revenues and Expenditures for Restricted Funds. These are, for the most part, gifts and grants made to the University and used for specific purposes as designated by the donors. Appendix VI shows these funds combined with the Unrestricted portion of the Current Funds.

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THE UNIVERSITY OF TENNESSEE
June 27, 1991

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

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

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

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

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

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1990 Appropriation (A)	Actual 1991 Appropriation (B)	Revised 1992 Appropriation * (C)
UT Chattanooga	$ 26,290,400	$ 25,382,400	$ 24,442,500
UT Knoxville	122,244,600	121,806,700	115,932,000
UT Martin	19,623,300	19,420,000	19,075,200
UT Space Institute	4,463,200	4,405,500	4,213,600
UT, Memphis			
Other Specialized Units	$ 39,917,500	$ 39,442,800	$ 37,717,000
College of Medicine Units	27,287,000	27,153,700	25,164,400
Family Medicine Units	3,086,000	2,868,800	2,598,800
Total UT, Memphis	$ 70,290,500	$ 69,465,300	$ 65,480,200
Agricultural Experiment Station	14,936,700	14,894,100	14,241,500
Agricultural Extension Service	17,528,300	17,642,500	16,510,600
Veterinary Medicine	9,289,000	9,185,100	8,678,700
Institute for Public Service	3,650,300	3,584,700	3,349,600
Municipal Technical Adv. Service	1,009,300	1,012,400	940,300
County Technical Asst. Service	728,900	731,400	704,100
Continuing Education	In IPS		
University-wide Administration	2,034,500	2,027,402	1,951,100
Total State Appropriations	$ 292,089,000	$ 289,557,502	$ 275,519,400

(A) Does not include $9,615,000 appropriated to UT institutions in FY 1989-90 for Centers of Excellence. An Additional $2,000,000 endowment originally appropriated for Chairs of Excellence in FY 1989-90 was not funded.

(B) Does not include $9,213,000 (after impoundment reduction) appropriated to UT institutions in FY 1990-91 for Centers of Excellence nor UT's portion (one-half or $500,000) of an additional $1,000,000 endowment appropriated for Chairs of Excellence in FY 1990-91.

(C) Does not include $8,680,400 appropriated to UT institutions in FY 1991-92 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1991-92.

* This is a change from the budget message dated June 27 included with the Original Budget Document.

SUMMARY OF BUDGETARY REDUCTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. The budgets presented be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1991-92 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.

2. The proposed fee and tuition schedules be adopted for 1991-92.

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

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

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

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

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

Respectfully Submitted,

Joe Johnson

Joseph E. Johnson
Acting President

JEJ/CEM

Unrestricted Current Funds Section

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

	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES				
A. Educational and General Funds				
1. Tuition and Fees	$ 88,590,329	$ 96,500,729	$ 96,788,376	$ 97,983,212
2. Federal Appropriations	11,291,017	12,110,200	12,481,914	12,595,112
3. State Appropriations	292,089,000	289,557,502	271,723,700	275,519,400
4. Local Appropriations	1,717,832	1,731,197	1,749,125	1,767,558
5. Federal Gifts, Grants & Contracts	11,733,182	13,228,871	12,536,228	12,576,626
6. State Gifts, Grants & Contracts	700,757	816,935	737,227	745,227
7. Local Gifts, Grants & Contracts	3,107,479	2,856,794	2,404,244	2,404,244
8. Private Gifts, Grants & Contracts	3,643,551	3,324,262	3,670,187	3,610,137
9. Endowment Income	118,844	125,929	91,800	91,800
10. Sales & Services of Educational Activities	22,473,639	24,577,988	24,084,720	24,235,170
11. Other Sources	14,722,737	15,577,648	11,686,993	11,715,258
Total Educational & General Funds	$ 450,188,367	$ 460,408,055	$ 437,954,514	$ 443,243,744
B. Auxiliary Enterprises Funds	79,632,712	88,207,854	86,826,522	86,708,056
C. Hospitals Funds	212,940,883	236,465,838	240,356,659	260,883,656
TOTAL CURRENT REVENUES	$ 742,761,962	$ 785,081,747	$ 765,137,695	$ 790,835,456
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS				
A. Educational and General Funds				
1. Instruction	$ 166,524,632	$ 168,380,079	$ 167,230,284	$ 164,957,548
2. Research	25,127,198	25,763,354	22,066,981	23,737,591
3. Public Service	31,561,111	33,049,531	30,175,497	30,790,908
4. Academic Support	42,570,308	42,974,542	38,270,845	40,429,308
5. Student Services	21,835,549	21,797,490	20,507,797	20,808,664
6. Institutional Support	37,231,107	38,971,252	37,888,770	38,371,175
7. Staff Benefits	74,101,496	72,027,320	76,707,675	80,588,728
8. Operation & Maint. of Plant	36,519,851	35,529,256	35,452,099	36,421,885
9. Scholarships & Fellowships	8,806,415	9,359,557	10,318,916	10,466,331
Total E&G Expenditures	$ 444,277,667	$ 447,852,381	$ 438,618,864	$ 446,572,136
Mandatory Transfers (In)/Out	6,794,501	5,071,684	4,532,057	4,532,057
Non-Mandatory Transfers (In)/Out	(69,393)	3,862,859	(4,644,050)	(4,619,050)
Total Educational and General	$ 451,002,775	$ 456,786,924	$ 438,506,871	$ 446,485,143
B. Auxiliary Enterprises Funds				
Expenditures	$ 68,785,701	$ 74,194,069	$ 72,362,514	$ 72,314,011
Mandatory Transfers (In)/Out	6,512,250	8,463,473	10,426,436	10,426,436
Non-Mandatory Transfers (In)/Out	2,686,001	4,063,214	3,924,576	3,924,576
Total Auxiliary Enterprises	$ 77,983,952	$ 86,720,756	$ 86,713,526	$ 86,665,023
C. Hospitals Funds Expenditures & Transfers	$ 206,339,053	$ 219,987,969	$ 229,296,248	$ 242,661,293
TRANSFER TO/(FROM) FUND BALANCE				
E&G Funds	$ (814,408)	$ 3,621,131	$ (552,357)	$ (3,241,399)
Auxiliary Enterprises Funds	1,648,760	1,487,098	112,996	43,033
Hospitals Funds	6,601,830	16,477,869	11,060,411	18,222,363
Total Transfers To/(From) Fund Balance	$ 7,436,182	$ 21,586,098	$ 10,621,050	$ 15,023,997
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS				
E&G Funds	$ 450,188,367	$ 460,408,055	$ 437,954,514	$ 443,243,744
Auxiliary Enterprises Funds	79,632,712	88,207,854	86,826,522	86,708,056
Hospitals Funds	212,940,883	236,465,838	240,356,659	260,883,656
Total Unrestricted Current Funds Expenditures and Transfers	$ 742,761,962	$ 785,081,747	$ 765,137,695	$ 790,835,456

EXHIBIT B

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

	Chattanooga				Knoxville			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 11,889,788	$ 13,520,358 [1]	$ 13,327,342	$ 13,404,585	$ 56,792,785	$ 61,142,877	$ 60,836,034	$ 61,836,034
2. Federal Appropriations					40,380	40,955	40,955	40,955
3. State Appropriations	26,290,400	25,382,400	24,041,400	24,442,500	122,244,600	121,806,700	114,340,700	115,932,000
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	86,391	199,409	117,100	154,998	4,648,994	5,914,666 [1]	5,600,000	5,600,000
6. State Gifts, Grants & Contracts	35,405	19,933			489,385	651,628 [1]	625,000	625,000
7. Local Gifts, Grants & Contracts	35	3,517			12,331	29,457 [1]	25,000	25,000
8. Private Gifts, Grants & Contracts	534,415	516,401	681,831	625,581	1,463,740	1,463,978 [1]	1,653,200	1,676,200
9. Endowment Income					43,627	43,627	43,000	43,000
10. Sales & Services of Educational Activities	1,977,846	2,253,761	1,815,013	1,871,263	5,050,315	5,762,624	5,095,182	5,119,082
11. Other Sources	207,677	139,344	176,640	176,640	3,291,223 [2]	4,157,354 [3]	2,537,600	2,537,600
Total Educational & General Funds	$ 41,021,957	$ 42,035,123	$ 40,159,326	$ 40,675,567	$ 194,077,380	$ 201,013,866	$ 190,796,671	$ 193,434,871
B. Auxiliary Enterprises Funds	6,548,414	6,381,520	6,342,337	6,387,871	61,522,639	69,441,154	68,037,664	68,037,664
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 47,570,371	$ 48,416,643	$ 46,501,663	$ 47,063,438	$ 255,600,019	$ 270,455,020	$ 258,834,335	$ 261,472,535
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 16,098,481	$ 15,982,549	$ 15,643,461	$ 14,957,407	$ 80,241,998	$ 81,095,899	$ 80,882,518	$ 79,069,652
2. Research	1,927	503,547 [2]	414,380	388,503	5,445,822	5,097,056	3,070,119 [4]	4,308,444 [4]
3. Public Service	122,570	761,917 [2]	572,108	545,073	4,459,389	5,885,842 [5]	5,133,283 [5]	5,172,597 [5]
4. Academic Support	4,120,147	2,936,976 [2]	2,475,117	3,546,573	22,492,445	23,934,881	21,621,410	22,654,835
5. Student Services	5,242,980	4,886,356	4,275,634	4,274,523	12,541,587	12,635,128	12,246,594	12,368,965
6. Institutional Support	2,981,171	3,160,426 [2]	2,868,099	2,942,980	9,753,271	10,423,867 [6]	9,993,036	10,297,146
7. Staff Benefits	6,905,721	6,719,703	7,168,205	7,584,349	30,975,352	29,705,442	31,760,000	33,423,500
8. Operation & Maint. of Plant	4,275,679	4,433,418	4,506,442	4,568,460	17,775,533	17,195,253	17,066,701	17,800,614
9. Scholarships & Fellowships	1,366,620	1,459,585	1,258,073	1,258,073	5,056,016	5,062,031	6,056,060	6,261,168
Total E&G Expenditures	$ 41,115,296	$ 40,844,477	$ 39,181,519	$ 40,065,941	$ 188,741,413	$ 191,035,399	$ 187,829,721	$ 191,356,921
Mandatory Transfers (In)/Out	439,825	271,993	145,007	145,007	4,628,255	3,137,395	3,276,500	3,276,500
Non-Mandatory Transfers (In)/Out	876,472	879,859	832,800	857,800	93,796	3,572,189	(309,550)	(309,550)
Total Educational and General	$ 42,431,593	$ 41,996,329	$ 40,159,326	$ 41,068,748	$ 193,463,464	$ 197,744,983	$ 190,796,671	$ 194,323,871
B. Auxiliary Enterprises Funds								
Expenditures	$ 5,231,312	$ 5,467,033	$ 5,333,868	$ 5,379,402	$ 53,606,301	$ 58,122,695	$ 56,325,463	$ 56,325,463
Mandatory Transfers (In)/Out	785,499	824,020	891,220	891,220	4,701,850	6,384,451	8,054,148	8,054,148
Non-Mandatory Transfers (In)/Out	267,837	(53,974)	117,249	117,249	2,135,733	3,620,806	3,645,049	3,645,049
Total Auxiliary Enterprises	$ 6,284,648	$ 6,237,079	$ 6,342,337	$ 6,387,871	$ 60,443,884	$ 68,127,952	$ 68,024,660	$ 68,024,660
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	$ (1,409,636)	$ 38,794		$ (393,181)	$ 613,916	$ 3,268,883		$ (889,000)
Auxiliary Enterprises Funds	263,766	144,441			1,078,755	1,313,202	$ 13,004	13,004
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ (1,145,870)	$ 183,235	$ 0	$ (393,181)	$ 1,692,671	$ 4,582,085	$ 13,004	$ (875,996)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 41,021,957	$ 42,035,123	$ 40,159,326	$ 40,675,567	$ 194,077,380	$ 201,013,866	$ 190,796,671	$ 193,434,871
Auxiliary Enterprises Funds	6,548,414	6,381,520	6,342,337	6,387,871	61,522,639	69,441,154	68,037,664	68,037,664
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 47,570,371	$ 48,416,643	$ 46,501,663	$ 47,063,438	$ 255,600,019	$ 270,455,020	$ 258,834,335	$ 261,472,535

EXHIBIT B
(Cont.)

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

	Martin				Space Institute			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 8,455,828	$ 9,480,777 [1]	$ 9,657,487	$ 9,775,080	$ 1,347,969	$ 1,297,332	$ 1,422,400	$ 1,422,400
2. Federal Appropriations								
3. State Appropriations	19,623,300	19,420,000	18,773,000	19,075,200	4,463,200	4,405,500	4,155,500	4,213,600
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	84,544	53,192	56,000	58,500	1,504,642	1,847,579	1,996,850	1,996,850
6. State Gifts, Grants & Contracts	20,425	24,010	12,000	20,000	9,594	16,312		
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	128,916	136,357	272,950 [2]	244,950 [2]	540,672	325,881 [1]	303,000	304,200
9. Endowment Income								
10. Sales & Services of Educational Activities	868,316	982,787	1,024,995	1,095,295				
11. Other Sources	99,448	223,395	55,042 [3]	78,042 [3]	76,573	107,393	38,000 [2]	38,000 [2]
Total Educational & General Funds	$ 29,280,777	$ 30,320,518	$ 29,851,474	$ 30,347,067	$ 7,942,650	$ 7,999,997	$ 7,915,750	$ 7,975,050
B. Auxiliary Enterprises Funds	5,633,722	6,246,735	6,249,600	6,085,600	214,463	200,782	215,750	215,750
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 34,914,499	$ 36,567,253	$ 36,101,074	$ 36,432,667	$ 8,157,113	$ 8,200,779	$ 8,131,500	$ 8,190,800
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 10,730,280	$ 11,083,179	$ 11,121,508	$ 11,260,377	$ 3,133,734	$ 3,240,374	$ 3,389,850	$ 3,383,595
2. Research	351,667	381,003	31,869 [4]	44,789 [4]	660,009	580,467	536,150 [3]	545,550 [3]
3. Public Service	416,190	462,968	325,025 [3]	332,682 [3]	634	40,597 [4]	30,000 [5]	30,000 [5]
4. Academic Support	2,469,971	2,828,176	2,654,147	2,692,045	612,881	455,608 [6]	361,750	361,750
5. Student Services	2,450,664	2,657,954	2,545,795	2,708,574	142,846	157,832	151,650	151,650
6. Institutional Support	2,079,866	2,035,885	1,921,034	1,983,740	1,008,480	1,162,916 [7]	1,194,800	1,196,000
7. Staff Benefits	5,487,507	5,327,186	5,406,233	5,708,633	1,078,605	1,047,992	1,110,750	1,170,250
8. Operation & Maint. of Plant	3,186,179	3,380,136	3,447,400	3,561,590	919,565	867,484	935,900	935,900
9. Scholarships & Fellowships	1,371,129	1,528,662 [5]	1,779,163	1,707,020				14,450
Total E&G Expenditures	$ 28,543,453	$ 29,685,149	$ 29,232,174	$ 29,999,450	$ 7,556,754	$ 7,553,270	$ 7,710,850	$ 7,789,145
Mandatory Transfers (In)/Out	146,566	239,561			236,374 [8]	3,940	4,800	4,800
Non-Mandatory Transfers (In)/Out	519,650	642,153	619,300	619,300	254,013	241,484	200,100	200,100
Total Educational and General	$ 29,209,669	$ 30,566,863	$ 29,851,474	$ 30,618,750	$ 8,047,141	$ 7,798,694	$ 7,915,750	$ 7,994,045
B. Auxiliary Enterprises Funds								
Expenditures	$ 4,705,532	$ 5,106,574	$ 5,425,465	$ 5,331,428	$ 247,447	$ 218,874	$ 245,650	$ 245,650
Mandatory Transfers (In)/Out	474,965	484,475	622,157	622,157	5,938	9,888	9,800	9,800
Non-Mandatory Transfers (In)/Out	288,595	621,452	201,978	201,978	(27,544)	(27,980)	(39,700)	(39,700)
Total Auxiliary Enterprises	$ 5,469,092	$ 6,212,501	$ 6,249,600	$ 6,155,563	$ 225,841	$ 200,782	$ 215,750	$ 215,750
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	$ 71,108	$ (246,345)		$ (271,683)	$ (104,491)	$ 201,303		$ (18,995)
Auxiliary Enterprises Funds	164,630	34,234		(69,963)	(11,378)			
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ 235,738	$ (212,111)	$ 0	$ (341,646)	$ (115,869)	$ 201,303	$ 0	$ (18,995)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 29,280,777	$ 30,320,518	$ 29,851,474	$ 30,347,067	$ 7,942,650	$ 7,999,997	$ 7,915,750	$ 7,975,050
Auxiliary Enterprises Funds	5,633,722	6,246,735	6,249,600	6,085,600	214,463	200,782	215,750	215,750
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 34,914,499	$ 36,567,253	$ 36,101,074	$ 36,432,667	$ 8,157,113	$ 8,200,779	$ 8,131,500	$ 8,190,800

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

EXHIBIT B
(Cont.)

	Memphis – Other Specialized Units				College of Medicine Units			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 4,405,928	$ 4,865,956 [1]	$ 4,843,564 [2]	$ 4,843,564 [2]	$ 4,996,586	$ 5,321,640 [1]	$ 5,508,800 [1]	$ 5,508,800 [1]
2. Federal Appropriations								
3. State Appropriations	39,917,500	39,442,800	37,107,800	37,717,000	27,287,000	27,153,700	25,070,700	25,164,400
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	4,874,481	4,602,335 [3]	4,276,278	4,276,278				
6. State Gifts, Grants & Contracts	107,491	78,166 [3]	60,227	60,227				
7. Local Gifts, Grants & Contracts					3,089,480	2,819,476	2,375,744 [2]	2,375,744 [2]
8. Private Gifts, Grants & Contracts	587,847	489,717	518,915	518,915				
9. Endowment Income								
10. Sales & Services of Educational Activities	4,083,228	4,129,550	4,348,355	4,348,355	455,141	505,410	505,411	505,411
11. Other Sources	573,009	339,705 [4]	706,231 [5]	706,231 [5]				
Total Educational & General Funds	$ 54,549,483	$ 53,948,229	$ 51,861,370	$ 52,470,570	$ 35,828,207	$ 35,800,226	$ 33,460,655	$ 33,554,355
B. Auxiliary Enterprises Funds	5,713,474	5,937,662	5,981,171	5,981,171				
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 60,262,957	$ 59,885,891	$ 57,842,541	$ 58,451,741	$ 35,828,207	$ 35,800,226	$ 33,460,655	$ 33,554,355
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 13,518,604	$ 14,089,646	$ 13,916,108 [6]	$ 13,750,653 [6]	$ 29,370,199	$ 27,818,763	$ 26,258,749	$ 26,345,117
2. Research	1,278,855	1,163,241	1,200,414	1,200,414				
3. Public Service	532,057	265,956 [7]	240,468	240,628				
4. Academic Support	9,373,002	9,430,000	7,893,805 [6]	7,918,189 [6]	1,532,084	1,640,254	1,585,511	1,585,511
5. Student Services	1,457,472	1,460,220	1,288,124 [6]	1,304,952 [6]				
6. Institutional Support	5,924,930	6,317,006	5,450,332 [6]	5,506,040 [6]				
7. Staff Benefits	9,615,117	9,388,440	9,889,094	10,519,278	5,757,180	5,569,124	5,616,395	5,699,695
8. Operation & Maint. of Plant	9,189,258	8,433,093	8,340,555 [6]	8,382,540 [6]				
9. Scholarships & Fellowships	992,650	1,279,279 [8]	1,195,620 [6]	1,195,620 [6]				
Total E&G Expenditures	$ 51,881,945	$ 51,826,881	$ 49,414,520	$ 50,018,314	$ 36,659,463	$ 35,028,141	$ 33,460,655	$ 33,630,323
Mandatory Transfers (In)/Out	1,345,516	1,420,723	1,105,750 [6]	1,105,750 [6]				
Non-Mandatory Transfers (In)/Out	2,241,259	719,915	1,341,100	1,417,068	(831,256)	772,085		(75,968)
Total Educational and General	$ 55,468,720	$ 53,967,519	$ 51,861,370	$ 52,541,132	$ 35,828,207	$ 35,800,226	$ 33,460,655	$ 33,554,355
B. Auxiliary Enterprises Funds								
Expenditures	$ 4,995,109	$ 5,278,892	$ 5,032,068	$ 5,032,068				
Mandatory Transfers (In)/Out	543,998	760,639	849,111	849,111				
Non-Mandatory Transfers (In)/Out	21,380	(97,090)						
Total Auxiliary Enterprises	$ 5,560,487	$ 5,942,441	$ 5,881,179	$ 5,881,179				
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	$ (919,237)	$ (19,290)		$ (70,562)				
Auxiliary Enterprises Funds	152,987	(4,779)	$ 99,992	99,992				
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ (766,250)	$ (24,069)	$ 99,992	$ 29,430	$ 0	$ 0	$ 0	$ 0
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 54,549,483	$ 53,948,229	$ 51,861,370	$ 52,470,570	$ 35,828,207	$ 35,800,226	$ 33,460,655	$ 33,554,355
Auxiliary Enterprises Funds	5,713,474	5,937,662	5,981,171	5,981,171				
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 60,262,957	$ 59,885,891	$ 57,842,541	$ 58,451,741	$ 35,828,207	$ 35,800,226	$ 33,460,655	$ 33,554,355

EXHIBIT B (Cont.)

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

	Family Medicine Units				Total UT, Memphis			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					$ 9,402,514	$ 10,187,596	$ 10,352,364	$ 10,352,364
2. Federal Appropriations								
3. State Appropriations	$ 3,086,000	$ 2,868,800	$ 2,542,000	$ 2,598,800	70,290,500	69,465,300	64,720,500	65,480,200
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts					4,874,481	4,602,335	4,276,278	4,276,278
6. State Gifts, Grants & Contracts					107,491	78,166	60,227	60,227
7. Local Gifts, Grants & Contracts	5,633	4,345	3,500	3,500	3,095,113	2,823,821	2,379,244	2,379,244
8. Private Gifts, Grants & Contracts					587,847	489,717	518,915	518,915
9. Endowment Income								
10. Sales & Services of Educational Activities	4,523,778	5,863,859 [1]	6,448,940 [1]	6,448,940 [1]	9,062,146	10,498,819	11,302,706	11,302,706
11. Other Sources	31,477	45,723	31,000	31,000	604,486	385,428	737,231	737,231
Total Educational & General Funds	$ 7,646,888	$ 8,782,727	$ 9,025,440	$ 9,082,240	$ 98,024,578	$ 98,531,182	$ 94,347,465	$ 95,107,165
B. Auxiliary Enterprises Funds					5,713,474	5,937,662	5,981,171	5,981,171
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 7,646,888	$ 8,782,727	$ 9,025,440	$ 9,082,240	$ 103,738,052	$ 104,468,844	$ 100,328,636	$ 101,088,336
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 6,370,778	$ 7,094,258 [2]	$ 7,922,547	$ 7,922,547	$ 49,259,581	$ 49,002,668	$ 48,097,404	$ 48,018,317
2. Research					1,278,855	1,163,241	1,200,414	1,200,414
3. Public Service					532,057	265,956	240,468	240,628
4. Academic Support					10,905,086	11,070,254	9,479,316	9,503,700
5. Student Services					1,457,472	1,460,220	1,288,124	1,304,952
6. Institutional Support					5,924,930	6,317,006	5,450,332	5,506,040
7. Staff Benefits	861,772	960,480	1,058,893	1,102,093	16,234,069	15,918,044	16,564,382	17,321,066
8. Operation & Maint. of Plant					9,189,258	8,433,093	8,340,555	8,382,540
9. Scholarships & Fellowships					992,650	1,279,279	1,195,620	1,195,620
Total E&G Expenditures	$ 7,232,550	$ 8,054,738	$ 8,981,440	$ 9,024,640	$ 95,773,958	$ 94,909,761	$ 91,856,615	$ 92,673,277
Mandatory Transfers (In)/Out					1,345,516	1,420,723	1,105,750	1,105,750
Non-Mandatory Transfers (In)/Out	(49,900)	244,600	44,000	44,000	1,360,103	1,736,600	1,385,100	1,385,100
Total Educational and General	$ 7,182,650	$ 8,299,338	$ 9,025,440	$ 9,068,640	$ 98,479,577	$ 98,067,084	$ 94,347,465	$ 95,164,127
B. Auxiliary Enterprises Funds								
Expenditures					$ 4,995,109	$ 5,278,892	$ 5,032,068	$ 5,032,068
Mandatory Transfers (In)/Out					543,998	760,639	849,111	849,111
Non-Mandatory Transfers (In)/Out					21,380	(97,090)		
Total Auxiliary Enterprises					$ 5,560,487	$ 5,942,441	$ 5,881,179	$ 5,881,179
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	$ 464,238	$ 483,389		$ 13,600	$ (454,999)	$ 464,098		$ (56,962)
Auxiliary Enterprises Funds					152,987	(4,779)	$ 99,992	99,992
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ 464,238	$ 483,389	$ 0	$ 13,600	$ (302,012)	$ 459,319	$ 99,992	$ 43,030
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 7,646,888	$ 8,782,727	$ 9,025,440	$ 9,082,240	$ 98,024,578	$ 98,531,182	$ 94,347,465	$ 95,107,165
Auxiliary Enterprises Funds					5,713,474	5,937,662	5,981,171	5,981,171
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 7,646,888	$ 8,782,727	$ 9,025,440	$ 9,082,240	$ 103,738,052	$ 104,468,844	$ 100,328,636	$ 101,088,336

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

EXHIBIT B
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations	$ 4,497,246	$ 4,683,118	$ 5,121,610	$ 5,234,808	$ 6,753,391	$ 7,386,127	$ 7,319,349	$ 7,319,349
3. State Appropriations	14,936,700	14,894,100	13,962,100	14,241,500	17,528,300	17,642,500	16,314,500	16,510,600
4. Local Appropriations								
5. Federal Gifts, Grants & Contracts	64,495	127,876	90,000	90,000				
6. State Gifts, Grants & Contracts	5,556	11,322	15,000	15,000				
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	20,270	24,791	20,000	20,000				
9. Endowment Income								
10. Sales & Services of Educational Activities	3,212,979	3,053,606	2,752,000	2,752,000	141,707	144,056	153,500	153,500
11. Other Sources	9,413	25,461	2,000	2,000	8,274	11,770	10,000	10,000
Total Educational & General Funds	$ 22,746,659	$ 22,820,274	$ 21,962,710	$ 22,355,308	$ 24,431,672	$ 25,184,453	$ 23,797,349	$ 23,993,449
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 22,746,659	$ 22,820,274	$ 21,962,710	$ 22,355,308	$ 24,431,672	$ 25,184,453	$ 23,797,349	$ 23,993,449
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research	$ 17,388,918	$ 18,038,040	$ 16,814,049 [1]	$ 17,249,891 [1]				
3. Public Service					$ 19,918,439	$ 19,564,709	$ 18,242,424 [1]	$ 18,457,584 [1]
4. Academic Support	15,200	16,000	16,000	16,000	132,202	136,352	141,252	141,252
5. Student Services								
6. Institutional Support	857,028	912,983	894,161	871,361	985,844	1,025,516	1,032,966	1,036,866
7. Staff Benefits	3,870,574	3,760,768	4,061,700	4,255,800	3,623,912	3,849,458	4,273,000	4,538,500
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 22,131,720	$ 22,727,791	$ 21,785,910	$ 22,393,052	$ 24,660,397	$ 24,576,035	$ 23,689,642	$ 24,174,202
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	512,839	341,312	176,800	176,800	183,739	277,795	205,500	205,500
Total Educational and General	$ 22,644,559	$ 23,069,103	$ 21,962,710	$ 22,569,852	$ 24,844,136	$ 24,853,830	$ 23,895,142	$ 24,379,702
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	$ 102,100	$ (248,829)		$ (214,544)	$ (412,464)	$ 330,623	$ (97,793)	$ (386,253)
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ 102,100	$ (248,829)	$ 0	$ (214,544)	$ (412,464)	$ 330,623	$ (97,793)	$ (386,253)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 22,746,659	$ 22,820,274	$ 21,962,710	$ 22,355,308	$ 24,431,672	$ 25,184,453	$ 23,797,349	$ 23,993,449
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 22,746,659	$ 22,820,274	$ 21,962,710	$ 22,355,308	$ 24,431,672	$ 25,184,453	$ 23,797,349	$ 23,993,449

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

EXHIBIT B
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees	$ 701,445	$ 871,789	$ 1,192,749 [1]	$ 1,192,749 [1]				
2. Federal Appropriations								
3. State Appropriations	9,289,000	9,185,100	8,593,100	8,678,700	$ 3,650,300	$ 3,584,700	$ 3,338,700	$ 3,349,600
4. Local Appropriations					120,000	120,000	120,000	120,000
5. Federal Gifts, Grants & Contracts	364,332	400,778	400,000	400,000	88,594	76,777 [1]		
6. State Gifts, Grants & Contracts	20,117	10,968	25,000	25,000	11,879	4,596 [2]		
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	73,584	46,444	80,000	80,000	2,504	2,400	25,291 [3]	25,291 [3]
9. Endowment Income								
10. Sales & Services of Educational Activities	1,761,658	1,749,779	1,745,000	1,745,000	398,672	132,555 [4]	196,324	196,324
11. Other Sources	35,113	33,523	45,000	45,000	779,910	430,341 [5]	371,480	376,745
Total Educational & General Funds	$ 12,245,249	$ 12,298,381	$ 12,080,849	$ 12,166,449	$ 5,051,859	$ 4,351,369	$ 4,051,795	$ 4,067,960
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 12,245,249	$ 12,298,381	$ 12,080,849	$ 12,166,449	$ 5,051,859	$ 4,351,369	$ 4,051,795	$ 4,067,960
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction	$ 7,060,558	$ 7,975,411	$ 8,095,543	$ 8,268,200				
2. Research								
3. Public Service					$ 3,580,691	$ 3,519,704	$ 2,982,724	$ 3,302,133
4. Academic Support	1,727,705	1,497,975	1,411,501	1,402,801				
5. Student Services								
6. Institutional Support	5,490	5,582	6,588	6,588	307,323	262,095 [6]	293,383	307,183
7. Staff Benefits	1,608,686	1,578,888	1,616,850	1,702,450	790,433	671,810	737,704	760,900
8. Operation & Maint. of Plant	1,173,637	1,219,872	1,155,101	1,172,781				
9. Scholarships & Fellowships	20,000	30,000	30,000	30,000				
Total E&G Expenditures	$ 11,596,076	$ 12,307,728	$ 12,315,583	$ 12,582,820	$ 4,678,447	$ 4,453,609	$ 4,013,811	$ 4,370,216
Mandatory Transfers (In)/Out	(2,035)	(1,929)						
Non-Mandatory Transfers (In)/Out	408,466	53,838	93,700	93,700	371,700	(155,985) [7]	97,600	97,600
Total Educational and General	$ 12,002,507	$ 12,359,637	$ 12,409,283	$ 12,676,520	$ 5,050,147	$ 4,297,624	$ 4,111,411	$ 4,467,816
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	$ 242,742	$ (61,256)	$ (328,434)	$ (510,071)	$ 1,712	$ 53,745	$ (59,616)	$ (399,856)
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ 242,742	$ (61,256)	$ (328,434)	$ (510,071)	$ 1,712	$ 53,745	$ (59,616)	$ (399,856)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 12,245,249	$ 12,298,381	$ 12,080,849	$ 12,166,449	$ 5,051,859	$ 4,351,369	$ 4,051,795	$ 4,067,960
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 12,245,249	$ 12,298,381	$ 12,080,849	$ 12,166,449	$ 5,051,859	$ 4,351,369	$ 4,051,795	$ 4,067,960

EXHIBIT B
(Cont.)

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

	Municipal Technical Advisory Service				County Technical Assistance Service			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	$ 1,009,300	$ 1,012,400	$ 940,400	$ 940,300	$ 728,900	$ 731,400	$ 696,400	$ 704,100
4. Local Appropriations	798,704	803,528	830,000	830,000	799,128	807,669	799,125	817,558
5. Federal Gifts, Grants & Contracts	16,709	6,258 [1]						
6. State Gifts, Grants & Contracts	905	[2]						
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts								
9. Endowment Income								
10. Sales & Services of Educational Activities								
11. Other Sources					4,093	4,089	3,000	3,000
Total Educational & General Funds	$ 1,825,618	$ 1,822,186	$ 1,770,400	$ 1,770,300	$ 1,532,121	$ 1,543,158	$ 1,498,525	$ 1,524,658
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 1,825,618	$ 1,822,186	$ 1,770,400	$ 1,770,300	$ 1,532,121	$ 1,543,158	$ 1,498,525	$ 1,524,658
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	$ 1,327,437	$ 1,350,149	$ 1,335,757	$ 1,362,857	$ 1,203,704	$ 1,197,689	$ 1,313,708	$ 1,347,352
4. Academic Support	94,671	98,320 [3]	110,352	110,352				
5. Student Services								
6. Institutional Support	16,539	16,533	16,762	16,162	14,789	14,809	14,809	14,309
7. Staff Benefits	289,551	277,028	298,827	305,061	208,998	198,916	225,024	229,519
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 1,728,198	$ 1,742,030	$ 1,761,698	$ 1,794,432	$ 1,427,491	$ 1,411,414	$ 1,553,541	$ 1,591,180
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	78,700	137,000 [4]	13,200	13,200	171,950	106,300 [1]	7,000 [2]	7,000 [2]
Total Educational and General	$ 1,806,898	$ 1,879,030	$ 1,774,898	$ 1,807,632	$ 1,599,441	$ 1,517,714	$ 1,560,541	$ 1,598,180
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	$ 18,720	$ (56,844)	$ (4,498)	$ (37,332)	$ (67,320)	$ 25,444	$ (62,016)	$ (73,522)
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ 18,720	$ (56,844)	$ (4,498)	$ (37,332)	$ (67,320)	$ 25,444	$ (62,016)	$ (73,522)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 1,825,618	$ 1,822,186	$ 1,770,400	$ 1,770,300	$ 1,532,121	$ 1,543,158	$ 1,498,525	$ 1,524,658
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 1,825,618	$ 1,822,186	$ 1,770,400	$ 1,770,300	$ 1,532,121	$ 1,543,158	$ 1,498,525	$ 1,524,658

EXHIBIT B
(Cont.)

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

	University-wide Administration				Total Education & General & Auxiliary Funds			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					$ 88,590,329	$ 96,500,729	$ 96,788,376	$ 97,983,212
2. Federal Appropriations					11,291,017	12,110,200	12,481,914	12,595,112
3. State Appropriations	$ 2,034,500	$ 2,027,402	$ 1,847,400	$ 1,951,100	292,089,000	289,557,502	271,723,700	275,519,400
4. Local Appropriations					1,717,832	1,731,197	1,749,125	1,767,558
5. Federal Gifts, Grants & Contracts					11,733,182	13,228,871	12,536,228	12,576,626
6. State Gifts, Grants & Contracts					700,757	816,935	737,227	745,227
7. Local Gifts, Grants & Contracts					3,107,479	2,856,794	2,404,244	2,404,244
8. Private Gifts, Grants & Contracts	291,603	318,293	115,000	115,000	3,643,551	3,324,262	3,670,187	3,610,137
9. Endowment Income	75,217	82,302	48,800	48,800	118,844	125,929	91,800	91,800
10. Sales & Services of Educational Activities					22,473,639	24,577,988	24,084,720	24,235,170
11. Other Sources	9,606,527	10,059,553	7,711,000	7,711,000	14,722,737	15,577,648	11,686,993	11,715,258
Total Educational & General Funds	$ 12,007,847	$ 12,487,550	$ 9,722,200	$ 9,825,900	$ 450,188,367	$ 460,408,055	$ 437,954,514	$ 443,243,744
B. Auxiliary Enterprises Funds					79,632,712	88,207,854	86,826,522	86,708,056
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 12,007,847	$ 12,487,550	$ 9,722,200	$ 9,825,900	$ 529,821,079	$ 548,615,909	$ 524,781,036	$ 529,951,800
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction					$ 166,524,632	$ 168,380,079	$ 167,230,284	$ 164,957,548
2. Research					25,127,198	25,763,354	22,066,981	23,737,591
3. Public Service					31,561,111	33,049,531	30,175,497	30,790,906
4. Academic Support					42,570,308	42,974,542	38,270,845	40,429,308
5. Student Services					21,835,549	21,797,490	20,507,797	20,808,664
6. Institutional Support	$ 13,296,376	$ 13,633,632	$ 14,202,800	$ 14,192,800	37,231,107	38,971,252	37,888,770	38,371,175
7. Staff Benefits	3,028,088	2,972,086	3,485,000	3,588,700	74,101,496	72,027,320	76,707,675	80,588,728
8. Operation & Maint. of Plant					36,519,851	35,529,256	35,452,099	36,421,885
9. Scholarships & Fellowships					8,806,415	9,359,557	10,318,916	10,466,331
Total E&G Expenditures	$ 16,324,464	$ 16,605,718	$ 17,687,800	$ 17,781,500	$ 444,277,667	$ 447,852,381	$ 438,618,864	$ 446,572,136
Mandatory Transfers (In)/Out					6,794,501	5,071,684	4,532,057	4,532,057
Non-Mandatory Transfers (In)/Out	(4,900,821)[1]	(3,969,684)[1]	(7,965,600)[1]	(7,965,600)[1]	(69,393)	3,862,859	(4,644,050)	(4,619,050)
Total Educational and General	$ 11,423,643	$ 12,636,034	$ 9,722,200	$ 9,815,900	$ 451,002,775	$ 456,786,924	$ 438,506,871	$ 446,485,143
B. Auxiliary Enterprises Funds								
Expenditures					$ 68,785,701	$ 74,194,069	$ 72,362,514	$ 72,314,011
Mandatory Transfers (In)/Out					6,512,250	8,463,473	10,426,436	10,426,436
Non-Mandatory Transfers (In)/Out					2,686,001	4,063,214	3,924,576	3,924,576
Total Auxiliary Enterprises					$ 77,983,952	$ 86,720,756	$ 86,713,526	$ 86,665,023
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	$ 584,204	$ (148,484)		$ 10,000	$ (814,408)	$ 3,621,131	$ (552,357)	$ (3,241,399)
Auxiliary Enterprises Funds					1,648,760	1,487,098	112,996	43,033
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ 584,204	$ (148,484)	$ 0	$ 10,000	$ 834,352	$ 5,108,229	$ (439,361)	$ (3,198,366)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 12,007,847	$ 12,487,550	$ 9,722,200	$ 9,825,900	$ 450,188,367	$ 460,408,055	$ 437,954,514	$ 443,243,744
Auxiliary Enterprises Funds					79,632,712	88,207,854	86,826,522	86,708,056
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 12,007,847	$ 12,487,550	$ 9,722,200	$ 9,825,900	$ 529,821,079	$ 548,615,909	$ 524,781,036	$ 529,951,800

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

EXHIBIT B
(Cont.)

	Hospitals				Total University			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees					$ 88,590,329	$ 96,500,729	$ 96,788,376	$ 97,983,212
2. Federal Appropriations					11,291,017	12,110,200	12,481,914	12,595,112
3. State Appropriations					292,089,000	289,557,502	271,723,700	275,519,400
4. Local Appropriations					1,717,832	1,731,197	1,749,125	1,767,558
5. Federal Gifts, Grants & Contracts					11,733,182	13,228,871	12,536,228	12,576,626
6. State Gifts, Grants & Contracts					700,757	816,935	737,227	745,227
7. Local Gifts, Grants & Contracts					3,107,479	2,856,794	2,404,244	2,404,244
8. Private Gifts, Grants & Contracts					3,643,551	3,324,262	3,670,187	3,610,137
9. Endowment Income					118,844	125,929	91,800	91,800
10. Sales & Services of Educational Activities					22,473,639	24,577,988	24,084,720	24,235,170
11. Other Sources					14,722,737	15,577,648	11,686,993	11,715,258
Total Educational & General Funds					$ 450,188,367	$ 460,408,055	$ 437,954,514	$ 443,243,744
B. Auxiliary Enterprises Funds					79,632,712	88,207,854	86,826,522	86,708,056
C. Hospitals Funds	$ 212,940,883	$ 236,465,838	$ 240,356,659	$ 260,883,656	212,940,883	236,465,838	240,356,659	260,883,656
TOTAL CURRENT REVENUES	$ 212,940,883	$ 236,465,838	$ 240,356,659	$ 260,883,656	$ 742,761,962	$ 785,081,747	$ 765,137,695	$ 790,835,456
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction					$ 166,524,632	$ 168,380,079	$ 167,230,284	$ 164,957,548
2. Research					25,127,198	25,763,354	22,066,981	23,737,591
3. Public Service					31,561,111	33,049,531	30,175,497	30,790,906
4. Academic Support					42,570,308	42,974,542	38,270,845	40,429,308
5. Student Services					21,835,549	21,797,490	20,507,797	20,808,664
6. Institutional Support					37,231,107	38,971,252	37,888,770	38,371,175
7. Staff Benefits					74,101,496	72,027,320	76,707,675	80,588,728
8. Operation & Maint. of Plant					36,519,851	35,529,256	35,452,099	36,421,885
9. Scholarships & Fellowships					8,806,415	9,359,557	10,318,916	10,466,331
Total E&G Expenditures					$ 444,277,667	$ 447,852,381	$ 438,618,864	$ 446,572,136
Mandatory Transfers (In)/Out					6,794,501	5,071,684	4,532,057	4,532,057
Non-Mandatory Transfers (In)/Out					(69,393)	3,862,859	(4,644,050)	(4,619,050)
Total Educational and General					$ 451,002,775	$ 456,786,924	$ 438,506,871	$ 446,485,143
B. Auxiliary Enterprises Funds								
Expenditures					$ 68,785,701	$ 74,194,069	$ 72,362,514	$ 72,314,011
Mandatory Transfers (In)/Out					6,512,250	8,463,473	10,426,436	10,426,436
Non-Mandatory Transfers (In)/Out					2,686,001	4,063,214	3,924,576	3,924,576
Total Auxiliary Enterprises					$ 77,983,952	$ 86,720,756	$ 86,713,526	$ 86,665,023
C. Hospitals Funds Expenditures & Transfers	$ 206,339,053	$ 219,987,969	$ 229,296,248	$ 242,661,293	$ 206,339,053	$ 219,987,969	$ 229,296,248	$ 242,661,293
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds					$ (814,408)	$ 3,621,131	$ (552,357)	$ (3,241,399)
Auxiliary Enterprises Funds					1,648,760	1,487,098	112,996	43,033
Hospitals Funds	$ 6,601,830	$ 16,477,869	$ 11,060,411	$ 18,222,363	6,601,830	16,477,869	11,060,411	18,222,363
Total Transfers To/(From) Fund Balance	$ 6,601,830	$ 16,477,869	$ 11,060,411	$ 18,222,363	$ 7,436,182	$ 21,586,098	$ 10,621,050	$ 15,023,997
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds					$ 450,188,367	$ 460,408,055	$ 437,954,514	$ 443,243,744
Auxiliary Enterprises Funds					79,632,712	88,207,854	86,826,522	86,708,056
Hospitals Funds	$ 212,940,883	$ 236,465,838	$ 240,356,659	$ 260,883,656	212,940,883	236,465,838	240,356,659	260,883,656
Total Unrestricted Current Funds Expenditures and Transfers	$ 212,940,883	$ 236,465,838	$ 240,356,659	$ 260,883,656	$ 742,761,962	$ 785,081,747	$ 765,137,695	$ 790,835,456

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

EXHIBIT C
Schedule 1

	Chattanooga				Knoxville			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 3,395,090	$ 3,661,793	$ 3,500,919	$ 3,590,643	$ 11,950,591	$ 12,541,217	$ 12,765,985	$ 12,811,235
12 Academic Salaries	13,712,270	14,384,858	14,090,769	14,144,972	62,216,728	64,832,701	65,610,528	65,711,214
13 GTA, GA, and GRA	163,588	228,754 [3]	241,762 [3]	241,762 [3]	7,440,053	8,215,347	7,064,026	7,162,248
Total Professional Salaries	$ 17,270,948	$ 18,275,404	$ 17,833,450	$ 17,977,377	$ 81,607,372	$ 85,589,265	$ 85,440,539	$ 85,684,697
15 Total Summer School	$ 735,792	$ 787,031	$ 738,779	$ 738,779	$ 2,046,989	$ 2,065,012	$ 1,991,955	$ 1,970,783
16 Clerical & Supporting–Salaried	$ 3,097,555	$ 3,177,449	$ 3,000,755	$ 3,081,652	$ 17,202,321	$ 18,005,103	$ 17,499,689	$ 17,578,973
14 Student Employees–Salaried	26,852	26,965	19,783	19,783	77,566	89,069	33,967 [7]	33,649 [7]
Total Non–Exempt Salaries	$ 3,124,407	$ 3,204,414	$ 3,020,538	$ 3,101,435	$ 17,279,887	$ 18,094,172	$ 17,533,656	$ 17,612,622
17 Clerical & Supporting–Hourly	$ 2,208,704	$ 2,263,149	$ 2,051,770	$ 2,046,729	$ 10,001,359	$ 10,154,420	$ 8,645,875	$ 8,546,864
18 Student Employees–Hourly	598,152	640,460	786,604	776,117	1,784,865	2,025,472	1,475,928	1,630,156
Total Biweekly Wages	$ 2,806,856	$ 2,903,609	$ 2,838,374	$ 2,822,846	$ 11,786,224	$ 12,179,892	$ 10,121,803	$ 10,177,020
TOTAL SALARIES AND WAGES	$ 23,938,003	$ 25,170,459	$ 24,431,141	$ 24,640,437	$ 112,720,472	$ 117,928,341	$ 115,087,953	$ 115,445,122
OPERATING & MISCELLANEOUS								
19 Non–Wage Payments	$ 66,390	$ 24,834			$ 312,222	$ 217,093	$ 182,500	$ 250,265
21 Staff Benefits–Required	4,814,032	4,499,771	$ 4,797,756	$ 4,916,151	21,602,690	19,609,395	21,019,600	21,456,600
22 Staff Benefits–Optional	1,467,545	1,555,464	1,641,149	1,938,898	6,320,418	6,866,914	7,262,000	8,488,500
31 Travel	667,309	554,352	526,335	526,191	2,741,908	2,787,393	2,309,982	2,285,101
32 Motor Vehicle Operations	104,284	111,823	85,917	86,089	631,047	616,516	575,413	575,413
33 Printing, Duplicating & Binding	634,481	552,316	659,843	669,079	1,857,051	1,852,418	1,516,340	1,538,040
34 Utilities & Fuel	2,045,934	2,175,939	2,214,905	2,214,875	6,715,629	6,343,666	7,470,020	7,470,020
35 Communications	373,096	690,374	470,756	458,669	5,194,575	5,204,827	4,764,503	4,755,903
36 Maintenance & Repairs	561,881	588,580	311,369	298,572	4,344,054	5,194,655 [8]	2,368,907	2,392,042
37 Professional Services & Memberships	409,909	600,731	147,805	141,872	2,274,325	2,187,396	1,538,047	1,546,820
38 Computer Services	187,869	186,692	175,785	193,609	(950,613) [9]	6,774,354 [9]	6,408,526	6,447,088
39 Supplies	788,395	663,012	988,121	959,930	5,759,484	5,524,126	3,777,688	3,825,359
41 Rentals	331,020	126,617	381,903	367,370	1,890,182	2,368,688 [10]	2,433,583	2,433,383
42 Insurance & Interest	130,414	120,967	140,820	140,820	749,981	802,372 [11]	1,045,507	1,045,507
43 Awards	715,650	684,484	602,376	625,376	2,764,713	2,944,356	3,344,881	3,479,718
44 Grants & Subsidies	1,055,369	1,069,224	881,751	863,751	2,335,335	2,669,142	2,741,875	2,810,155
45 Mandatory Transfers	439,825	271,993	145,007	145,007	4,628,255	3,137,395	3,276,500	3,276,500
46 Contractual & Special Services	1,402,188	1,304,477	903,723	883,443	88,662	2,243,512 [8]	4,361,714	4,422,832
47 Non–Mandatory Transfers	876,472	879,859	832,800	857,800	93,796	3,572,189	(309,550)	(309,550)
48 Service Department Credits	(1,068,141)	(1,548,355)	(1,258,901)	(1,278,107)	(9,416,792) [9]	(16,075,218) [9]	(13,588,385)	(13,588,385)
49 Other Expenditures	38,382	182,273	206,907	583,188	735,126	195,307	3,106,688 [12]	2,626,691 [12]
50–59 Stores for Resale	57,773	228,733	138,550	138,550	5,270,415	4,253,459	4,743,728	5,261,504
Total Operating & Miscellaneous	$ 16,100,077	$ 15,524,160	$ 14,994,677	$ 15,731,133	$ 65,942,463	$ 69,289,955	$ 70,350,067	$ 72,489,506
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 1,200,280	$ 399,485	$ 97,035	$ 45,988	$ 8,501,688	$ 2,370,149	$ 1,490,363	$ 2,030,092
62 Minor Equipment	436,254	182,342		1,910	1,394,413	734,618	141,146	146,193
63 Library Acquisitions	662,727	679,553	636,473	649,280	3,234,018	3,756,779	3,424,552	3,429,552
64 Livestock								
71 Land								
72 Buildings–Capital Outlay	90,010				1,213,466	456,150	288,000	768,816
73 Improvements other than Buildings	4,242	40,330			456,944	3,208,990	14,590	14,590
Total Equipment & Capital Outlay	$ 2,393,513	$ 1,301,710	$ 733,508	$ 697,178	$ 14,800,529	$ 10,526,686	$ 5,358,651	$ 6,389,243
TOTAL OPERATING	$ 18,493,590	$ 16,825,870	$ 15,728,185	$ 16,428,311	$ 80,742,992	$ 79,816,642	$ 75,708,718	$ 78,878,749
TOTAL EXPENDITURES & TRANSFERS	$ 42,431,593	$ 41,996,329	$ 40,159,326	$ 41,068,748	$ 193,463,464	$ 197,744,983	$ 190,796,671	$ 194,323,871

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

EXHIBIT C
Schedule 1
(Cont.)

	Martin				Space Institute			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 2,221,924	$ 2,320,377	$ 2,285,511	$ 2,285,670	$ 653,214	$ 782,759 [9]	$ 738,396	$ 804,200
12 Academic Salaries	10,053,008	10,848,073	10,749,676	10,819,997	2,428,787	2,160,337	2,342,343	2,276,539
13 GTA, GA, and GRA	208,056	175,218 [6]	140,089 [7]	143,719 [7]	67,535	243,930 [10]	295,620	295,620
Total Professional Salaries	$ 12,482,988	$ 13,343,668	$ 13,175,276	$ 13,249,386	$ 3,149,536	$ 3,187,026	$ 3,376,359	$ 3,376,359
15 Total Summer School	$ 514,636	$ 469,271	$ 456,399	$ 456,399	$	$ 232,340 [11]	$ 110,000	110,000
16 Clerical & Supporting–Salaried	$ 1,937,274	$ 2,053,144	$ 2,017,900	$ 2,003,662	$ 27,483	$ 25,203	$ 21,100	$ 21,100
14 Student Employees–Salaried	5,112	9,153	5,000	5,000				
Total Non–Exempt Salaries	$ 1,942,386	$ 2,062,297	$ 2,022,900	$ 2,008,662	$ 27,483	$ 25,203	$ 21,100	$ 21,100
17 Clerical & Supporting–Hourly	$ 2,076,156	$ 2,213,867	$ 2,380,194	$ 2,456,440	$ 877,841	$ 886,597	$ 924,743	$ 924,743
18 Student Employees–Hourly	371,560	442,688 [8]	455,883	381,460	(1,619)	273		
Total Biweekly Wages	$ 2,447,716	$ 2,656,555	$ 2,836,077	$ 2,837,900	$ 876,222	$ 886,870	$ 924,743	$ 924,743
TOTAL SALARIES AND WAGES	$ 17,387,726	$ 18,531,791	$ 18,490,652	$ 18,552,347	$ 4,053,241	$ 4,331,439	$ 4,432,202	$ 4,432,202
OPERATING & MISCELLANEOUS								
19 Non–Wage Payments	$ 4,125 [9]							
21 Staff Benefits–Required	3,736,286	$ 3,447,681	$ 3,407,744	$ 3,485,944	$ 776,558	$ 685,757	$ 700,100	$ 715,100
22 Staff Benefits–Optional	1,115,124	1,205,634	1,332,664	1,570,264	208,704	260,145	293,500	338,000
31 Travel	470,521	433,591	440,801 [7]	467,622 [7]	134,467	87,060 [12]	84,230	84,230
32 Motor Vehicle Operations	86,870	90,121	94,035	94,035	60,135	55,666	56,127	56,127
33 Printing, Duplicating & Binding	370,589	334,688 [10]	303,304	277,695	46,107	49,182	46,337	46,337
34 Utilities & Fuel	1,410,556	1,500,298	1,791,582 [11]	1,791,582 [11]	385,046	390,440	395,200	395,200
35 Communications	501,759	504,204	457,036	456,534	151,893	199,373 [13]	208,165	208,165
36 Maintenance & Repairs	158,722	253,710 [12]	252,159	256,001	184,258	178,876	166,665	166,665
37 Professional Services & Memberships	236,197	429,408 [13]	144,770 [7]	148,401 [7]	64,475	66,901	53,827	53,822
38 Computer Services	10,077	20,399 [14]	21,340	21,540	14,387	10,799	11,514	11,514
39 Supplies	819,318	842,804	690,823 [7]	831,463	186,444	197,781	213,115	213,115
41 Rentals	80,835	83,663	90,162	90,162	40,972	38,587	58,888	58,888
42 Insurance & Interest	105,542	86,812	150,934	150,934	41,409	28,576	42,725	42,725
43 Awards	1,373,785	1,291,942 [15]	1,654,224	1,579,081	32,505	41,824 [14]	55,160	63,360
44 Grants & Subsidies	419,332	481,835	311,365 [7]	333,133 [7]	851,517	698,899 [15]	532,800	534,000
45 Mandatory Transfers	146,566	239,561			236,374 [8]	3,940	4,800	4,800
46 Contractual & Special Services	1,257,270	1,165,042	917,168 [7]	1,080,447 [7]	84,316	113,558 [16]	102,840	102,840
47 Non–Mandatory Transfers	519,650	642,153	619,300	619,300	254,013	241,484	200,100	200,100
48 Service Department Credits	(1,879,106)	(1,789,491)	(1,765,075)	(1,735,575)	(284,212)	(314,783)	(279,000)	(279,000)
49 Other Expenditures	(157,365)	(243,765) [16]	(94,629) [16]	(124,129) [16]	1,913	708	4,275	4,275
50–59 Stores for Resale	81,659	261,131 [17]	158,500	158,500	(400)			
Total Operating & Miscellaneous	$ 10,868,312	$ 11,281,421	$ 10,978,207	$ 11,552,934	$ 3,470,881	$ 3,034,773	$ 2,951,368	$ 3,020,263
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 427,953	$ 312,680 [18]	$ 94,868 [7]	$ 111,619 [7]	$ 377,458	$ 298,720	$ 409,135	$ 418,535
62 Minor Equipment	169,376	84,998	14,531	28,616	31,038	30,666	23,845	23,845
63 Library Acquisitions	342,104	328,386	267,516 [7]	367,534	89,193	96,847	99,200	99,200
64 Livestock			5,700	5,700				
71 Land								
72 Buildings–Capital Outlay	14,198 [19]	5,517						
73 Improvements other than Buildings		22,070			25,330	6,249		
Total Equipment & Capital Outlay	$ 953,631	$ 753,651	$ 382,615	$ 513,469	$ 523,019	$ 432,482	$ 532,180	$ 541,580
TOTAL OPERATING	$ 11,821,943	$ 12,035,072	$ 11,360,822	$ 12,066,403	$ 3,993,900	$ 3,467,255	$ 3,483,548	$ 3,561,843
TOTAL EXPENDITURES & TRANSFERS	$ 29,209,669	$ 30,566,863	$ 29,851,474	$ 30,618,750	$ 8,047,141	$ 7,798,694	$ 7,915,750	$ 7,994,045

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

EXHIBIT C
Schedule 1
(Cont.)

	Memphis–Other Specialized Units				College of Medicine Units			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 4,611,451	$ 4,771,251	$ 4,042,427	$ 4,077,361	$ 725,951	$ 740,589	$ 797,639	$ 797,639
12 Academic Salaries	14,532,784	14,897,515	15,454,547	15,467,538	23,284,805	23,701,027	23,343,583	23,339,076
13 GTA, GA, and GRA	161,956	220,589 1	221,050	221,050	342,585	325,710	424,075 1	424,075 1
Total Professional Salaries	$ 19,306,191	$ 19,889,356	$ 19,718,024	$ 19,765,949	$ 24,353,341	$ 24,767,326	$ 24,565,297	$ 24,560,790
15 Total Summer School								
16 Clerical & Supporting–Salaried	$ 5,456,686	$ 5,889,168	$ 5,603,947	$ 5,592,937	$ 3,103,180	$ 3,165,853	$ 2,861,638	$ 2,861,638
14 Student Employees–Salaried	3,413	3,996	6,174	6,174		9,572		
Total Non–Exempt Salaries	$ 5,460,099	$ 5,893,164	$ 5,610,121	$ 5,599,111	$ 3,103,180	$ 3,175,425	$ 2,861,638	$ 2,861,638
17 Clerical & Supporting–Hourly	$ 6,324,018	$ 6,315,617	$ 6,047,385	$ 6,053,830	$ 1,070,737	$ 1,183,432	$ 1,326,083	$ 1,315,049
18 Student Employees–Hourly	35,359	38,852 1	67,303 1	69,852 1	554	5,085	27,032	27,032
Total Biweekly Wages	$ 6,359,377	$ 6,354,469	$ 6,114,688	$ 6,123,682	$ 1,071,291	$ 1,188,516	$ 1,353,115	$ 1,342,081
TOTAL SALARIES AND WAGES	$ 31,125,667	$ 32,136,989	$ 31,442,833	$ 31,488,742	$ 28,527,812	$ 29,131,267	$ 28,780,050	$ 28,764,509
OPERATING & MISCELLANEOUS								
19 Non–Wage Payments	$ (875)	$ 5,631			$ 29,052	$ 23,916	$ 30,451	$ 30,451
21 Staff Benefits–Required	5,896,364	5,366,591	$ 5,608,322	$ 5,662,420	5,202,235	5,001,320	5,161,354	5,123,257
22 Staff Benefits–Optional	2,796,857	3,040,409	3,417,237	3,652,365	23,796	9,713		
31 Travel	392,625	354,622	310,918 6	310,918 6	132,402	181,434 3	43,100 4	43,100 4
32 Motor Vehicle Operations	92,961	101,194	92,511	92,511	560		500 4	500 4
33 Printing, Duplicating & Binding	186,232	263,680	226,078	231,118	48,761	59,525	52,749 4	52,849 4
34 Utilities & Fuel	2,985,440	3,224,811	3,478,789	3,478,789				
35 Communications	378,579	332,529	232,638 6	167,976 6	480,918	519,282	373,799 4	373,799 4
36 Maintenance & Repairs	4,015,961	2,825,167	2,260,835 6	2,319,710 6	342,721	340,091	205,194 4	205,194 4
37 Professional Services & Memberships	491,706	698,306	516,162 6	518,689 6	272,339	380,254	460,473	460,473
38 Computer Services	(148,299)	(51,682)9	(117,083)9	(117,083)9	53,936	91,044 5	60,143	61,143
39 Supplies	4,177,750	3,397,411	3,231,185	3,263,728	1,176,565	1,131,108	767,914	837,587
41 Rentals	427,377	548,256	496,171 6	496,921 6	2,195,508	322,554	752,930	764,346
42 Insurance & Interest	224,686	258,171	236,990 6	236,990 6	7,577	(3,743)		
43 Awards	1,006,882	1,287,188	1,243,832	1,243,832	50	50		
44 Grants & Subsidies	88,440	(242,921)	38,036	38,036	375,034	(38,431)6	2,033	2,033
45 Mandatory Transfers	1,345,516	1,420,723	1,105,750 10	1,105,750 10				
46 Contractual & Special Services	2,251,828	2,006,940	2,298,590	2,285,089	(1,451,397)	(661,385)7	(671,285)	(671,285)
47 Non–Mandatory Transfers	2,241,259	719,915	1,341,100	1,417,068	(831,256)	772,085		(75,968)
48 Service Department Credits	(9,493,182)	(7,827,271)	(8,631,664)	(8,392,072)	(1,886,206)	(2,176,959)	(2,675,130)	(2,538,192)
49 Other Expenditures	458,263	91,893	106,571	106,591	16,179	12,062	85,430	85,430
50–59 Stores for Resale	2,400,754	2,214,680	2,304,850	2,304,850	21,722	23,141	20,450	20,450
Total Operating & Miscellaneous	$ 22,217,124	$ 20,036,242	$ 19,797,818	$ 20,424,196	$ 6,210,496	$ 5,987,061	$ 4,670,105	$ 4,775,167
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 1,297,374	$ 1,119,528	$ 91,500 6	$ 97,751 6	$ 947,011	$ 593,280	$ 2,500	$ 5,995
62 Minor Equipment	202,148	92,419	15,600	16,824	142,794	87,515	7,750	8,434
63 Library Acquisitions	492,507	560,721	513,619	513,619	94	1,103	250	250
64 Livestock								
71 Land								
72 Buildings–Capital Outlay	133,900							
73 Improvements other than Buildings		21,622						
Total Equipment & Capital Outlay	$ 2,125,929	$ 1,794,289	$ 620,719	$ 628,194	$ 1,089,899	$ 681,898	$ 10,500	$ 14,679
TOTAL OPERATING	$ 24,343,053	$ 21,830,531	$ 20,418,537	$ 21,052,390	$ 7,300,395	$ 6,668,959	$ 4,680,605	$ 4,789,846
TOTAL EXPENDITURES & TRANSFERS	$ 55,468,720	$ 53,967,519	$ 51,861,370	$ 52,541,132	$ 35,828,207	$ 35,800,226	$ 33,460,655	$ 33,554,355

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

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units				Total UT, Memphis			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries					$ 5,337,402	$ 5,511,840	$ 4,840,066	$ 4,875,000
12 Academic Salaries	$ 3,887,128	$ 4,495,568	$ 4,997,594	$ 4,997,594	41,704,717	43,094,111	43,795,724	43,804,208
13 GTA, GA and GRA					504,541	546,300	645,125	645,125
Total Professional Salaries	$ 3,887,128	$ 4,495,568	$ 4,997,594	$ 4,997,594	$ 47,546,660	$ 49,152,250	$ 49,280,915	$ 49,324,333
15 Total Summer School								
16 Clerical & Supporting–Salaried	$ 869,483	$ 1,097,295	$ 1,227,997	$ 1,227,997	$ 9,429,349	$ 10,152,316	$ 9,693,582	$ 9,682,572
14 Student Employees–Salaried					3,413	13,568	6,174	6,174
Total Non–Exempt Salaries	$ 869,483	$ 1,097,295	$ 1,227,997	$ 1,227,997	$ 9,432,762	$ 10,165,884	$ 9,699,756	$ 9,688,746
17 Clerical & Supporting–Hourly	$ 469,327	$ 501,953	$ 508,202	$ 508,202	$ 7,864,082	$ 8,001,002	$ 7,881,670	$ 7,877,081
18 Student Employees–Hourly	866	8,913	6,100	6,100	36,779	52,850	100,435	102,984
Total Biweekly Wages	$ 470,193	$ 510,866	$ 514,302	$ 514,302	$ 7,900,861	$ 8,053,851	$ 7,982,105	$ 7,980,065
TOTAL SALARIES AND WAGES	$ 5,226,804	$ 6,103,730	$ 6,739,893	$ 6,739,893	$ 64,880,283	$ 67,371,986	$ 66,962,776	$ 66,993,144
OPERATING & MISCELLANEOUS								
19 Non–Wage Payments	$ (375)				$ 27,802	$ 29,547	$ 30,451	$ 30,451
21 Staff Benefits–Required	599,235	$ 640,888	$ 698,393	$ 713,393	11,697,834	11,008,799	11,468,069	11,499,070
22 Staff Benefits–Optional	190,824	236,757	267,500	295,700	3,011,477	3,286,880	3,684,737	3,948,065
31 Travel	68,426	86,936	83,312	83,312	593,453	622,992	437,330	437,330
32 Motor Vehicle Operations					93,521	101,194	93,011	93,011
33 Printing, Duplicating & Binding	8,205	6,738	12,400	12,400	243,198	329,943	291,227	296,367
34 Utilities & Fuel	30,416	28,175		26,500	3,015,856	3,252,986	3,478,789	3,505,289
35 Communications	129,034	200,137	120,000	138,500	988,531	1,051,948	726,437	680,275
36 Maintenance & Repairs	106,169	111,757	111,000	112,500	4,464,851	3,277,014	2,577,029	2,637,404
37 Professional Services & Memberships	98,147	54,504	68,000	56,500	862,192	1,133,065	1,044,635	1,035,662
38 Computer Services	2,777	6,453	37,000	4,000	(91,586)	45,815	(19,940)	(51,940)
39 Supplies	318,985	396,250	280,600	403,600	5,673,300	4,924,770	4,279,699	4,504,915
41 Rentals	216,499	218,702	394,742	281,742	2,839,384	1,089,512	1,643,843	1,543,009
42 Insurance & Interest	96,465	49,097	79,000	89,000	328,728	303,525	315,990	325,990
43 Awards		1,600	23,600	1,600	1,006,932	1,288,838	1,267,432	1,245,432
44 Grants & Subsidies	38				463,512	(281,352)	40,069	40,069
45 Mandatory Transfers					1,345,516	1,420,723	1,105,750	1,105,750
46 Contractual & Special Services	(31,621)	(226,414)	10,000	10,000	768,810	1,119,141	1,637,305	1,623,804
47 Non–Mandatory Transfers	(49,900)3	244,600	44,000	44,000	1,360,103	1,736,600	1,385,100	1,385,100
48 Service Department Credits	794	631	500	500	(11,378,594)	(10,003,600)	(11,306,294)	(10,929,764)
49 Other Expenditures	4,599	5,052	6,500	6,500	479,041	109,007	198,501	198,521
50–59 Stores for Resale	5,552	6,174	6,500	6,500	2,428,028	2,243,995	2,331,800	2,331,800
Total Operating & Miscellaneous	$ 1,794,269	$ 2,068,037	$ 2,243,047	$ 2,286,247	$ 30,221,889	$ 28,091,340	$ 26,710,970	$ 27,485,610
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 115,967	$ 75,899	$ 39,000	$ 39,000	$ 2,360,352	$ 1,788,707	$ 133,000	$ 142,746
62 Minor Equipment	45,610	51,673	3,500	3,500	390,552	231,606	26,850	28,758
63 Library Acquisitions					492,601	561,824	513,869	513,869
64 Livestock								
71 Land								
72 Buildings–Capital Outlay					133,900			
73 Improvements other than Buildings						21,622		
Total Equipment & Capital Outlay	$ 161,577	$ 127,572	$ 42,500	$ 42,500	$ 3,377,405	$ 2,603,758	$ 673,719	$ 685,373
TOTAL OPERATING	$ 1,955,846	$ 2,195,609	$ 2,285,547	$ 2,328,747	$ 33,599,294	$ 30,695,098	$ 27,384,689	$ 28,170,983
TOTAL EXPENDITURES & TRANSFERS	$ 7,182,650	$ 8,299,338	$ 9,025,440	$ 9,068,640	$ 98,479,577	$ 98,067,084	$ 94,347,465	$ 95,164,127

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

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Experiment Station				Agricultural Extension Service			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 783,432	$ 815,399	$ 865,322	$ 865,322	$ 312,097	$ 323,805	$ 342,746	$ 315,490
12 Academic Salaries	7,351,784	7,538,780 [2]	8,203,484	8,214,322	13,787,457	14,118,320	13,734,451	13,741,407
13 GTA, GA, and GRA	737,777	766,155	792,140	792,140	27	(5,000)		
Total Professional Salaries	$ 8,872,993	$ 9,120,334	$ 9,860,946	$ 9,871,784	$ 14,099,581	$ 14,437,126	$ 14,077,197	$ 14,056,897
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 3,905,755	$ 4,010,535	$ 4,372,276 [3]	$ 4,357,248 [3]	$ 3,109,460	$ 3,182,026	$ 2,828,305	$ 2,828,305
14 Student Employees-Salaried		1,102			708	1,918		
Total Non-Exempt Salaries	$ 3,905,755	$ 4,011,638	$ 4,372,276	$ 4,357,248	$ 3,110,168	$ 3,183,944	$ 2,828,305	$ 2,828,305
17 Clerical & Supporting-Hourly	$ 283,397	$ 268,791	$ 108,600 [3]	$ 108,600 [3]	$ 117,783	$ 94,992	$ 27,700	$ 47,700
18 Student Employees-Hourly	146,564	155,903	47,800 [3]	47,800 [3]	54,175	64,930	2,000	15,000
Total Biweekly Wages	$ 429,961	$ 424,694	$ 156,400	$ 156,400	$ 171,958	$ 159,922	$ 29,700	$ 62,700
TOTAL SALARIES AND WAGES	$ 13,208,709	$ 13,556,666	$ 14,389,622	$ 14,385,432	$ 17,381,707	$ 17,780,992	$ 16,935,202	$ 16,947,902
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 20				$ 3,057			
21 Staff Benefits-Required	2,526,432	$ 2,339,723	$ 2,432,700	$ 2,485,700	2,170,735	$ 2,266,316	$ 2,529,000 [2]	$ 2,569,000 [2]
22 Staff Benefits-Optional	851,254	917,798	1,097,000	1,252,100	1,202,857	1,309,532	1,493,100 [2]	1,718,600 [2]
31 Travel	261,100	290,209	135,500	135,500	1,154,874	1,009,639	1,082,250	1,112,250
32 Motor Vehicle Operations	19,766	16,261	15,000	15,000	6,975	11,429	11,000	11,000
33 Printing, Duplicating & Binding	(6,429)	(6,734)	(51,845) [4]	(51,845) [4]	54,655	61,791	135,500 [3]	135,500 [3]
34 Utilities & Fuel	335,672	398,622	307,000	327,000	109,095	85,784	47,000 [4]	88,000
35 Communications	221,085	214,824	197,000	217,000	435,058	280,890	277,500	277,500
36 Maintenance & Repairs	630,928	663,525	486,130	578,630	133,129	209,047	152,000	157,000
37 Professional Services & Memberships	18,442	33,349	2,000	42,000	12,426	14,938	12,200	12,200
38 Computer Services	51,507	43,358	101,835	98,835	27,477	26,172	30,000	30,000
39 Supplies	2,231,962	2,327,285	1,818,585	2,135,117	613,175	493,851	526,700	621,700
41 Rentals	82,414	80,189	41,000	41,000	44,140	48,386	45,000	46,000
42 Insurance & Interest	88,591	70,740	79,126	56,326	35,918	24,072	28,039	27,939
43 Awards	13,005	410			85			
44 Grants & Subsidies	353,685	481,120	340,000	340,000	299,419	236,267	110,000 [5]	129,460 [5]
45 Mandatory Transfers								
46 Contractual & Special Services	(382,532)	(398,896)	(275,243)	(425,243)	669,154	658,185	634,716	635,716
47 Non-Mandatory Transfers	512,839	341,312	176,800	176,800	183,739	277,795	205,500	205,500
48 Service Department Credits	(46,209)	27,731				(37,185)	(410,065) [3]	(410,065) [3]
49 Other Expenditures	4,977	596	3,000	8,300	9,696	2,261	500	500
50-59 Stores for Resale	104,040	176			49			
Total Operating & Miscellaneous	$ 7,872,549	$ 7,841,599	$ 6,905,588	$ 7,432,220	$ 7,165,713	$ 6,979,170	$ 6,909,940	$ 7,367,800
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 1,004,704	$ 1,102,261	$ 651,500 [5]	$ 711,500 [5]	$ 159,626	$ 39,559	$ 50,000	$ 52,000
62 Minor Equipment	228,227	258,794		700	137,090	34,819		12,000
63 Library Acquisitions	15,216	16,000	16,000	16,000				
64 Livestock	167,873	164,869						
71 Land				24,000				
72 Buildings-Capital Outlay	76,636	32,718	[6]	[6]				
73 Improvements other than Buildings	70,645	96,198	[6]	[6]		19,290		
Total Equipment & Capital Outlay	$ 1,563,301	$ 1,670,838	$ 667,500	$ 752,200	$ 296,716	$ 93,668	$ 50,000	$ 64,000
TOTAL OPERATING	$ 9,435,850	$ 9,512,437	$ 7,573,088	$ 8,184,420	$ 7,462,429	$ 7,072,838	$ 6,959,940	$ 7,431,800
TOTAL EXPENDITURES & TRANSFERS	$ 22,644,559	$ 23,069,103	$ 21,962,710	$ 22,569,852	$ 24,844,136	$ 24,853,830	$ 23,895,142	$ 24,379,702

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

EXHIBIT C
Schedule 1
(Cont.)

	Veterinary Medicine				Institute for Public Service			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 32,347	$ 36,914	$ 33,289	$ 33,289	$ 184,784	$ 276,554 [8]	$ 277,004	$ 288,104
12 Academic Salaries	4,426,551	4,708,817	5,216,953	5,230,070	1,739,280	1,459,576	1,635,670	1,692,325
13 GTA, GA, and GRA	37,428	38,655	34,467	34,467	2,498	2,131 [9]		
Total Professional Salaries	$ 4,496,326	$ 4,784,386	$ 5,284,709	$ 5,297,826	$ 1,926,562	$ 1,738,261	$ 1,912,674	$ 1,980,429
15 Total Summer School								
16 Clerical & Supporting–Salaried	$ 1,612,362	$ 1,712,694	$ 1,800,766	$ 1,802,019	$ 690,242	$ 594,546	$ 620,881	$ 620,881
14 Student Employees–Salaried	93,819	73,409	91,228	91,228	5,998	5,765		
Total Non–Exempt Salaries	$ 1,706,181	$ 1,786,103	$ 1,891,994	$ 1,893,247	$ 696,240	$ 600,310	$ 620,881	$ 620,881
17 Clerical & Supporting–Hourly	$ 265,642	$ 269,765	$ 199,072	$ 199,072	$ 90,494	$ 102,797	$ 86,494	$ 87,494
18 Student Employees–Hourly	161,615	203,658	133,376	151,056	73,018	64,839	69,000	69,000
Total Biweekly Wages	$ 427,257	$ 473,423	$ 332,448	$ 350,128	$ 163,512	$ 167,636	$ 155,494	$ 156,494
TOTAL SALARIES AND WAGES	$ 6,629,764	$ 7,043,911	$ 7,509,151	$ 7,541,201	$ 2,786,314	$ 2,506,207	$ 2,689,049	$ 2,757,804
OPERATING & MISCELLANEOUS								
19 Non–Wage Payments								
21 Staff Benefits–Required	$ 1,132,065	$ 1,087,170	$ 1,095,850	$ 1,121,850	$ 548,553	$ 445,605	$ 486,097	$ 488,963
22 Staff Benefits–Optional	351,249	356,777	355,500	416,000	144,729	132,043	163,403	183,733
31 Travel	118,684	122,851	110,650	111,050	160,587	133,250 [6]	129,730 [6]	129,930 [6]
32 Motor Vehicle Operations	36,731	33,673	27,000	27,000	57,377	56,853	55,200	53,200
33 Printing, Duplicating & Binding	62,946	81,812	72,200	73,700	112,331	115,611	88,350	105,840
34 Utilities & Fuel	672,031	751,878	789,780	789,780	25,042	20,859 [10]	10,000 [10]	10,000 [10]
35 Communications	133,423	132,242	130,300	130,300	203,469	206,719	280,200	277,759
36 Maintenance & Repairs	456,793	544,702	421,530	428,030	59,773	128,864 [11]	49,750	54,358
37 Professional Services & Memberships	22,716	35,388	21,550	21,550	180,971	114,442 [12]	96,724	92,324
38 Computer Services	98,837	63,123	41,118 [2]	46,118 [2]	(1,999)	1,142 [13]	3,115	3,115
39 Supplies	782,217	799,490	1,230,916	1,275,853	238,877	251,045	190,414	193,808
41 Rentals	33,610	29,697	7,400	7,400	62,206	83,355 [14]	68,700	73,399
42 Insurance & Interest	5,885	11,960	6,588	6,588	(7,694) [15]	4,321	11,067	8,767
43 Awards	11,002	30,000	30,000	30,000	2,400	70 [6]		
44 Grants & Subsidies	338,462	242,952	200,000 [3]	205,000 [3]	334,000	290,277	[16]	[16]
45 Mandatory Transfers	(2,035)	(1,929)						
46 Contractual & Special Services	207,289	276,638	238,400	244,100	287,006	267,916	305,601	434,668
47 Non–Mandatory Transfers	408,466	53,838	93,700	93,700	371,700	(155,985) [7]	97,600	97,600
48 Service Department Credits	1,215	32,147			(845,196)	(1,030,095)	(736,089)	(736,089)
49 Other Expenditures	(14,365)	30,373			5,055	51	13,500	13,500
50–59 Stores for Resale					(52,680)	6,517 [4]	6,500	9,500
Total Operating & Miscellaneous	$ 4,857,221	$ 4,714,782	$ 4,872,482	$ 5,028,019	$ 1,886,507	$ 1,072,859	$ 1,319,862	$ 1,494,375
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 347,245	$ 507,630	[4]	$ 79,650 [4]	$ 322,110	$ 642,682 [7]	$ 75,000	$ 180,726
62 Minor Equipment	87,799	93,313			54,857	75,075	27,500	34,911
63 Library Acquisitions	29,100		$ 27,650	27,650	359	801		
64 Livestock								
71 Land								
72 Buildings–Capital Outlay	51,378							
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 515,522	$ 600,943	$ 27,650	$ 107,300	$ 377,326	$ 718,558	$ 102,500	$ 215,637
TOTAL OPERATING	$ 5,372,743	$ 5,315,726	$ 4,900,132	$ 5,135,319	$ 2,263,833	$ 1,791,417	$ 1,422,362	$ 1,710,012
TOTAL EXPENDITURES & TRANSFERS	$ 12,002,507	$ 12,359,637	$ 12,409,283	$ 12,676,520	$ 5,050,147	$ 4,297,624	$ 4,111,411	$ 4,467,816

EXHIBIT C
Schedule 1
(Cont.)

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

Municipal Technical Advisory Service

	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES				
11 Administrative & Professional Salaries				
12 Academic Salaries	$ 880,498	$ 938,377	$ 972,565	$ 972,565
13 GTA, GA, and GRA	2,435	9,383 [5]	7,000 [5]	13,000 [5]
Total Professional Salaries	$ 882,933	$ 947,759	$ 979,565	$ 985,565
15 Total Summer School				
16 Clerical & Supporting–Salaried	$ 158,160	$ 160,282	$ 164,964	$ 164,964
14 Student Employees–Salaried				
Total Non–Exempt Salaries	$ 158,160	$ 160,282	$ 164,964	$ 164,964
17 Clerical & Supporting–Hourly	$			
18 Student Employees–Hourly	5,049	$ 13,048 [6]	$ 9,000 [6]	$ 9,000 [6]
Total Biweekly Wages	$ 5,049	$ 13,048	$ 9,000	$ 9,000
TOTAL SALARIES AND WAGES	$ 1,046,142	$ 1,121,089	$ 1,153,529	$ 1,159,529
OPERATING & MISCELLANEOUS				
19 Non–Wage Payments				
21 Staff Benefits–Required	$ 198,735	$ 183,876	$ 194,970	$ 181,443
22 Staff Benefits–Optional	60,724	63,645	73,111	92,872
31 Travel	82,111	78,973	78,168	78,168
32 Motor Vehicle Operations	11,332	14,784 [7]	12,000	15,000
33 Printing, Duplicating & Binding	21,977	18,687 [8]	18,600	18,600
34 Utilities & Fuel	4,799	[9]		
35 Communications	52,850	46,709	53,600	53,600
36 Maintenance & Repairs	16,694	9,119 [10]	9,000	9,000
37 Professional Services & Memberships	25,137	9,434 [11]	10,847	15,847
38 Computer Services	1,057	7,492 [12]	9,812	9,812
39 Supplies	30,501	22,087	24,835	24,835
41 Rentals	15,901	22,429 [13]	21,964	21,964
42 Insurance & Interest	1,746	1,234 [14]	1,462	862
43 Awards				
44 Grants & Subsidies	21,656	3,453 [15]		3,100
45 Mandatory Transfers				
46 Contractual & Special Services	55,941	61,714 [9]	62,600	72,600
47 Non–Mandatory Transfers	78,700	137,000 [4]	13,200	13,200
48 Service Department Credits		(24)		
49 Other Expenditures	969	(82) [16]	200	200
50–59 Stores for Resale		8		
Total Operating & Miscellaneous	$ 680,830	$ 680,536	$ 584,369	$ 611,103
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	$ 31,196	$ 49,174	$ 17,000	$ 17,000
62 Minor Equipment	38,090	12,402	3,000	3,000
63 Library Acquisitions	10,640	15,829 [17]	17,000	17,000
64 Livestock				
71 Land				
72 Buildings–Capital Outlay				
73 Improvements other than Buildings				
Total Equipment & Capital Outlay	$ 79,926	$ 77,405	$ 37,000	$ 37,000
TOTAL OPERATING	$ 760,756	$ 757,941	$ 621,369	$ 648,103
TOTAL EXPENDITURES & TRANSFERS	$ 1,806,898	$ 1,879,030	$ 1,774,898	$ 1,807,632

County Technical Assistance Service

	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES				
11 Administrative & Professional Salaries		$ (25)		
12 Academic Salaries	$ 731,466	754,221	$ 830,243	$ 846,593
13 GTA, GA, and GRA	2,000			
Total Professional Salaries	$ 733,466	$ 754,196	$ 830,243	$ 846,593
15 Total Summer School				
16 Clerical & Supporting–Salaried	$ 94,851	$ 101,414	$ 108,366	$ 108,366
14 Student Employees–Salaried				
Total Non–Exempt Salaries	$ 94,851	$ 101,414	$ 108,366	$ 108,366
17 Clerical & Supporting–Hourly	$ 250			
18 Student Employees–Hourly				
Total Biweekly Wages	$ 250			
TOTAL SALARIES AND WAGES	$ 828,567	$ 855,609	$ 938,609	$ 954,959
OPERATING & MISCELLANEOUS				
19 Non–Wage Payments				
21 Staff Benefits–Required	$ 145,347	$ 128,114	$ 145,397	$ 144,285
22 Staff Benefits–Optional	38,614	43,258	49,914	55,521
31 Travel	44,965	49,190 [3]	55,000	46,630
32 Motor Vehicle Operations	44,530	45,060	45,000	45,000
33 Printing, Duplicating & Binding	49,563	30,819 [4]	38,000	38,000
34 Utilities & Fuel	2,458	260	2,150	2,150
35 Communications	50,733	49,541	52,000	52,000
36 Maintenance & Repairs	9,435	8,333	9,500	12,500
37 Professional Services & Memberships	21,009	20,144	25,000 [5]	34,825 [5]
38 Computer Services	1,195	729	1,200	1,200
39 Supplies	25,919	10,977 [6]	15,731	15,731
41 Rentals	62,800	77,199 [7]	94,570 [7]	86,100 [7]
42 Insurance & Interest	1,932	1,744	1,744	1,244
43 Awards				
44 Grants & Subsidies	1,200			
45 Mandatory Transfers				
46 Contractual & Special Services	62,397	45,968 [8]	51,650	59,469
47 Non–Mandatory Transfers	171,950	106,300 [1]	7,000 [2]	7,000 [2]
48 Service Department Credits		(94)		
49 Other Expenditures	7	75		
50–59 Stores for Resale				
Total Operating & Miscellaneous	$ 734,054	$ 617,619	$ 593,856	$ 601,655
EQUIPMENT & CAPITAL OUTLAY				
61 Equipment	$ 19,705	$ 21,808 [9]	$ 12,226 [6]	$ 24,716 [10]
62 Minor Equipment	7,928	12,419	4,500	5,500
63 Library Acquisitions	9,187	10,259	11,350	11,350
64 Livestock				
71 Land				
72 Buildings–Capital Outlay				
73 Improvements other than Buildings				
Total Equipment & Capital Outlay	$ 36,820	$ 44,486	$ 28,076	$ 41,566
TOTAL OPERATING	$ 770,874	$ 662,105	$ 621,932	$ 643,221
TOTAL EXPENDITURES & TRANSFERS	$ 1,599,441	$ 1,517,714	$ 1,560,541	$ 1,598,180

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

EXHIBIT C
Schedule 1
(Cont.)

	University-wide Administration				Total Educational and General Funds			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 6,458,937	$ 6,944,404	$ 7,070,327	$ 7,077,187	$ 31,329,818	$ 33,215,037	$ 32,719,565	$ 32,946,140
12 Academic Salaries	(4,875)		600		159,027,671	164,838,170	167,183,006	167,454,212
13 GTA, GA and GRA	53,084	52,326	35,793	35,793	9,219,022	10,273,198	9,256,022	9,363,874
Total Professional Salaries	$ 6,507,146	$ 6,996,730	$ 7,106,720	$ 7,112,980	$ 199,576,511	$ 208,326,405	$ 209,158,593	$ 209,764,226
15 Total Summer School					$ 3,297,417	$ 3,553,654	$ 3,297,133	$ 3,275,961
16 Clerical & Supporting-Salaried	$ 2,943,475	$ 3,145,502	$ 3,212,235	$ 3,202,135	$ 44,208,287	$ 46,320,213	$ 45,340,819	$ 45,451,877
14 Student Employees-Salaried	594	715			214,062	221,663	156,152	155,834
Total Non-Exempt Salaries	$ 2,944,069	$ 3,146,217	$ 3,212,235	$ 3,202,135	$ 44,422,349	$ 46,541,877	$ 45,496,971	$ 45,607,711
17 Clerical & Supporting-Hourly	$ 1,035,620	$ 1,072,101	$ 1,138,165	$ 1,138,165	$ 24,821,328	$ 25,327,480	$ 23,444,283	$ 23,432,888
18 Student Employees-Hourly	180,261	199,993	232,154	224,654	3,410,419	3,864,114	3,312,180	3,407,227
Total Biweekly Wages	$ 1,215,881	$ 1,272,094	$ 1,370,319	$ 1,362,819	$ 28,231,747	$ 29,191,594	$ 26,756,463	$ 26,840,115
TOTAL SALARIES AND WAGES	$ 10,667,096	$ 11,415,041	$ 11,689,274	$ 11,677,934	$ 275,528,024	$ 287,613,530	$ 284,709,160	$ 285,488,013
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					$ 413,616	$ 271,473	$ 212,951	$ 280,716
21 Staff Benefits-Required	$ 2,047,707	$ 1,905,770	$ 2,306,000	$ 2,311,000	51,396,974	47,607,978	50,583,283	51,375,106
22 Staff Benefits-Optional	613,476	679,149	779,000	884,300	15,386,171	16,677,238	18,225,078	20,886,853
31 Travel	595,761	586,170	639,711	640,811	7,025,740	6,755,671	6,029,687	6,054,813
32 Motor Vehicle Operations	76,426	77,587	80,433	80,433	1,228,994	1,230,967	1,150,136	1,151,308
33 Printing, Duplicating & Binding	1,036,086	1,104,856	1,080,934	1,080,934	4,482,555	4,525,388	4,198,790	4,228,247
34 Utilities & Fuel	465,060	618,786	601,000	601,000	15,187,178	15,539,519	17,107,426	17,194,896
35 Communications	791,945	764,263	705,354	705,354	9,098,417	9,345,914	8,322,851	8,273,059
36 Maintenance & Repairs	415,882	470,638	475,601	475,601	11,436,400	11,527,063	7,279,640	7,465,803
37 Professional Services & Memberships	465,675	445,069	665,789	665,789	4,593,474	5,090,264	3,763,194	3,811,112
38 Computer Services	353,716	358,438	349,914	354,164	(298,076)	7,538,513	7,134,219	7,165,055
39 Supplies	640,616	572,291	653,528	638,178	17,790,208	16,629,520	14,410,155	15,240,004
41 Rentals	266,907	293,742	297,296	297,296	5,750,371	4,342,064	5,184,309	5,065,971
42 Insurance & Interest	85,724	88,031	103,598	103,598	1,568,176	1,544,355	1,927,600	1,911,300
43 Awards	33,472	2,228	2,000	2,000	5,953,549	6,284,152	6,956,073	7,024,967
44 Grants & Subsidies	(41,688)	(28,910)	6,895	6,895	6,431,799	5,862,906	5,164,755	5,265,563
45 Mandatory Transfers					6,794,501	5,071,683	4,532,057	4,532,057
46 Contractual & Special Services	754,390	716,304	979,921	973,661	5,254,891	7,573,558	9,920,395	10,108,337
47 Non-Mandatory Transfers	(4,900,821)[1]	(3,969,684)[1]	(7,965,600)[1]	(7,965,600)[1]	(69,393)	3,862,861	(4,644,050)	(4,619,050)
48 Service Department Credits	(5,444,249)	(5,884,746)[2]	(6,214,996)	(6,214,996)	(30,361,284)	(36,623,712)	(35,558,805)	(35,171,981)
49 Other Expenditures	60,681	40,228	20,690	20,690	1,164,117	317,032	3,459,632	3,331,736
50-59 Stores for Resale	900,746	915,337	910,204	910,204	8,789,630	7,909,357	8,289,282	8,810,058
Total Operating & Miscellaneous	$ (782,488)	$ (244,452)	$ (3,522,728)	$ (3,428,688)	$ 149,018,008	$ 148,883,764	$ 143,648,658	$ 149,385,930
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 1,474,331	$ 1,327,733	$ 1,555,654	$ 1,566,654	$ 16,226,648	$ 8,860,586	$ 4,585,781	$ 5,381,226
62 Minor Equipment	64,664	45,892			3,040,288	1,796,944	241,372	285,433
63 Library Acquisitions	40				4,885,185	5,466,278	5,013,610	5,131,435
64 Livestock					167,873	164,869	5,700	5,700
71 Land								24,000
72 Buildings-Capital Outlay		5,949			1,579,588	500,334	288,000	768,816
73 Improvements other than Buildings		85,870			557,161	3,500,619	14,590	14,590
Total Equipment & Capital Outlay	$ 1,539,035	$ 1,465,444	$ 1,555,654	$ 1,566,654	$ 26,456,743	$ 20,289,630	$ 10,149,053	$ 11,611,200
TOTAL OPERATING	$ 756,547	$ 1,220,993	$ (1,967,074)	$ (1,862,034)	$ 175,474,751	$ 169,173,394	$ 153,797,711	$ 160,997,130
TOTAL EXPENDITURES & TRANSFERS	$ 11,423,643	$ 12,636,034	$ 9,722,200	$ 9,815,900	$ 451,002,775	$ 456,786,924	$ 438,506,871	$ 446,485,143

EXHIBIT C
Schedule 2

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

	Chattanooga Actual 1990	Chattanooga Actual 1991	Chattanooga Original Budget 1992	Chattanooga Revised Budget 1992	Knoxville Actual 1990	Knoxville Actual 1991	Knoxville Original Budget 1992	Knoxville Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 250,914	$ 241,278	$ 275,868	$ 275,868	$ 4,274,178	$ 4,523,990	$ 3,676,333	$ 3,676,333
12 Academic Salaries								
13 GTA, GA, and GRA	2,420	3,109			197,388	231,167	244,661	244,661
Total Professional Salaries	$ 253,334	$ 244,387	$ 275,868	$ 275,868	$ 4,471,566	$ 4,755,157	$ 3,920,994	$ 3,920,994
15 Total Summer School						$ 8,556		
16 Clerical & Supporting-Salaried	$ 244,360	$ 420,215	$ 575,488	$ 332,451	$ 2,367,836	$ 2,483,884	$ 1,722,163	$ 1,722,163
14 Student Employees-Salaried	743	3,483			623,868	664,563	692,936	680,436
Total Non-Exempt Salaries	$ 245,103	$ 423,698	$ 575,488	$ 332,451	$ 2,991,704	$ 3,148,447	$ 2,415,099	$ 2,402,599
17 Clerical & Supporting-Hourly	$ 722,562	$ 575,045 4	$ 128,236 4	$ 367,422 4	$ 7,389,219	$ 8,039,368	$ 6,311,819	$ 6,311,819
18 Student Employees-Hourly	141,018	167,946	151,322	300,332	1,329,469	1,375,707	1,991,190	2,003,690
Total Biweekly Wages	$ 863,580	$ 742,991	$ 279,558	$ 667,754	$ 8,718,688	$ 9,415,076	$ 8,303,009	$ 8,315,509
TOTAL SALARIES AND WAGES	$ 1,362,017	$ 1,411,077	$ 1,130,914	$ 1,276,073	$ 16,181,958	$ 17,327,236	$ 14,639,102	$ 14,639,102
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments					$ 61,706	$ 70,440	$ 39,525	$ 39,525
21 Staff Benefits-Required	$ 191,026	$ 172,567	$ 157,834	$ 152,834	2,445,817	2,292,289	2,228,791	2,228,791
22 Staff Benefits-Optional	57,908	66,182	95,454	95,454	987,630	1,102,501	720,377	720,377
31 Travel	7,729	4,337	9,160	9,160	2,264,830	2,507,264	1,639,430	1,639,430
32 Motor Vehicle Operations	17,756	19,637	18,400	18,400	193,797	208,984	191,580	191,580
33 Printing, Duplicating & Binding	24,501	19,408	29,500	29,500	750,026	727,510	594,420	594,420
34 Utilities & Fuel	420,391	425,107	596,000	596,000	3,568,749	3,962,379	3,987,485	3,987,485
35 Communications	86,269	126,176	89,055	89,055	1,389,545	1,454,408	1,389,400	1,389,400
36 Maintenance & Repairs	95,513	242,715	57,700	95,982	3,462,125	4,173,341	4,568,190	4,568,190
37 Professional Services & Memberships	50,856	65,458	21,112	21,112	531,125	462,892	340,891	340,891
38 Computer Services	43	13			185,678	349,346	85,684	85,684
39 Supplies	91,945	119,385	90,990	90,690	2,536,474	2,313,924	2,123,171	2,123,171
41 Rentals	32,348	28,922	23,620	23,620	509,357	496,322	535,628	535,628
42 Insurance & Interest	837	1,700			410,228	507,451	539,113	539,113
43 Awards	32,586	41,211	31,000	31,000	1,719,592	1,822,815	2,258,820	2,258,820
44 Grants & Subsidies		750	151,779 5	151,779 5	3,840	(6,330)	525	525
45 Mandatory Transfers	785,499	824,020	891,220	891,220	4,701,850	6,384,451 13	8,054,148 13	8,054,148 13
46 Contractual & Special Services	209,862	254,210	165,183	124,901	1,840,862	2,259,091 14	2,923,684	2,923,684
47 Non-Mandatory Transfers	267,837	(53,974)	117,249	117,249	2,135,733	3,620,806	3,645,049	3,645,049
48 Service Department Credits			(136,891)5	(137,716)5	(961,850)	(579,361)14		
49 Other Expenditures	16,844	14,459	47,575	47,575	171,449	(167,524)14	1,937,578	1,937,578
50-59 Stores for Resale	2,472,829	2,424,804	2,675,720	2,588,220	13,452,125	15,498,746	14,396,007	14,396,007
Total Operating & Miscellaneous	$ 4,862,579	$ 4,797,085	$ 5,131,660	$ 5,036,035	$ 42,360,688	$ 49,461,744	$ 52,199,496	$ 52,199,496
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 8,086	$ 9,562	$ 79,763	$ 75,763	$ 943,862	$ 766,979	$ 839,675	$ 839,675
62 Minor Equipment	51,966	19,355			506,643	500,611	346,387	346,387
63 Library Acquisitions								
64 Livestock								
71 Land								
72 Buildings-Capital Outlay					381,388	71,383		
73 Improvements other than Buildings					69,345			
Total Equipment & Capital Outlay	$ 60,052	$ 28,917	$ 79,763	$ 75,763	$ 1,901,238	$ 1,338,972	$ 1,186,062	$ 1,186,062
TOTAL OPERATING	$ 4,922,631	$ 4,826,002	$ 5,211,423	$ 5,111,798	$ 44,261,926	$ 50,800,716	$ 53,385,558	$ 53,385,558
TOTAL EXPENDITURES & TRANSFERS	$ 6,284,648	$ 6,237,079	$ 6,342,337	$ 6,387,871	$ 60,443,884	$ 68,127,952	$ 68,024,660	$ 68,024,660

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

EXHIBIT C
Schedule 2
(Cont.)

	Martin				Space Institute			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 146,352	$ 231,626 20	$ 246,970 20	$ 219,804 20	$ 27,525	$ 28,670	$ 32,964	$ 32,964
12 Academic Salaries								
13 GTA, GA, and GRA	2,093	459	1,657	6,657		554		
Total Professional Salaries	$ 148,445	$ 232,086	$ 248,627	$ 226,461	$ 27,525	$ 29,224	$ 32,964	$ 32,964
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 115,708	$ 244,905 20	$ 227,996 20	$ 227,996 20				
14 Student Employees-Salaried	18,072	25,255	28,881	28,881		$ 4,325		
Total Non-Exempt Salaries	$ 133,780	$ 270,160	$ 256,877	$ 256,877		$ 4,325		
17 Clerical & Supporting-Hourly	$ 379,406	$ 671,930 20	$ 713,661 20	$ 748,661 20	$ 47,450	$ 46,855	$ 48,371	$ 48,371
18 Student Employees-Hourly	315,891	359,555	433,530	433,530				
Total Biweekly Wages	$ 695,297	$ 1,031,485	$ 1,147,191	$ 1,182,191	$ 47,450	$ 46,855	$ 48,371	$ 48,371
TOTAL SALARIES AND WAGES	$ 977,522	$ 1,533,731	$ 1,652,695	$ 1,665,529	$ 74,975	$ 80,405	$ 81,335	$ 81,335
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments	$ 44,274	$ 188,354	$ 50,780	$ 15,000				
21 Staff Benefits-Required	109,658	114,183	244,000	230,000	$ 12,263	$ 10,720	$ 11,680	$ 11,680
22 Staff Benefits-Optional	67,396		168,900	168,900	6,427	7,347	7,795	7,795
31 Travel	2,025	4,592	8,800	8,800	68	95	140	140
32 Motor Vehicle Operations	7,892	9,585	7,600	7,600				
33 Printing, Duplicating & Binding	17,718	18,816	19,900	19,900				
34 Utilities & Fuel	709,435	824,187	878,569	840,569				
35 Communications	460,243	481,237	453,276	453,276				
36 Maintenance & Repairs	334,123	608,413	418,818	365,435	14,956	2,122	15,250	15,250
37 Professional Services & Memberships	4,743	5,967	10,600	10,600				
38 Computer Services	(399)	12,308	10,500	10,500				
39 Supplies	261,088	221,176	288,147	255,147	3,725	914	2,450	2,450
41 Rentals	901	1,017	900	900	1,503	1,588	1,500	1,500
42 Insurance & Interest	49,005	49,947	60,500	60,500				
43 Awards	73,617	63,094	87,500	67,500				
44 Grants & Subsidies								
45 Mandatory Transfers	474,965	484,475	622,157	622,157	5,938	9,888	9,800	9,800
46 Contractual & Special Services	231,669	(161,166)	233,146	188,146	2,352	160		
47 Non-Mandatory Transfers	288,595	621,452	201,978	201,978	(27,544)	(27,980)	(39,700)	(39,700)
48 Service Department Credits	20	(381,053)20	(629,524)20	(629,524)20				
49 Other Expenditures	59,381	46,675	73,129	73,129		(8)		
50-59 Stores for Resale	1,161,716	1,322,224	1,147,925	1,147,925	129,399	111,641	119,100	119,100
Total Operating & Miscellaneous	$ 4,358,045	$ 4,535,484	$ 4,357,601	$ 4,118,438	$ 149,087	$ 116,487	$ 128,015	$ 128,015
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 62,989	$ 67,774	$ 102,000	$ 68,000	$ 1,305	$ 796	$ 5,000	$ 5,000
62 Minor Equipment	30,635	75,512	58,579	117,742	474	3,094	1,400	1,400
63 Library Acquisitions	12							
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings	39,889		78,725	185,854				
Total Equipment & Capital Outlay	$ 133,525	$ 143,286	$ 239,304	$ 371,596	$ 1,779	$ 3,890	$ 6,400	$ 6,400
TOTAL OPERATING	$ 4,491,570	$ 4,678,770	$ 4,596,905	$ 4,490,034	$ 150,866	$ 120,378	$ 134,415	$ 134,415
TOTAL EXPENDITURES & TRANSFERS	$ 5,469,092	$ 6,212,501	$ 6,249,600	$ 6,155,563	$ 225,841	$ 200,782	$ 215,750	$ 215,750

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

EXHIBIT C
Schedule 2
(Cont.)

	Memphis–Other Specialized Units				Total Auxiliary Enterprises Funds			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 335,387	$ 311,578	$ 247,561	$ 247,561	$ 5,034,356	$ 5,337,142	$ 4,479,696	$ 4,452,530
12 Academic Salaries								
13 GTA, GA, and GRA					201,901	235,290	246,318	251,318
Total Professional Salaries	$ 335,387	$ 311,578	$ 247,561	$ 247,561	$ 5,236,257	$ 5,572,432	$ 4,726,014	$ 4,703,848
15 Total Summer School						$ 8,556		
16 Clerical & Supporting–Salaried	$ 34,573	$ 59,438	$ 109,301	$ 109,301	$ 2,762,477	$ 3,208,442	$ 2,634,948	$ 2,391,911
14 Student Employees–Salaried					642,683	697,627	721,817	709,317
Total Non–Exempt Salaries	$ 34,573	$ 59,438	$ 109,301	$ 109,301	$ 3,405,160	$ 3,906,068	$ 3,356,765	$ 3,101,228
17 Clerical & Supporting–Hourly	$ 512,273	$ 503,262	$ 485,995	$ 485,995	$ 9,050,910	$ 9,836,461	$ 7,688,082	$ 7,962,268
18 Student Employees–Hourly	10,412	9,525	27,540	27,540	1,796,790	1,912,733	2,603,582	2,765,092
Total Biweekly Wages	$ 522,685	$ 512,787	$ 513,535	$ 513,535	$ 10,847,700	$ 11,749,195	$ 10,291,664	$ 10,727,360
TOTAL SALARIES AND WAGES	$ 892,645	$ 883,802	$ 870,397	$ 870,397	$ 19,489,117	$ 21,236,251	$ 18,374,443	$ 18,532,436
OPERATING & MISCELLANEOUS								
19 Non–Wage Payments					$ 105,980	$ 258,794	$ 90,305	$ 54,525
21 Staff Benefits–Required	$ 156,518	$ 148,802	$ 144,715	$ 144,715	2,915,282	2,738,562	2,787,020	2,768,020
22 Staff Benefits–Optional	57,851	62,179	58,757	58,757	1,177,212	1,238,208	1,051,283	1,051,283
31 Travel	856	3,102	4,330	4,330	2,275,508	2,519,390	1,661,860	1,661,860
32 Motor Vehicle Operations	168	609	500	500	219,613	238,815	218,080	218,080
33 Printing, Duplicating & Binding	626	993	2,000	2,000	792,871	766,726	645,820	645,820
34 Utilities & Fuel	368,558	351,014	348,876	348,876	5,067,133	5,562,687	5,810,930	5,772,930
35 Communications	430,346	547,617	345,110	345,110	2,366,403	2,609,437	2,276,841	2,276,841
36 Maintenance & Repairs	214,981	152,767	167,940	167,940	4,121,698	5,179,358	5,227,898	5,212,797
37 Professional Services & Memberships	1,040	3,142	3,375	3,375	587,764	537,460	375,978	375,978
38 Computer Services	23,004	47,266	33,498	33,498	208,326	408,933	129,682	129,682
39 Supplies	143,846	123,996	137,450	137,450	3,037,078	2,779,395	2,642,208	2,608,908
41 Rentals	31,906	29,661	32,825	32,825	576,015	557,510	594,473	594,473
42 Insurance & Interest	22,810	40,768	38,259	38,259	482,880	599,866	637,872	637,872
43 Awards					1,825,795	1,927,120	2,377,320	2,357,320
44 Grants & Subsidies	4,153	7,784	5,750	5,750	7,993	2,203	158,054	158,054
45 Mandatory Transfers	543,998	760,639 11	849,111	849,111	6,512,250	8,463,473	10,426,436	10,426,436
46 Contractual & Special Services	168,362	192,339	136,440	136,440	2,453,107	2,544,635	3,458,453	3,373,171
47 Non–Mandatory Transfers	21,380	(97,090)			2,686,001	4,063,214	3,924,576	3,924,576
48 Service Department Credits	(30,359)	1,877	3,998	3,998	(992,209)	(958,537)	(762,417)	(763,242)
49 Other Expenditures	16,844	(2,676)	10,600	10,600	264,518	(109,075)	2,068,882	2,068,882
50–59 Stores for Resale	2,431,988	2,652,407	2,589,748	2,589,748	19,648,057	22,009,821	20,928,500	20,841,000
Total Operating & Miscellaneous	$ 4,608,876	$ 5,027,196	$ 4,913,282	$ 4,913,282	$ 56,339,275	$ 63,937,996	$ 66,730,054	$ 66,395,266
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 51,178	$ 13,104	$ 34,000	$ 34,000	$ 1,067,420	$ 858,215	$ 1,060,438	$ 1,022,438
62 Minor Equipment	2,283	18,339	3,500	3,500	592,001	616,911	409,866	469,029
63 Library Acquisitions	77				89			
64 Livestock								
71 Land								
72 Buildings–Capital Outlay					381,388	71,383		
73 Improvements other than Buildings	5,428		60,000	60,000	114,662		138,725	245,854
Total Equipment & Capital Outlay	$ 58,966	$ 31,442	$ 97,500	$ 97,500	$ 2,155,560	$ 1,546,508	$ 1,609,029	$ 1,737,321
TOTAL OPERATING	$ 4,667,842	$ 5,058,639	$ 5,010,782	$ 5,010,782	$ 58,494,835	$ 65,484,505	$ 68,339,083	$ 68,132,587
TOTAL EXPENDITURES & TRANSFERS	$ 5,560,487	$ 5,942,441	$ 5,881,179	$ 5,881,179	$ 77,983,952	$ 86,720,756	$ 86,713,526	$ 86,665,023

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

EXHIBIT C
Schedule 3

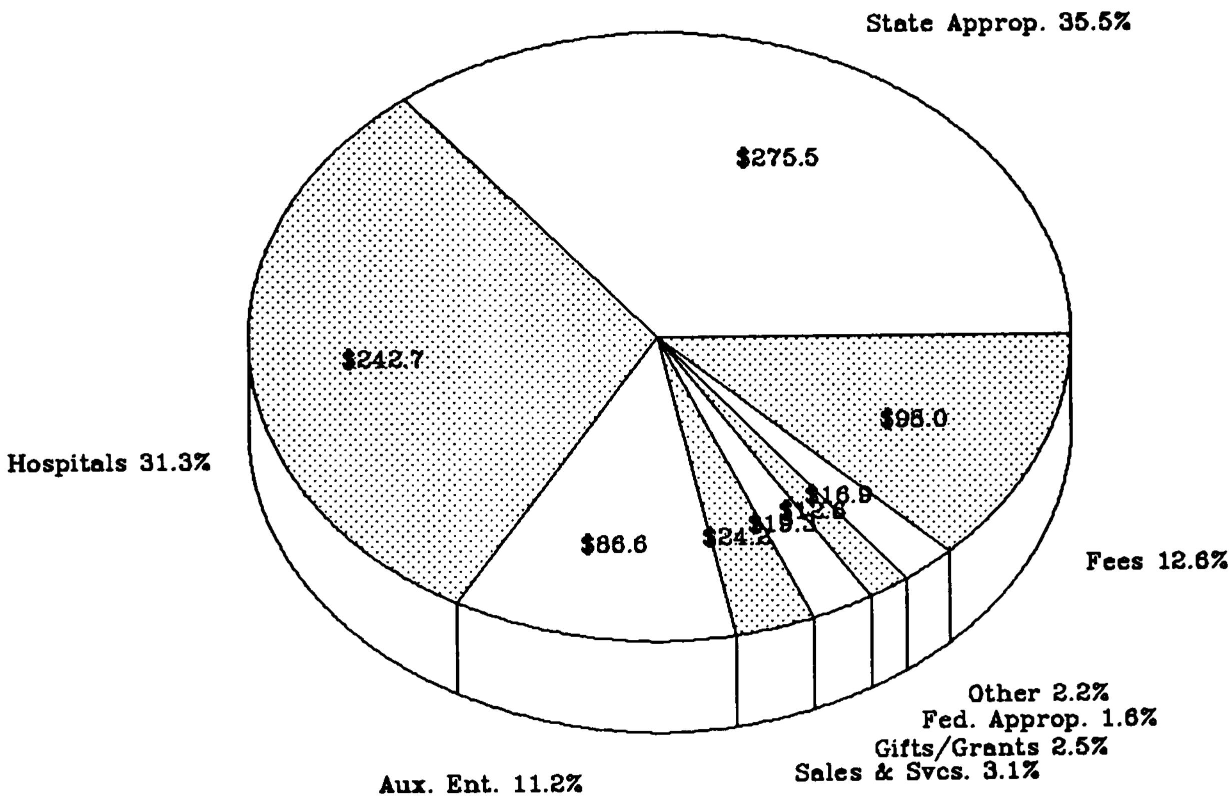
	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 23,335,019	$ 27,403,921	$ 27,663,277	$ 29,430,588	$ 2,715,402	$ 2,698,993	$ 3,535,909	$ 3,556,087
12 Academic Salaries	(10,719)	99,447		170,790	778,216	836,753		
13 GTA, GA, and GRA	11,331	17,533		8,880				
Total Professional Salaries	$ 23,335,631	$ 27,520,901	$ 27,663,277	$ 29,610,258	$ 3,493,618	$ 3,535,746	$ 3,535,909	$ 3,556,087
15 Total Summer School								
16 Clerical & Supporting – Salaried	$ 76,437	$ 37,592	$ 17,520	$ (14,642)	$ 24,424	$ 50,701 [6]	$ 81,392 [6]	$ 81,392 [6]
14 Student Employees – Salaried	114,664	135,615	79,200	162,369	2,135	240		
Total Non – Exempt Salaries	$ 191,101	$ 173,207	$ 96,720	$ 147,727	$ 26,559	$ 50,941	$ 81,392	$ 81,392
17 Clerical & Supporting – Hourly	$ 50,696,775	$ 57,536,979	$ 60,256,897	$ 60,874,204	$ 7,370,406	$ 8,101,574	$ 8,766,733 [7]	$ 8,726,478 [7]
18 Student Employees – Hourly	153,202	178,882	183,993	226,576	19,222	22,931 [8]	47,810 [8]	47,810 [8]
Total Biweekly Wages	$ 50,849,977	$ 57,715,861	$ 60,440,890	$ 61,100,780	$ 7,389,628	$ 8,124,505	$ 8,814,543	$ 8,774,288
TOTAL SALARIES AND WAGES	$ 74,376,709	$ 85,409,969	$ 88,200,887	$ 90,858,765	$ 10,909,805	$ 11,711,192	$ 12,431,844	$ 12,411,767
OPERATING & MISCELLANEOUS								
19 Non – Wage Payments	$ 7,571							
21 Staff Benefits – Required	12,569,341	$ 12,540,643	$ 13,247,235	$ 13,208,283	$ 1,723,507	$ 1,620,868	$ 1,985,942 [9]	$ 2,005,252 [9]
22 Staff Benefits – Optional	4,381,627	5,373,413	5,388,881	6,659,055	523,276	569,559	674,202 [9]	667,505 [9]
31 Travel	560,516	712,240	720,499	799,312	32,858	61,024 [10]	115,858 [10]	114,425 [10]
32 Motor Vehicle Operations	108,109	28,340	38,865	38,994	1,718	1,460 [11]	3,160 [11]	2,160 [11]
33 Printing, Duplicating & Binding	474,544	558,663	491,027	597,620	17,372	22,049 [12]	32,345 [12]	31,969 [12]
34 Utilities & Fuel	3,538,171	3,745,160	4,080,424	3,999,337	755,458	764,683	833,872	833,872
35 Communications	722,049	701,093	758,336	1,244,643	232,328	206,050	215,886	217,151
36 Maintenance & Repairs	3,095,342	5,018,326	6,089,778	5,372,316	1,152,252	694,948	927,931	927,931
37 Professional Services & Memberships	7,359,393	8,253,297	8,523,839	10,618,003	899,497	732,176	795,783	794,433
38 Computer Services	1,625,534	1,433,282	1,521,333	1,518,974	134,808	152,823 [13]	166,600	166,600
39 Supplies	12,036,358	13,695,528	14,023,950	13,582,841	1,654,186	1,589,802	1,658,773	1,669,211
41 Rentals	1,602,375	1,791,304	1,736,565	2,224,427	375,332	355,768 [14]	303,035	303,035
42 Insurance & Interest	1,634,785	1,428,626	1,689,458	1,390,784	352,519	245,472	558,375 [15]	558,375 [15]
43 Awards	1,712	20,000	24,639	20,000	82	130 [16]		
44 Grants & Subsidies	377	202	258		6	2,657 [17]	[17]	[17]
45 Mandatory Transfers	9,273,888	9,667,897	11,061,551 [7]	7,010,716 [7]	491,698	469,852	110,000 [4]	110,000 [4]
46 Contractual & Special Services	3,967,360	4,240,269	3,932,514	5,394,916	4,436,890	3,892,365	3,108,467 [18]	3,104,117 [18]
47 Non – Mandatory Transfers	4,022,332	(1,615,603)	881,200 [8]	881,200 [8]	1,684,928	655,775	353,900	353,900
48 Service Department Credits	(104,233)	(120,967)	112,675	(139,487)	(186,616)	(3,505,464) [19]	(3,408,049) [19]	(3,408,049) [19]
49 Other Expenditures	983,402	(1,892,663)	2,887,326	7,367,051 [5]	1,764,037	2,208,109 [3]	2,063,610 [3]	2,063,610 [3]
50 – 59 Stores for Resale	23,374,955	29,032,022	29,542,358	30,850,984	5,719,183	8,894,608 [19]	8,930,246 [19]	8,930,246 [19]
Total Operating & Miscellaneous	$ 91,235,508	$ 94,611,072	$ 106,752,711	$ 112,639,969	$ 21,765,319	$ 19,634,714	$ 19,429,936	$ 19,445,743
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 3,719,047	$ 3,040,610	$ 2,000,000	$ 6,881,255 [9]	$ (866)	$ 465		
62 Minor Equipment	199,644	317,375	331,150	277,921	133,070	64,361	$ 129,430	$ 133,700
63 Library Acquisitions	9,463	227	298	6,350	83	(244)		
64 Livestock				250				
71 Land								
72 Buildings – Capital Outlay	3,851,258	3,726,630						
73 Improvements other than Buildings	140,013	1,471,600	19,992	5,573				
Total Equipment & Capital Outlay	$ 7,919,425	$ 8,556,442	$ 2,351,440	$ 7,171,349	$ 132,287	$ 64,581	$ 129,430	$ 133,700
TOTAL OPERATING	$ 99,154,933	$ 103,167,513	$ 109,104,151	$ 119,811,318	$ 21,897,606	$ 19,699,295	$ 19,559,366	$ 19,579,443
TOTAL EXPENDITURES & TRANSFERS	$ 173,531,642	$ 188,577,482	$ 197,305,038	$ 210,670,083	$ 32,807,411	$ 31,410,487	$ 31,991,210	$ 31,991,210

EXHIBIT C
Schedule 4

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

	Total Hospital Funds				Total University			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 26,050,421	$ 30,102,914	$ 31,199,186	$ 32,986,675	$ 62,414,595	$ 68,655,093	$ 68,398,447	$ 70,385,345
12 Academic Salaries	767,497	936,199		170,790	159,795,168	165,774,369	167,183,006	167,625,002
13 GTA, GA, and GRA	11,331	17,533		8,880	9,432,254	10,526,021	9,502,340	9,624,072
Total Professional Salaries	$ 26,829,249	$ 31,056,647	$ 31,199,186	$ 33,166,345	$ 231,642,017	$ 244,955,484	$ 245,083,793	$ 247,634,419
15 Total Summer School					$ 3,297,417	$ 3,562,210	$ 3,297,133	$ 3,275,961
16 Clerical & Supporting – Salaried	$ 100,861	$ 88,293	$ 98,912	$ 66,750	$ 47,071,625	$ 49,616,949	$ 48,074,679	$ 47,910,538
14 Student Employees – Salaried	116,799	135,855	79,200	162,369	973,544	1,055,145	957,169	1,027,520
Total Non – Exempt Salaries	$ 217,660	$ 224,148	$ 178,112	$ 229,119	$ 48,045,169	$ 50,672,093	$ 49,031,848	$ 48,938,058
17 Clerical & Supporting – Hourly	$ 58,067,181	$ 65,638,553	$ 69,023,630	$ 69,600,682	$ 91,939,419	$ 100,802,495	$ 100,155,995	$ 100,995,838
18 Student Employees – Hourly	172,424	201,813	231,803	274,386	5,379,633	5,978,660	6,147,565	6,446,705
Total Biweekly Wages	$ 58,239,605	$ 65,840,366	$ 69,255,433	$ 69,875,068	$ 97,319,052	$ 106,781,155	$ 106,303,560	$ 107,442,543
TOTAL SALARIES AND WAGES	$ 85,286,514	$ 97,121,161	$ 100,632,731	$ 103,270,532	$ 380,303,655	$ 405,970,942	$ 403,716,334	$ 407,290,981
OPERATING & MISCELLANEOUS								
19 Non – Wage Payments	$ 7,571				$ 527,167	$ 530,267	$ 303,256	$ 335,241
21 Staff Benefits – Required	14,292,848	$ 14,161,511	$ 15,233,177	$ 15,213,535	68,605,104	64,508,051	68,603,480	69,356,661
22 Staff Benefits – Optional	4,904,903	5,942,972	6,063,083	7,326,560	21,468,286	23,858,418	25,339,444	29,264,696
31 Travel	593,374	773,265	836,357	913,737	9,894,622	10,048,326	8,527,904	8,630,410
32 Motor Vehicle Operations	109,827	29,800	42,025	41,154	1,558,434	1,499,583	1,410,241	1,410,542
33 Printing, Duplicating & Binding	491,916	580,712	523,372	629,589	5,767,342	5,872,827	5,367,982	5,503,656
34 Utilities & Fuel	4,293,629	4,509,843	4,914,296	4,833,209	24,547,940	25,612,049	27,832,652	27,801,035
35 Communications	954,377	907,143	974,222	1,461,794	12,419,197	12,862,494	11,573,914	12,011,694
36 Maintenance & Repairs	4,247,594	5,713,274	7,017,709	6,300,247	19,805,692	22,419,696	19,525,247	18,978,847
37 Professional Services & Memberships	8,258,890	8,985,473	9,319,622	11,412,436	13,440,128	14,613,197	13,458,794	15,599,526
38 Computer Services	1,760,342	1,586,105	1,687,933	1,685,574	1,670,592	9,533,551	8,951,834	8,980,311
39 Supplies	13,690,544	15,285,329	15,682,723	15,252,052	34,517,830	34,694,244	32,735,086	33,100,964
41 Rentals	1,977,707	2,147,071	2,039,600	2,527,462	8,304,093	7,046,645	7,818,382	8,187,906
42 Insurance & Interest	1,987,304	1,674,098	2,247,833	1,949,159	4,038,360	3,818,319	4,813,305	4,498,331
43 Awards	1,794	20,130	24,639	20,000	7,781,138	8,231,402	9,358,032	9,402,287
44 Grants & Subsidies	383	2,858	258		6,440,174	5,867,967	5,323,067	5,423,617
45 Mandatory Transfers	9,765,586	10,137,749	11,171,551	7,120,716	23,232,307	23,672,905	26,392,044	22,195,241
46 Contractual & Special Services	8,404,250	8,132,634	7,040,981	8,499,033	16,112,248	18,250,828	20,419,829	21,980,541
47 Non – Mandatory Transfers	5,707,260	(959,828)	1,235,100	1,235,100	8,163,898	6,966,247	323,626	424,594
48 Service Department Credits	(290,849)	(3,626,430)	(3,295,374)	(3,547,536)	(31,644,342)	(41,208,680)	(39,686,596)	(39,482,759)
49 Other Expenditures	2,747,439	315,446	4,950,936	9,430,661	4,176,075	523,403	10,479,450	14,831,279
50 – 59 Stores for Resale	29,094,138	37,926,630	38,472,604	39,781,230	57,531,825	67,845,808	67,690,386	69,432,288
Total Operating & Miscellaneous	$ 113,000,827	$ 114,245,785	$ 126,182,647	$ 132,085,712	$ 318,358,110	$ 327,067,546	$ 336,561,359	$ 347,866,908
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 3,718,181	$ 3,041,074	$ 2,000,000	$ 6,881,255	$ 21,012,249	$ 12,759,875	$ 7,646,219	$ 13,284,919
62 Minor Equipment	332,714	381,735	460,580	411,621	3,965,003	2,795,590	1,111,818	1,166,083
63 Library Acquisitions	9,546	(18)	298	6,350	4,894,820	5,466,261	5,013,908	5,137,785
64 Livestock				250	167,873	164,869	5,700	5,950
71 Land								24,000
72 Buildings – Capital Outlay	3,851,258	3,726,630			5,812,234	4,298,347	288,000	768,816
73 Improvements other than Buildings	140,013	1,471,600	19,992	5,573	811,836	4,972,219	173,307	266,017
Total Equipment & Capital Outlay	$ 8,051,712	$ 8,621,023	$ 2,480,870	$ 7,305,049	$ 36,664,015	$ 30,457,161	$ 14,238,952	$ 20,653,570
TOTAL OPERATING	$ 121,052,539	$ 122,866,808	$ 128,663,517	$ 139,390,761	$ 355,022,125	$ 357,524,707	$ 350,800,311	$ 368,520,478
TOTAL EXPENDITURES & TRANSFERS	$ 206,339,053	$ 219,987,969	$ 229,296,248	$ 242,661,293	$ 735,325,780	$ 763,495,649	$ 754,516,645	$ 775,811,459

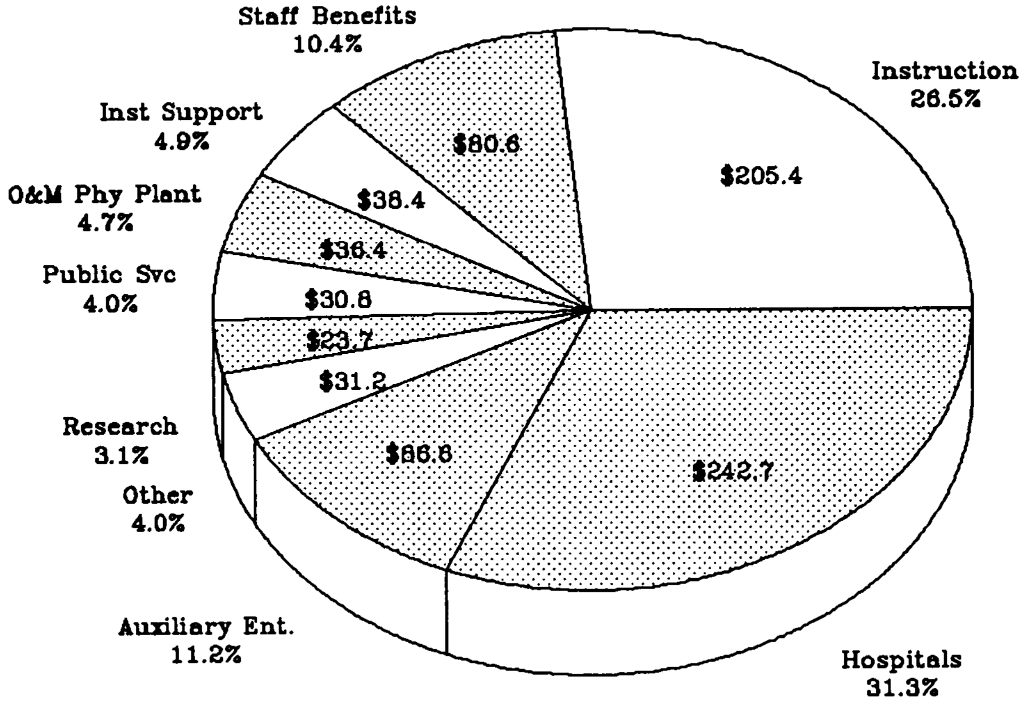
SOURCES AND USES OF TOTAL RESOURCES
AS BUDGETED FOR FY 1991–92 (10/31 REV)



Sources of Funds
(In Millions)

Total Sources of Funds–$775,811,000

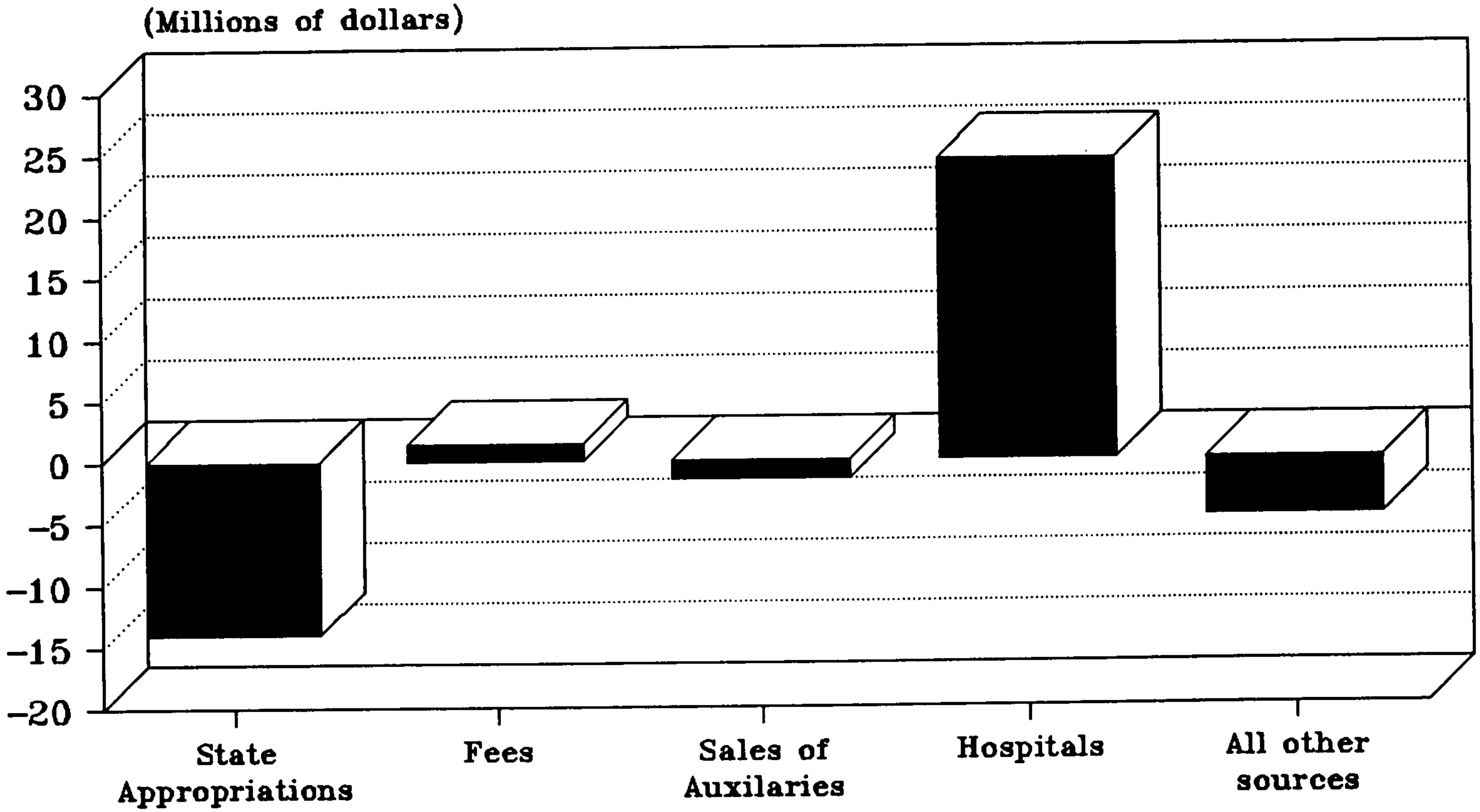
SOURCES AND USES OF TOTAL RESOURCES
AS BUDGETED FOR FY 1991-92 (10/31 REV)



Uses By Expenditure Function
(In Millions)

Total Budgeted Expenditures–$775,811,000

SOURCES AND USES OF INCREASED RESOURCES
AS BUDGETED FOR FY 1991-92 (10/31 Rev)
SOURCES OF NEW FUNDS

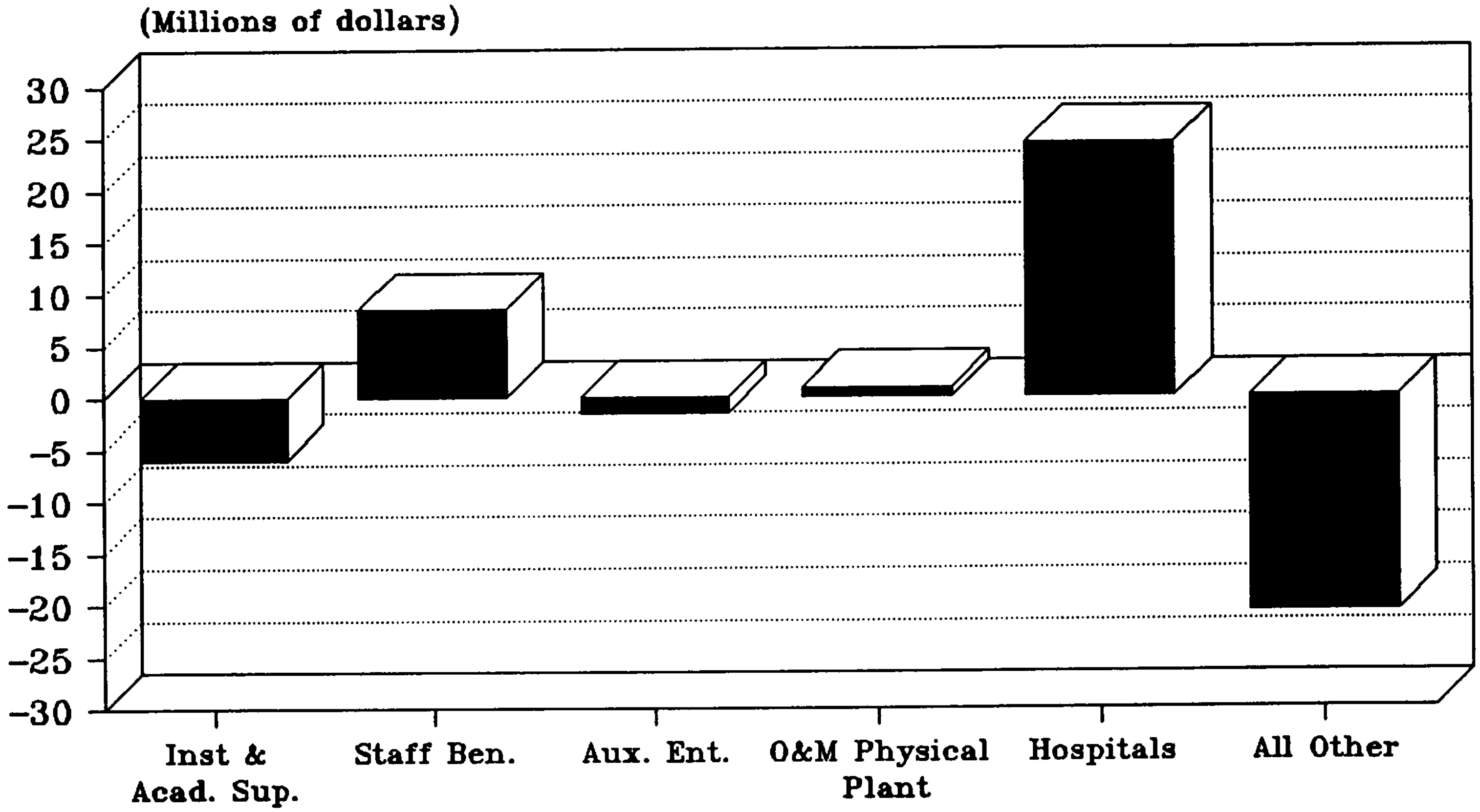


REVENUES BY SOURCE

Total New Funds-$5,754,000

EXHIBIT E-2

SOURCES AND USES OF INCREASED RESOURCES
AS BUDGETED FOR FY 1991-92 (10/31 Rev)
USES OF NEW FUNDS



EXPENDITURE FUNCTIONS

Total Uses of New Funds-$5,754,000

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 1990, Actual 1991, Original Budget 1992, and Revised Budget 1992

	UT Medical Center at Knoxville				William F. Bowld Hospital			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES								
Services to Patients	$ 172,946,994	$ 195,122,461	$ 198,412,158	$ 218,602,692	$ 39,285,910	$ 40,292,151	$ 42,730,000	$ 42,730,000
Auxiliary Enterprises	4,627,194	5,040,915	5,171,888	4,488,108	603,575	559,918	585,000	585,000
Gifts, Grants and Contracts								
Other Services	2,823,102	3,215,389	2,811,513	3,831,756	(7,345,892)	(7,764,995)	(9,353,900) [1]	(9,353,900)
Total Revenues	$ 180,397,290	$ 203,378,765	$ 206,395,559	$ 226,922,556	$ 32,543,593	$ 33,087,074	$ 33,961,100	$ 33,961,100
EXPENDITURES								
Administration	$ 16,232,568	$ 18,249,672 [1]	$ 18,357,347	$ 19,766,380	$ 4,219,124	$ 4,053,640	$ 4,297,603	$ 4,297,603
Nursing	30,862,670	33,481,449	35,428,075	35,428,594	4,965,124	4,923,335	4,928,596	4,954,271
Teaching	14,184,962	15,815,561	16,089,236	19,224,314 [2]				
Ancillary Services	57,709,721	68,759,089	70,640,375	71,741,623 [3]	12,748,436	12,835,712	13,251,414	13,225,739
Outpatient Services	11,623,900	13,748,452	14,356,967	14,750,200	643,513	657,443	465,379 [2]	465,379 [2]
Support Services	14,779,358	14,854,875	15,343,917	17,213,697 [4]	3,921,310	3,279,506	3,556,587	3,556,587
Fixed Expenses	10,569,262	10,825,061	10,288,364 [5]	19,731,222 [5,6]	2,125,916	2,522,138 [3]	2,934,759 [3]	2,934,759 [3]
Renal Services					1,375,521	1,318,475	1,389,538	1,389,538
Auxiliary Enterprises	4,272,981	4,791,029	4,858,006	4,922,137	631,841	694,611	703,434	703,434
Total Expenditures	$ 160,235,422	$ 180,525,188	$ 185,362,287	$ 202,778,167	$ 30,630,785	$ 30,284,860	$ 31,527,310	$ 31,527,310
Mandatory Transfers (In)/Out	9,273,888	9,667,897	11,061,551 [7]	7,010,716 [7]	491,698	469,852	110,000 [4]	110,000 [4]
Non-Mandatory Transfers (In)/Out	4,022,332	(1,615,603) [8]	881,200 [8]	881,200 [8]	1,684,928	655,775 [5]	353,900 [5]	353,900 [5]
Total Expenditures & Transfers	$ 173,531,642	$ 188,577,482	$ 197,305,038	$ 210,670,083	$ 32,807,411	$ 31,410,487	$ 31,991,210	$ 31,991,210
TRANSFER TO/(FROM) FUND BALANCE	$ 6,865,648	$ 14,801,283	$ 9,090,521	$ 16,252,473	$ (263,818)	$ 1,676,587	$ 1,969,890	$ 1,969,890
TOTAL HOSPITAL FUNDS	$ 180,397,290	$ 203,378,765	$ 206,395,559	$ 226,922,556	$ 32,543,593	$ 33,087,074	$ 33,961,100	$ 33,961,100

APPENDIX II
Exhibit A

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
Housing	$ 21,552,949	$ 23,123,201	$ 23,463,950	$ 23,104,449
Food Service	13,815,334	14,714,146	15,039,645	14,902,607
Bookstores	18,153,626	19,833,119	19,614,789	19,615,149
Parking Authorities	3,772,943	5,045,059	4,552,715	4,566,183
Athletics	19,085,274	21,864,000	21,219,500	21,219,500
Other Auxiliary Enterprises	3,252,586	3,628,328	2,935,923	3,300,168
Total Revenues	$ 79,632,712	$ 88,207,853	$ 86,826,522	$ 86,708,056
EXPENDITURES				
Housing	$ 17,255,633	$ 19,027,521	$ 18,741,206	$ 18,527,270
Food Service	13,100,982	13,719,538	13,366,934	13,034,335
Bookstores	16,513,364	18,097,635	18,262,072	18,262,432
Parking Authorities	2,957,866	3,104,985	3,339,004	3,459,601
Athletics	16,285,914	17,136,867	15,867,627	15,867,627
Other Auxiliary Enterprises	2,671,942	3,107,523	2,785,671	3,162,746
Total Expenditures	$ 68,785,701	$ 74,194,069	$ 72,362,514	$ 72,314,011
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 3,092,700	$ 3,424,895	$ 3,746,919	$ 3,746,919
Food Service	115,204	135,649	432,532	432,532
Bookstores	72,809	73,048	69,700	69,700
Parking Authorities	625,557	867,579	945,839	945,839
Athletics	2,433,366	3,741,384	4,975,098	4,975,098
Other Auxiliary Enterprises	172,614	220,918	256,348	256,348
Total Mandatory Transfers	$ 6,512,250	$ 8,463,473	$ 10,426,436	$ 10,426,436
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	$ 4,334,761	$ 5,550,311	$ 4,037,572	$ 3,967,609
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 843,431	$ 1,110,623	$ 1,520,465	$ 1,520,465
Food Service	109,525	353,037	761,821	761,821
Bookstores	1,423,974	1,246,411	1,050,000	1,050,000
Parking Authorities	(138,884)	698,968	252,290	252,290
Athletics	280,567	433,965	340,000	340,000
Other Auxiliary Enterprises	167,388	220,210		
Total Non-Mandatory Transfers	$ 2,686,001	$ 4,063,214	$ 3,924,576	$ 3,924,576
TOTAL EXPENDITURES & TRANSFERS	$ 77,983,952	$ 86,720,756	$ 86,713,526	$ 86,665,023
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 1,648,760	$ 1,487,097	$ 112,996	$ 43,033

APPENDIX II
Exhibit B

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

	Chattanooga			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
Housing	$ 1,774,023	$ 1,819,091	$ 1,723,596	$ 1,737,700
Food Service	1,970,292	1,869,219	1,711,126	1,729,088
Bookstores	2,398,870	2,252,930	2,575,900	2,575,900
Parking Authorities	405,229	440,280	331,715	345,183
Athletics				
Other Auxiliary Enterprises				
Total Revenues	$ 6,548,414	$ 6,381,520	$ 6,342,337	$ 6,387,871
EXPENDITURES				
Housing	$ 966,391	$ 1,260,682	$ 1,064,877	$ 1,078,981
Food Service	1,778,740	1,752,094	1,564,698	1,582,660
Bookstores	2,233,194	2,253,651	2,506,200	2,506,200
Parking Authorities	252,987	200,606	198,093	211,561
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	$ 5,231,312	$ 5,467,033	$ 5,333,868	$ 5,379,402
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 562,815	$ 575,138	$ 576,470	$ 576,470
Food Service			146,428	146,428
Bookstores	70,509	70,515	69,700	69,700
Parking Authorities	152,175	178,367	98,622	98,622
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 785,499	$ 824,020	$ 891,220	$ 891,220
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 244,817	$ (16,729)	$ 82,249	$ 82,249
Food Service	191,552	117,125		
Bookstores	95,167	(71,236)		
Parking Authorities	67	61,307	35,000	35,000
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ 531,603	$ 90,467	$ 117,249	$ 117,249
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 232,304	$ (53,974)	$ 82,249	$ 82,249
Food Service	87,258			
Bookstores	(46,122)			
Parking Authorities	(5,603)		35,000	35,000
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ 267,837	$ (53,974)	$ 117,249	$ 117,249
TOTAL EXPENDITURES & TRANSFERS	$ 6,284,648	$ 6,237,079	$ 6,342,337	$ 6,387,871
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ 12,513	$ 37,245		
Food Service	104,294	117,125		
Bookstores	141,289	(71,236)		
Parking Authorities	5,670	61,307		
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 263,766	$ 144,441	$ 0	$ 0

APPENDIX II
Exhibit B
(Cont.)

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

	Knoxville			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
Housing	$ 15,364,762	$ 16,635,151	$ 16,486,236	$ 16,281,661
Food Service	11,100,817	12,050,977	12,541,169	12,386,169
Bookstores	11,207,994	12,647,620	12,347,739	12,347,739
Parking Authorities	2,635,426	3,890,403 [13]	3,450,000 [13]	3,450,000 [13]
Athletics	19,085,274	21,864,000 [13]	21,219,500 [13]	21,219,500 [13]
Other Auxiliary Enterprises	2,128,366	2,353,003	1,993,020	2,352,595
Total Revenues	$ 61,522,639	$ 69,441,154	$ 68,037,664	$ 68,037,664
EXPENDITURES				
Housing	$ 12,634,919	$ 13,870,610	$ 13,518,221	$ 13,518,221
Food Service	10,630,440	11,246,689	11,069,456	10,718,895
Bookstores	10,123,286	11,293,618	11,386,262	11,386,262
Parking Authorities	2,205,077	2,494,096	2,561,000	2,561,000
Athletics	16,285,914	17,136,867	15,867,627	15,867,627
Other Auxiliary Enterprises	1,726,665	2,080,815	1,922,897	2,273,458
Total Expenditures	$ 53,606,301	$ 58,122,695	$ 56,325,463	$ 56,325,463
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 1,773,350	$ 1,917,508	$ 2,088,831	$ 2,088,831
Food Service	112,904	133,116	286,104	286,104
Bookstores				
Parking Authorities	354,361	583,242 [13]	671,710 [13]	671,710 [13]
Athletics	2,433,366	3,741,384 [13]	4,975,098 [13]	4,975,098 [13]
Other Auxiliary Enterprises	27,869	9,201	32,405	32,405
Total Mandatory Transfers	$ 4,701,850	$ 6,384,451	$ 8,054,148	$ 8,054,148
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 956,493	$ 847,033	$ 879,184	$ 674,609
Food Service	357,473	671,172	1,185,609	1,381,170
Bookstores	1,084,708	1,354,002	961,477	961,477
Parking Authorities	75,988	813,065	217,290	217,290
Athletics	365,994	985,749	376,775	376,775
Other Auxiliary Enterprises	373,832	262,987	37,718	46,732
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ 3,214,488	$ 4,934,008	$ 3,658,053	$ 3,658,053
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 1,003,485	$ 947,599	$ 1,236,238	$ 1,236,238
Food Service	191,515	396,058	801,521	801,521
Bookstores	580,993	1,097,974	1,050,000	1,050,000
Parking Authorities	(150,000)	525,000	217,290	217,290
Athletics	280,567	433,965	340,000	340,000
Other Auxiliary Enterprises	229,173	220,210		
Total Non-Mandatory Transfers	$ 2,135,733	$ 3,620,806	$ 3,645,049	$ 3,645,049
TOTAL EXPENDITURES & TRANSFERS	$ 60,443,884	$ 68,127,952	$ 68,024,660	$ 68,024,660
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ (46,992)	$ (100,566)	$ (357,054)	$ (561,629)
Food Service	165,958	275,114	384,088	579,649
Bookstores	503,715	256,028	(88,523)	(88,523)
Parking Authorities	225,988	288,065		
Athletics	85,427	551,784	36,775	36,775
Other Auxiliary Enterprises	144,659	42,777	37,718	46,732
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 1,078,755	$ 1,313,202	$ 13,004	$ 13,004

APPENDIX II
Exhibit B
(Cont.)

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

	Martin			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
Housing	$ 3,534,819	$ 3,833,715	$ 4,209,414	$ 4,045,414
Food Service	54,109	80,988 [21]	50,000 [22]	50,000 [22]
Bookstores	1,594,010	1,787,957	1,553,000	1,553,000
Parking Authorities	163,465	182,208	146,000 [23]	146,000 [23]
Athletics				
Other Auxiliary Enterprises	287,319	361,867	291,186	291,186
Total Revenues	$ 5,633,722	$ 6,246,735	$ 6,249,600	$ 6,085,600
EXPENDITURES				
Housing	$ 2,889,051	$ 3,192,977 [24]	$ 3,385,279	$ 3,174,113
Food Service	115	1,374	2,922	2,922
Bookstores	1,424,457	1,604,404	1,456,264	1,456,264
Parking Authorities	138,377 [25]	53,650 [25]	146,000 [26]	253,129 [27]
Athletics				
Other Auxiliary Enterprises	253,532	254,169	435,000	445,000
Total Expenditures	$ 4,705,532	$ 5,106,574	$ 5,425,465	$ 5,331,428
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 474,965	$ 484,475	$ 622,157	$ 622,157
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 474,965	$ 484,475	$ 622,157	$ 622,157
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 170,803	$ 156,263	$ 201,978	$ 249,144
Food Service	53,994	79,614	47,078	47,078
Bookstores	169,553	183,553	96,736	96,736
Parking Authorities	25,088	128,558		(107,129)
Athletics				
Other Auxiliary Enterprises	33,787	107,698	(143,814)	(153,814)
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ 453,225	$ 655,686	$ 201,978	$ 132,015
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 138,595	$ 403,394	$ 201,978	$ 201,978
Food Service	61,785			
Bookstores	150,000	145,000		
Parking Authorities		73,058		
Athletics				
Other Auxiliary Enterprises	(61,785)			
Total Non-Mandatory Transfers	$ 288,595	$ 621,452	$ 201,978	$ 201,978
TOTAL EXPENDITURES & TRANSFERS	$ 5,469,092	$ 6,212,501	$ 6,249,600	$ 6,155,563
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ 32,208	$ (247,131)		$ 47,166
Food Service	(7,791)	79,614	$ 47,078	47,078
Bookstores	19,553	38,553	96,736	96,736
Parking Authorities	25,088	55,500		(107,129)
Athletics				
Other Auxiliary Enterprises	95,572	107,698	(143,814)	(153,814)
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 164,630	$ 34,234	$ 0	$ (69,963)

APPENDIX II
Exhibit B
(Cont.)

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

	Space Institute			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
Housing	$ 43,658	$ 43,526	$ 47,800	$ 47,800
Food Service	71,976	76,503	77,350	77,350
Bookstores	98,829	80,753	90,600	90,600
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Revenues	$ 214,463	$ 200,782	$ 215,750	$ 215,750
EXPENDITURES				
Housing	$ 37,720	$ 22,034	$ 38,000	$ 38,000
Food Service	117,467	119,524	117,050	117,050
Bookstores	92,260	77,316	90,600	90,600
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Expenditures	$ 247,447	$ 218,874	$ 245,650	$ 245,650
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 5,938	$ 9,888	$ 9,800	$ 9,800
Food Service				
Bookstores				
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Mandatory Transfers	$ 5,938	$ 9,888	$ 9,800	$ 9,800
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing				
Food Service	$ (45,491)	$ (43,021)	$ (39,700)	$ (39,700)
Bookstores	6,569	3,437		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ (38,922)	$ (39,584)	$ (39,700)	$ (39,700)
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing		$ 11,604		
Food Service	$ (40,132)	(43,021)	$ (39,700)	$ (39,700)
Bookstores	12,588	3,437		
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Non-Mandatory Transfers	$ (27,544)	$ (27,980)	$ (39,700)	$ (39,700)
TOTAL EXPENDITURES & TRANSFERS	$ 225,841	$ 200,782	$ 215,750	$ 215,750
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing				
Food Service	$ (5,359)			
Bookstores	(6,019)			
Parking Authorities				
Athletics				
Other Auxiliary Enterprises				
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ (11,378)	$ 0	$ 0	$ 0

APPENDIX II
Exhibit B
(Cont.)

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

	Memphis–Other Specialized Units			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
Housing	$ 835,687	$ 791,718	$ 996,904	$ 991,874
Food Service	618,140	636,459	660,000	660,000
Bookstores	2,853,923	3,063,859	3,047,550	3,047,910
Parking Authorities	568,823	532,168	625,000	625,000
Athletics				
Other Auxiliary Enterprises	836,901	913,458	651,717	656,387
Total Revenues	$ 5,713,474	$ 5,937,662	$ 5,981,171	$ 5,981,171
EXPENDITURES				
Housing	$ 727,552	$ 681,218	$ 734,829	$ 717,955
Food Service	574,220	599,857	612,808	612,808
Bookstores	2,640,167	2,868,646	2,822,746	2,823,106
Parking Authorities	361,425	356,633	433,911	433,911
Athletics				
Other Auxiliary Enterprises	691,745	772,538	427,774	444,288
Total Expenditures	$ 4,995,109	$ 5,278,892	$ 5,032,068	$ 5,032,068
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 275,632	$ 437,886 11	$ 449,661	$ 449,661
Food Service	2,300	2,533		
Bookstores	2,300	2,533		
Parking Authorities	119,021	105,970	175,507	175,507
Athletics				
Other Auxiliary Enterprises	144,745	211,717	223,943	223,943
Total Mandatory Transfers	$ 543,998	$ 760,639	$ 849,111	$ 849,111
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ (167,497)	$ (327,386)	$ (187,586)	$ (175,742)
Food Service	41,620	34,069	47,192	47,192
Bookstores	211,456	192,680	224,804	224,804
Parking Authorities	88,377	69,565	15,582	15,582
Athletics				
Other Auxiliary Enterprises	411	(70,797)		(11,844)
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ 174,367	$ (101,869)	$ 99,992	$ 99,992
NON–MANDATORY TRANSFERS (IN)/OUT				
Housing	$ (530,953)	$ (198,000)		
Food Service	(190,901)			
Bookstores	726,515			
Parking Authorities	16,719	100,910		
Athletics				
Other Auxiliary Enterprises				
Total Non–Mandatory Transfers	$ 21,380	$ (97,090)	$ 0	$ 0
TOTAL EXPENDITURES & TRANSFERS	$ 5,560,487	$ 5,942,441	$ 5,881,179	$ 5,881,179
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ 363,456	$ (129,386)	$ (187,586)	$ (175,742)
Food Service	232,521	34,069	47,192	47,192
Bookstores	(515,059)	192,680	224,804	224,804
Parking Authorities	71,658	(31,345)	15,582	15,582
Athletics				
Other Auxiliary Enterprises	411	(70,797)		(11,844)
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 152,987	$ (4,779)	$ 99,992	$ 99,992

APPENDIX II
Exhibit B
(Cont.)

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

	Total Auxiliary Enterprises			
	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
Housing	$ 21,552,949	$ 23,123,201	$ 23,463,950	$ 23,104,449
Food Service	13,815,334	14,714,146	15,039,645	14,902,607
Bookstores	18,153,626	19,833,119	19,614,789	19,615,149
Parking Authorities	3,772,943	5,045,059	4,552,715	4,566,183
Athletics	19,085,274	21,864,000	21,219,500	21,219,500
Other Auxiliary Enterprises	3,252,586	3,628,329	2,935,923	3,300,168
Total Revenues	$ 79,632,712	$ 88,207,854	$ 86,826,522	$ 86,708,056
EXPENDITURES				
Housing	$ 17,255,633	$ 19,027,521	$ 18,741,206	$ 18,527,270
Food Service	13,100,982	13,719,538	13,366,934	13,034,335
Bookstores	16,513,364	18,097,635	18,262,072	18,262,432
Parking Authorities	2,957,866	3,104,985	3,339,004	3,459,601
Athletics	16,285,914	17,136,867	15,867,627	15,867,627
Other Auxiliary Enterprises	2,671,942	3,107,523	2,785,671	3,162,746
Total Expenditures	$ 68,785,701	$ 74,194,069	$ 72,362,514	$ 72,314,011
MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 3,092,700	$ 3,424,895	$ 3,746,919	$ 3,746,919
Food Service	115,204	135,649	432,532	432,532
Bookstores	72,809	73,048	69,700	69,700
Parking Authorities	625,557	867,579	945,839	945,839
Athletics	2,433,366	3,741,384	4,975,098	4,975,098
Other Auxiliary Enterprises	172,614	220,918	256,348	256,348
Total Mandatory Transfers	$ 6,512,250	$ 8,463,473	$ 10,426,436	$ 10,426,436
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS				
Housing	$ 1,204,616	$ 670,785	$ 975,825	$ 830,260
Food Service	599,148	858,959	1,240,179	1,435,740
Bookstores	1,567,453	1,662,436	1,283,017	1,283,017
Parking Authorities	189,520	1,072,495	267,872	160,743
Athletics	365,994	985,749	376,775	376,775
Other Auxiliary Enterprises	408,030	299,888	(106,096)	(118,926)
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	$ 4,334,761	$ 5,550,312	$ 4,037,572	$ 3,967,609
NON-MANDATORY TRANSFERS (IN)/OUT				
Housing	$ 843,431	$ 1,110,623	$ 1,520,465	$ 1,520,465
Food Service	109,525	353,037	761,821	761,821
Bookstores	1,423,974	1,246,411	1,050,000	1,050,000
Parking Authorities	(138,884)	698,968	252,290	252,290
Athletics	280,567	433,965	340,000	340,000
Other Auxiliary Enterprises	167,388	220,210		
Total Non-Mandatory Transfers	$ 2,686,001	$ 4,063,214	$ 3,924,576	$ 3,924,576
TOTAL EXPENDITURES & TRANSFERS	$ 77,983,952	$ 86,720,756	$ 86,713,526	$ 86,665,023
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS				
Housing	$ 361,185	$ (439,838)	$ (544,640)	$ (690,205)
Food Service	489,623	505,922	478,358	673,919
Bookstores	143,479	416,025	233,017	233,017
Parking Authorities	328,404	373,527	15,582	(91,547)
Athletics	85,427	551,784	36,775	36,775
Other Auxiliary Enterprises	240,642	79,678	(106,096)	(118,926)
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	$ 1,648,760	$ 1,487,098	$ 112,996	$ 43,033

APPENDIX III
Exhibit A

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

	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
Football (See Schedule A)	$ 8,312,613	$ 9,116,375	$ 8,300,000	$ 8,300,000
Broadcasting and TV Football	1,189,729	1,229,705	1,731,000	1,731,000
Football Brochures	31,187	43,587	40,000	40,000
Basketball Games and Broadcasting	2,319,164	2,504,029	2,815,000	2,815,000
Basketball Brochures	2,279	2,491	4,000	4,000
SEC Bowls and SEC Distribution	560,005	304,984	375,000	375,000
Gifts for Grants-in-Aid	3,533,726	4,275,251	4,510,000	4,510,000
Varsity Inn	332,290	306,851		
Concessions, Programs & T-Club Souvenirs	2,082,091	3,156,129	2,505,000	2,505,000
Sports Camp	214,033	337,739	382,000	382,000
Other Sports	81,891	83,348	80,000	80,000
Interest and Other Revenue	426,266	503,511	477,500	477,500
Total Revenues	$ 19,085,274	$ 21,864,000	$ 21,219,500	$ 21,219,500
EXPENDITURES AND TRANSFERS				
Sports Program	$ 7,884,126	$ 8,357,983	$ 6,288,552	$ 6,288,552
Administration	3,122,781	3,363,849	3,491,380	3,491,380
Welfare of Athletes	998,329	1,027,993	1,222,238	1,222,238
Other Projects	789,382	1,477,234	1,461,499	1,461,499
Physical Plant	1,097,650	1,179,467	1,185,901	1,185,901
Extraordinary Maintenance	1,105,891	307,465	759,800	759,800
Concessions and Programs	421,523	486,860	557,247	557,247
Sports Camp	198,224	356,089	376,010	376,010
Arena Extra Maintenance	668,008	579,927	525,000	525,000
Total Expenditures	$ 16,285,914	$ 17,136,867	$ 15,867,627	$ 15,867,627
MANDATORY TRANSFERS (IN)/OUT	2,433,366	3,741,384	4,975,098	4,975,098
NON-MANDATORY TRANSFERS (IN)/OUT	280,567	433,965	340,000	340,000
TOTAL EXPENDITURES AND TRANSFERS	$ 18,999,847	$ 21,312,216	$ 21,182,725	$ 21,182,725
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 85,427	$ 551,784	$ 36,775	$ 36,775
Balance or (Deficit) at Beginning of Year	879,215	964,642	1,516,426	1,516,426
Balance or (Deficit) at End of Year	$ 964,642	$ 1,516,426	$ 1,553,201	$ 1,553,201

APPENDIX III
Schedule A

THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue

	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
Akron	$ 1,146,033 *			
Alabama	250,000	$ 1,426,260 *	$ 250,000	$ 250,000
Auburn	1,400,103 *	195,000	1,634,860 *	1,634,860 *
Colorado State	1,282,343 *			
Duke	1,263,555 *			
Florida		1,421,073 *	250,000	250,000
Georgia	1,408,174 *			
Kentucky	175,000	1,441,499 *	175,000	175,000
Louisiana State	200,000			
Louisville			200,000	200,000
Memphis State			1,634,860 *	1,634,860 *
Mississippi State		150,000	1,634,860 *	1,634,860 *
Mississippi	1,407,175 *	160,000	1,634,860 *	1,634,860 *
Notre Dame		1,434,293 *	250,000	250,000
Pacific		1,272,613 *		
Temple		1,267,924 *		
Texas El Paso		1,280,232 *		
UCLA	338,952		1,634,860 *	1,634,860 *
Vanderbilt	1,400,348 *	160,000	1,634,860 *	1,634,860 *
Pigskin Classic (Colorado)		589,788		
Cotton Bowl	917,454			
Sugar Bowl		1,299,598		
Orange & White Game	22,593	15,971		
Undistributed Season Tickets	(10,396)+	8,572 +		
Total Gross Revenue	$ 11,201,334	$ 12,122,823	$ 10,934,160	$ 10,934,160
Less: Payments to Visiting Team	1,529,000	1,625,000	1,549,936	1,549,936
Amusement Tax	769,987	777,408	425,186	425,186
Sales Tax	589,734	604,040	659,038	659,038
TOTAL	$ 8,312,613	$ 9,116,375	$ 8,300,000	$ 8,300,000

* Home games from which payment to visiting team is made.
\+ Net amount of undistributed season tickets and excess complimentary tickets.

APPENDIX III
Exhibit B

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

	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
General Funds	$ 1,577,914	$ 1,243,802	$ 882,356	$ 830,727
Football	210,214	387,279	320,597	385,664
Basketball	261,441	319,683	300,849	270,349
Wrestling	20,420	21,519	8,193	8,493
Women's Sports	15,224	19,040	4,468	4,768
Gifts	414,376	388,571	556,250	500,000
Advertising and Program Sales	19,113	48,703	21,980	48,516
Concessions	11,843	19,845	35,000	35,000
Student Fees	290,063	298,497	283,800	283,780
Special Events	40,576	82,333	17,798	10,000
Other Revenue	43,056	26,633	29,500	31,845
Total Revenues	$ 2,904,240	$ 2,855,905	$ 2,460,791	$ 2,409,142
EXPENDITURES				
Men's Sports Program	$ 1,145,718	$ 1,011,956	$ 910,922	$ 906,222
Women's Sports Program	146,230	170,757	146,022	146,022
Administration	329,942	347,276	293,710	292,061
Sports-Information	39,794	37,381	27,938	27,938
Sports-Medical	120,233	103,173	62,312	29,312
Sports-Security	6,968	8,582	5,300	3,000
Tutoring	62,684	59,463	58,999	58,999
Training	45,549	55,836	43,134	43,134
Grants-in-Aid (Men)	809,179	818,777	725,978	730,978
Grants-in-Aid (Women)	141,459	138,158	161,476	156,476
Advertising	20,465	26,155	20,000	15,000
Special Events	18,845	71,421		
Awards	17,174	6,970	5,000	
Total Expenditures	$ 2,904,240	$ 2,855,905	$ 2,460,791	$ 2,409,142
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 0	$ 0	$ 0	$ 0

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

	Actual 1990	Actual 1991	Original Budget 1992	Revised Budget 1992
REVENUES				
General Funds	$ 1,098,504	$ 1,030,918	$ 969,612	$ 970,989
Men's Athletics	120,131	108,353	180,637	235,137
Women's Athletics	4,090	6,843	10,000	17,800
Athletic Gifts	(a)	(b)	158,000	120,000
Student Fees	360,954	409,918	420,200	428,200
Total Revenues	$ 1,583,679	$ 1,556,032	$ 1,738,449	$ 1,772,126
EXPENDITURES				
Men's Sports Program	$ 476,386	$ 459,087	$ 522,405	$ 560,600
Women's Sports Program	157,317	158,701	142,234	146,789
Men's Administration	127,834	131,119	129,677	130,004
Women's Administration	41,326	65,270	71,508	66,464
General Administration (1)	98,448	112,440	112,825	131,869
Grants-in-Aid (Men)	530,105	476,454	564,151	564,751
Grants-in-Aid (Women)	152,263	152,961	195,649	171,649
OVC Planning & Membership				
Total Expenditures	$ 1,583,679	$ 1,556,032	$ 1,738,449	$ 1,772,126
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	$ 0	$ 0	$ 0	$ 0

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

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

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

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

APPENDIX IV
(IV-1)

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

	UT CHATTANOOGA		
	Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) Per Semester
MAINTENANCE FEE - Undergraduate	$ 712.00*	$ 712.00*	$ 746.00*
- Graduate	929.00*	929.00*	974.00*
TUITION - (additional for out-of-state students)	1,602.00	1,602.00	1,682.00

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

	Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) Per Semester
Undergraduate Students			
In-State			
Per semester hour or fraction thereof	72.00*	72.00*	72.00*
Minimum Charge	144.00	144.00	144.00
Out-of-State			
Per semester hour or fraction thereof	195.00*	195.00*	195.00*
Minimum Charge	390.00	390.00	390.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	118.00*	118.00*	118.00*
Minimum Charge	236.00	236.00	236.00
Out-of-State			
Per semester hour or fraction thereof	283.00*	283.00*	283.00*
Minimum Charge	566.00	566.00	566.00
Contract Rate Per Hour	39.00	39.00	39.00
Individual Education Program (IEP)			
Undergraduate	39.00	39.00	39.00
Graduate	53.00	53.00	53.00
Activity Fee			
Full-time - Maximum	32.00	32.00	33.00
Part-time Per Semester Hour	3.00	3.00	3.00

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

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

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

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

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

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

	Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) Per Semester
Undergraduate Students:			
In-State			
Per semester hour or fraction thereof	87.00	87.00	87.00
Minimum Charge	174.00	174.00	174.00
Out-of-State			
Per semester hour or fraction thereof	200.00	200.00	206.00
Minimum Charge	400.00	400.00	412.00
Graduate Students:			
In-State			
Per semester hour or fraction thereof	135.00	135.00	135.00
Minimum Charge	270.00	270.00	270.00
Out-of-State			
Per semester hour or fraction thereof	293.00	293.00	296.00
Minimum Charge	270.00	270.00	592.00
UNIVERSITY PROGRAMS & SERVICE FEE			
All Undergraduate & Graduate Students taking in excess of 8 semester hours.			
Student Activity Service Fee	$ 57.00	$ N/A	$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	36.00	N/A	36.00
Total	$ 111.00+	$ N/A	$ 111.00
Program & Services Fee, Summer Session		65.00+	65.00+
Part-time students taking 8 semester hours or less++			
Rate per sem. hr. - Summer Session, 1991		5.00	
- Fall & Spring Semesters			8.00
- Summer Session, 1992			5.00
Minimum Charge - Summer Session, 1991		10.00	
- Fall & Spring Semester			16.00
- Summer Session, 1992			10.00

\+ The Program and Services Fee at the Space Institute is $60 for the Fall and Spring semesters, and $36 for Summer Sessions 1991 and 1992. Hourly rates are $6 per semester hour for the Fall and Spring semesters with a minimum charge of $18 and $2 per semester hour, for the Summer Session with a minimum charge of $6.

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

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

APPENDIX IV
(IV-3)

	KNOXVILLE - COLLEGE OF LAW		
	Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) Per Semester

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

College of Law			
MAINTENANCE FEE			
Fall and Spring Semesters	$ 1,061.00		$ 1,114.00
Summer Session, 1991		$ 707.00	
Summer Session, 1992			743.00
TUITION (additional for out-of-state students)			
Fall and Spring Semesters	1,632.00		1,795.00
Summer Session, 1991		1,088.00	
Summer Session, 1992			1,197.00

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

Law Students			
In-State			
Per Semester hour or fraction thereof	154.00	154.00	154.00
Minimum Charge	308.00	308.00	308.00
Out-of-State			
Per Semester hour or fraction thereof	314.00	314.00	324.00
Minimum Charge	628.00	628.00	648.00

UNIVERSITY PROGRAMS & SERVICES FEE			
All Law Students taking in excess of 8 semester hours.			
Student Activity Service Fee	$ 57.00	$ N/A	$ 57.00
Debt Service Fee	18.00	N/A	18.00
Health Services Fee	36.00	N/A	36.00
Total	$ 111.00	N/A	111.00
Prog. & Services Fee - Summer Session		65.00	65.00
Part-time students taking 8 semester hours or less++			
Rate per semester hour - Summer Session, 1991		5.00	
- Fall & Spring Semesters			8.00
- Summer Session, 1992			5.00
Minimum Charge - Summer Session , 1991		10.00	
- Fall & Spring Semester			16.00
- Summer Session, 1992			10.00

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

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

APPENDIX IV
(IV-4)

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

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

	Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) Per Semester
MAINTENANCE FEE - Undergraduate	$ 738.00*	$ 738.00*	$ 775.00*
- Graduate	934.00*	934.00*	981.00*
TUITION - (additional for out-of-state students)	1,602.00	1,602.00	1,682.00

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

	Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) Per Semester
Undergraduate Students			
In-State			
Per semester hour or fraction thereof	62.00*	62.00*	65.00*
Minimum Charge	62.00	62.00	65.00
Out-of-State			
Per semester hour or fraction thereof	195.00*	195.00*	205.00*
Minimum Charge	195.00	195.00	205.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	104.00*	104.00*	109.00*
Minimum Charge	104.00	104.00	109.00
Out-of-State			
Per semester hour or fraction thereof	282.00*	282.00*	296.00*
Minimum Charge	282.00	282.00	296.00
UNIVERSITY PROGRAMS & SERVICES FEE			
All Undergraduate & Graduate Students taking in excess of 11 semester hours.			
Student Activity Service Fee	**	**	**
Debt Service Fee	35.00	35.00	35.00
Health Services Fee	None	None	None
Total			
Part-time students taking 11 semester hours or less			
Rate per semester hr. - Undergraduate/Graduate	3.00/4.00	3.00/4.00	3.00/4.00
Minimum Charge - Undergraduate/Graduate	3.00/4.00	3.00/4.00	3.00/4.00
Summer Rate - Program & Services Fee	None	None	None

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

** Included in Maintenance Fee.

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

APPENDIX IV
(IV-5)

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

* See NOTES on next page

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

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

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

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

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

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

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

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

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

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

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

APPENDIX IV
(IV-9)

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

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

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

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

APPENDIX IV
(IV-11)

	COLLEGE OF VETERINARY MEDICINE		
	Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) Per Semester

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

	Present Rate (FY 1990-91) Per Semester	Proposed Rate (FY 1991-92) Sum. Ses. 1991	Proposed Rate (FY 1991-92) Per Semester
MAINTENANCE FEE - Undergraduate			
Fall and Spring Semesters	$ 1,577.00		$ 1,656.00
Summer Session, 1991		$ 1,577.00	
Summer Session, 1992			1,656.00
TUITION - (additional for out-of-state students)			
Fall and Spring Semesters	1,632.00		1,795.00
Summer Session, 1991		1,632.00	
Summer Session, 1992			1,795.00
UNIVERSITY PROGRAMS & SERVICES FEE			
Fall and Spring Semesters	111.00		111.00
Summer Rate, 1991		65.00	
Summer Rate, 1992			65.00

	INDEPENDENT STUDY	
	Present Rate (FY 1990-91) Per Course	Proposed Rate (FY 1991-92) Per Course
CORRESPONDENCE FEES		
Semester Hour Courses		
1 Semester Hour	$ 62.00	$ 65.00
2 Semester Hours	124.00	130.00
3 Semester Hours	186.00	195.00
4 Semester Hours	248.00	260.00

	DISABLED/ELDERLY PERSONS UNDER TENNESSEE CODE 49-3251	
	Present Rate (FY 1990-91)	Proposed Rate (FY 1991-92)
SERVICE FEES		
Courses for Credit:		
Per Quarter Hour	$ 5.00	$ 5.00
Maximum Fee Per Quarter	50.00	50.00
Per Semester Hour	7.50	7.50
Maximum Fee Per Semester	75.00	75.00
Audit Courses	No Charge	No Charge

APPENDIX V
Appropriations

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1990 Appropriation (A)	Actual 1991 Appropriation (B)	Revised 1992 Appropriation (C)
UT Chattanooga	$ 26,290,400	$ 25,382,400	$ 24,442,500
UT Knoxville	122,244,600	121,806,700	115,932,000
UT Martin	19,623,300	19,420,000	19,075,200
UT Space Institute	4,463,200	4,405,500	4,213,600
UT, Memphis			
Other Specialized Units	$ 39,917,500	$ 39,442,800	$ 37,717,000
College of Medicine Units	27,287,000	27,153,700	25,164,400
Family Medicine Units	3,086,000	2,868,800	2,598,800
Total UT, Memphis	$ 70,290,500	$ 69,465,300	$ 65,480,200
Agricultural Experiment Station	14,936,700	14,894,100	14,241,500
Agricultural Extension Service	17,528,300	17,642,500	16,510,600
Veterinary Medicine	9,289,000	9,185,100	8,678,700
Institute for Public Service	3,650,300	3,584,700	3,349,600
Municipal Technical Adv. Service	1,009,300	1,012,400	940,300
County Technical Asst. Service	728,900	731,400	704,100
Continuing Education	In IPS		
University-wide Administration	2,034,500	2,027,402	1,951,100
Total State Appropriations	$ 292,089,000	$ 289,557,502	$ 275,519,400

(A) Does not include $9,615,000 appropriated to UT institutions in FY 1989-90 for Centers of Excellence. An Additional $2,000,000 endowment originally appropriated for Chairs of Excellence in FY 1989-90 was not funded.

(B) Does not include $9,213,000 (after impoundment reduction) appropriated to UT institutions in FY 1990-91 for Centers of Excellence nor UT's portion (one-half or $500,000) of an additional $1,000,000 endowment appropriated for Chairs of Excellence in FY 1990-91.

(C) Does not include $8,680,400 appropriated to UT institutions in FY 1991-92 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1991-92.

THE UNIVERSITY OF TENNESSEE
Summary of Current Funds Revenues, Expenditures and Transfers
Unrestricted and Restricted
TOTAL UNIVERSITY

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 88,590,329		$ 88,590,329	$ 96,500,729		$ 96,500,729	$ 97,983,212		$ 97,983,212
2. Federal Appropriations	11,291,017		11,291,017	12,110,200		12,110,200	12,595,112		12,595,112
3. State Appropriations	292,089,000	$ 9,306,579	301,395,579	289,557,502	$ 9,928,578	299,486,080	275,519,400	$ 8,860,360	284,379,760
4. Local Appropriations	1,717,832		1,717,832	1,731,197		1,731,197	1,767,558		1,767,558
5. Federal Gifts, Grants & Contracts	11,733,182	66,001,135	77,734,317	13,228,871	70,577,682	83,806,553	12,576,626	75,423,470	88,000,096
6. State Gifts, Grants & Contracts	700,757	13,803,778	14,504,535	816,935	16,010,817	16,827,752	745,227	15,263,961	16,009,188
7. Local Gifts, Grants & Contracts	3,107,479	2,032,095	5,139,574	2,856,794	2,277,402	5,134,196	2,404,244	2,243,888	4,648,132
8. Private Gifts, Grants & Contracts	3,643,551	44,226,833	47,870,384	3,324,262	49,211,971	52,536,233	3,610,137	51,098,122	54,708,259
9. Endowment Income	118,844	8,178,693	8,297,537	125,929	10,018,826	10,144,755	91,800	11,261,057	11,352,857
10. Sales and Services of Educational Activities	22,473,639		22,473,639	24,577,988		24,577,988	24,235,170		24,235,170
11. Other Sources	14,722,737		14,722,737	15,577,648		15,577,648	11,715,258		11,715,258
Total Educational and General Funds	$ 450,188,367	$ 143,549,113	$ 593,737,480	$ 460,408,055	$ 158,025,276	$ 618,433,331	$ 443,243,744	$ 164,150,858	$ 607,394,602
B. Auxiliary Enterprises Funds	79,632,712	16,713	79,649,425	88,207,854	16,895	88,224,749	86,708,056	18,000	86,726,056
C. Hospitals Funds – Medical Center at Knoxville	180,397,290	3,381,755	183,779,045	203,378,764	3,569,259	206,948,023	226,922,556	2,933,922	229,856,478
– William F. Bowld	32,543,593	6	32,543,599	33,087,074	2,675	33,089,749	33,961,100	2,675	33,963,775
TOTAL CURRENT REVENUES	$ 742,761,962	$ 146,947,587	$ 889,709,549	$ 785,081,747	$ 161,614,105	$ 946,695,852	$ 790,835,456	$ 167,105,455	$ 957,940,911
CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 166,524,632	$ 32,148,205	$ 198,672,837	$ 168,380,079	$ 33,693,086	$ 202,073,165	$ 164,957,548	$ 35,780,028	$ 200,737,576
2. Research	25,127,198	68,546,242	93,673,440	25,763,354	75,362,769	101,126,123	23,737,591	77,164,644	100,902,235
3. Public Service	31,561,111	19,727,842	51,288,953	33,049,531	22,819,505	55,869,036	30,790,906	23,539,197	54,330,103
4. Academic Support	42,570,308	4,503,354	47,073,662	42,974,542	4,376,805	47,351,347	40,429,308	4,519,274	44,948,582
5. Student Services	21,835,549	508,180	22,343,729	21,797,490	1,014,109	22,811,599	20,808,664	751,961	21,560,625
6. Institutional Support	37,231,107	649,350	37,880,457	38,971,252	1,004,374	39,975,626	38,371,175	1,117,640	39,488,815
7. Staff Benefits	74,101,496	58,485	74,159,981	72,027,320	73,625	72,100,945	80,588,728	62,278	80,651,006
8. Operation & Maintenance of Plant	36,519,851	45,893	36,565,744	35,529,256	6,697	35,535,953	36,421,885		36,421,885
9. Scholarships & Fellowships	8,806,415	17,361,562	26,167,977	9,359,557	19,674,306	29,033,863	10,466,331	21,215,836	31,682,167
Total Educational and General Expenditures	$ 444,277,667	$ 143,549,113	$ 587,826,780	$ 447,852,381	$ 158,025,276	$ 605,877,657	$ 446,572,136	$ 164,150,858	$ 610,722,994
Mandatory Transfers (In)/Out	6,794,501		6,794,501	5,071,684		5,071,684	4,532,057		4,532,057
Non-Mandatory Transfers (In)/Out	(69,393)		(69,393)	3,862,859		3,862,859	(4,619,050)		(4,619,050)
Total Educational and General Funds	$ 451,002,775	$ 143,549,113	$ 594,551,888	$ 456,786,924	$ 158,025,276	$ 614,812,200	$ 446,485,143	$ 164,150,858	$ 610,636,001
B. Auxiliary Enterprises Funds									
Expenditures	$ 68,785,701	$ 16,713	$ 68,802,414	$ 74,194,069	$ 16,895	$ 74,210,964	$ 72,314,011	$ 18,000	$ 72,332,011
Mandatory Transfers (In)/Out	6,512,250		6,512,250	8,463,473		8,463,473	10,426,436		10,426,436
Non-Mandatory Transfers (In)/Out	2,686,001		2,686,001	4,063,214		4,063,214	3,924,576		3,924,576
Total Auxiliary Enterprises	$ 77,983,952	$ 16,713	$ 78,000,665	$ 86,720,756	$ 16,895	$ 86,737,651	$ 86,665,023	$ 18,000	$ 86,683,023
C. Hospital Funds									
UT Medical Center at Knoxville									
Expenditures	$ 160,235,422	$ 3,381,755	$ 163,617,177	$ 180,525,188	$ 3,569,259	$ 184,094,447	$ 202,778,167	$ 2,933,922	$ 205,712,089
Mandatory Transfers (In)/Out	9,273,888		9,273,888	9,667,897		9,667,897	7,010,716		7,010,716
Non-Mandatory Transfers (In)/Out	4,022,332		4,022,332	(1,615,603)		(1,615,603)	881,200		881,200
Total UT Medical Center at Knoxville	$ 173,531,642	$ 3,381,755	$ 176,913,397	$ 188,577,482	$ 3,569,259	$ 192,146,741	$ 210,670,083	$ 2,933,922	$ 213,604,005
William F. Bowld Hospital									
Expenditures	$ 30,630,785	$ 6	$ 30,630,791	$ 30,284,860	$ 2,675	$ 30,287,535	$ 31,527,310	$ 2,675	$ 31,529,985
Mandatory Transfers (In)/Out	491,698		491,698	469,852		469,852	110,000		110,000
Non-Mandatory Transfers (In)/Out	1,684,928		1,684,928	655,775		655,775	353,900		353,900
Total William F. Bowld Hospital	$ 32,807,411	$ 6	$ 32,807,417	$ 31,410,487	$ 2,675	$ 31,413,162	$ 31,991,210	$ 2,675	$ 31,993,885
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ (814,408)		$ (814,408)	$ 3,621,131		$ 3,621,131	$ (3,241,399)		$ (3,241,399)
Auxiliary Enterprises Funds	1,648,760		1,648,760	1,487,098		1,487,098	43,033		43,033
Hospitals Funds	6,601,830		6,601,830	16,477,869		16,477,869	18,222,363		18,222,363
Total Transfers To/(From) Fund Balance	$ 7,436,182		$ 7,436,182	$ 21,586,098		$ 21,586,098	$ 15,023,997		$ 15,023,997
TOTAL CURRENT FUNDS EXPENDITURES & TRANSFERS									
E&G Funds	$ 450,188,367	$ 143,549,113	$ 593,737,480	$ 460,408,055	$ 158,025,276	$ 618,433,331	$ 443,243,744	$ 164,150,858	$ 607,394,602
Auxiliary Enterprises Funds	79,632,712	16,713	79,649,425	88,207,854	16,895	88,224,749	86,708,056	18,000	86,726,056
Hospitals Funds	212,940,883	3,381,761	216,322,644	236,465,838	3,571,934	240,037,772	260,883,656	2,936,597	263,820,253
Total Current Funds Expenditures & Transfers	$ 742,761,962	$ 146,947,587	$ 889,709,549	$ 785,081,747	$ 161,614,105	$ 946,695,852	$ 790,835,456	$ 167,105,455	$ 957,940,911

APPENDIX VI
Schedule A-1

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

CHATTANOOGA

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 11,889,788		$ 11,889,788	$ 13,520,358		$ 13,520,358	$ 13,404,585		$ 13,404,585
2. Federal Appropriations									
3. State Appropriations	26,290,400	$ 701,638	26,992,038	25,382,400	$ 628,540	26,010,940	24,442,500	$ 783,700	25,226,200
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	86,391	2,924,236	3,010,627	199,409	3,166,606	3,366,015	154,998	3,742,813	3,897,811
6. State Gifts, Grants & Contracts	35,405	822,892	858,297	19,933	877,383	897,316		902,479	902,479
7. Local Gifts, Grants & Contracts	35	6,466	6,501	3,517	25,684	29,201		24,882	24,882
8. Private Gifts, Grants & Contracts	534,415	919,265	1,453,680	516,401	953,911	1,470,312	625,581	1,018,586	1,644,167
9. Endowment Income		2,189,123	2,189,123		2,919,743	2,919,743		3,356,549	3,356,549
10. Sales and Services of Educational Activities	1,977,846		1,977,846	2,253,761		2,253,761	1,871,263		1,871,263
11. Other Sources	207,677		207,677	139,344		139,344	176,640		176,640
Total Educational and General Funds	$ 41,021,957	$ 7,563,620	$ 48,585,577	$ 42,035,123	$ 8,571,867	$ 50,606,990	$ 40,675,567	$ 9,829,009	$ 50,504,576
B. Auxiliary Enterprises Funds	6,548,414		6,548,414	6,381,520		6,381,520	6,387,871		6,387,871
TOTAL CURRENT REVENUES	$ 47,570,371	$ 7,563,620	$ 55,133,991	$ 48,416,643	$ 8,571,867	$ 56,988,510	$ 47,063,438	$ 9,829,009	$ 56,892,447
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 16,098,481	$ 1,822,930	$ 17,921,411	$ 15,982,549	$ 2,278,713	$ 18,261,262	$ 14,957,407	$ 2,370,937	$ 17,328,344
2. Research	1,927	776,317	778,244	503,547	744,357	1,247,904	388,503	780,823	1,169,326
3. Public Service	122,570	487,632	610,202	761,917	723,846	1,485,763	545,073	925,891	1,470,964
4. Academic Support	4,120,147	1,156,148	5,276,295	2,936,976	1,017,379	3,954,355	3,546,573	1,110,075	4,656,648
5. Student Services	5,242,980	40,543	5,283,523	4,886,356	129,119	5,015,475	4,274,523	197,457	4,471,980
6. Institutional Support	2,981,171	111,922	3,093,093	3,160,426	328,939	3,489,365	2,942,980	475,000	3,417,980
7. Staff Benefits	6,905,721	50,440	6,956,161	6,719,703	56,323	6,776,026	7,584,349	46,893	7,631,242
8. Operation & Maintenance of Plant	4,275,679	45,596	4,321,275	4,433,418	(2,442)	4,430,976	4,568,460		4,568,460
9. Scholarships & Fellowships	1,366,620	3,072,092	4,438,712	1,459,585	3,295,633	4,755,218	1,258,073	3,921,933	5,180,006
Total Educational and General Expenditures	$ 41,115,296	$ 7,563,620	$ 48,678,916	$ 40,844,477	$ 8,571,867	$ 49,416,344	$ 40,065,941	$ 9,829,009	$ 49,894,950
Mandatory Transfers (In)/Out	439,825		439,825	271,993		271,993	145,007		145,007
Non-Mandatory Transfers (In)/Out	876,472		876,472	879,859		879,859	857,800		857,800
Total Educational and General Funds	$ 42,431,593	$ 7,563,620	$ 49,995,213	$ 41,996,329	$ 8,571,867	$ 50,568,196	$ 41,068,748	$ 9,829,009	$ 50,897,757
B. Auxiliary Enterprises Funds									
Expenditures	$ 5,231,312		$ 5,231,312	$ 5,467,033		$ 5,467,033	$ 5,379,402		$ 5,379,402
Mandatory Transfers (In)/Out	785,499		785,499	824,020		824,020	891,220		891,220
Non-Mandatory Transfers (In)/Out	267,837		267,837	(53,974)		(53,974)	117,249		117,249
Total Auxiliary Enterprises Funds	$ 6,284,648		$ 6,284,648	$ 6,237,079		$ 6,237,079	$ 6,387,871		$ 6,387,871
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ (1,409,636)		$ (1,409,636)	$ 38,794		$ 38,794	$ (393,181)		$ (393,181)
Auxiliary Enterprises Funds	263,766		263,766	144,441		144,441			
Total Transfers To/(From) Fund Balance	$ (1,145,870)		$ (1,145,870)	$ 183,235		$ 183,235	$ (393,181)		$ (393,181)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 41,021,957	$ 7,563,620	$ 48,585,577	$ 42,035,123	$ 8,571,867	$ 50,606,990	$ 40,675,567	$ 9,829,009	$ 50,504,576
Auxiliary Enterprises Funds	6,548,414		6,548,414	6,381,520		6,381,520	6,387,871		6,387,871
Total Current Funds Expenditures and Transfers	$ 47,570,371	$ 7,563,620	$ 55,133,991	$ 48,416,643	$ 8,571,867	$ 56,988,510	$ 47,063,438	$ 9,829,009	$ 56,892,447

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

KNOXVILLE

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 56,792,785		$ 56,792,785	$ 61,142,877		$ 61,142,877	$ 61,836,034		$ 61,836,034
2. Federal Appropriations	40,380		40,380	40,955		40,955	40,955		40,955
3. State Appropriations	122,244,600	$ 5,317,375	127,561,975	121,806,700	$ 6,078,794	127,885,494	115,932,000	$ 4,982,594	120,914,594
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	4,648,994	30,221,084	34,870,078	5,914,666	34,659,344	40,574,010	5,600,000	38,000,000	43,600,000
6. State Gifts, Grants & Contracts	489,385	7,301,283	7,790,668	651,628	8,922,302	9,573,930	625,000	8,200,000	8,825,000
7. Local Gifts, Grants & Contracts	12,331	209,143	221,474	29,457	292,051	321,508	25,000	307,000	332,000
8. Private Gifts, Grants & Contracts	1,463,740	8,437,981	9,901,721	1,463,978	10,015,936	11,479,914	1,676,200	10,500,000	12,176,200
9. Endowment Income	43,627	3,642,792	3,686,419	43,627	4,504,024	4,547,651	43,000	4,992,406	5,035,406
10. Sales and Services of Educational Activities	5,050,315		5,050,315	5,762,624		5,762,624	5,119,082		5,119,082
11. Other Sources	3,291,223		3,291,223	4,157,354		4,157,354	2,537,600		2,537,600
Total Educational and General Funds	$ 194,077,380	$ 55,129,658	$ 249,207,038	$ 201,013,866	$ 64,472,451	$ 265,486,317	$ 193,434,871	$ 66,982,000	$ 260,416,871
B. Auxiliary Enterprises Funds	61,522,639	16,045	61,538,684	69,441,154	16,895	69,458,049	68,037,664	18,000	68,055,664
TOTAL CURRENT REVENUES	$ 255,600,019	$ 55,145,703	$ 310,745,722	$ 270,455,020	$ 64,489,346	$ 334,944,366	$ 261,472,535	$ 67,000,000	$ 328,472,535
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 80,241,998	$ 3,474,222	$ 83,716,220	$ 81,095,899	$ 3,337,578	$ 84,433,477	$ 79,069,652	$ 3,500,000	$ 82,569,652
2. Research	5,445,822	33,228,397	38,674,219	5,097,056	39,098,193	44,195,249	4,308,444	40,669,000	44,977,444
3. Public Service	4,459,389	6,002,636	10,462,025	5,885,842	7,096,268	12,982,110	5,172,597	7,450,000	12,622,597
4. Academic Support	22,492,445	2,128,456	24,620,901	23,934,881	2,665,828	26,600,709	22,654,835	2,775,000	25,429,835
5. Student Services	12,541,587	451,355	12,992,942	12,635,128	770,975	13,406,103	12,368,965	500,000	12,868,965
6. Institutional Support	9,753,271	30,574	9,783,845	10,423,867	35,750	10,459,617	10,297,146	38,000	10,335,146
7. Staff Benefits	30,975,352		30,975,352	29,705,442		29,705,442	33,423,500		33,423,500
8. Operation & Maintenance of Plant	17,775,533		17,775,533	17,195,253	8,730	17,203,983	17,800,614		17,800,614
9. Scholarships & Fellowships	5,056,016	9,814,018	14,870,034	5,062,031	11,459,129	16,521,160	6,261,168	12,050,000	18,311,168
Total Educational and General Expenditures	$ 188,741,413	$ 55,129,658	$ 243,871,071	$ 191,035,399	$ 64,472,451	$ 255,507,850	$ 191,356,921	$ 66,982,000	$ 258,338,921
Mandatory Transfers (In)/Out	4,628,255		4,628,255	3,137,395		3,137,395	3,276,500		3,276,500
Non-Mandatory Transfers (In)/Out	93,796		93,796	3,572,189		3,572,189	(309,550)		(309,550)
Total Educational and General Funds	$ 193,463,464	$ 55,129,658	$ 248,593,122	$ 197,744,983	$ 64,472,451	$ 262,217,434	$ 194,323,871	$ 66,982,000	$ 261,305,871
B. Auxiliary Enterprises Funds									
Expenditures	$ 53,606,301	$ 16,045	$ 53,622,346	$ 58,122,695	$ 16,895	$ 58,139,590	$ 56,325,463	$ 18,000	$ 56,343,463
Mandatory Transfers (In)/Out	4,701,850		4,701,850	6,384,451		6,384,451	8,054,148		8,054,148
Non-Mandatory Transfers (In)/Out	2,135,733		2,135,733	3,620,806		3,620,806	3,645,049		3,645,049
Total Auxiliary Enterprises Funds	$ 60,443,884	$ 16,045	$ 60,459,929	$ 68,127,952	$ 16,895	$ 68,144,847	$ 68,024,660	$ 18,000	$ 68,042,660
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ 613,916		$ 613,916	$ 3,268,883		$ 3,268,883	$ (889,000)		$ (889,000)
Auxiliary Enterprises Funds	1,078,755		1,078,755	1,313,202		1,313,202	13,004		13,004
Total Transfers To/(From) Fund Balance	$ 1,692,671		$ 1,692,671	$ 4,582,085		$ 4,582,085	$ (875,996)		$ (875,996)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 194,077,380	$ 55,129,658	$ 249,207,038	$ 201,013,866	$ 64,472,451	$ 265,486,317	$ 193,434,871	$ 66,982,000	$ 260,416,871
Auxiliary Enterprises Funds	61,522,639	16,045	61,538,684	69,441,154	16,895	69,458,049	68,037,664	18,000	68,055,664
Total Current Funds Expenditures and Transfers	$ 255,600,019	$ 55,145,703	$ 310,745,722	$ 270,455,020	$ 64,489,346	$ 334,944,366	$ 261,472,535	$ 67,000,000	$ 328,472,535

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

MARTIN

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 8,455,828		$ 8,455,828	$ 9,480,777		$ 9,480,777	$ 9,775,080		$ 9,775,080
2. Federal Appropriations									
3. State Appropriations	19,623,300	$ 188,856	19,812,156	19,420,000	$ 330,890	19,750,890	19,075,200	$ 325,200	19,400,400
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	84,544	3,131,146	3,215,690	53,192	3,204,565	3,257,757	58,500	3,411,165	3,469,665
6. State Gifts, Grants & Contracts	20,425	697,030	717,455	24,010	882,711	906,721	20,000	783,211	803,211
7. Local Gifts, Grants & Contracts		11,096			621	621		1,000	1,000
8. Private Gifts, Grants & Contracts	128,916	827,952	956,868	136,357	692,313	828,670	244,950	735,313	980,263
9. Endowment Income		354,450	354,450		432,712	432,712		474,739	474,739
10. Sales and Services of Educational Activities	868,316		868,316	982,787		982,787	1,095,295		1,095,295
11. Other Sources	99,448		99,448	223,395		223,395	78,042		78,042
Total Educational and General Funds	$ 29,280,777	$ 5,210,530	$ 34,480,211	$ 30,320,518	$ 5,543,812	$ 35,864,330	$ 30,347,067	$ 5,730,628	$ 36,077,695
B. Auxiliary Enterprises Funds	5,633,722		5,633,722	6,246,735			6,085,600		5,736,679
TOTAL CURRENT REVENUES	$ 34,914,499	$ 5,210,530	$ 40,113,933	$ 36,567,253	$ 5,543,812	$ 35,864,330	$ 36,432,667	$ 5,730,628	$ 41,814,374
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 10,730,280	$ 1,553,011	$ 12,283,291	$ 11,083,179	$ 1,464,345	$ 12,547,524	$ 11,260,377	$ 1,607,569	$ 12,867,946
2. Research	351,667	102,284	453,951	381,003	95,576	476,579	44,789	42,176	86,965
3. Public Service	416,190	226,625	642,815	462,968	256,582	719,550	332,682	115,030	447,712
4. Academic Support	2,469,971	34,330	2,504,301	2,828,176	58,440	2,886,616	2,692,045	60,566	2,752,611
5. Student Services	2,450,664	17,532	2,468,196	2,657,954	114,015	2,771,969	2,708,574	54,504	2,763,078
6. Institutional Support	2,079,866	55,843	2,135,709	2,035,885	48,819	2,084,704	1,983,740	43,732	2,027,472
7. Staff Benefits	5,487,507		5,487,507	5,327,186		5,327,186	5,708,633		5,708,633
8. Operation & Maintenance of Plant	3,186,179	297	3,186,476	3,380,136	409	3,380,545	3,561,590		3,561,590
9. Scholarships & Fellowships	1,371,129	3,220,608	4,591,737	1,528,662	3,505,626	5,034,288	1,707,020	3,807,051	5,514,071
Total Educational and General Expenditures	$ 28,543,453	$ 5,210,530	$ 33,753,983	$ 29,685,149	$ 5,543,812	$ 35,228,961	$ 29,999,450	$ 5,730,628	$ 35,730,078
Mandatory Transfers (In)/Out	146,566		146,566	239,561		239,561			
Non-Mandatory Transfers (In)/Out	519,650		519,650	642,153		642,153	619,300		619,300
Total Educational and General Funds	$ 29,209,669	$ 5,210,530	$ 34,420,199	$ 30,566,863	$ 5,543,812	$ 36,110,675	$ 30,618,750	$ 5,730,628	$ 36,349,378
B. Auxiliary Enterprises Funds									
Expenditures	$ 4,705,532		$ 4,705,532	$ 5,106,574		$ 5,106,574	$ 5,331,428		$ 5,331,428
Mandatory Transfers (In)/Out	474,965		474,965	484,475		484,475	622,157		622,157
Non-Mandatory Transfers (In)/Out	288,595		288,595	621,452		621,452	201,978		
Total Auxiliary Enterprises Funds	$ 5,469,092		$ 5,469,092	$ 6,212,501		$ 6,212,501	$ 6,155,563		$ 5,953,585
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ 71,108		$ 71,108	$ (246,345)		$ (246,345)	$ (271,683)		$ (271,683)
Auxiliary Enterprises Funds	164,630		164,630	34,234		34,234	(69,963)		(69,963)
Total Transfers To/(From) Fund Balance	$ 235,738		$ 235,738	$ (212,111)		$ (212,111)	$ (341,646)		$ (341,646)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 29,280,777	$ 5,210,530	$ 34,491,307	$ 30,320,518	$ 5,543,812	$ 35,864,330	$ 30,347,067	$ 5,730,628	$ 36,077,695
Auxiliary Enterprises Funds	5,633,722		5,633,722	6,246,735		6,246,735	6,085,600		6,085,600
Total Current Funds Expenditures and Transfers	$ 34,914,499	$ 5,210,530	$ 40,125,029	$ 36,567,253	$ 5,543,812	$ 42,111,065	$ 36,432,667	$ 5,730,628	$ 42,163,295

APPENDIX VI
Schedule A-4

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

SPACE INSTITUTE

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 1,347,969		$ 1,347,969	$ 1,297,332		$ 1,297,332	$ 1,422,400		$ 1,422,400
2. Federal Appropriations									
3. State Appropriations	4,463,200	$ 895,486	5,358,686	4,405,500	$ 743,976	5,149,476	4,213,600	$ 863,166	5,076,766
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,504,642	8,267,048	9,771,690	1,847,579	8,150,923	9,998,502	1,996,850	8,322,164	10,319,014
6. State Gifts, Grants & Contracts	9,594	17,444	27,038	16,312	29,658	45,970			
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	540,672	1,673,483	2,214,155	325,881	1,510,301	1,836,182	304,200	1,531,445	1,835,645
9. Endowment Income		6,017	6,017		6,500	6,500		6,500	6,500
10. Sales and Services of Educational Activities									
11. Other Sources	76,573		76,573	107,393		107,393	38,000		38,000
Total Educational and General Funds	$ 7,942,650	$ 10,859,478	$ 18,802,128	$ 7,999,997	$ 10,441,358	$ 18,441,355	$ 7,975,050	$ 10,723,275	$ 18,698,325
B. Auxiliary Enterprises Funds	214,463		214,463	200,782		200,782	215,750		215,750
TOTAL CURRENT REVENUES	$ 8,157,113	$ 10,859,478	$ 19,016,591	$ 8,200,779	$ 10,441,358	$ 18,642,137	$ 8,190,800	$ 10,723,275	$ 18,914,075
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 3,133,734	$ 6,016	$ 3,139,750	$ 3,240,374	$ 6,500	$ 3,246,874	$ 3,383,595	$ 6,500	$ 3,390,095
2. Research	660,009	10,883,332	11,543,341	580,467	10,380,571	10,961,038	545,550	10,696,985	11,242,535
3. Public Service	634	(48,479)	(47,845)	40,597	34,502	75,099	30,000		30,000
4. Academic Support	612,881		612,881	455,608	31	455,639	361,750	30	361,780
5. Student Services	142,846		142,846	157,832		157,832	151,650		151,650
6. Institutional Support	1,008,480	3,413	1,011,893	1,162,916	7,326	1,170,242	1,196,000	7,330	1,203,330
7. Staff Benefits	1,078,605		1,078,605	1,047,992		1,047,992	1,170,250		1,170,250
8. Operation & Maintenance of Plant	919,565		919,565	867,484		867,484	935,900		935,900
9. Scholarships & Fellowships		15,196	15,196		12,428	12,428	14,450	12,430	26,880
Total Educational and General Expenditures	$ 7,556,754	$ 10,859,478	$ 18,416,232	$ 7,553,270	$ 10,441,358	$ 17,994,628	$ 7,789,145	$ 10,723,275	$ 18,512,420
Mandatory Transfers (In)/Out	236,374			3,940		3,940	4,800		
Non-Mandatory Transfers (In)/Out	254,013		254,013	241,484		241,484	200,100		200,100
Total Educational and General Funds	$ 8,047,141	$ 10,859,478	$ 18,670,245	$ 7,798,694	$ 10,441,358	$ 18,240,052	$ 7,994,045	$ 10,723,275	$ 18,712,520
B. Auxiliary Enterprises Funds									
Expenditures	$ 247,447		$ 247,447	$ 218,874		$ 218,874	$ 245,650		$ 245,650
Mandatory Transfers (In)/Out	5,938		5,938	9,888		9,888	9,800		9,800
Non-Mandatory Transfers (In)/Out	(27,544)		(27,544)	(27,980)		(27,980)	(39,700)		(39,700)
Total Auxiliary Enterprises Funds	$ 225,841		$ 225,841	$ 200,782		$ 200,782	$ 215,750		$ 215,750
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ (104,491)		$ (104,491)	$ 201,303		$ 201,303	$ (18,995)		$ (18,995)
Auxiliary Enterprises Funds	(11,378)		(11,378)						
Total Transfers To/(From) Fund Balance	$ (115,869)		$ (115,869)	$ 201,303		$ 201,303	$ (18,995)		$ (18,995)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 7,942,650	$ 10,859,478	$ 18,802,128	$ 7,999,997	$ 10,441,358	$ 18,441,355	$ 7,975,050	$ 10,723,275	$ 18,698,325
Auxiliary Enterprises Funds	214,463		214,463	200,782		200,782	215,750		215,750
Total Current Funds Expenditures and Transfers	$ 8,157,113	$ 10,859,478	$ 19,016,591	$ 8,200,779	$ 10,441,358	$ 18,642,137	$ 8,190,800	$ 10,723,275	$ 18,914,075

APPENDIX VI
Schedule A-5

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

TOTAL UT, MEMPHIS

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 9,402,514		$ 9,402,514	$ 10,187,596		$ 10,187,596	$ 10,352,364		$ 10,352,364
2. Federal Appropriations									
3. State Appropriations	70,290,500	$ 1,612,204	71,902,704	69,465,300	$ 1,607,424	71,072,724	65,480,200	$ 1,387,700	66,867,900
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	4,874,481	16,573,472	21,447,953	4,602,335	16,209,015	20,811,350	4,276,278	16,209,015	20,485,293
6. State Gifts, Grants & Contracts	107,491	3,738,372	3,845,863	78,166	3,763,005	3,841,171	60,227	3,763,005	3,823,232
7. Local Gifts, Grants & Contracts	3,095,113	126,367	3,221,480	2,823,821	146,948	2,970,769	2,379,244	146,948	2,526,192
8. Private Gifts, Grants & Contracts	587,847	28,599,628	29,187,475	489,717	32,295,749	32,785,466	518,915	33,719,054	34,237,969
9. Endowment Income		1,875,284	1,875,284		2,049,219	2,049,219		2,321,302	2,321,302
10. Sales and Services of Educational Activities	9,062,146		9,062,146	10,498,819		10,498,819	11,302,706		11,302,706
11. Other Sources	604,486		604,486	385,428		385,428	737,231		737,231
Total Educational and General Funds	$ 98,024,578	$ 52,525,327	$ 150,549,905	$ 98,531,182	$ 56,071,360	$ 154,602,542	$ 95,107,165	$ 57,547,024	$ 152,654,189
B. Auxiliary Enterprises Funds	5,713,474	668	5,714,142	5,937,662		5,937,662	5,981,171		5,981,171
TOTAL CURRENT REVENUES	$ 103,738,052	$ 52,525,995	$ 156,264,047	$ 104,468,844	$ 56,071,360	$ 160,540,204	$ 101,088,336	$ 57,547,024	$ 158,635,360
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 49,259,581	$ 25,187,073	$ 74,446,654	$ 49,002,668	$ 26,505,723	$ 75,508,391	$ 48,018,317	$ 28,201,069	$ 76,219,386
2. Research	1,278,855	20,440,645	21,719,500	1,163,241	21,166,504	22,329,745	1,200,414	20,946,780	22,147,194
3. Public Service	532,057	5,606,038	6,138,095	265,956	6,795,165	7,061,121	240,628	6,795,165	7,035,793
4. Academic Support	10,905,086	26,632	10,931,718	11,070,254	12,232	11,082,486	9,503,700	12,274	9,515,974
5. Student Services	1,457,472	(1,250)	1,456,222	1,460,220		1,460,220	1,304,952		1,304,952
6. Institutional Support	5,924,930	70,385	5,995,315	6,317,006	218,742	6,535,748	5,506,040	218,742	5,724,782
7. Staff Benefits	16,234,069		16,234,069	15,918,044		15,918,044	17,321,066		17,321,066
8. Operation & Maintenance of Plant	9,189,258		9,189,258	8,433,093		8,433,093	8,382,540		8,382,540
9. Scholarships & Fellowships	992,650	1,195,804	2,188,454	1,279,279	1,372,994	2,652,273	1,195,620	1,372,994	2,568,614
Total Educational and General Expenditures	$ 95,773,958	$ 52,525,327	$ 148,299,285	$ 94,909,761	$ 56,071,360	$ 150,981,121	$ 92,673,277	$ 57,547,024	$ 150,220,301
Mandatory Transfers (In)/Out	1,345,516		1,345,516	1,420,723		1,420,723	1,105,750		1,105,750
Non-Mandatory Transfers (In)/Out	1,360,103		1,360,103	1,736,600		1,736,600	1,385,100		1,385,100
Total Educational and General Funds	$ 98,479,577	$ 52,525,327	$ 151,004,904	$ 98,067,084	$ 56,071,360	$ 154,138,444	$ 95,164,127	$ 57,547,024	$ 152,711,151
B. Auxiliary Enterprises Funds									
Expenditures	$ 4,995,109	$ 668	$ 4,995,777	$ 5,278,892		$ 5,278,892	$ 5,032,068		$ 5,032,068
Mandatory Transfers (In)/Out	543,998		543,998	760,639		760,639	849,111		849,111
Non-Mandatory Transfers (In)/Out	21,380		21,380	(97,090)		(97,090)			
Total Auxiliary Enterprises Funds	$ 5,560,487	$ 668	$ 5,561,155	$ 5,942,441		$ 5,942,441	$ 5,881,179		$ 5,881,179
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ (454,999)		$ (454,999)	$ 464,098		$ 464,098	$ (56,962)		$ (56,962)
Auxiliary Enterprises Funds	152,987		152,987	(4,779)		(4,779)	99,992		99,992
Total Transfers To/(From) Fund Balance	$ (302,012)		$ (302,012)	$ 459,319		$ 459,319	$ 43,030		$ 43,030
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 98,024,578	$ 52,525,327	$ 150,549,905	$ 98,531,182	$ 56,071,360	$ 154,602,542	$ 95,107,165	$ 57,547,024	$ 152,654,189
Auxiliary Enterprises Funds	5,713,474	668	5,714,142	5,937,662		5,937,662	5,981,171		5,981,171
Total Current Funds Expenditures and Transfers	$ 103,738,052	$ 52,525,995	$ 156,264,047	$ 104,468,844	$ 56,071,360	$ 160,540,204	$ 101,088,336	$ 57,547,024	$ 158,635,360

APPENDIX VI
Schedule A-6

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

AGRICULTURAL EXPERIMENT STATION

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	$ 4,497,246		$ 4,497,246	$ 4,683,118		$ 4,683,118	$ 5,234,808		$ 5,234,808
3. State Appropriations	14,936,700		14,936,700	14,894,100		14,894,100	14,241,500		14,241,500
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	64,495	$ 699,034	763,529	127,876	$ 1,018,096	1,145,972	90,000	$ 1,083,820	1,173,820
6. State Gifts, Grants & Contracts	5,556	226,392	231,948	11,322	330,556	341,878	15,000	349,881	364,881
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	20,270	1,379,648	1,399,918	24,791	1,077,930	1,102,721	20,000	1,077,930	1,097,930
9. Endowment Income		36,491	36,491		45,710	45,710		47,310	47,310
10. Sales and Services of Educational Activities	3,212,979		3,212,979	3,053,606		3,053,606	2,752,000		2,752,000
11. Other Sources	9,413		9,413	25,461		25,461	2,000		2,000
Total Educational and General Funds	$ 22,746,659	$ 2,341,565	$ 25,088,224	$ 22,820,274	$ 2,472,292	$ 25,292,566	$ 22,355,308	$ 2,558,941	$ 24,914,249
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 22,746,659	$ 2,341,565	$ 25,088,224	$ 22,820,274	$ 2,472,292	$ 25,292,566	$ 22,355,308	$ 2,558,941	$ 24,914,249
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research	$ 17,388,918	$ 1,634,461	$ 19,023,379	$ 18,038,040	$ 2,244,699	$ 20,282,739	$ 17,249,891	$ 2,334,487	$ 19,584,378
3. Public Service		110,399	110,399		129,511	129,511		138,985	138,985
4. Academic Support	15,200	533,245	548,445	16,000	41,659	57,659	16,000	43,329	59,329
5. Student Services									
6. Institutional Support	857,028	63,460	920,488	912,983	56,423	969,406	871,361	42,140	913,501
7. Staff Benefits	3,870,574		3,870,574	3,760,768		3,760,768	4,255,800		4,255,800
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	$ 22,131,720	$ 2,341,565	$ 24,473,285	$ 22,727,791	$ 2,472,292	$ 25,200,083	$ 22,393,052	$ 2,558,941	$ 24,951,993
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	512,839		512,839	341,312		341,312	176,800		176,800
Total Educational and General Funds	$ 22,644,559	$ 2,341,565	$ 24,986,124	$ 23,069,103	$ 2,472,292	$ 25,541,395	$ 22,569,852	$ 2,558,941	$ 25,128,793
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ 102,100		$ 102,100	$ (248,829)		$ (248,829)	$ (214,544)		$ (214,544)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	$ 102,100		$ 102,100	$ (248,829)		$ (248,829)	$ (214,544)		$ (214,544)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 22,746,659	$ 2,341,565	$ 25,088,224	$ 22,820,274	$ 2,472,292	$ 25,292,566	$ 22,355,308	$ 2,558,941	$ 24,914,249
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	$ 22,746,659	$ 2,341,565	$ 25,088,224	$ 22,820,274	$ 2,472,292	$ 25,292,566	$ 22,355,308	$ 2,558,941	$ 24,914,249

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

APPENDIX VI
Schedule A-7

AGRICULTURAL EXTENSION SERVICE

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations	$ 6,753,391		$ 6,753,391	$ 7,386,127		$ 7,386,127	$ 7,319,349		$ 7,319,349
3. State Appropriations	17,528,300		17,528,300	17,642,500		17,642,500	16,510,600		16,510,600
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts		$ 2,774,149	2,774,149		$ 3,013,715	3,013,715		$ 3,186,222	3,186,222
6. State Gifts, Grants & Contracts		243,266	243,266		264,292	264,292		275,657	275,657
7. Local Gifts, Grants & Contracts		1,648,099	1,648,099		1,675,300	1,675,300		1,747,338	1,747,338
8. Private Gifts, Grants & Contracts		1,417,822	1,417,822		1,404,812	1,404,812		1,404,812	1,404,812
9. Endowment Income		4,106	4,106		13,675	13,675		14,262	14,262
10. Sales and Services of Educational Activities	141,707		141,707	144,056		144,056	153,500		153,500
11. Other Sources	8,274		8,274	11,770		11,770	10,000		
Total Educational and General Funds	$ 24,431,672	$ 6,087,442	$ 30,519,114	$ 25,184,453	$ 6,371,794	$ 31,556,247	$ 23,993,449	$ 6,628,291	30,611,740
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 24,431,672	$ 6,087,442	$ 30,519,114	$ 25,184,453	$ 6,371,794	$ 31,556,247	$ 23,993,449	$ 6,628,291	$ 30,611,740
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research		$ 7,540							
3. Public Service	$ 19,918,439	6,051,675	$ 25,970,114	$ 19,564,709	$ 6,339,814	$ 25,904,523	$ 18,457,584	$ 6,597,123	$ 25,054,707
4. Academic Support	132,202		132,202	136,352		136,352	141,252		141,252
5. Student Services									
6. Institutional Support	985,844	20,182	1,006,026	1,025,516	23,930	1,049,446	1,036,866	24,983	1,061,849
7. Staff Benefits	3,623,912	8,045	3,631,957	3,849,458	8,050	3,857,508	4,538,500	6,185	4,544,685
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	$ 24,660,397	$ 6,087,442	$ 30,740,299	$ 24,576,035	$ 6,371,794	$ 30,947,829	$ 24,174,202	$ 6,628,291	$ 30,802,493
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	183,739		183,739	277,795		277,795	205,500		205,500
Total Educational and General Funds	$ 24,844,136	$ 6,087,442	$ 30,924,038	$ 24,853,830	$ 6,371,794	$ 31,225,624	$ 24,379,702	$ 6,628,291	$ 31,007,993
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ (412,464)		$ (412,464)	$ 330,623		$ 330,623	$ (386,253)		$ (386,253)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	$ (412,464)		$ (412,464)	$ 330,623		$ 330,623	$ (386,253)		$ (386,253)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 24,431,672	$ 6,087,442	$ 30,519,114	$ 25,184,453	$ 6,371,794	$ 31,556,247	$ 23,993,449	$ 6,628,291	$ 30,621,740
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	$ 24,431,672	$ 6,087,442	$ 30,519,114	$ 25,184,453	$ 6,371,794	$ 31,556,247	$ 23,993,449	$ 6,628,291	$ 30,621,740

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

APPENDIX VI
Schedule A-8

VETERINARY MEDICINE

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	$ 701,445		$ 701,445	$ 871,789		$ 871,789	$ 1,192,749		$ 1,192,749
2. Federal Appropriations									
3. State Appropriations	9,289,000	$ 591,020	9,880,020	9,185,100	$ 538,954	9,724,054	8,678,700	$ 518,000	9,196,700
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	364,332	921,184	1,285,516	400,778	913,232	1,314,010	400,000	918,711	1,318,711
6. State Gifts, Grants & Contracts	20,117	62,009	82,126	10,968	35,180	46,148	25,000	35,391	60,391
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	73,584	611,121	684,705	46,444	831,701	878,145	80,000	860,144	940,144
9. Endowment Income		66,774	66,774		40,049	40,049		40,289	40,289
10. Sales and Services of Educational Activities	1,761,658		1,761,658	1,749,779		1,749,779	1,745,000		1,745,000
11. Other Sources	35,113		35,113	33,523		33,523	45,000		45,000
Total Educational and General Funds	$ 12,245,249	$ 2,252,108	$ 14,497,357	$ 12,298,381	$ 2,359,116	$ 14,657,497	$ 12,166,449	$ 2,372,535	$ 14,538,984
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 12,245,249	$ 2,252,108	$ 14,497,357	$ 12,298,381	$ 2,359,116	$ 14,657,497	$ 12,166,449	$ 2,372,535	$ 14,538,984
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	$ 7,060,558	$ 102,111	$ 7,162,669	$ 7,975,411	$ 97,269	$ 8,072,680	$ 8,268,200	$ 93,953	$ 8,362,153
2. Research		1,473,266	1,473,266		1,632,869	1,632,869		1,694,393	1,694,393
3. Public Service		4,176	4,176		13,955	13,955		8,648	8,648
4. Academic Support	1,727,705	624,543	2,352,248	1,497,975	581,236	2,079,211	1,402,801	518,000	1,920,801
5. Student Services									
6. Institutional Support	5,490	4,168	9,658	5,582	5,291	10,873	6,588	6,113	12,701
7. Staff Benefits	1,608,686		1,608,686	1,578,888		1,578,888	1,702,450		1,702,450
8. Operation & Maintenance of Plant	1,173,637		1,173,637	1,219,872		1,219,872	1,172,781		1,172,781
9. Scholarships & Fellowships	20,000	43,844	63,844	30,000	28,496	58,496	30,000	51,428	81,428
Total Educational and General Expenditures	$ 11,596,076	$ 2,252,108	$ 13,848,184	$ 12,307,728	$ 2,359,116	$ 14,666,844	$ 12,582,820	$ 2,372,535	$ 14,955,355
Mandatory Transfers (In)/Out	(2,035)		(2,035)	(1,929)		(1,929)			
Non-Mandatory Transfers (In)/Out	408,466		408,466	53,838		53,838	93,700		93,700
Total Educational and General Funds	$ 12,002,507	$ 2,252,108	$ 14,254,615	$ 12,359,637	$ 2,359,116	$ 14,718,753	$ 12,676,520	$ 2,372,535	$ 15,049,055
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ 242,742		$ 242,742	$ (61,256)		$ (61,256)	$ (510,071)		$ (510,071)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	$ 242,742		$ 242,742	$ (61,256)		$ (61,256)	$ (510,071)		$ (510,071)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 12,245,249	$ 2,252,108	$ 14,497,357	$ 12,298,381	$ 2,359,116	$ 14,657,497	$ 12,166,449	$ 2,372,535	$ 14,538,984
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	$ 12,245,249	$ 2,252,108	$ 14,497,357	$ 12,298,381	$ 2,359,116	$ 14,657,497	$ 12,166,449	$ 2,372,535	$ 14,538,984

APPENDIX VI
Schedule A-9

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

INSTITUTE FOR PUBLIC SERVICE

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 3,650,300		$ 3,650,300	$ 3,584,700		$ 3,584,700	$ 3,349,600		$ 3,349,600
4. Local Appropriations	120,000		120,000	120,000		120,000	120,000		120,000
5. Federal Gifts, Grants & Contracts	88,594	$ 416,842	505,436	76,777	$ 212,609			$ 513,319	513,319
6. State Gifts, Grants & Contracts	11,879	434,721	446,600	4,596	622,152	626,748		654,337	654,337
7. Local Gifts, Grants & Contracts		30,924	30,924		136,798			16,720	16,720
8. Private Gifts, Grants & Contracts	2,504	74,562	77,066	2,400	161,243	163,643	25,291	7,038	32,329
9. Endowment Income					4,400			4,400	
10. Sales and Services of Educational Activities	398,672		398,672	132,555			196,324		196,324
11. Other Sources	779,910		779,910	430,341		430,341	376,745		376,745
Total Educational and General Funds	$ 5,051,859	$ 957,049	$ 6,008,908	$ 4,351,369	$ 1,137,202	$ 4,925,432	$ 4,067,960	$ 1,195,814	$ 5,259,374
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 5,051,859	$ 957,049	$ 6,008,908	$ 4,351,369	$ 1,137,202	$ 4,925,432	$ 4,067,960	$ 1,195,814	$ 5,259,374
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 3,580,691	$ 956,673	$ 4,537,364	$ 3,519,704	$ 1,120,879	$ 4,640,583	$ 3,302,133	$ 1,178,814	$ 4,480,947
4. Academic Support									
5. Student Services									
6. Institutional Support	307,323	376	307,699	262,095	7,071	269,166	307,183	7,800	314,983
7. Staff Benefits	790,433		790,433	671,810	9,252	681,062	760,900	9,200	770,100
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	$ 4,678,447	$ 957,049	$ 5,635,496	$ 4,453,609	$ 1,137,202	$ 5,590,811	$ 4,370,216	$ 1,195,814	$ 5,566,030
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	371,700		371,700	(155,985)		(155,985)	97,600		97,600
Total Educational and General Funds	$ 5,050,147	$ 957,049	$ 6,007,196	$ 4,297,624	$ 1,137,202	$ 5,434,826	$ 4,467,816	$ 1,195,814	$ 5,663,630
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ 1,712		$ 1,712	$ 53,745		$ 53,745	$ (399,856)		$ (399,856)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	$ 1,712		$ 1,712	$ 53,745		$ 53,745	$ (399,856)		$ (399,856)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 5,051,859	$ 957,049	$ 6,008,908	$ 4,351,369	$ 1,137,202	$ 5,488,571	$ 4,067,960	$ 1,195,814	$ 5,263,774
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	$ 5,051,859	$ 957,049	$ 6,008,908	$ 4,351,369	$ 1,137,202	$ 5,488,571	$ 4,067,960	$ 1,195,814	$ 5,263,774

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

APPENDIX VI
Schedule A-10

MUNICIPAL TECHNICAL ADVISORY SERVICE

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 1,009,300		$ 1,009,300	$ 1,012,400		$ 1,012,400	$ 940,300		$ 940,300
4. Local Appropriations	798,704		798,704	803,528		803,528	830,000		830,000
5. Federal Gifts, Grants & Contracts	16,709	$ 72,940	89,649	6,258	$ 29,323	35,581		$ 29,541	29,541
6. State Gifts, Grants & Contracts	905	260,369	261,274		282,618	282,618		300,000	300,000
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educational Activities									
11. Other Sources									
Total Educational and General Funds	$ 1,825,618	$ 333,309	$ 2,158,927	$ 1,822,186	$ 311,941	$ 2,134,127	$ 1,770,300	$ 329,541	$ 2,099,841
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 1,825,618	$ 333,309	$ 2,158,927	$ 1,822,186	$ 311,941	$ 2,134,127	$ 1,770,300	$ 329,541	$ 2,099,841
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction		$ 2,842			$ 2,958	$ 2,958			
2. Research									
3. Public Service	$ 1,327,437	330,467	$ 1,657,904	$ 1,350,149	308,983	1,659,132	$ 1,362,857	$ 329,541	$ 1,692,398
4. Academic Support	94,671		94,671	98,320		98,320	110,352		110,352
5. Student Services									
6. Institutional Support	16,539		16,539	16,533		16,533	16,162		16,162
7. Staff Benefits	289,551		289,551	277,028		277,028	305,061		305,061
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	$ 1,728,198	$ 333,309	$ 2,058,665	$ 1,742,030	$ 311,941	$ 2,053,971	$ 1,794,432	$ 329,541	$ 2,123,973
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	78,700		78,700	137,000		137,000	13,200		13,200
Total Educational and General Funds	$ 1,806,898	$ 333,309	$ 2,137,365	$ 1,879,030	$ 311,941	$ 2,190,971	$ 1,807,632	$ 329,541	$ 2,137,173
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ 18,720		$ 18,720	$ (56,844)		$ (56,844)	$ (37,332)		$ (37,332)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	$ 18,720		$ 18,720	$ (56,844)		$ (56,844)	$ (37,332)		$ (37,332)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 1,825,618	$ 333,309	$ 2,158,927	$ 1,822,186	$ 311,941	$ 2,134,127	$ 1,770,300	$ 329,541	$ 2,099,841
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	$ 1,825,618	$ 333,309	$ 2,158,927	$ 1,822,186	$ 311,941	$ 2,134,127	$ 1,770,300	$ 329,541	$ 2,099,841

APPENDIX VI
Schedule A-11

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

COUNTY TECHNICAL ASSISTANCE SERVICE

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 728,900		$ 728,900	$ 731,400		$ 731,400	$ 704,100		$ 704,100
4. Local Appropriations	799,128		799,128	807,669		807,669	817,558		817,558
5. Federal Gifts, Grants & Contracts									
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income									
10. Sales and Services of Educational Activities									
11. Other Sources	4,093		4,093	4,089		4,089	3,000		3,000
Total Educational and General Funds	$ 1,532,121		$ 1,532,121	$ 1,543,158		$ 1,543,158	$ 1,524,658		$ 1,524,658
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 1,532,121	$ 0	$ 1,532,121	$ 1,543,158	$ 0	$ 1,543,158	$ 1,524,658	$ 0	$ 1,524,658
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	$ 1,203,704		$ 1,203,704	$ 1,197,689		$ 1,197,689	$ 1,347,352		$ 1,347,352
4. Academic Support									
5. Student Services									
6. Institutional Support	14,789		14,789	14,809		14,809	14,309		14,309
7. Staff Benefits	208,998		208,998	198,916		198,916	229,519		229,519
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	$ 1,427,491		$ 1,427,491	$ 1,411,414		$ 1,411,414	$ 1,591,180		$ 1,591,180
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	171,950		171,950	106,300		106,300	7,000		7,000
Total Educational and General Funds	$ 1,599,441		$ 1,599,441	$ 1,517,714		$ 1,517,714	$ 1,598,180		$ 1,598,180
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ (67,320)		$ (67,320)	$ 25,444		$ 25,444	$ (73,522)		$ (73,522)
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	$ (67,320)		$ (67,320)	$ 25,444		$ 25,444	$ (73,522)		$ (73,522)
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 1,532,121		$ 1,532,121	$ 1,543,158		$ 1,543,158	$ 1,524,658		$ 1,524,658
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	$ 1,532,121	$ 0	$ 1,532,121	$ 1,543,158	$ 0	$ 1,543,158	$ 1,524,658	$ 0	$ 1,524,658

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

UNIVERSITY-WIDE ADMINISTRATION

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	$ 2,034,500		$ 2,034,500	$ 2,027,402		$ 2,027,402	$ 1,951,100		$ 1,951,100
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts					$ 254			$ 6,700	
6. State Gifts, Grants & Contracts					960				
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts	291,603	$ 285,371	576,974	318,293	268,075	586,368	115,000	243,800	358,800
9. Endowment Income	75,217	3,656	78,873	82,302	2,794	85,096	48,800	3,300	52,100
10. Sales and Services of Educational Activities									
11. Other Sources	9,606,527		9,606,527	10,059,553		10,059,553	7,711,000		7,711,000
Total Educational and General Funds	$ 12,007,847	$ 289,027	$ 12,296,874	$ 12,487,550	$ 272,083	$ 12,758,419	$ 9,825,900	$ 253,800	$ 10,073,000
B. Auxiliary Enterprises Funds									
TOTAL CURRENT REVENUES	$ 12,007,847	$ 289,027	$ 12,296,874	$ 12,487,550	$ 272,083	$ 12,758,419	$ 9,825,900	$ 253,800	$ 10,073,000
CURRENT FUNDS EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service									
4. Academic Support									
5. Student Services									
6. Institutional Support	$ 13,296,376	$ 289,027	$ 13,585,403	$ 13,633,632	$ 272,083	$ 13,905,715	$ 14,192,800	$ 253,800	$ 14,446,600
7. Staff Benefits	3,028,088		3,028,088	2,972,086		2,972,086	3,588,700		3,588,700
8. Operation & Maintenance of Plant									
9. Scholarships & Fellowships									
Total Educational and General Expenditures	$ 16,324,464	$ 289,027	$ 16,613,491	$ 16,605,718	$ 272,083	$ 16,877,801	$ 17,781,500	$ 253,800	$ 18,035,300
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	(4,900,821)		(4,900,821)	(3,969,684)		(3,969,684)	(7,965,600)		(7,965,600)
Total Educational and General Funds	$ 11,423,643	$ 289,027	$ 11,712,670	$ 12,636,034	$ 272,083	$ 12,908,117	$ 9,815,900	$ 253,800	$ 10,069,700
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises Funds									
TRANSFERS TO/(FROM) FUND BALANCE									
E&G Funds	$ 584,204		$ 584,204	$ (148,484)		$ (148,484)	$ 10,000		$ 10,000
Auxiliary Enterprises Funds									
Total Transfers To/(From) Fund Balance	$ 584,204		$ 584,204	$ (148,484)		$ (148,484)	$ 10,000		$ 10,000
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	$ 12,007,847	$ 289,027	$ 12,296,874	$ 12,487,550	$ 272,083	$ 12,759,633	$ 9,825,900	$ 253,800	$ 10,079,700
Auxiliary Enterprises Funds									
Total Current Funds Expenditures and Transfers	$ 12,007,847	$ 289,027	$ 12,296,874	$ 12,487,550	$ 272,083	$ 12,759,633	$ 9,825,900	$ 253,800	$ 10,079,700

APPENDIX VI
Schedule A-13

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

UT MEDICAL CENTER AT KNOXVILLE

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	$ 172,946,994		$ 172,946,994	$ 195,122,461		$ 195,122,461	$ 218,602,692		$ 218,602,692
Auxiliary Enterprises	4,627,194	$ 3,381,755	8,008,949	5,040,915	$ 3,569,259	8,610,174	4,488,108	$ 2,933,922	7,422,030
Gifts, Grants and Contracts									
Other Services	2,823,102		2,823,102	3,215,389		3,215,389	3,831,756		3,831,756
Total Revenues	$ 180,397,290	$ 3,381,755	$ 183,779,045	$ 203,378,765	$ 3,569,259	$ 206,948,024	$ 226,922,556	$ 2,933,922	$ 229,856,478
EXPENDITURES									
Administration	$ 16,232,568		$ 16,232,568	$ 18,249,672		$ 18,249,672	$ 19,766,380		$ 19,766,380
Nursing	30,862,670		30,862,670	33,481,449		33,481,449	35,428,594		35,428,594
Teaching	14,184,962		14,184,962	15,815,561		15,815,561	19,224,314		19,224,314
Ancillary Services	57,709,721		57,709,721	68,759,089		68,759,089	71,741,623		71,741,623
Outpatient Services	11,623,900		11,623,900	13,748,452		13,748,452	14,750,200		14,750,200
Support Services	14,779,358		14,779,358	14,854,875		14,854,875	17,213,697		17,213,697
Fixed Expenses	10,569,262	$ 3,381,755	13,951,017	10,825,061	$ 3,569,259	14,394,320	19,731,222	$ 2,933,922	22,665,144
Auxiliary Enterprises	4,272,981		4,272,981	4,791,029		4,791,029	4,922,137		4,922,137
Total Expenditures	$ 160,235,422	$ 3,381,755	$ 163,617,177	$ 180,525,188	$ 3,569,259	$ 184,094,447	$ 202,778,167	$ 2,933,922	$ 205,712,089
Mandatory Transfers (In)/Out	9,273,888		9,273,888	9,667,897		9,667,897	7,010,716		7,010,716
Non-Mandatory Transfers (In)/Out	4,022,332		4,022,332	(1,615,603)		(1,615,603)	881,200		881,200
Total Expenditures and Transfers	$ 173,531,642	$ 3,381,755	$ 176,913,397	$ 188,577,482	$ 3,569,259	$ 192,146,741	$ 210,670,083	$ 2,933,922	$ 213,604,005
TRANSFER TO/(FROM) FUND BALANCE	$ 6,865,648		$ 6,865,648	$ 14,801,283		$ 14,801,283	$ 16,252,473		$ 16,252,473
TOTAL UT MEDICAL CENTER AT KNOXVILLE	$ 180,397,290	$ 3,381,755	$ 183,779,045	$ 203,378,765	$ 3,569,259	$ 206,948,024	$ 226,922,556	$ 2,933,922	$ 229,856,478

APPENDIX VI
Schedule A-14

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

WILLIAM F. BOWLD HOSPITAL

	Actual 1990			Actual 1991			Revised Budget 1992		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
Services to Patients	$ 39,285,910		$ 39,285,910	$ 40,292,151		$ 40,292,151	$ 42,730,000		$ 42,730,000
Auxiliary Enterprises	603,575	$ 6	603,581	559,918	$ 2,675	562,593	585,000	$ 2,675	587,675
Gifts, Grants and Contracts									
Other Services	(7,345,892)		(7,345,892)	(7,764,995)		(7,764,995)	(9,353,900)		(9,353,900)
Total Revenues	$ 32,543,593	$ 6	$ 32,543,599	$ 33,087,074	$ 2,675	$ 33,089,749	$ 33,961,100	$ 2,675	$ 33,963,775
EXPENDITURES									
Administration	$ 4,219,124		$ 4,219,124	$ 4,053,640		$ 4,053,640	$ 4,297,603		$ 4,297,603
Nursing	4,965,124		4,965,124	4,923,335		4,923,335	4,954,271		4,954,271
Ancillary Services	12,748,436		12,748,436	12,835,712		12,835,712	13,225,739		13,225,739
Outpatient Services	643,513		643,513	657,443		657,443	465,379		465,379
Support Services	3,921,310		3,921,310	3,279,506		3,279,506	3,556,587		3,556,587
Fixed Expense	2,125,916	$ 6	2,125,922	2,522,138	$ 2,675	2,524,813	2,934,759	$ 2,675	2,937,434
Renal Services	1,375,521		1,375,521	1,318,475		1,318,475	1,389,538		1,389,538
Auxiliary Enterprises	631,841		631,841	694,611		694,611	703,434		703,434
Total Expenditures	$ 30,630,785	$ 6	$ 30,630,791	$ 30,284,860	$ 2,675	$ 30,287,535	$ 31,527,310	$ 2,675	$ 31,529,985
Mandatory Transfers (In)/Out	491,698		491,698	469,852		469,852	110,000		110,000
Non-Mandatory Transfers (In)/Out	1,684,928		1,684,928	655,775		655,775	353,900		353,900
Total Expenditures and Transfers	$ 32,807,411	$ 6	$ 32,807,417	$ 31,410,487	$ 2,675	$ 31,413,162	$ 31,991,210	$ 2,675	$ 31,993,885
TRANSFER TO/(FROM) FUND BALANCE	$ (263,818)		$ (263,818)	$ 1,676,587		$ 1,676,587	$ 1,969,890		$ 1,969,890
TOTAL WILLIAM F. BOWLD HOSPITAL	$ 32,543,593	$ 6	$ 32,543,599	$ 33,087,074	$ 2,675	$ 33,089,749	$ 33,961,100	$ 2,675	$ 33,963,775

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

	Institute for Public Service				State-wide Continuing Education			
	Actual 1990	Actual 1991 (a)	Original Budget 1992 (a)	Revised Budget 1992 (a)	Actual 1990	Actual 1991 (a)	Original Budget 1992 (a)	Revised Budget 1992 (a)
UNRESTRICTED CURRENT REVENUES								
A. Educational and General Funds								
1. Tuition and Fees								
2. Federal Appropriations								
3. State Appropriations	$ 2,161,000	$ 3,584,700	$ 3,338,700	$ 3,349,600	$ 1,489,300			
4. Local Appropriations	120,000	120,000	120,000	120,000				
5. Federal Gifts, Grants & Contracts	51,904	76,777			36,690			
6. State Gifts, Grants & Contracts	11,879	4,596						
7. Local Gifts, Grants & Contracts								
8. Private Gifts, Grants & Contracts	2,400	2,400	25,291	25,291	104			
9. Endowment Income								
10. Sales & Services of Educational Activities		132,555	196,324	196,324	398,672			
11. Other Sources	91,740	430,341	371,480	376,745	688,170			
Total Educational & General Funds	$ 2,438,923	$ 4,351,369	$ 4,051,795	$ 4,067,960	$ 2,612,936			
B. Auxiliary Enterprises Funds								
C. Hospitals Funds								
TOTAL CURRENT REVENUES	$ 2,438,923	$ 4,351,369	$ 4,051,795	$ 4,067,960	$ 2,612,936			
UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS								
A. Educational and General Funds								
1. Instruction								
2. Research								
3. Public Service	$ 1,644,610	$ 3,519,704	$ 2,982,724	$ 3,302,133	$ 1,936,081			
4. Academic Support								
5. Student Services								
6. Institutional Support	191,460	262,095	293,383	307,183	115,863			
7. Staff Benefits	348,638	671,810	737,704	760,900	441,795			
8. Operation & Maint. of Plant								
9. Scholarships & Fellowships								
Total E&G Expenditures	$ 2,184,708	$ 4,453,609	$ 4,013,811	$ 4,370,216	$ 2,493,739			
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out	89,517	(155,985)	97,600	97,600	282,183			
Total Educational and General	$ 2,274,225	$ 4,297,624	$ 4,111,411	$ 4,467,816	$ 2,775,922			
B. Auxiliary Enterprises Funds								
Expenditures								
Mandatory Transfers (In)/Out								
Non-Mandatory Transfers (In)/Out								
Total Auxiliary Enterprises								
C. Hospitals Funds Expenditures & Transfers								
TRANSFER TO/(FROM) FUND BALANCE								
E&G Funds	$ 164,698	$ 53,745	$ (59,616)	$ (399,856)	$ (162,986)			
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Transfers To/(From) Fund Balance	$ 164,698	$ 53,745	$ (59,616)	$ (399,856)	$ (162,986)			
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS								
E&G Funds	$ 2,438,923	$ 4,351,369	$ 4,051,795	$ 4,067,960	$ 2,612,936			
Auxiliary Enterprises Funds								
Hospitals Funds								
Total Unrestricted Current Funds Expenditures and Transfers	$ 2,438,923	$ 4,351,369	$ 4,051,795	$ 4,067,960	$ 2,612,936			

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

THE UNIVERSITY OF TENNESSEE

Unrestricted Educational and General Funds Expenditures by Object Classification

Actual 1990, Actual 1991, Original Budget 1992 and Revised Budget 1992

	Institute for Public Service				State-wide Continuing Education			
	Actual 1990	Actual 1991 (a)	Original Budget 1992 (a)	Revised Budget 1992 (a)	Actual 1990	Actual 1991 (a)	Original Budget 1992 (a)	Revised Budget 1992 (a)
SALARIES AND WAGES								
11 Administrative & Professional Salaries	$ 154,715	$ 276,554	$ 277,004	$ 288,104	$ 30,069			
12 Academic Salaries	805,395	1,459,576	1,635,670	1,692,325	933,885			
13 GTA, GA, and GRA	183	2,131			2,315			
Total Professional Salaries	$ 960,293	$ 1,738,261	$ 1,912,674	$ 1,980,429	$ 966,269			
15 Total Summer School								
16 Clerical & Supporting-Salaried	$ 240,754	$ 594,546	$ 620,881	$ 620,881	$ 449,488			
14 Student Employees-Salaried		5,765			5,998			
Total Non-Exempt Salaries	$ 240,754	$ 600,310	$ 620,881	$ 620,881	$ 455,486			
17 Clerical & Supporting-Hourly	$ 1,449	$ 102,797	$ 86,494	$ 87,494	$ 89,045			
18 Student Employees-Hourly	3,987	64,839	69,000	69,000	69,031			
Total Biweekly Wages	$ 5,436	$ 167,636	$ 155,494	$ 156,494	$ 158,076			
TOTAL SALARIES AND WAGES	$ 1,206,483	$ 2,506,207	$ 2,689,049	$ 2,757,804	$ 1,579,831			
OPERATING & MISCELLANEOUS								
19 Non-Wage Payments								
21 Staff Benefits-Required	$ 245,687	$ 445,605	$ 486,097	$ 488,963	$ 302,866			
22 Staff Benefits-Optional	60,053	132,043	163,403	183,733	84,676			
31 Travel	104,771	133,250	129,730	129,930	55,816			
32 Motor Vehicle Operations	42,360	56,853	55,200	53,200	15,017			
33 Printing, Duplicating & Binding	37,605	115,611	88,350	105,840	74,726			
34 Utilities & Fuel	3,848	20,859	10,000	10,000	21,194			
35 Communications	73,287	206,719	280,200	277,759	130,182			
36 Maintenance & Repairs	33,011	128,864	49,750	54,358	26,762			
37 Professional Services & Memberships	45,908	114,442	96,724	92,324	135,063			
38 Computer Services	(2,369)	1,142	3,115	3,115	370			
39 Supplies	29,039	251,045	190,414	193,808	209,838			
41 Rentals	48,162	83,355	68,700	73,399	14,044			
42 Insurance & Interest	3,233	4,321	11,067	8,767	(10,927)			
43 Awards	2,400	70						
44 Grants & Subsidies	141,764	290,277			192,236			
45 Mandatory Transfers								
46 Contractual & Special Services	58,027	267,916	305,601	434,668	228,979			
47 Non-Mandatory Transfers	89,517	(155,985)	97,600	97,600	282,183			
48 Service Department Credits		(1,030,095)	(736,089)	(736,089)	(845,196)			
49 Other Expenditures	585	51	13,500	13,500	4,470			
50-59 Stores for Resale		6,517	6,500	9,500	(52,680)			
Total Operating & Miscellaneous	$ 1,016,888	$ 1,072,859	$ 1,319,862	$ 1,494,375	$ 869,619			
EQUIPMENT & CAPITAL OUTLAY								
61 Equipment	$ 45,803	$ 642,682	$ 75,000	$ 180,726	$ 276,307			
62 Minor Equipment	5,051	75,075	27,500	34,911	49,806			
63 Library Acquisitions		801			359			
64 Livestock								
71 Land								
72 Buildings-Capital Outlay								
73 Improvements other than Buildings								
Total Equipment & Capital Outlay	$ 50,854	$ 718,558	$ 102,500	$ 215,637	$ 326,472			
TOTAL OPERATING	$ 1,067,742	$ 1,791,417	$ 1,422,362	$ 1,710,012	$ 1,196,091			
TOTAL EXPENDITURES & TRANSFERS	$ 2,274,225	$ 4,297,624	$ 4,111,411	$ 4,467,816	$ 2,775,922			

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

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

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. Does not reflect transfer of University Center indebtedness collection for Spring Term 1991.

2. Reflects reclassification of programs from Academic Support to Research, Public Service, and Institutional Support to bring the accounting structure into a consistent format with NACUBO guidelines.

3. Reflects commitment of Desegregation Funds for graduate assistants.

4. Reduction in object code 17, Clerical and Supporting-Hourly, is due to transfer of certain bi-weekly employees to monthly payroll and elimination of temporary workers.

5. In FY 1991-92 object code 48, Service Department Credits, represents distribution of dorm administration accounts to the respective housing operations. The offsetting charge is to object code 44, Grants and Subsidies.

KNOXVILLE

1. Indirect cost recoveries from Federal, State, Local and Private sources have increased significantly due to increased sponsored research activity and the increased Federal indirect cost recovery rate.

2. FY 1989-90 reflects increased rents of $500,000 and $800,000 increase in miscellaneous income.

3. Increase due to Conference Center activity.

4. Decrease due to elimination of State special equipment funding and required matching.

5. Increase due to State Testing and Evaluation Center and Conference activity.

6. Includes $634,000 increase in liability insurance, police and safety.

7. Decreased monthly student employment due to State appropriation impoundment.

8. Reflects change in accounting for recoveries for Physical Plant special projects.

Knoxville Cont.

9. Reflects change in accounting for recoveries for computing services. Recoveries were to Service Department Credits, object code 48, in FY 1989-90.

10. Reflects increase in Conference Center facility rental (first full year).

11. Reflects increase in liability insurance coverage under the Tennessee Claims Commission Act.

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

13. Reflects increased debt service on parking garage, football facility, and baseball stadium.

14. Reflects change in accounting between object code 46, Contractual and Special Services, object code 48, Service Department Credits, and object code 49, Other Expenditures.

MARTIN

1. FY 1990-91 Actual reflects increase in enrollment.

2. FY 1991-92 reflects estimated increase in Athletic income.

3. FY 1991-92 reflects reorganization of Continuing Education budgets.

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

5. FY 1990-91 includes the new Public School Teacher Dependents and State Employees Fee Waiver expenditures. Also, funding for academic scholarships was increased in FY 1990-91 to attract better students and increase student enrollment.

6. Campus Recreation combined several graduate assistant positions to fund a temporary administrative assistant position for FY 1990-91.

7. Part of the FY 1991-92 budget reduction plan.

8. FY 1990-91 reflects the federal minimum wage increase.

9. FY 1989-90 indicated funding for a minority fellowship that was not needed in FY 1990-91.

10. Recoveries from photocopying and microfiche printers in the Library increased for FY 1990-91. Also, the Yearbook account for FY 1989-90 included one-time expenditures for the conversion from a spring publication to a fall publication.

Martin Cont.

11. FY 1991-92 includes an increase in funding to support the change from steam to gas boilers.

12. For FY 1990-91 Remodeling and alterations funds were transferred to support Capital Outlay expenditures, but for FY 1989-90 these funds were used for the budget restraint plan. Also, FY 1990-91 reflects expenditures for a rebuilt chiller and new initiatives in the Maintenance Center.

13. FY 1990-91 reflects termination of the Service Master contract mid-year. Also, a Campus and Special Programs accounts payable for object code 37, Professional Services and Memberships, was paid from object code 46, Contractual and Special Services, overstating object code 37 expenditures.

14. Beginning in FY 1990-91 the contracted food service operation provided its own computer services for student accounts which reduced recoveries for the Computer Center. Also, the University-wide On-Line Communications account includes new expenditures for laser printing monthly accounting ledgers rather than computer printing on UT-System provided forms.

15. Meals provided for athletes are budgeted as object code 43, Awards, but are charged to object code 46, Contractual and Special Services, by the contracted food service operation.

16. Formerly, Freshman Studies fees were recovered in object code 49, Other Expenditures, but budgeted in object code 48, Service Department Credits. Beginning in FY 1991-92, fees will be budgeted and recovered in object code 48 to make budget and actual consistent.

17. FY 1990-91 reflects increased sales in Central Stores and reduced recoveries in Motor Vehicle Operation from fewer vehicles sold.

18. FY 1990-91 reflects reduced THEC special equipment funding.

19. FY 1989-90 includes expenditures for P. E. Complex humidity control project.

20. Recoveries for contracting food service operations are budgeted in object code 48, Service Department Credits, but actually occur in other object codes. Expenditures in subsequent years will be more consistent with the budget.

21. FY 1990-91 reflects expected increase in Marriott rebate.

22. FY 1991-92 indicates conservative expectations concerning the Marriott rebate.

23. FY 1991-92 indicates conservative expectations concerning Parking Authority income.

24. FY 1990-91 reflects increased expenditures due to minimum wage increase and increased occupancy.

Martin Cont.

25. FY 1990-91 includes transfer of funds to Safety and Security to fund student wages.

26. FY 1991-92 reflects allocation of appropriate administrative expense from Safety and Security to Parking Authority.

27. Revised Budget 1991-92 includes a large carry-forward from FY 1990-91.

SPACE INSTITUTE

1. Reflects the decrease in indirect cost recoveries from CASP sponsored research projects.

2. Reflects a reduction in Consulting Fees which will in FY 1991-92 be handled as Service Department Credits, object code 48, in the appropriate departmental expenditure account.

3. Reflects a $111,000 reduction in UTSI Center of Excellence-Matching account.

4. During FY 1990-91 the method of accounting for Conferences/Seminars was changed from restricted accounts to E&G accounts. Revenues from Conferences/Seminars are included in "Other Sources" for FY 1990-91.

5. Decrease resulted from lower expenditures anticipated for Conferences/Seminars in FY 1991-92.

6. Decrease in Grants & Subsidies, object code 44, in the Space Institute Research Administration account in the amount of $200,868 resulted from reduced cost sharing from cost overruns on restricted accounts.

7. Increased cost in the Office of the Vice President account resulting from the vice presidential position being vacant in FY 1989-90 and in the Data Processing account for additional personnel, equipment, and operating costs.

8. Actual FY 1989-90 included the cost of computer equipment financed through the UT Treasurer's Office. Payments were made as Mandatory Transfers.

9. Additional personnel: Vice President and Computer Center Systems Programmer.

10. The Actual FY 1989-90 included credits for academic registration fees that were charged to sponsored research accounts. In FY 1990-91 salaries and fees were separated with the credits for fees being applied to Grants and Subsidies, object code 44.

11. During FY 1990-91 faculty summer school salaries were coded as summer school costs. Prior to that time the faculty summer pay was included in with Academic Salaries, object code 12.

12. Reflects the implementation of a more strictly enforced travel policy.

Space Institute Cont.

13. Increases came from overall increased postal rates, additional requirements from short courses and conferences to cover larger number of mailings of announcements, additional communication lines for the computer center, and higher cost of shipping video tapes in the off-campus programs.

14. Increase due to budget changes in the Grow Your Own Program account and the funding of a Dean's Scholarship.

15. Reduced cost sharing expenditures from sponsored research contract overruns.

16. Reflects increased costs from the operation of the Office of the Vice President (including moving expenses), from changing the Conferences/Seminars from restricted to E&G accounts, and in Physical Plant and Motor Vehicle Operation accounts.

MEMPHIS - OTHER SPECIALIZED UNITS

1. FY 1990-91 reflects rate increase and increase in Graduate Students.

2. FY 1991-92 reflects loss of CEC-Chattanooga Continuing Education Program.

3. FY 1990-91 reflects decrease in indirect cost recovery.

4. FY 1990-91 reflects reversal of FY 1989-90 accounts receivable for Cancer Clinic rent.

5. FY 1991-92 reflects increase of CEC-Knoxville miscellaneous income and the FY 1990-91 loss of Cancer Clinic rent.

6. FY 1991-92 reflects budget cutbacks.

7. FY 1990-91 reflects moving of Cancer Center patient care function to the UT Medical Group.

8. FY 1990-91 reflects increase in minority fellowships.

9. FY 1990-91 reflects decrease in recovery in the BIT Center Technology Support area.

10. FY 1991-92 reflects no debt service payment for telephone switch, for which the final payment was made in FY 1990-91.

11. FY 1990-91 reflects first full year of operation and debt service for the Goodman Singles Housing.

COLLEGE OF MEDICINE UNITS

1. FY 1990-91 and FY 1991-92 reflect increase in tuition rate and increase in GTA program; increased activity in the Continuing Education - Medicine program; and in FY 1991-92 incorrectly reflects $339,054 estimated income for Continuing Education - Medicine in Maintenance Fee. The $339,054 should be reflected in Other Student Charges.

2. FY 1991-92 reflects conservative estimate of the Memphis and Shelby county Hospital contract pending completion of negotiations.

3. FY 1990-91 reflects unanticipated and inflationary travel expense.

4. FY 1991-92 reflects budget cutbacks.

5. FY 1990-91 reflects increased usage of BIT Center service.

6. FY 1989-90 reflects cost sharing of $320,387 charged to Pediatrics for the C & Y Project.

7. FY 1990-91 reflects change in recoveries from Memorial Hospital for CEC-Knoxville.

FAMILY MEDICINE UNITS

1. FY 1990-91 and FY 1991-92 reflect anticipated increase in patient services.

2. FY 1990-91 reflects growth of Healthplex-Memphis.

3. FY 1989-90 includes transfer of $100,000 from Memphis Campus to FM-Memphis as a partial restoration for CORE support which was charged during FY 1988-89.

AGRICULTURAL EXPERIMENT STATION

1. FY 1991-92 reflects budget cutbacks.

2. Reflects a shift of salary savings to other uses during FY 1990-91.

3. Reflects programmatic changes and the continuing shift of bi-weekly employees to monthly.

4. FY 1991-92 decrease reflects an anticipated reduction in printing.

5. Due to budget constraints, substantial reduction in equipment purchases are planned.

6. No building capital outlays are budgeted for FY 1991-92.

AGRICULTURAL EXTENSION SERVICE

1. FY 1991-92 reflects budget cutbacks.

Agricultural Extension Service Cont.

2. Increase in health insurance of 15 percent effective 7/1/91; and retirement increase offset by one-time federal appropriation for FERS.

3. Effective July 1, 1991 the Print Shop will become a Service Center resulting in increased printing cost in operating, offset by recoveries from Agricultural Extension Service and other units on the Agricultural campus.

4. Expected decrease in utility cost at all 4-H Centers did not occur.

5. Reflects decrease in matching requirement on grant programs.

VETERINARY MEDICINE

1. Increase in student fees due to switching from a three-year to a four-year program.

2. Savings due to computerization of the teaching hospital.

3. Reflects decrease in Center of Excellence matching.

4. Due to budget constraints, reduced equipment purchases are planned.

INSTITUTE OF PUBLIC SERVICE

1. Amount based on Department of Defense Contract.

2. Reflects changes in State Contract amounts, mostly with Tennessee Department of Health & Environment.

3. Reflects change in reporting WUOT Gift Fund support from income to recovery per Controller's Office.

4. Reflects transfer of Center for Extended Learning from entity 16 to 01, Knoxville campus.

5. Reflects change in reporting income during FY 1989-90 to Asset account in FY 1990-91.

6. Reflects impoundments.

7. Reflects transfer from Equipment Reserve Account for CTV, edit suite equipment.

8. Reflects clearing account, Photography Center which uses object code 11 instead of 12.

9. Decline in use of GTA's in WUOT, Radio Center.

10. Jackson Office Building - transfer of expense and revenues to Agricultural Extension Service.

Institute for Public Service Cont.

11. Extra maintenance required on CTV equipment due to high production usage with Amigos project and others.

12. Cutbacks in memberships and outside contracts as result of impoundments.

13. Reflects addition of LAN System, IPS office.

14. Increased rent cost in Nashville; State government changed method for calculating rental cost.

15. FY 1989-90 had a one-time recovery.

16. Reflects loss of Amigos Project.

MTAS

1. Reflects termination of one EPA contract.

2. Reflects loss of indirect cost recoveries, State.

3. Reflects full library staffing.

4. Reflects FY 1989-90 transfer to Equipment Replacement Account.

5. Reflects use of GRA (intern program with College of Engineering).

6. Reflects use of additional students to support field staff project load.

7. Reflects one additional professional staff position with a field territory.

8. Reflects cutbacks in publications duplication cost.

9. Reflects pro-rata share of expense transferred to Agricultural Extension Service.

10. Reflects cutback in general maintenance due to impoundments.

11. Reflects cutback in professional development activities for staff due to impoundment.

12. Reflects increased cost due to LAN System, central office.

13. Reflects increased cost of rent in Nashville due to State government changing method of charging for space.

14. Reflects Auto Liability cost.

15. Reflects change in grant award with EPA and State.

MTAS Cont.

16. Reflects cutback in miscellaneous expense.

17. Reflects additional purchases and updating of certain library books and materials.

CTAS

1. Reflects one-time transfer of $164,000 to Equipment Reserve account.

2. Reflects one-time transfer of $40,000 to Equipment Reserve account for LAN System.

3. Reflects increase in travel due to filling vacant field positions.

4. Reduced printing and duplication due to impoundments.

5. Reflects increase in membership cost.

6. Reflects cutbacks due to impoundment.

7. Reflects increased cost of rent in Nashville due to State government changing method of charging for space.

8. Reflects decrease in using other University departments due to impoundment.

9. Reflects purchase of equipment for Nashville office.

10. Reflects additional use of TVA Impact Funds.

UNIVERSITY-WIDE ADMINISTRATION

1. Majority of non-mandatory transfers is system funding from all UT entities. Lower amounts in FY 1990 and FY 1991 reflect transfers of surplus from favorable interest income earnings to indebtedness funds to cover building maintenance and major equipment replacement.

2. Increased sales anticipated by UT Press ($414,000).

MEDICAL CENTER AT KNOXVILLE

1. Reflects the results of a major reorganization in Fall 1990 as well as salary increases and increases in FTEs. The reorganization caused a shift in certain expense categories.

2. A larger deficit is anticipated for CEC and Family Practice than in prior years. Also reflects the opening of the Graduate School of Medicine.

3. Due to anticipated large increases in the price of drugs and the opening of the OB Surgical Suite.

Medical Center Cont.

4. Reflects increase in capital accounts budget.

5. Due to accounting treatment of licensure fee as an expense in FY 1991-92. In FY 1990-91, the hospital made a voluntary donation to the State which was accounted for as a revenue deduction. The licensure fee (which is mandatory) replaced the voluntary donation in FY 1991-92.

6. Reflects increase in postage, liability and property insurance, and utilities rates. Also increase utilities and telephone expense due to the new POB III.

7. Reduction processed in error. Original budget of $11,061,551 is correct and the FY 1991-92 budget will be adjusted accordingly.

8. Transfers to plant funds and endowments are included in Actual FY 1990-91; FY 1991-92 budget includes only the system's charge.

9. Proceeds of equipment bonds are offset against equipment expense. In FY 1991-92, the equipment bonds will be exhausted; therefore, there will be less bond proceeds to be offset against expense.

WILLIAM F. BOWLD HOSPITAL

1. Increase in Reserve and allowances.

2. Expiration of contract with Memphis Center for Stone Disease.

3. Increase in Reserve for Bad Debts.

4. Paid off equipment line of credit.

5. Expected decline in major equipment purchases.

6. Increase of 2.5 employees.

7. All vacant and unfilled positions budgeted.

8. Increase in utilization of student employees.

9. Staff Benefits budgeted for FY 1991-92 at 23 percent, 17 percent for required benefits and six percent for optional.

10. To provide for educational and staff training needs for hospital employees.

11. To provide for maintenance of hospital vehicles.

12. Due to lease of new copy machines; cost expected to increase.

William F. Bowld Hospital Cont.

13. To meet increased patient accounting need.

14. Due to age of the Bowld Building and the equipment, the rental cost from the Regional Medical Center at Memphis has decreased.

15. $300,000 additional interest budgeted for new line of credit if needed.

16. The Bowld Hospital awards do not properly fit the University object code explanation for awards. In the future awards will be properly charged to 39.

17. Expected completion date for Energy Grant was in Fiscal Year 1990.

18. Decrease in nursing agency usage.

19. Storeroom budgets for all Stores for Resale in objects 50-59 and a credit in 48. At the end of the fiscal year the Service Department credit is closed to Inventory.