Mr. Butch Peccolo

# THE UNIVERSITY OF TENNESSEE
# Budget Document
## Fiscal Year 1994-95
**(Revised as of October 31, 1994)**

**Submitted to the Board of Trustees**
**Annual Meeting, 1994**
**(Revised to Reflect Actual Data for Fiscal Year 1994)**

**THE UNIVERSITY OF TENNESSEE**
**June 1994**

**University-Wide Administration**

| | |
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THE UNIVERSITY OF TENNESSEE
Knoxville
Office of the President
February 15, 1995

Presented herewith is the Revised Budget Document for FY 1995. This document is a revision of the Original FY 1995 Budget Document which was submitted to The University of Tennessee Board of Trustees at its annual meeting on June 23, 1994.

The various exhibits, schedules and appendices reflect (1) revisions in the FY 1994 budget estimates through October 31, 1994 and (2) replacement of the FY 1994 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 23, 1994

Office of the President
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Knoxville 37996-0180
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Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

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

The budgets presented in this document reflect funding to support many of the first-year goals presented in the new Five-Year Plan. To ensure that the new resources are being directed to educational programs of the highest priority in accordance with the goals contained in the five-year plans of the various campuses and units, a careful review has been made of the proposed new positions and the other uses of new funds. In all, these budgets reflect the results of program analyses on the part of academic and administrative personnel at all levels, and I submit and recommend them for your approval.

As in previous years, the State appropriations for The University of Tennessee have been set out in detail by the General Assembly. Details of the appropriations for the various campuses and units for the 1992-93, 1993-94, and 1994-95 fiscal years are presented in the "Summary of State Appropriations" on Page 2 of this letter.

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

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

| Distribution | Actual 1993 Appropriations (A) | Actual 1994 Appropriations * (B) | Revised 1995 Appropriations * (C) |
|---|---|---|---|
| UT Chattanooga | $ 27,263,300 | $ 29,266,100 | $ 31,993,100 |
| UT Knoxville | 128,202,149 | 135,695,900 | 146,401,700 |
| UT Martin | 21,193,900 | 22,732,500 | 24,630,400 |
| UT Space Institute | 4,868,700 | 5,159,700 | 5,668,600 |
| UT, Memphis | | | |
| Other Specialized Units | $ 41,223,200 | $ 42,860,500 | $ 46,283,600 |
| College of Medicine Units | 27,488,700 | 29,714,000 | 33,096,400 |
| Family Medicine Units | 2,978,700 | 3,441,600 | 4,063,100 |
| Total UT, Memphis | $ 71,690,600 | $ 76,016,100 | $ 83,443,100 |
| Agricultural Experiment Station | 15,899,000 | 16,624,400 | 17,917,000 |
| Agricultural Extension Service | 18,060,300 | 19,127,900 | 20,779,900 |
| Veterinary Medicine | 9,663,700 | 10,161,500 | 11,114,300 |
| Institute for Public Service | 3,742,500 | 3,847,300 | 4,158,700 |
| Municipal Technical Adv. Service | 990,400 | 1,065,800 | 1,175,100 |
| County Technical Asst. Service | 756,600 | 817,200 | 904,700 |
| University-wide Administration | 1,948,100 | 2,037,500 | 2,133,000 |
| Total State Appropriations | $ 304,279,249 | $ 322,551,900 | $ 350,319,600 |

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

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

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

* This is a change from the budget message dated June 23 included with the Original Budget Document.

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

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

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

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

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

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

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

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

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

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

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

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

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

1. The budgets presented be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1994-95 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.

2. The proposed fee and tuition schedules be adopted for 1994-95.

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

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

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

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

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

Respectfully Submitted,

Joseph E. Johnson
President

# Unrestricted Current Funds Section

**EXHIBIT A**
**University**

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

| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
|---|---|---|---|---|
| **UNRESTRICTED CURRENT REVENUES** | | | | |
| A. Educational and General Funds | | | | |
| 1. Tuition and Fees | $ 108,698,688 | $ 114,704,369 | $ 117,076,666 | $ 117,201,700 |
| 2. Federal Appropriations | 13,333,292 | 13,608,242 | 13,129,186 | 13,144,304 |
| 3. State Appropriations | 304,279,249 | 322,551,900 | 336,896,500 | 350,319,600 |
| 4. Local Appropriations | 1,824,001 | 1,903,690 | 1,934,052 | 1,998,965 |
| 5. Federal Gifts, Grants & Contracts | 15,044,694 | 15,059,184 | 14,803,042 | 15,027,084 |
| 6. State Gifts, Grants & Contracts | 935,800 | 1,133,705 | 1,001,038 | 1,022,362 |
| 7. Local Gifts, Grants & Contracts | 2,930,005 | 3,566,476 | 3,596,735 | 3,598,476 |
| 8. Private Gifts, Grants & Contracts | 3,805,753 | 4,309,025 | 4,246,771 | 4,389,652 |
| 9. Endowment Income | 63,003 | 63,919 | 56,900 | 56,900 |
| 10. Sales & Services of Educational Activities | 30,282,891 | 33,565,203 | 32,758,474 | 32,812,614 |
| 11. Other Sources | 12,515,485 | 14,543,122 | 15,030,918 | 15,034,854 |
| Total Educational & General Funds | $ 493,712,861 | $ 525,008,835 | $ 540,530,282 | $ 554,606,511 |
| B. Auxiliary Enterprises Funds | 90,386,212 | 97,397,952 | 96,086,545 | 96,808,256 |
| C. Hospitals Funds | 294,372,228 | 306,957,973 | 289,019,838 | 303,232,303 |
| TOTAL CURRENT REVENUES | $ 878,471,301 | $ 929,364,760 | $ 925,636,665 | $ 954,647,070 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | |
| A. Educational and General Funds | | | | |
| 1. Instruction | $ 177,757,890 | $ 195,830,777 | $ 207,071,694 | $ 213,853,800 |
| 2. Research | 25,888,928 | 27,684,699 | 26,089,005 | 28,269,041 |
| 3. Public Service | 33,749,412 | 37,528,708 | 39,509,621 | 41,676,966 |
| 4. Academic Support | 45,965,219 | 49,040,703 | 48,290,644 | 50,590,877 |
| 5. Student Services | 24,300,135 | 26,566,800 | 26,574,080 | 27,409,444 |
| 6. Institutional Support | 38,422,608 | 44,031,179 | 46,641,176 | 48,119,538 |
| 7. Staff Benefits | 82,142,002 | 87,075,074 | 95,452,466 | 97,795,082 |
| 8. Operation & Maint. of Plant | 35,086,038 | 40,023,255 | 40,576,157 | 41,885,479 |
| 9. Scholarships & Fellowships | 12,795,464 | 14,902,392 | 14,746,040 | 15,011,593 |
| Total E&G Expenditures | $ 476,107,696 | $ 522,683,587 | $ 544,950,883 | $ 564,611,820 |
| Mandatory Transfers (In)/Out | 2,491,159 | 2,016,110 | 2,953,973 | 2,953,973 |
| Non-Mandatory Transfers (In)/Out | 2,923,560 | (1,672,405) | (6,569,796) | (5,740,500) |
| Total Educational and General | $ 481,522,415 | $ 523,027,292 | $ 541,335,060 | $ 561,825,293 |
| B. Auxiliary Enterprises Funds | | | | |
| Expenditures | $ 75,222,325 | $ 80,141,014 | $ 80,376,171 | $ 80,771,838 |
| Mandatory Transfers (In)/Out | 8,863,139 | 8,684,463 | 11,091,222 | 11,091,222 |
| Non-Mandatory Transfers (In)/Out | 5,824,641 | 8,284,529 | 4,611,374 | 4,608,654 |
| Total Auxiliary Enterprises | $ 89,910,105 | $ 97,110,006 | $ 96,078,767 | $ 96,471,714 |
| C. Hospitals Funds Expenditures & Transfers | $ 278,131,316 | $ 303,716,362 | $ 284,298,728 | $ 294,864,948 |
| TRANSFER TO/(FROM) FUND BALANCE | | | | |
| E&G Funds | $ 12,190,446 | $ 1,981,543 | $ (804,778) | $ (7,218,782) |
| Auxiliary Enterprises Funds | 476,107 | 287,946 | 7,778 | 336,542 |
| Hospitals Funds | 16,240,912 | 3,241,611 | 4,721,110 | 8,367,355 |
| Total Transfers To/(From) Fund Balance | $ 28,907,465 | $ 5,511,100 | $ 3,924,110 | $ 1,485,115 |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | |
| E&G Funds | $ 493,712,861 | $ 525,008,835 | $ 540,530,282 | $ 554,606,511 |
| Auxiliary Enterprises Funds | 90,386,212 | 97,397,952 | 96,086,545 | 96,808,256 |
| Hospitals Funds | 294,372,228 | 306,957,973 | 289,019,838 | 303,232,303 |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 878,471,301 | $ 929,364,760 | $ 925,636,665 | $ 954,647,070 |

**THE UNIVERSITY OF TENNESSEE** **EXHIBIT B**

**Budget Summary**

**Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers**

**(By Major Budget Entity)**

**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

| | Chattanooga | | | | Knoxville | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | $ 14,864,681 | $ 16,400,276 [1] | $ 17,223,584 | $ 17,223,584 | $ 68,069,391 | $ 70,883,745 | $ 71,468,815 | $ 71,498,815 |
| 2. Federal Appropriations | | | | | 40,955 | 25,000 | 40,955 | 40,955 |
| 3. State Appropriations | 27,263,300 | 29,266,100 | 30,775,100 | 31,993,100 | 128,202,149 | 135,695,900 | 140,738,100 | 146,401,700 |
| 4. Local Appropriations | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 160,465 | 167,136 | 154,998 | 159,040 | 7,113,025 | 7,250,936 | 7,325,000 | 7,325,000 |
| 6. State Gifts, Grants & Contracts | 32,574 | 41,542 | | 21,324 | 659,290 | 810,941 | 750,000 | 750,000 |
| 7. Local Gifts, Grants & Contracts | (1,720) | 4,720 | | 1,741 | 38,917 | 63,123 | 50,000 | 50,000 |
| 8. Private Gifts, Grants & Contracts | 551,397 | 630,953 | 652,340 | 665,263 | 1,315,879 | 1,459,555 | 1,701,300 | 1,694,300 |
| 9. Endowment Income | | | | | 42,158 | 42,514 | 42,000 | 42,000 |
| 10. Sales & Services of Educational Activities | 2,404,587 | 2,514,878 | 2,300,853 | 2,300,853 | 6,188,885 | 6,995,978 [1] | 6,576,023 | 6,576,023 |
| 11. Other Sources | 217,919 | 339,472 | 176,640 | 192,776 | 2,963,106 | 3,375,673 | 4,220,496 [2] | 4,220,496 |
| Total Educational & General Funds | $ 45,493,203 | $ 49,365,077 | $ 51,283,515 | $ 52,557,681 | $214,633,755 | $226,603,365 | $232,912,689 | $238,599,289 |
| B. Auxiliary Enterprises Funds | 4,834,230 | 4,455,367 | 4,432,414 | 4,425,842 | 71,795,312 | 78,648,539 | 77,035,058 | 77,735,058 |
| C. Hospitals Funds | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 50,327,433 | $ 53,820,444 | $ 55,715,929 | $ 56,983,523 | $286,429,067 | $305,251,904 | $309,947,747 | $316,334,347 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | $ 16,738,667 | $ 18,773,283 | $ 20,165,704 | $ 21,039,598 | $ 85,680,495 | $ 92,159,183 | $ 96,340,449 | $ 99,319,932 |
| 2. Research | 423,146 | 469,816 | 470,626 | 466,375 | 4,014,388 | 5,409,868 [3] | 3,544,089 [3] | 4,532,476 [3] |
| 3. Public Service | 811,433 | 878,878 | 738,144 | 757,709 | 5,919,678 | 6,933,314 | 8,176,274 [4] | 8,226,539 |
| 4. Academic Support | 3,392,937 | 3,703,583 [2] | 3,166,929 | 3,270,850 | 25,886,570 | 27,413,514 | 26,888,031 | 28,266,091 |
| 5. Student Services | 5,591,878 | 5,868,604 | 5,743,305 | 6,173,199 | 13,812,024 | 15,521,114 | 15,691,507 | 15,993,529 |
| 6. Institutional Support | 3,277,963 | 3,553,531 | 3,871,625 | 4,075,812 | 9,816,180 | 11,508,424 [5] | 12,505,608 [6] | 13,015,482 |
| 7. Staff Benefits | 7,705,078 | 8,002,835 | 9,083,547 | 9,376,111 | 33,777,550 | 35,594,025 | 38,603,000 | 39,418,000 |
| 8. Operation & Maint. of Plant | 4,348,621 | 4,692,638 | 5,011,443 | 5,582,125 [3] | 16,961,389 | 20,370,199 [7] | 19,981,881 | 20,252,070 |
| 9. Scholarships & Fellowships | 1,676,048 | 1,821,890 | 1,896,685 | 1,848,583 | 7,054,077 | 8,309,388 [8] | 7,905,900 | 8,117,220 |
| Total E&G Expenditures | $ 43,965,771 | $ 47,765,058 | $ 50,148,008 | $ 52,590,362 | $202,922,351 | $223,219,029 | $229,636,739 | $237,141,339 |
| Mandatory Transfers (In)/Out | (202,745) [4] | 239,153 [5] | 145,007 | 145,007 | 1,566,292 | 727,701 [9] | 2,100,000 [10] | 2,100,000 |
| Non-Mandatory Transfers (In)/Out | 855,498 | 865,219 | 990,500 | 1,035,000 | 4,625,157 | 3,396,254 | 1,175,950 [11] | 1,557,950 |
| Total Educational and General | $ 44,618,524 | $ 48,869,430 | $ 51,283,515 | $ 53,770,369 | $209,113,800 | $227,342,984 | $232,912,689 | $240,799,289 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| Expenditures | $ 3,442,601 | $ 2,922,774 | $ 2,577,020 | $ 2,584,894 | $ 60,082,924 | $ 64,572,388 | $ 64,844,453 | $ 65,519,453 |
| Mandatory Transfers (In)/Out | 798,055 | 813,326 | 1,134,150 | 1,134,150 | 6,738,417 | 6,630,572 | 8,208,369 | 8,208,369 |
| Non-Mandatory Transfers (In)/Out | 473,085 | 1,386,683 | 721,244 | 721,244 | 5,260,349 | 6,431,501 | 4,017,505 | 4,017,505 |
| Total Auxiliary Enterprises | $ 4,713,741 | $ 5,122,783 | $ 4,432,414 | $ 4,440,288 | $ 72,081,690 | $ 77,634,461 | $ 77,070,327 | $ 77,745,327 |
| C. Hospitals Funds Expenditures & Transfers | | | | | | | | |
| TRANSFER TO/(FROM) FUND BALANCE | | | | | | | | |
| E&G Funds | $ 874,679 | $ 495,647 | | $ (1,212,688) | $ 5,519,955 | $ (739,619) | | $ (2,200,000) |
| Auxiliary Enterprises Funds | 120,489 | (667,416) | | (14,446) | (286,378) | 1,014,078 | $ (35,269) | (10,269) |
| Hospitals Funds | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 995,168 | $ (171,769) | | $ (1,227,134) | $ 5,233,577 | $ 274,459 | $ (35,269) | $ (2,210,269) |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | $ 45,493,203 | $ 49,365,077 | $ 51,283,515 | $ 52,557,681 | $214,633,755 | $226,603,365 | $232,912,689 | $238,599,289 |
| Auxiliary Enterprises Funds | 4,834,230 | 4,455,367 | 4,432,414 | 4,425,842 | 71,795,312 | 78,648,539 | 77,035,058 | 77,735,058 |
| Hospitals Funds | | | | | | | | |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 50,327,433 | $ 53,820,444 | $ 55,715,929 | $ 56,983,523 | $286,429,067 | $305,251,904 | $309,947,747 | $316,334,347 |

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

**EXHIBIT B**
**(Cont.)**

| | Martin | | | | Space Institute | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | $ 10,963,379 | $ 11,562,561 | $ 11,986,393 | $ 12,081,427 | $ 1,352,622 | $ 1,352,067 | $ 1,386,775 | $ 1,386,775 |
| 2. Federal Appropriations | | | | | | | | |
| 3. State Appropriations | 21,193,900 | 22,732,500 | 23,712,500 | 24,630,400 | 4,868,700 | 5,159,700 | 5,439,700 | 5,668,600 |
| 4. Local Appropriations | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 64,160 | 97,968 | 81,500 | 81,500 | 1,328,283 | 929,543 [1] | 750,000 [1] | 970,000 [2] |
| 6. State Gifts, Grants & Contracts | 33,609 | 48,576 | 23,000 | 23,000 | | 3,874 | | |
| 7. Local Gifts, Grants & Contracts | | | | | 362 | | | |
| 8. Private Gifts, Grants & Contracts | 240,210 | 264,994 | 295,950 | 322,908 | 572,250 | 691,194 | 455,000 [3] | 565,000 [4] |
| 9. Endowment Income | | | | | | | | |
| 10. Sales & Services of Educational Activities | 1,334,690 | 1,388,162 | 1,442,756 | 1,496,896 | | | | |
| 11. Other Sources | 83,636 | 52,708 | 87,916 | 75,716 | 8,351 | 6,237 | 5,200 | 5,200 |
| Total Educational & General Funds | $ 33,913,584 | $ 36,147,469 | $ 37,630,015 | $ 38,711,847 | $ 8,130,568 | $ 8,142,615 | $ 8,036,675 | $ 8,595,575 |
| B. Auxiliary Enterprises Funds | 6,749,081 | 6,822,497 | 7,100,656 | 7,115,171 | 228,357 | 187,845 | 194,350 | 194,350 |
| C. Hospitals Funds | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 40,662,665 | $ 42,969,966 | $ 44,730,671 | $ 45,827,018 | $ 8,358,925 | $ 8,330,460 | $ 8,231,025 | $ 8,789,925 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | $ 12,238,357 | $ 13,585,768 | $ 14,236,119 | $ 14,498,966 | $ 3,076,030 | $ 3,362,049 | $ 3,509,695 | $ 3,519,274 [5] |
| 2. Research | 408,321 | 374,365 | 54,890 [1] | 64,387 [1] | 868,072 | 826,559 | 1,063,701 | 1,248,893 [5] |
| 3. Public Service | 403,518 | 398,609 | 391,763 | 403,575 | 14,293 | 2,741 [6] | 35,000 [6] | 35,000 |
| 4. Academic Support | 2,909,339 | 3,326,104 | 3,302,855 | 3,596,588 | 210,727 | 206,183 | 202,931 | 205,773 |
| 5. Student Services | 3,165,545 | 3,364,224 | 3,404,083 | 3,454,261 | 160,817 | 166,963 | 149,076 | 153,008 |
| 6. Institutional Support | 2,229,097 | 2,603,915 [2] | 2,483,599 | 2,476,175 | 1,175,996 | 1,310,183 | 1,391,640 | 1,444,274 |
| 7. Staff Benefits | 5,797,860 | 6,419,101 | 6,838,077 | 7,020,942 | 1,165,881 | 1,190,652 | 1,283,500 | 1,362,001 |
| 8. Operation & Maint. of Plant | 3,508,171 | 3,758,718 | 3,721,024 | 3,824,517 | 1,063,351 | 1,008,666 | 913,706 | 946,160 |
| 9. Scholarships & Fellowships | 1,977,924 | 2,222,093 | 2,393,766 | 2,492,840 | 169,462 | 168,684 | 177,500 | 180,761 |
| Total E&G Expenditures | $ 32,638,132 | $ 36,052,897 | $ 36,826,176 | $ 37,832,251 | $ 7,904,629 | $ 8,242,680 | $ 8,726,749 | $ 9,095,144 |
| Mandatory Transfers (In)/Out | 270,003 | 220,566 | 458,966 [3] | 458,966 | | | | |
| Non-Mandatory Transfers (In)/Out | 772,248 | (153,779) [4] | 344,873 | 682,100 | 265,255 | 222,257 | (690,074) [7] | (453,705) [7] |
| Total Educational and General | $ 33,680,383 | $ 36,119,684 | $ 37,630,015 | $ 38,973,317 | $ 8,169,884 | $ 8,464,937 | $ 8,036,675 | $ 8,641,439 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| Expenditures | $ 5,475,459 | $ 6,087,028 | $ 6,274,553 | $ 5,954,615 | $ 306,643 | $ 249,136 | $ 236,925 | $ 239,645 |
| Mandatory Transfers (In)/Out | 560,800 | 439,649 | 901,103 | 901,103 | | 9,875 | 9,800 | 9,800 |
| Non-Mandatory Transfers (In)/Out | 193,993 | 538,911 | (75,000) | (75,000) | (101,434) | (70,566) | (52,375) | (55,095) |
| Total Auxiliary Enterprises | $ 6,230,252 | $ 7,065,588 | $ 7,100,656 | $ 6,780,718 | $ 205,209 | $ 188,445 | $ 194,350 | $ 194,350 |
| C. Hospitals Funds Expenditures & Transfers | | | | | | | | |
| TRANSFER TO/(FROM) FUND BALANCE | | | | | | | | |
| E&G Funds | $ 233,201 | $ 27,785 | | $ (261,470) | $ (39,316) | $ (322,322) | | $ (45,864) |
| Auxiliary Enterprises Funds | 518,829 | (243,091) | | 334,453 | 23,148 | (600) | | |
| Hospitals Funds | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 752,030 | $ (215,306) | | $ 72,983 | $ (16,168) | $ (322,922) | | $ (45,864) |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | $ 33,913,584 | $ 36,147,469 | $ 37,630,015 | $ 38,711,847 | $ 8,130,568 | $ 8,142,615 | $ 8,036,675 | $ 8,595,575 |
| Auxiliary Enterprises Funds | 6,749,081 | 6,822,497 | 7,100,656 | 7,115,171 | 228,357 | 187,845 | 194,350 | 194,350 |
| Hospitals Funds | | | | | | | | |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 40,662,665 | $ 42,969,966 | $ 44,730,671 | $ 45,827,018 | $ 8,358,925 | $ 8,330,460 | $ 8,231,025 | $ 8,789,925 |

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

**EXHIBIT B**
**(Cont.)**

| | Memphis - Other Specialized Units | | | | College of Medicine Units | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | $ 5,566,257 | $ 6,053,015 | $ 6,141,566 | $ 6,141,566 | $ 6,518,482 | $ 6,952,123 | $ 7,300,773 | $ 7,300,773 |
| 2. Federal Appropriations | | | | | | | | |
| 3. State Appropriations | 41,223,200 | 42,860,500 | 44,741,200 | 46,283,600 | 27,488,700 | 29,714,000 | 31,641,700 | 33,096,400 |
| 4. Local Appropriations | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 5,686,382 | 5,824,650 | 5,599,053 | 5,599,053 | | | | |
| 6. State Gifts, Grants & Contracts | 106,410 | 147,495 | 158,638 | 158,638 | | | | |
| 7. Local Gifts, Grants & Contracts | 241,357 | 240,557 | 239,585 | 239,585 | 2,640,170 | 3,252,187 [1] | 3,304,150 | 3,304,150 |
| 8. Private Gifts, Grants & Contracts | 780,524 | 926,880 | 951,331 | 951,331 | | | | |
| 9. Endowment Income | | | | | | | | |
| 10. Sales & Services of Educational Activities | 4,660,634 | 4,989,898 | 4,969,950 | 4,969,950 | 635,102 | 687,289 | 700,340 | 700,340 |
| 11. Other Sources | 538,857 | 746,487 [1] | 940,838 [1] | 940,838 [1] | 96,014 | | | |
| Total Educational & General Funds | $ 58,803,621 | $ 61,789,482 | $ 63,742,161 | $ 65,284,561 | $ 37,378,468 | $ 40,605,599 | $ 42,946,963 | $ 44,401,663 |
| B. Auxiliary Enterprises Funds | 6,779,231 | 7,283,704 | 7,324,067 | 7,337,835 | | | | |
| C. Hospitals Funds | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 65,582,852 | $ 69,073,186 | $ 71,066,228 | $ 72,622,396 | $ 37,378,468 | $ 40,605,599 | $ 42,946,963 | $ 44,401,663 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | $ 14,629,099 | $ 16,089,267 | $ 16,939,948 | $ 17,531,136 | $ 27,385,591 | $ 31,715,231 | $ 33,604,962 | $ 35,080,239 |
| 2. Research | 1,371,030 | 1,353,926 | 1,365,005 | 1,392,934 | | | | |
| 3. Public Service | 405,148 | 462,886 | 450,750 | 462,101 | | | | |
| 4. Academic Support | 9,694,955 | 10,169,407 | 9,951,734 | 10,332,058 | 1,919,985 | 2,083,114 | 2,387,683 [2] | 2,447,732 [2] |
| 5. Student Services | 1,569,871 | 1,645,895 | 1,586,109 | 1,635,447 | | | | |
| 6. Institutional Support | 6,462,152 | 7,571,638 [2] | 7,117,590 | 7,398,842 | | | | |
| 7. Staff Benefits | 10,954,569 | 11,464,925 | 12,424,226 | 12,758,055 | 6,119,329 | 6,841,019 | 6,954,318 | 7,191,861 |
| 8. Operation & Maint. of Plant | 8,168,865 | 9,119,184 [3] | 9,701,610 [3] | 9,946,817 [3] | | | | |
| 9. Scholarships & Fellowships | 1,895,453 | 2,362,837 | 2,327,189 | 2,327,189 | | | | |
| Total E&G Expenditures | $ 55,151,142 | $ 60,239,965 | $ 61,864,161 | $ 63,784,579 | $ 35,424,905 | $ 40,639,364 | $ 42,946,963 | $ 44,719,832 |
| Mandatory Transfers (In)/Out | 858,966 | 852,683 [4] | 250,000 | 250,000 | | | | |
| Non-Mandatory Transfers (In)/Out | (346,536) [5] | 1,685,654 [5] | 1,589,000 | 1,994,669 [5] | 1,953,563 [3] | (33,765) [3] | | (318,169) [3] |
| Total Educational and General | $ 55,663,572 | $ 62,778,302 | $ 63,703,161 | $ 66,029,248 | $ 37,378,468 | $ 40,605,599 | $ 42,946,963 | $ 44,401,663 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| Expenditures | $ 5,914,699 | $ 6,309,687 | $ 6,443,220 | $ 6,473,231 | | | | |
| Mandatory Transfers (In)/Out | 765,866 | 791,042 | 837,800 | 837,800 | | | | |
| Non-Mandatory Transfers (In)/Out | (1,353) | (2,000) | | | | | | |
| Total Auxiliary Enterprises | $ 6,679,212 | $ 7,098,729 | $ 7,281,020 | $ 7,311,031 | | | | |
| C. Hospitals Funds Expenditures & Transfers | | | | | | | | |
| TRANSFER TO/(FROM) FUND BALANCE | | | | | | | | |
| E&G Funds | $ 3,140,049 | $ (988,820) | $ 39,000 | $ (744,687) | | | | |
| Auxiliary Enterprises Funds | 100,019 | 184,975 | 43,047 | 26,804 | | | | |
| Hospitals Funds | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 3,240,068 | $ (803,845) | $ 82,047 | $ (717,883) | | | | |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | $ 58,803,621 | $ 61,789,482 | $ 63,742,161 | $ 65,284,561 | $ 37,378,468 | $ 40,605,599 | $ 42,946,963 | $ 44,401,663 |
| Auxiliary Enterprises Funds | 6,779,231 | 7,283,704 | 7,324,067 | 7,337,835 | | | | |
| Hospitals Funds | | | | | | | | |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 65,582,852 | $ 69,073,186 | $ 71,066,228 | $ 72,622,396 | $ 37,378,468 | $ 40,605,599 | $ 42,946,963 | $ 44,401,663 |

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

**EXHIBIT B**
**(Cont.)**

| | Family Medicine Units | | | | Total UT, Memphis | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | | | | | $ 12,084,739 | $ 13,005,138 | $ 13,442,339 | $ 13,442,339 |
| 2. Federal Appropriations | | | | | | | | |
| 3. State Appropriations | $ 2,978,700 | $ 3,441,600 | $ 3,716,300 | $ 4,063,100 | 71,690,600 | 76,016,100 | 80,099,200 | 83,443,100 |
| 4. Local Appropriations | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | | | | | 5,686,382 | 5,824,650 | 5,599,053 | 5,599,053 |
| 6. State Gifts, Grants & Contracts | | | | | 106,410 | 147,495 | 158,638 | 158,638 |
| 7. Local Gifts, Grants & Contracts | 5,992 | 5,890 | 3,000 | 3,000 | 2,887,519 | 3,498,634 | 3,546,735 | 3,546,735 |
| 8. Private Gifts, Grants & Contracts | | | | | 780,524 | 926,880 | 951,331 | 951,331 |
| 9. Endowment Income | | | | | | | | |
| 10. Sales & Services of Educational Activities | 9,188,319 | 10,784,507 [1] | 10,967,751 | 10,967,751 | 14,484,055 | 16,461,694 | 16,638,041 | 16,638,041 |
| 11. Other Sources | 154,316 | 87,379 | 125,000 | 125,000 | 789,187 | 833,866 | 1,065,838 | 1,065,838 |
| Total Educational & General Funds | $ 12,327,327 | $ 14,319,376 | $ 14,812,051 | $ 15,158,851 | $108,509,416 | $116,714,457 | $121,501,175 | $124,845,075 |
| B. Auxiliary Enterprises Funds | | | | | 6,779,231 | 7,283,704 | 7,324,067 | 7,337,835 |
| C. Hospitals Funds | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 12,327,327 | $ 14,319,376 | $ 14,812,051 | $ 15,158,851 | $115,288,647 | $123,998,161 | $128,825,242 | $132,182,910 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | $ 9,532,962 | $ 10,761,724 | $ 12,460,299 [2] | $ 12,650,218 | $ 51,547,652 | $ 58,566,222 | $ 63,005,209 | $ 65,261,593 |
| 2. Research | | | | | 1,371,030 | 1,353,926 | 1,365,005 | 1,392,934 |
| 3. Public Service | | | | | 405,148 | 462,886 | 450,750 | 462,101 |
| 4. Academic Support | | | | | 11,614,940 | 12,252,521 | 12,339,417 | 12,779,790 |
| 5. Student Services | | | | | 1,569,871 | 1,645,895 | 1,586,109 | 1,635,447 |
| 6. Institutional Support | | | | | 6,462,152 | 7,571,638 | 7,117,590 | 7,398,842 |
| 7. Staff Benefits | 1,577,726 | 1,752,879 | 2,284,152 [2] | 2,424,933 | 18,651,624 | 20,058,823 | 21,662,696 | 22,374,849 |
| 8. Operation & Maint. of Plant | | | | | 8,168,865 | 9,119,184 | 9,701,610 | 9,946,817 |
| 9. Scholarships & Fellowships | | | | | 1,895,453 | 2,362,837 | 2,327,189 | 2,327,189 |
| Total E&G Expenditures | $ 11,110,688 | $ 12,514,603 | $ 14,744,451 | $ 15,075,151 | $101,686,735 | $113,393,932 | $119,555,575 | $123,579,562 |
| Mandatory Transfers (In)/Out | | | | | 858,966 | 852,683 | 250,000 | 250,000 |
| Non-Mandatory Transfers (In)/Out | 66,221 | 46,013 | 67,600 | 71,300 | 1,673,248 | 1,697,902 | 1,656,600 | 1,747,800 |
| Total Educational and General | $ 11,176,909 | $ 12,560,616 | $ 14,812,051 | $ 15,146,451 | $104,218,949 | $115,944,517 | $121,462,175 | $125,577,362 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| Expenditures | | | | | $ 5,914,699 | $ 6,309,687 | $ 6,443,220 | $ 6,473,231 |
| Mandatory Transfers (In)/Out | | | | | 765,866 | 791,042 | 837,800 | 837,800 |
| Non-Mandatory Transfers (In)/Out | | | | | (1,353) | (2,000) | | |
| Total Auxiliary Enterprises | | | | | $ 6,679,212 | $ 7,098,729 | $ 7,281,020 | $ 7,311,031 |
| C. Hospitals Funds Expenditures & Transfers | | | | | | | | |
| TRANSFER TO/(FROM) FUND BALANCE | | | | | | | | |
| E&G Funds | $ 1,150,418 | $ 1,758,760 | | $ 12,400 | $ 4,290,467 | $ 769,940 | $ 39,000 | $ (732,287) |
| Auxiliary Enterprises Funds | | | | | 100,019 | 184,975 | 43,047 | 26,804 |
| Hospitals Funds | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 1,150,418 | $ 1,758,760 | | $ 12,400 | $ 4,390,486 | $ 954,915 | $ 82,047 | $ (705,483) |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | $ 12,327,327 | $ 14,319,376 | $ 14,812,051 | $ 15,158,851 | $108,509,416 | $116,714,457 | $121,501,175 | $124,845,075 |
| Auxiliary Enterprises Funds | | | | | 6,779,231 | 7,283,704 | 7,324,067 | 7,337,835 |
| Hospitals Funds | | | | | | | | |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 12,327,327 | $ 14,319,376 | $ 14,812,051 | $ 15,158,851 | $115,288,647 | $123,998,161 | $128,825,242 | $132,182,910 |

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

**EXHIBIT B**
**(Cont.)**

| | Agricultural Experiment Station | | | | Agricultural Extension Service | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | | | | | | | | |
| 2. Federal Appropriations | $ 4,899,311 | $ 4,870,596 | $ 5,228,649 | $ 5,243,767 | $ 8,393,027 [1] | $ 8,712,646 [1] | $ 7,859,582 | $ 7,859,582 |
| 3. State Appropriations | 15,899,000 | 16,624,400 | 17,274,700 | 17,917,000 | 18,060,300 | 19,127,900 | 20,043,700 | 20,779,900 |
| 4. Local Appropriations | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 205,540 | 199,313 | 170,000 | 170,000 | | | | |
| 6. State Gifts, Grants & Contracts | 17,491 | 18,972 | 15,000 | 15,000 | | | | |
| 7. Local Gifts, Grants & Contracts | 4,926 | | | | | | | |
| 8. Private Gifts, Grants & Contracts | 71,394 | 52,312 | 60,000 | 60,000 | | | | |
| 9. Endowment Income | | | | | | | | |
| 10. Sales & Services of Educational Activities | 3,242,336 | 3,353,761 | 2,952,000 [1] | 2,952,000 | 208,968 | 200,381 | 181,800 | 181,800 |
| 11. Other Sources | 6,668 | 48,032 [2] | 2,000 | 2,000 | 9,876 | 14,993 | 10,000 | 10,000 |
| Total Educational & General Funds | $ 24,346,666 | $ 25,167,386 | $ 25,702,349 | $ 26,359,767 | $ 26,672,171 | $ 28,055,920 | $ 28,095,082 | $ 28,831,282 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| C. Hospitals Funds | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 24,346,666 | $ 25,167,386 | $ 25,702,349 | $ 26,359,767 | $ 26,672,171 | $ 28,055,920 | $ 28,095,082 | $ 28,831,282 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | | | | | | | | |
| 2. Research | $ 18,595,087 | $ 19,004,774 | $ 19,370,694 | $ 20,343,976 | | | | |
| 3. Public Service | | | | | $ 19,806,398 | $ 21,998,848 [2] | $ 22,218,950 | $ 23,696,938 [2] |
| 4. Academic Support | 551,574 | 604,359 | 687,968 | 705,675 | 129,381 | 130,427 | 217,560 [3] | 220,987 |
| 5. Student Services | | | | | | | | |
| 6. Institutional Support | 404,664 | 490,822 | 454,037 | 512,118 | 422,808 | 456,000 | 512,001 | 502,001 |
| 7. Staff Benefits | 4,263,459 | 4,412,560 | 4,981,250 | 5,060,250 | 4,326,846 | 4,487,849 | 5,465,891 | 5,485,891 |
| 8. Operation & Maint. of Plant | | | | | | | | |
| 9. Scholarships & Fellowships | | | | | | | | |
| Total E&G Expenditures | $ 23,814,784 | $ 24,512,515 | $ 25,493,949 | $ 26,622,019 | $ 24,685,433 | $ 27,073,124 | $ 28,414,402 | $ 29,905,817 |
| Mandatory Transfers (In)/Out | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | 138,107 | 184,508 | 208,400 | 194,900 | 1,138,784 [4] | 229,826 | 230,700 | 448,400 [5] |
| Total Educational and General | $ 23,952,891 | $ 24,697,023 | $ 25,702,349 | $ 26,816,919 | $ 25,824,217 | $ 27,302,950 | $ 28,645,102 | $ 30,354,217 |
| 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 | $ 393,775 | $ 470,363 | | $ (457,152) | $ 847,954 | $ 752,970 | $ (550,020) | $ (1,522,935) |
| Auxiliary Enterprises Funds | | | | | | | | |
| Hospitals Funds | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 393,775 | $ 470,363 | | $ (457,152) | $ 847,954 | $ 752,970 | $ (550,020) | $ (1,522,935) |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | $ 24,346,666 | $ 25,167,386 | $ 25,702,349 | $ 26,359,767 | $ 26,672,171 | $ 28,055,920 | $ 28,095,082 | $ 28,831,282 |
| Auxiliary Enterprises Funds | | | | | | | | |
| Hospitals Funds | | | | | | | | |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 24,346,666 | $ 25,167,386 | $ 25,702,349 | $ 26,359,767 | $ 26,672,171 | $ 28,055,920 | $ 28,095,082 | $ 28,831,282 |

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

EXHIBIT B
(Cont.)

| | Veterinary Medicine | | | | Institute for Public Service | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | $ 1,363,875 | $ 1,500,580 | $ 1,568,760 | $ 1,568,760 | | | | |
| 2. Federal Appropriations | | | | | | | | |
| 3. State Appropriations | 9,663,700 | 10,161,500 | 10,743,600 | 11,114,300 | $ 3,742,500 | $ 3,847,300 | $ 4,002,300 | $ 4,158,700 |
| 4. Local Appropriations | | | | | 120,000 | 120,000 | 120,000 | 120,000 |
| 5. Federal Gifts, Grants & Contracts | 407,282 | 489,151 | 475,500 | 475,500 | 79,533 | 99,901 | 246,991 [1] | 246,991 |
| 6. State Gifts, Grants & Contracts | 49,066 | 45,361 | 44,400 | 44,400 | 37,359 | 16,944 | 10,000 | 10,000 |
| 7. Local Gifts, Grants & Contracts | | | | | | | | |
| 8. Private Gifts, Grants & Contracts | 21,081 | 33,510 | 30,850 | 30,850 | | 8,273 | | |
| 9. Endowment Income | | | | | | | | |
| 10. Sales & Services of Educational Activities | 2,017,297 | 2,256,495 | 2,171,000 | 2,171,000 | 402,073 | 393,855 | 496,001 [2] | 496,001 |
| 11. Other Sources | 73,879 | 96,406 | 97,000 | 97,000 | 810,051 | 842,198 | 874,028 | 874,028 |
| Total Educational & General Funds | $ 13,596,180 | $ 14,583,003 | $ 15,131,110 | $ 15,501,810 | $ 5,191,516 | $ 5,328,471 | $ 5,749,320 | $ 5,905,720 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| C. Hospitals Funds | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 13,596,180 | $ 14,583,003 | $ 15,131,110 | $ 15,501,810 | $ 5,191,516 | $ 5,328,471 | $ 5,749,320 | $ 5,905,720 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | $ 8,476,689 | $ 9,384,272 | $ 9,814,518 | $ 10,214,437 | | | | |
| 2. Research | 208,884 | 245,391 | 220,000 | 220,000 | | | | |
| 3. Public Service | | | | | $ 3,721,875 | $ 3,960,129 | $ 4,535,287 [3] | $ 4,868,255 [3] |
| 4. Academic Support | 1,114,853 | 1,260,963 | 1,328,992 | 1,384,639 | | | | |
| 5. Student Services | | | | | | | | |
| 6. Institutional Support | 181,131 | 224,400 | 244,335 | 244,335 | 268,333 | 291,165 | 322,941 | 332,099 |
| 7. Staff Benefits | 1,933,674 | 2,101,987 | 2,303,386 | 2,303,386 | 789,311 | 810,233 | 987,471 | 1,005,871 |
| 8. Operation & Maint. of Plant | 1,035,641 | 1,073,850 | 1,246,493 [1] | 1,333,790 [1] | | | | |
| 9. Scholarships & Fellowships | 22,500 | 17,500 | 45,000 | 45,000 | | | | |
| Total E&G Expenditures | $ 12,973,372 | $ 14,308,363 | $ 15,202,724 | $ 15,745,587 | $ 4,779,519 | $ 5,061,527 | $ 5,845,699 | $ 6,206,225 |
| Mandatory Transfers (In)/Out | (1,357) | (1,521) | | | | | | |
| Non-Mandatory Transfers (In)/Out | 261,568 [2] | 327,051 [2] | 107,500 | 113,200 | 401,371 [4] | 262,678 [4] | 16,555 | 19,655 |
| Total Educational and General | $ 13,233,583 | $ 14,633,893 | $ 15,310,224 | $ 15,858,787 | $ 5,180,890 | $ 5,324,205 | $ 5,862,254 | $ 6,225,880 |
| 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 | $ 362,597 | $ (50,890) | $ (179,114) | $ (356,977) | $ 10,626 | $ 4,266 | $ (112,934) | $ (320,160) |
| Auxiliary Enterprises Funds | | | | | | | | |
| Hospitals Funds | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 362,597 | $ (50,890) | $ (179,114) | $ (356,977) | $ 10,626 | $ 4,266 | $ (112,934) | $ (320,160) |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | $ 13,596,180 | $ 14,583,003 | $ 15,131,110 | $ 15,501,810 | $ 5,191,516 | $ 5,328,471 | $ 5,749,320 | $ 5,905,720 |
| Auxiliary Enterprises Funds | | | | | | | | |
| Hospitals Funds | | | | | | | | |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 13,596,180 | $ 14,583,003 | $ 15,131,110 | $ 15,501,810 | $ 5,191,516 | $ 5,328,471 | $ 5,749,320 | $ 5,905,720 |

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

EXHIBIT B
(Cont.)

| | Municipal Technical Advisory Service | | | | County Technical Assistance Service | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | | | | | | | | |
| 2. Federal Appropriations | | | | | | | | |
| 3. State Appropriations | $ 990,400 | $ 1,065,800 | $ 1,120,200 | $ 1,175,100 | $ 756,600 | $ 817,200 | $ 861,300 | $ 904,700 |
| 4. Local Appropriations | 887,582 | 971,480 | 1,008,052 | 1,034,625 | 816,419 | 812,211 | 806,000 | 844,340 |
| 5. Federal Gifts, Grants & Contracts | 24 | 587 | | | | | | |
| 6. State Gifts, Grants & Contracts | | | | | | | | |
| 7. Local Gifts, Grants & Contracts | | | | | | | | |
| 8. Private Gifts, Grants & Contracts | | | | | | | | |
| 9. Endowment Income | | | | | | | | |
| 10. Sales & Services of Educational Activities | | | | | | | | |
| 11. Other Sources | | 21,000 | 12,000 | 12,000 | 4,788 | 5,915 | 4,800 | 4,800 |
| Total Educational & General Funds | $ 1,878,006 | $ 2,058,867 | $ 2,140,252 | $ 2,221,725 | $ 1,577,807 | $ 1,635,326 | $ 1,672,100 | $ 1,753,840 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| C. Hospitals Funds | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 1,878,006 | $ 2,058,867 | $ 2,140,252 | $ 2,221,725 | $ 1,577,807 | $ 1,635,326 | $ 1,672,100 | $ 1,753,840 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | | | | | | | | |
| 2. Research | | | | | | | | |
| 3. Public Service | $ 1,405,738 | $ 1,575,643 | $ 1,566,051 | $ 1,658,727 | $ 1,261,331 | $ 1,317,660 | $ 1,397,402 | $ 1,568,122 [1] |
| 4. Academic Support | 154,898 | 143,049 | 155,961 | 160,484 | | | | |
| 5. Student Services | | | | | | | | |
| 6. Institutional Support | 15,300 | 15,300 | 15,300 | 15,300 | 13,100 | 13,100 | 13,100 | 13,100 |
| 7. Staff Benefits | 323,496 | 351,072 | 376,538 | 376,538 | 233,364 | 227,802 | 267,110 | 268,843 |
| 8. Operation & Maint. of Plant | | | | | | | | |
| 9. Scholarships & Fellowships | | | | | | | | |
| Total E&G Expenditures | $ 1,899,432 | $ 2,085,064 | $ 2,113,850 | $ 2,211,049 | $ 1,507,795 | $ 1,558,562 | $ 1,677,612 | $ 1,850,065 |
| Mandatory Transfers (In)/Out | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | (18,102) [1] | 11,978 | 12,100 | 12,600 | 19,146 | 7,956 | 10,500 | 11,100 |
| Total Educational and General | $ 1,881,330 | $ 2,097,042 | $ 2,125,950 | $ 2,223,649 | $ 1,526,941 | $ 1,566,518 | $ 1,688,112 | $ 1,861,165 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| Expenditures | | | | | | | | |
| Mandatory Transfers (In)/Out | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | | | | | | | | |
| Total Auxiliary Enterprises | | | | | | | | |
| C. Hospitals Funds Expenditures & Transfers | | | | | | | | |
| TRANSFER TO/(FROM) FUND BALANCE | | | | | | | | |
| E&G Funds | $ (3,324) | $ (38,175) | $ 14,302 | $ (1,924) | $ 50,866 | $ 68,808 | $ (16,012) | $ (107,325) |
| Auxiliary Enterprises Funds | | | | | | | | |
| Hospitals Funds | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ (3,324) | $ (38,175) | $ 14,302 | $ (1,924) | $ 50,866 | $ 68,808 | $ (16,012) | $ (107,325) |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | $ 1,878,006 | $ 2,058,867 | $ 2,140,252 | $ 2,221,725 | $ 1,577,807 | $ 1,635,326 | $ 1,672,100 | $ 1,753,840 |
| Auxiliary Enterprises Funds | | | | | | | | |
| Hospitals Funds | | | | | | | | |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 1,878,006 | $ 2,058,867 | $ 2,140,252 | $ 2,221,725 | $ 1,577,807 | $ 1,635,326 | $ 1,672,100 | $ 1,753,840 |

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

**EXHIBIT B**
**(Cont.)**

| | University-wide Administration | | | | Total Education & General & Auxiliary Funds | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | | | | | $108,698,688 | $114,704,369 | $117,076,666 | $117,201,700 |
| 2. Federal Appropriations | | | | | 13,333,292 | 13,608,242 | 13,129,186 | 13,144,304 |
| 3. State Appropriations | $ 1,948,100 | $ 2,037,500 | $ 2,086,100 | $ 2,133,000 | 304,279,249 | 322,551,900 | 336,896,500 | 350,319,600 |
| 4. Local Appropriations | | | | | 1,824,001 | 1,903,690 | 1,934,052 | 1,998,965 |
| 5. Federal Gifts, Grants & Contracts | | | | | 15,044,694 | 15,059,184 | 14,803,042 | 15,027,084 |
| 6. State Gifts, Grants & Contracts | | | | | 935,800 | 1,133,705 | 1,001,038 | 1,022,362 |
| 7. Local Gifts, Grants & Contracts | | | | | 2,930,005 | 3,566,476 | 3,596,735 | 3,598,476 |
| 8. Private Gifts, Grants & Contracts | 253,019 | 241,354 | 100,000 [1] | 100,000 [1] | 3,805,753 | 4,309,025 | 4,246,771 | 4,389,652 |
| 9. Endowment Income | 20,845 | 21,404 | 14,900 | 14,900 | 63,003 | 63,919 | 56,900 | 56,900 |
| 10. Sales & Services of Educational Activities | | | | | 30,282,891 | 33,565,203 | 32,758,474 | 32,812,614 |
| 11. Other Sources | 7,548,026 | 8,906,622 [2] | 8,475,000 | 8,475,000 | 12,515,485 | 14,543,122 | 15,030,918 | 15,034,854 |
| Total Educational & General Funds | $ 9,769,990 | $ 11,206,880 | $ 10,676,000 | $ 10,722,900 | $493,712,861 | $525,008,835 | $540,530,282 | $554,606,511 |
| B. Auxiliary Enterprises Funds | | | | | 90,386,212 | 97,397,952 | 96,086,545 | 96,808,256 |
| C. Hospitals Funds | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 9,769,990 | $ 11,206,880 | $ 10,676,000 | $ 10,722,900 | $584,099,073 | $622,406,787 | $636,616,827 | $651,414,767 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | | | | | $177,757,890 | $195,830,777 | $207,071,694 | $213,853,800 |
| 2. Research | | | | | 25,888,928 | 27,684,699 | 26,089,005 | 28,269,041 |
| 3. Public Service | | | | | 33,749,412 | 37,528,708 | 39,509,621 | 41,676,966 |
| 4. Academic Support | | | | | 45,965,219 | 49,040,703 | 48,290,644 | 50,590,877 |
| 5. Student Services | | | | | 24,300,135 | 26,566,800 | 26,574,080 | 27,409,444 |
| 6. Institutional Support | $ 14,155,886 | $ 15,992,702 [3] | $ 17,709,400 [4] | $ 18,090,000 | 38,422,608 | 44,031,179 | 46,641,176 | 48,119,538 |
| 7. Staff Benefits | 3,173,859 | 3,418,135 | 3,600,000 | 3,742,400 | 82,142,002 | 87,075,074 | 95,452,466 | 97,795,082 |
| 8. Operation & Maint. of Plant | | | | | 35,086,038 | 40,023,255 | 40,576,157 | 41,885,479 |
| 9. Scholarships & Fellowships | | | | | 12,795,464 | 14,902,392 | 14,746,040 | 15,011,593 |
| Total E&G Expenditures | $ 17,329,745 | $ 19,410,837 | $ 21,309,400 | $ 21,832,400 | $476,107,696 | $522,683,587 | $544,950,883 | $564,611,820 |
| Mandatory Transfers (In)/Out | | (22,473) | | | 2,491,159 | 2,016,110 | 2,953,973 | 2,953,973 |
| Non-Mandatory Transfers (In)/Out | (7,208,720) | (8,724,255) | (10,633,400) [5] | (11,109,500) [5] | 2,923,560 | (1,672,405) | (6,569,796) | (5,740,500) |
| Total Educational and General | $ 10,121,025 | $ 10,664,109 | $ 10,676,000 | $ 10,722,900 | $481,522,415 | $523,027,292 | $541,335,060 | $561,825,293 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| Expenditures | | | | | $ 75,222,325 | $ 80,141,014 | $ 80,376,171 | $ 80,771,838 |
| Mandatory Transfers (In)/Out | | | | | 8,863,139 | 8,684,463 | 11,091,222 | 11,091,222 |
| Non-Mandatory Transfers (In)/Out | | | | | 5,824,641 | 8,284,529 | 4,611,374 | 4,608,654 |
| Total Auxiliary Enterprises | | | | | $ 89,910,105 | $ 97,110,006 | $ 96,078,767 | $ 96,471,714 |
| C. Hospitals Funds Expenditures & Transfers | | | | | | | | |
| TRANSFER TO/(FROM) FUND BALANCE | | | | | | | | |
| E&G Funds | $ (351,035) | $ 542,771 | | | $ 12,190,446 | $ 1,981,543 | $ (804,778) | $ (7,218,782) |
| Auxiliary Enterprises Funds | | | | | 476,107 | 287,946 | 7,778 | 336,542 |
| Hospitals Funds | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ (351,035) | $ 542,771 | | | $ 12,666,553 | $ 2,269,489 | $ (797,000) | $ (6,882,240) |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | $ 9,769,990 | $ 11,206,880 | $ 10,676,000 | $ 10,722,900 | $493,712,861 | $525,008,835 | $540,530,282 | $554,606,511 |
| Auxiliary Enterprises Funds | | | | | 90,386,212 | 97,397,952 | 96,086,545 | 96,808,256 |
| Hospitals Funds | | | | | | | | |
| Total Unrestricted Current Funds Expenditures and Transfers | $ 9,769,990 | $ 11,206,880 | $ 10,676,000 | $ 10,722,900 | $584,099,073 | $622,406,787 | $636,616,827 | $651,414,767 |

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

| | Hospitals | | | | Total University | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **UNRESTRICTED CURRENT REVENUES** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Tuition and Fees | | | | | $108,698,688 | $114,704,369 | $117,076,666 | $117,201,700 |
| 2. Federal Appropriations | | | | | 13,333,292 | 13,608,242 | 13,129,186 | 13,144,304 |
| 3. State Appropriations | | | | | 304,279,249 | 322,551,900 | 336,896,500 | 350,319,600 |
| 4. Local Appropriations | | | | | 1,824,001 | 1,903,690 | 1,934,052 | 1,998,965 |
| 5. Federal Gifts, Grants & Contracts | | | | | 15,044,694 | 15,059,184 | 14,803,042 | 15,027,084 |
| 6. State Gifts, Grants & Contracts | | | | | 935,800 | 1,133,705 | 1,001,038 | 1,022,362 |
| 7. Local Gifts, Grants & Contracts | | | | | 2,930,005 | 3,566,476 | 3,596,735 | 3,598,476 |
| 8. Private Gifts, Grants & Contracts | | | | | 3,805,753 | 4,309,025 | 4,246,771 | 4,389,652 |
| 9. Endowment Income | | | | | 63,003 | 63,919 | 56,900 | 56,900 |
| 10. Sales & Services of Educational Activities | | | | | 30,282,891 | 33,565,203 | 32,758,474 | 32,812,614 |
| 11. Other Sources | | | | | 12,515,485 | 14,543,122 | 15,030,918 | 15,034,854 |
| Total Educational & General Funds | | | | | $493,712,861 | $525,008,835 | $540,530,282 | $554,606,511 |
| B. Auxiliary Enterprises Funds | | | | | 90,386,212 | 97,397,952 | 96,086,545 | 96,808,256 |
| C. Hospitals Funds | $294,372,228 | $306,957,973 | $289,019,838 | $303,232,303 | 294,372,228 | 306,957,973 | 289,019,838 | 303,232,303 |
| TOTAL CURRENT REVENUES | $294,372,228 | $306,957,973 | $289,019,838 | $303,232,303 | $878,471,301 | $929,364,760 | $925,636,665 | $954,647,070 |
| **UNRESTRICTED CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | |
| A. Educational and General Funds | | | | | | | | |
| 1. Instruction | | | | | $177,757,890 | $195,830,777 | $207,071,694 | $213,853,800 |
| 2. Research | | | | | 25,888,928 | 27,684,699 | 26,089,005 | 28,269,041 |
| 3. Public Service | | | | | 33,749,412 | 37,528,708 | 39,509,621 | 41,676,966 |
| 4. Academic Support | | | | | 45,965,219 | 49,040,703 | 48,290,644 | 50,590,877 |
| 5. Student Services | | | | | 24,300,135 | 26,566,800 | 26,574,080 | 27,409,444 |
| 6. Institutional Support | | | | | 38,422,608 | 44,031,179 | 46,641,176 | 48,119,538 |
| 7. Staff Benefits | | | | | 82,142,002 | 87,075,074 | 95,452,466 | 97,795,082 |
| 8. Operation & Maint. of Plant | | | | | 35,086,038 | 40,023,255 | 40,576,157 | 41,885,479 |
| 9. Scholarships & Fellowships | | | | | 12,795,464 | 14,902,392 | 14,746,040 | 15,011,593 |
| Total E&G Expenditures | | | | | $476,107,696 | $522,683,587 | $544,950,883 | $564,611,820 |
| Mandatory Transfers (In)/Out | | | | | 2,491,159 | 2,016,110 | 2,953,973 | 2,953,973 |
| Non-Mandatory Transfers (In)/Out | | | | | 2,923,560 | (1,672,405) | (6,569,796) | (5,740,500) |
| Total Educational and General | | | | | $481,522,415 | $523,027,292 | $541,335,060 | $561,825,293 |
| B. Auxiliary Enterprises Funds | | | | | | | | |
| Expenditures | | | | | $ 75,222,325 | $ 80,141,014 | $ 80,376,171 | $ 80,771,838 |
| Mandatory Transfers (In)/Out | | | | | 8,863,139 | 8,684,463 | 11,091,222 | 11,091,222 |
| Non-Mandatory Transfers (In)/Out | | | | | 5,824,641 | 8,284,529 | 4,611,374 | 4,608,654 |
| Total Auxiliary Enterprises | | | | | $ 89,910,105 | $ 97,110,006 | $ 96,078,767 | $ 96,471,714 |
| C. Hospitals Funds Expenditures & Transfers | $278,131,316 | $303,716,362 | $284,298,728 | $294,864,948 | $278,131,316 | $303,716,362 | $284,298,728 | $294,864,948 |
| TRANSFER TO/(FROM) FUND BALANCE | | | | | | | | |
| E&G Funds | | | | | $ 12,190,446 | $ 1,981,543 | $ (804,778) | $ (7,218,782) |
| Auxiliary Enterprises Funds | | | | | 476,107 | 287,946 | 7,778 | 336,542 |
| Hospitals Funds | $ 16,240,912 | $ 3,241,611 | $ 4,721,110 | $ 8,367,355 | 16,240,912 | 3,241,611 | 4,721,110 | 8,367,355 |
| Total Transfers To/(From) Fund Balance | $ 16,240,912 | $ 3,241,611 | $ 4,721,110 | $ 8,367,355 | $ 28,907,465 | $ 5,511,100 | $ 3,924,110 | $ 1,485,115 |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | |
| E&G Funds | | | | | $493,712,861 | $525,008,835 | $540,530,282 | $554,606,511 |
| Auxiliary Enterprises Funds | | | | | 90,386,212 | 97,397,952 | 96,086,545 | 96,808,256 |
| Hospitals Funds | $294,372,228 | $306,957,973 | $289,019,838 | $303,232,303 | 294,372,228 | 306,957,973 | 289,019,838 | 303,232,303 |
| Total Unrestricted Current Funds Expenditures and Transfers | $294,372,228 | $306,957,973 | $289,019,838 | $303,232,303 | $878,471,301 | $929,364,760 | $925,636,665 | $954,647,070 |

**THE UNIVERSITY OF TENNESSEE**
**Unrestricted Educational and General Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 1**

| | Chattanooga | | | | Knoxville | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 3,894,729 | $ 4,004,081 | $ 4,450,279 [6] | $ 4,587,546 | $ 12,982,518 | $ 14,654,877 [12] | $ 15,889,473 | $ 16,245,121 |
| 12 Academic Salaries | 15,276,393 | 16,947,430 | 18,093,876 | 18,589,038 | 66,885,941 | 73,675,255 | 77,976,720 | 80,080,232 |
| 13 GTA, GA, and GRA | 229,042 | 293,982 | 360,498 | 367,161 | 8,805,066 | 9,637,751 | 9,041,663 | 9,581,707 |
| Total Professional Salaries | $ 19,400,164 | $ 21,245,493 | $ 22,904,653 | $ 23,543,745 | $ 88,673,525 | $ 97,967,883 | $102,907,856 | $105,907,060 |
| 15 Total Summer School | $ 879,723 | $ 986,488 | $ 857,369 | $ 857,369 | $ 2,350,505 | $ 2,627,063 | $ 2,865,000 | $ 2,857,619 |
| 16 Clerical & Supporting-Salaried | $ 3,201,108 | $ 3,518,358 | $ 3,736,006 | $ 3,852,752 | $ 18,328,995 | $ 20,208,503 [12] | $ 21,201,521 | $ 21,764,848 |
| 14 Student Employees-Salaried | 37,146 | 38,570 | 59,026 | 59,832 | 102,800 | 95,227 | 69,103 | 70,070 |
| Total Non-Exempt Salaries | $ 3,238,254 | $ 3,556,928 | $ 3,795,032 | $ 3,912,584 | $ 18,431,795 | $ 20,303,730 | $ 21,270,624 | $ 21,834,918 |
| 17 Clerical & Supporting-Hourly | $ 2,239,806 | $ 2,567,909 | $ 2,158,290 | $ 2,223,983 | $ 10,318,203 | $ 12,028,713 [13] | $ 10,640,688 | $ 10,942,123 |
| 18 Student Employees-Hourly | 682,102 | 698,546 | 942,540 [7] | 929,140 | 2,172,282 | 2,426,989 | 2,188,327 | 2,234,733 |
| Total Biweekly Wages | $ 2,921,908 | $ 3,266,455 | $ 3,100,830 | $ 3,153,123 | $ 12,490,485 | $ 14,455,702 | $ 12,829,015 | $ 13,176,856 |
| TOTAL SALARIES AND WAGES | $ 26,440,049 | $ 29,055,364 | $ 30,657,884 | $ 31,466,821 | $121,946,310 | $135,354,378 | $139,872,495 | $143,776,453 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | $ 47,988 | $ 46,041 | | | $ 332,051 | $ 338,143 | $ 420,700 | $ 630,913 [14] |
| 21 Staff Benefits-Required | 4,688,267 | 5,154,476 | $ 5,559,899 | $ 5,802,463 | 20,053,817 | 22,388,645 | 23,368,000 | 24,183,000 |
| 22 Staff Benefits-Optional | 2,289,627 | 2,069,284 | 2,736,448 | 2,786,448 | 10,187,150 | 9,484,095 | 11,435,000 | 11,435,000 |
| 31 Travel | 652,481 | 768,244 | 970,338 [8] | 973,068 | 3,088,187 | 3,473,305 | 3,023,920 | 3,028,875 |
| 32 Motor Vehicle Operations | 113,812 | 123,174 | 117,054 | 117,054 | 714,364 | 761,756 | 790,041 | 789,541 |
| 33 Printing, Duplicating & Binding | 577,492 | 640,007 | 607,480 | 608,380 | 2,215,132 [15] | 2,209,655 [15] | 1,474,443 | 1,493,215 |
| 34 Utilities & Fuel | 2,128,964 | 2,347,282 | 2,214,815 | 2,214,815 | 6,413,996 | 7,532,901 | 7,473,589 | 7,473,589 |
| 35 Communications | 690,341 | 726,145 | 530,276 | 643,864 | 5,878,898 | 5,684,498 | 5,232,439 | 5,235,739 |
| 36 Maintenance & Repairs | 408,439 | 366,583 | 389,867 | 550,193 [3] | 4,859,760 | 6,829,568 [16] | 5,750,251 | 5,751,451 |
| 37 Professional Services & Memberships | 438,799 | 395,908 | 183,952 [8] | 183,952 | 2,445,684 | 2,229,005 | 1,496,916 [17] | 1,497,166 |
| 38 Computer Services | 171,528 | 160,824 | 200,884 | 200,884 | 6,891,846 | 7,181,841 | 6,464,638 | 6,576,384 |
| 39 Supplies | 754,346 | 882,805 | 1,220,459 [9] | 1,322,422 | 6,628,253 | 7,174,979 [15] | 6,076,408 | 6,106,299 |
| 41 Rentals | 59,196 | 99,649 | 108,501 | 108,501 | 690,868 | 781,554 | 854,526 | 855,026 |
| 42 Insurance & Interest | 50,524 | 64,887 | 115,126 | 115,126 | 172,771 | 195,102 | 1,089,000 | 1,081,000 |
| 43 Awards | 576,304 | 872,087 [10] | 745,647 | 679,013 | 4,583,913 | 3,231,911 [18] | 3,826,162 | 3,856,033 |
| 44 Grants & Subsidies | 1,233,297 | 1,561,419 [10] | 1,437,933 | 1,437,933 | 3,052,061 | 5,649,375 [18] | 4,093,992 | 4,093,992 |
| 45 Mandatory Transfers | (202,745) [4] | 239,153 [5] | 145,007 | 145,007 | 1,566,292 | 727,701 [9] | 2,100,000 [10] | 2,100,000 |
| 46 Contractual & Special Services | 1,755,260 | 1,902,533 | 1,499,721 | 2,410,560 [3] | 1,506,712 | 1,629,176 | 5,278,603 [17] | 5,429,458 |
| 47 Non-Mandatory Transfers | 855,498 | 865,219 | 990,500 | 1,035,000 | 4,625,157 | 3,396,254 | 1,175,950 [11] | 1,557,950 |
| 48 Service Department Credits | (1,420,936) | (1,907,841) | (1,192,848) | (1,198,800) | (17,796,100) | (19,708,376) [13] | (18,127,679) | (18,101,979) |
| 49 Other Expenditures | 168,439 | 76,736 | 551,213 [11] | 598,660 | 161,391 | 203,775 | 5,380,269 [19] | 6,917,582 [20] |
| 50-59 Stores for Resale | 427,057 | 586,493 | 138,550 [12] | 138,550 | 5,304,280 | 6,899,396 | 6,237,525 | 6,729,130 |
| Total Operating & Miscellaneous | $ 16,463,978 | $ 18,041,108 | $ 19,270,822 | $ 20,873,093 | $ 73,576,483 | $ 78,294,259 | $ 84,914,693 | $ 88,719,364 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 771,590 | $ 666,241 | $ 655,529 | $ 730,575 | $ 5,776,216 | $ 5,470,905 | $ 1,951,305 | $ 2,096,855 |
| 62 Minor Equipment | 241,921 | 328,876 | | 600 | 1,192,595 | 1,687,895 | 727,584 | 760,005 |
| 63 Library Acquisitions | 661,545 | 717,918 | 699,280 | 699,280 | 4,186,434 | 4,156,363 | 4,708,612 | 4,708,612 |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | 740,376 | 388,814 | 738,000 | 738,000 |
| 73 Improvements other than Buildings | 39,441 | 59,923 | | | 1,695,386 [21] | 1,990,370 [21] | | |
| Total Equipment & Capital Outlay | $ 1,714,497 | $ 1,772,958 | $ 1,354,809 | $ 1,430,455 | $ 13,591,007 | $ 13,694,347 | $ 8,125,501 | $ 8,303,472 |
| TOTAL OPERATING | $ 18,178,475 | $ 19,814,066 | $ 20,625,631 | $ 22,303,548 | $ 87,167,490 | $ 91,988,606 | $ 93,040,194 | $ 97,022,836 |
| TOTAL EXPENDITURES & TRANSFERS | $ 44,618,524 | $ 48,869,430 | $ 51,283,515 | $ 53,770,369 | $209,113,800 | $227,342,984 | $232,912,689 | $240,799,289 |

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

EXHIBIT C
Schedule 1
(Cont.)

| | Martin | | | | Space Institute | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 2,486,355 | $ 2,763,162 [5] | $ 2,931,882 | $ 3,038,739 | $ 788,642 | $ 808,115 | $ 859,547 | $ 898,431 |
| 12 Academic Salaries | 11,357,716 | 12,831,191 [5] | 13,456,633 | 13,785,189 | 2,261,338 | 2,460,514 | 2,463,837 | 2,572,283 |
| 13 GTA, GA, and GRA | 194,797 | 183,563 | 181,980 | 213,663 | 240,267 | 273,860 | 584,063 [8] | 596,473 |
| Total Professional Salaries | $ 14,038,868 | $ 15,777,916 | $ 16,570,495 | $ 17,037,591 | $ 3,290,247 | $ 3,542,489 | $ 3,907,447 | $ 4,067,187 |
| 15 Total Summer School | $ 626,528 | $ 618,747 | $ 618,182 | $ 618,182 | $ 118,368 | $ 116,420 | $ 120,000 | $ 120,000 |
| 16 Clerical & Supporting-Salaried | $ 2,107,038 | $ 2,433,747 | $ 2,453,278 | $ 2,541,089 | $ 21,718 | $ 17,261 | [9] | |
| 14 Student Employees-Salaried | 19,457 | 23,886 | 18,622 | 15,061 | 411 | 12,060 | $ 4,020 | $ 4,020 |
| Total Non-Exempt Salaries | $ 2,126,495 | $ 2,457,633 | $ 2,471,900 | $ 2,556,150 | $ 22,129 | $ 29,321 | $ 4,020 | $ 4,020 |
| 17 Clerical & Supporting-Hourly | $ 2,241,713 | $ 2,357,773 | $ 2,432,254 | $ 2,479,059 | $ 968,896 | $ 966,683 | $ 822,273 [10] | $ 862,741 |
| 18 Student Employees-Hourly | 610,791 | 602,897 | 576,908 | 712,230 | 1,574 | | | |
| Total Biweekly Wages | $ 2,852,504 | $ 2,960,670 | $ 3,009,162 | $ 3,191,289 | $ 970,470 | $ 966,683 | $ 822,273 | $ 862,741 |
| TOTAL SALARIES AND WAGES | $ 19,644,395 | $ 21,814,966 | $ 22,669,739 | $ 23,403,212 | $ 4,401,214 | $ 4,654,913 | $ 4,853,740 | $ 5,053,948 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | $ 4,200 | $ 11,340 | | | $ 20,347 | $ 25,547 | $ 40,084 [11] | $ 42,233 [11] |
| 21 Staff Benefits-Required | 3,513,593 | 3,958,535 | $ 4,090,547 | $ 4,201,895 | 708,420 | 747,535 | 767,500 | 767,500 |
| 22 Staff Benefits-Optional | 1,624,741 | 1,739,930 | 2,037,730 | 2,084,247 | 343,310 | 322,412 | 395,650 | 474,151 |
| 31 Travel | 597,597 | 662,650 | 583,752 | 597,876 | 145,213 | 120,175 | 226,500 [12] | 178,000 |
| 32 Motor Vehicle Operations | 101,126 | 106,809 | 99,990 | 100,990 | 55,823 | 56,784 | 61,000 | 61,000 |
| 33 Printing, Duplicating & Binding | 333,476 | 331,736 | 327,988 | 339,844 | 43,971 | 46,385 | 88,680 [13] | 50,505 [13] |
| 34 Utilities & Fuel | 1,489,249 | 1,285,280 [6] | 1,516,119 [7] | 1,473,819 | 380,218 | 406,855 | 440,900 | 440,900 |
| 35 Communications | 543,300 | 638,163 | 631,026 | 592,776 | 296,378 | 224,822 | 257,068 | 260,268 |
| 36 Maintenance & Repairs | 395,930 | 566,815 [8] | 311,791 | 436,099 [9] | 181,171 | 186,915 | 110,802 [14] | 111,302 |
| 37 Professional Services & Memberships | 358,016 | 377,104 | 212,013 | 223,126 | 66,559 | 76,651 | 49,933 | 50,033 |
| 38 Computer Services | 21,107 | 16,917 | 32,075 | 25,075 | 29,897 | 12,110 | 13,540 | 13,540 |
| 39 Supplies | 900,512 | 843,133 | 980,342 | 969,387 | 237,265 | 192,027 | 202,426 | 300,827 [15] |
| 41 Rentals | 37,113 | 26,838 | 22,382 | 57,935 [10] | 45,607 | 54,957 | 50,370 | 59,634 |
| 42 Insurance & Interest | 47,663 | 44,797 | 133,684 | 133,684 | 18,682 | 19,786 | 19,725 | 19,725 |
| 43 Awards | 1,575,300 | 1,711,779 | 1,963,504 | 2,048,504 | 16,142 | 9,151 | 3,000 | 3,000 |
| 44 Grants & Subsidies | 644,355 | 748,112 | 702,252 | 758,625 | 545,611 | 571,560 | 639,766 [8] | 640,206 [8] |
| 45 Mandatory Transfers | 270,003 | 220,566 | 458,966 [3] | 458,966 | | | | |
| 46 Contractual & Special Services | 1,371,636 | 1,597,812 | 1,450,337 | 1,330,402 | 111,295 | 135,627 | 125,055 | 127,759 |
| 47 Non-Mandatory Transfers | 772,248 | (153,779) [4] | 344,873 | 682,100 | 265,255 | 222,257 | (690,074) [7] | (453,705) [7] |
| 48 Service Department Credits | (1,972,390) | (2,088,005) | (2,003,666) | (2,005,646) | (163,564) | (126,940) | (81,100) [16] | (81,100) [16] |
| 49 Other Expenditures | (94,848) | (70,437) | (526) | 4,474 | (4,351) | (675) | 1,400 | 1,400 |
| 50-59 Stores for Resale | 154,517 | 139,586 | 165,700 | 193,700 | 132 | | | |
| Total Operating & Miscellaneous | $ 12,688,444 | $ 12,715,681 | $ 14,060,879 | $ 14,707,878 | $ 3,343,381 | $ 3,303,941 | $ 2,722,225 | $ 3,067,178 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 721,740 | $ 871,469 | $ 390,833 | $ 373,415 | $ 242,761 | $ 382,699 [17] | $ 328,100 | $ 387,703 [18] |
| 62 Minor Equipment | 205,679 | 290,569 | 126,208 | 37,910 [11] | 74,052 | 17,297 | 12,610 | 12,610 |
| 63 Library Acquisitions | 355,908 | 400,205 | 382,356 | 382,356 | 108,476 | 106,087 | 120,000 | 120,000 |
| 64 Livestock | | | | 2,000 | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | | | | |
| 73 Improvements other than Buildings | 64,217 | 26,794 | | 66,546 | | | | |
| Total Equipment & Capital Outlay | $ 1,347,544 | $ 1,589,037 | $ 899,397 | $ 862,227 | $ 425,289 | $ 506,083 | $ 460,710 | $ 520,313 |
| TOTAL OPERATING | $ 14,035,988 | $ 14,304,718 | $ 14,960,276 | $ 15,570,105 | $ 3,768,670 | $ 3,810,024 | $ 3,182,935 | $ 3,587,491 |
| TOTAL EXPENDITURES & TRANSFERS | $ 33,680,383 | $ 36,119,684 | $ 37,630,015 | $ 38,973,317 | $ 8,169,884 | $ 8,464,937 | $ 8,036,675 | $ 8,641,439 |

**THE UNIVERSITY OF TENNESSEE**
**Unrestricted Educational and General Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 1**
**(Cont.)**

| | Memphis-Other Specialized Units | | | | College of Medicine Units | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 4,774,944 | $ 5,445,810 | $ 5,486,015 | $ 5,635,765 | $ 1,550,789 | $ 1,077,839 [4] | $ 399,503 [5] | $ 404,090 |
| 12 Academic Salaries | 14,894,141 | 16,009,016 | 17,486,652 | 17,976,473 | 24,697,887 | 28,052,992 [4] | 29,994,076 | 31,071,717 |
| 13 GTA, GA, and GRA | 317,414 | 467,928 [6] | 527,528 [6] | 545,238 | 436,800 | 452,525 | 296,418 [6] | 308,920 |
| Total Professional Salaries | $ 19,986,499 | $ 21,922,754 | $ 23,500,195 | $ 24,157,476 | $ 26,685,476 | $ 29,583,356 | $ 30,689,997 | $ 31,784,727 |
| 15 Total Summer School | | | | | | | | |
| 16 Clerical & Supporting-Salaried | $ 6,020,757 | $ 6,656,866 | $ 7,107,886 | $ 7,321,858 | $ 2,943,666 | $ 3,425,806 | $ 3,755,208 | $ 3,875,362 |
| 14 Student Employees-Salaried | 17,358 | 7,985 | 6,820 | 7,091 | | | | |
| Total Non-Exempt Salaries | $ 6,038,115 | $ 6,664,851 | $ 7,114,706 | $ 7,328,949 | $ 2,943,666 | $ 3,425,806 | $ 3,755,208 | $ 3,875,362 |
| 17 Clerical & Supporting-Hourly | $ 6,352,803 | $ 6,937,776 | $ 6,941,509 | $ 7,207,516 | $ 1,362,911 | $ 1,536,914 | $ 1,497,897 | $ 1,526,147 |
| 18 Student Employees-Hourly | 65,052 | 75,300 [7] | 197,353 [7] | 200,750 | 4,401 | | 31,962 | 32,137 |
| Total Biweekly Wages | $ 6,417,855 | $ 7,013,076 | $ 7,138,862 | $ 7,408,266 | $ 1,367,312 | $ 1,536,914 | $ 1,529,859 | $ 1,558,284 |
| TOTAL SALARIES AND WAGES | $ 32,442,469 | $ 35,600,681 | $ 37,753,763 | $ 38,894,691 | $ 30,996,454 | $ 34,546,076 | $ 35,975,064 | $ 37,218,373 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | $ 83,569 | $ 224,802 [8] | $ 195,842 | $ 201,427 | $ 50,776 | $ 71,681 | $ 120,752 [7] | $ 123,648 [7] |
| 21 Staff Benefits-Required | 5,244,049 | 5,764,778 | 5,840,863 | 5,926,635 | 5,520,773 | 6,200,850 | 6,287,217 | 6,524,760 |
| 22 Staff Benefits-Optional | 4,717,633 | 4,633,857 | 5,439,168 | 5,687,225 | 14,571 | 22,023 | | |
| 31 Travel | 477,624 | 638,800 [9] | 468,699 | 479,890 | 212,711 | 226,622 | 163,500 | 163,500 |
| 32 Motor Vehicle Operations | 92,813 | 111,538 | 114,150 | 114,150 | | | | |
| 33 Printing, Duplicating & Binding | 240,058 | 364,112 [9] | 303,028 | 316,669 | 54,051 | 130,861 [8] | 95,796 | 98,284 |
| 34 Utilities & Fuel | 3,182,149 | 3,494,724 [3] | 4,321,812 [3] | 4,321,812 [3] | (12) | | | |
| 35 Communications | 167,814 | 188,497 | 180,159 | 219,326 | 623,272 | 739,513 [8] | 546,019 | 546,174 |
| 36 Maintenance & Repairs | 2,824,200 | 3,314,381 [3] | 2,669,203 | 2,777,918 | 309,132 | 312,951 | 263,446 | 271,855 |
| 37 Professional Services & Memberships | 688,213 | 655,179 | 489,624 | 492,274 | 311,711 | 975,497 [9] | 851,832 [9] | 853,452 |
| 38 Computer Services | (70,525) | (131,252) | 25,593 | 30,653 | 84,310 | 106,111 | 70,831 | 70,831 |
| 39 Supplies | 4,369,925 | 4,252,945 | 4,115,306 | 4,186,515 | 1,472,143 | 1,176,665 | 1,322,227 | 1,364,266 |
| 41 Rentals | 529,134 | 571,170 | 586,197 | 594,021 | 305,343 | 814,160 [10] | 620,845 | 621,343 |
| 42 Insurance & Interest | 44,735 | 49,050 | 113,510 | 113,510 | 621 | 313 | 12,300 | 12,300 |
| 43 Awards | 1,905,935 | 2,387,022 | 2,405,682 | 2,405,682 | | | | |
| 44 Grants & Subsidies | 6,987 | 449,778 [10] | 36,622 | 36,622 | 152,208 | (758,702) [11] | 18,464 | 18,464 |
| 45 Mandatory Transfers | 858,966 | 852,683 [4] | 250,000 | 250,000 | | | | |
| 46 Contractual & Special Services | 2,678,689 | 2,847,101 | 2,861,292 | 2,879,841 | (3,138,475) [12] | (2,334,052) [12] | (670,529) [12] | (670,179) |
| 47 Non-Mandatory Transfers | (346,536) [5] | 1,685,654 [5] | 1,589,000 | 1,994,669 [5] | 1,953,563 [3] | (33,765) [3] | | (318,169) [3] |
| 48 Service Department Credits | (10,213,487) | (10,537,810) | (9,768,727) | (9,792,466) | (2,745,430) | (2,621,573) | (3,503,143) [12] | (3,514,334) |
| 49 Other Expenditures | 335,756 | 101,159 | 30,392 | 30,392 | 4,553 | 7,569 | 15,240 | 15,240 |
| 50-59 Stores for Resale | 2,898,719 | 2,977,528 | 2,638,470 | 2,638,470 | 44,299 | 55,085 | 54,309 | 54,309 |
| Total Operating & Miscellaneous | $ 20,716,420 | $ 24,895,696 | $ 24,905,885 | $ 25,905,235 | $ 5,230,120 | $ 5,091,809 | $ 6,269,106 | $ 6,235,744 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 1,462,671 | $ 1,451,670 | $ 199,263 | $ 361,503 | $ 1,043,641 | $ 847,290 | $ 699,793 | $ 940,622 |
| 62 Minor Equipment | 281,902 | 277,822 | 46,250 | 68,803 | 106,519 | 119,545 | 3,000 | 6,924 |
| 63 Library Acquisitions | 758,868 | 552,433 | 798,000 | 799,016 | 1,734 | 879 | | |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | | | | |
| 73 Improvements other than Buildings | 1,242 | | | | | | | |
| Total Equipment & Capital Outlay | $ 2,504,683 | $ 2,281,925 | $ 1,043,513 | $ 1,229,322 | $ 1,151,894 | $ 967,714 | $ 702,793 | $ 947,546 |
| TOTAL OPERATING | $ 23,221,103 | $ 27,177,621 | $ 25,949,398 | $ 27,134,557 | $ 6,382,014 | $ 6,059,523 | $ 6,971,899 | $ 7,183,290 |
| TOTAL EXPENDITURES & TRANSFERS | $ 55,663,572 | $ 62,778,302 | $ 63,703,161 | $ 66,029,248 | $ 37,378,468 | $ 40,605,599 | $ 42,946,963 | $ 44,401,663 |

**THE UNIVERSITY OF TENNESSEE**
**Unrestricted Educational and General Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 1**
**(Cont.)**

| | Family Medicine Units | | | | Total UT, Memphis | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | | | | | $ 6,325,733 | $ 6,523,649 | $ 5,885,518 | $ 6,039,855 |
| 12 Academic Salaries | $ 5,340,776 | $ 6,301,512 [2] | $ 7,573,985 [2] | $ 7,690,345 | 44,932,804 | 50,363,520 | 55,054,713 | 56,738,535 |
| 13 GTA, GA, and GRA | 27 | | | | 754,241 | 920,453 | 823,946 | 854,158 |
| Total Professional Salaries | $ 5,340,803 | $ 6,301,512 | $ 7,573,985 | $ 7,690,345 | $ 52,012,778 | $ 57,807,622 | $ 61,764,177 | $ 63,632,548 |
| 15 Total Summer School | | | | | | | | |
| 16 Clerical & Supporting-Salaried | $ 1,416,601 | $ 1,713,616 [2] | $ 2,018,383 [2] | $ 2,073,923 | $ 10,381,024 | $ 11,796,288 | $ 12,881,477 | $ 13,271,143 |
| 14 Student Employees-Salaried | | | | | 17,358 | 7,985 | 6,820 | 7,091 |
| Total Non-Exempt Salaries | $ 1,416,601 | $ 1,713,616 | $ 2,018,383 | $ 2,073,923 | $ 10,398,382 | $ 11,804,273 | $ 12,888,297 | $ 13,278,234 |
| 17 Clerical & Supporting-Hourly | $ 591,510 | $ 615,943 | $ 670,926 | $ 688,473 | $ 8,307,224 | $ 9,090,633 | $ 9,110,332 | $ 9,422,136 |
| 18 Student Employees-Hourly | 19,359 | 12,785 | 37,110 | 37,110 | 88,812 | 88,085 | 266,425 | 269,997 |
| Total Biweekly Wages | $ 610,869 | $ 628,728 | $ 708,036 | $ 725,583 | $ 8,396,036 | $ 9,178,718 | $ 9,376,757 | $ 9,692,133 |
| TOTAL SALARIES AND WAGES | $ 7,368,273 | $ 8,643,856 | $ 10,300,404 | $ 10,489,851 | $ 70,807,196 | $ 78,790,613 | $ 84,029,231 | $ 86,602,915 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | | | | $ 472 | $ 134,345 | $ 296,483 | $ 316,594 | $ 325,547 |
| 21 Staff Benefits-Required | $ 912,956 | $ 1,074,099 | $ 1,393,869 | 1,416,222 | 11,677,778 | 13,039,727 | 13,521,949 | 13,867,617 |
| 22 Staff Benefits-Optional | 559,057 | 574,325 | 773,227 | 891,655 | 5,291,261 | 5,230,205 | 6,212,395 | 6,578,880 |
| 31 Travel | 151,811 | 170,615 | 176,400 | 176,400 | 842,146 | 1,036,037 | 808,599 | 819,790 |
| 32 Motor Vehicle Operations | | | | | 92,813 | 111,538 | 114,150 | 114,150 |
| 33 Printing, Duplicating & Binding | 16,671 | 26,817 | 26,520 | 26,520 | 310,780 | 521,790 | 425,344 | 441,473 |
| 34 Utilities & Fuel | 32,763 | 36,597 | 52,000 | 52,000 | 3,214,900 | 3,531,321 | 4,373,812 | 4,373,812 |
| 35 Communications | 176,851 | 204,095 | 216,000 | 216,000 | 967,937 | 1,132,105 | 942,178 | 981,500 |
| 36 Maintenance & Repairs | 187,413 | 122,230 | 160,450 | 160,450 | 3,320,745 | 3,749,562 | 3,093,099 | 3,210,223 |
| 37 Professional Services & Memberships | 43,912 | 98,077 | 66,060 | 66,060 | 1,043,836 | 1,728,753 | 1,407,516 | 1,411,786 |
| 38 Computer Services | 7,814 | 6,756 | 10,450 | 10,450 | 21,599 | (18,385) | 106,874 | 111,934 |
| 39 Supplies | 764,408 | 653,703 | 759,400 | 759,400 | 6,606,476 | 6,083,313 | 6,196,933 | 6,310,181 |
| 41 Rentals | 399,150 | 445,081 | 427,280 | 427,280 | 1,233,627 | 1,830,411 | 1,634,322 | 1,642,644 |
| 42 Insurance & Interest | 10,600 | 89 | 65,000 | 65,000 | 55,956 | 49,452 | 190,810 | 190,810 |
| 43 Awards | 9,250 | 129 | 7,100 | 7,100 | 1,915,185 | 2,387,151 | 2,412,782 | 2,412,782 |
| 44 Grants & Subsidies | | 1,902 | 1,190 | 1,190 | 159,195 | (307,022) | 56,276 | 56,276 |
| 45 Mandatory Transfers | | | | | 858,966 | 852,683 | 250,000 | 250,000 |
| 46 Contractual & Special Services | 103,585 | 73,314 [3] | 122,370 | 122,370 | (356,201) | 586,363 | 2,313,133 | 2,332,032 |
| 47 Non-Mandatory Transfers | 66,221 | 46,013 | 67,600 | 71,300 | 1,673,248 | 1,697,902 | 1,656,600 | 1,747,800 |
| 48 Service Department Credits | 595 | (24) | | | (12,958,322) | (13,159,407) | (13,271,870) | (13,306,800) |
| 49 Other Expenditures | 2,724 | 12,417 | 10,420 | 10,420 | 343,033 | 121,145 | 56,052 | 56,052 |
| 50-59 Stores for Resale | 12,672 | 21,309 | 17,500 | 17,500 | 2,955,690 | 3,053,922 | 2,710,279 | 2,710,279 |
| Total Operating & Miscellaneous | $ 3,458,453 | $ 3,567,544 | $ 4,352,836 | $ 4,497,789 | $ 29,404,993 | $ 33,555,049 | $ 35,527,827 | $ 36,638,768 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 299,199 | $ 276,975 | $ 154,311 | $ 154,311 | $ 2,805,511 | $ 2,575,935 | $ 1,053,367 | $ 1,456,436 |
| 62 Minor Equipment | 50,984 | 72,241 | 3,500 | 3,500 | 439,405 | 469,608 | 52,750 | 79,227 |
| 63 Library Acquisitions | | | 1,000 | 1,000 | 760,602 | 553,312 | 799,000 | 800,016 |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | | | | |
| 73 Improvements other than Buildings | | | | | 1,242 | | | |
| Total Equipment & Capital Outlay | $ 350,183 | $ 349,216 | $ 158,811 | $ 158,811 | $ 4,006,760 | $ 3,598,855 | $ 1,905,117 | $ 2,335,679 |
| TOTAL OPERATING | $ 3,808,636 | $ 3,916,760 | $ 4,511,647 | $ 4,656,600 | $ 33,411,753 | $ 37,153,904 | $ 37,432,944 | $ 38,974,447 |
| TOTAL EXPENDITURES & TRANSFERS | $ 11,176,909 | $ 12,560,616 | $ 14,812,051 | $ 15,146,451 | $104,218,949 | $115,944,517 | $121,462,175 | $125,577,362 |

**THE UNIVERSITY OF TENNESSEE**
**Unrestricted Educational and General Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 1**
**(Cont.)**

| | Agricultural Experiment Station | | | | Agricultural Extension Service | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 769,312 | $ 637,753 | $ 644,918 | $ 666,576 | $ 218,538 | $ 28,191 [6] | $ 28,832 | $ 28,832 |
| 12 Academic Salaries | 8,022,071 | 8,785,074 | 9,905,696 [3] | 10,238,578 | 13,772,077 | 15,055,504 [2,6] | 15,398,418 | 16,103,176 [2] |
| 13 GTA, GA, and GRA | 702,618 | 679,083 | 733,627 | 763,445 | 2,162 | 153 | | 65 |
| Total Professional Salaries | $ 9,494,001 | $ 10,101,910 | $ 11,284,241 | $ 11,668,599 | $ 13,992,777 | $ 15,083,848 | $ 15,427,250 | $ 16,132,073 |
| 15 Total Summer School | | | | | | | | |
| 16 Clerical & Supporting-Salaried | $ 3,921,664 | $ 4,110,512 | $ 4,590,489 [3] | $ 4,725,177 | $ 2,769,616 | $ 3,002,942 | $ 3,108,663 | $ 3,213,258 |
| 14 Student Employees-Salaried | 2,435 | 1,913 | 2,000 | | 4,778 | 2,231 | | |
| Total Non-Exempt Salaries | $ 3,924,099 | $ 4,112,425 | $ 4,592,489 | $ 4,725,177 | $ 2,774,394 | $ 3,005,173 | $ 3,108,663 | $ 3,213,258 |
| 17 Clerical & Supporting-Hourly | $ 229,264 | $ 354,233 | $ 206,400 [3] | $ 215,958 | $ 119,274 | $ 89,021 | $ 112,000 | $ 114,097 |
| 18 Student Employees-Hourly | 181,585 | 179,959 | 98,300 | 100,300 | 34,322 | 40,755 | 38,000 | 40,000 |
| Total Biweekly Wages | $ 410,849 | $ 534,192 | $ 304,700 | $ 316,258 | $ 153,596 | $ 129,776 | $ 150,000 | $ 154,097 |
| TOTAL SALARIES AND WAGES | $ 13,828,949 | $ 14,748,527 | $ 16,181,430 | $ 16,710,034 | $ 16,920,767 | $ 18,218,797 | $ 18,685,913 | $ 19,499,428 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | $ 7,333 | $ 15,333 | $ 1,334 | $ 1,334 | | $ 2,172 | $ 17,500 | $ 17,500 |
| 21 Staff Benefits-Required | 2,343,822 | 2,540,931 | 2,754,250 | 2,823,250 | $ 2,192,342 | 2,445,810 | 3,028,561 | 3,048,561 |
| 22 Staff Benefits-Optional | 1,422,041 | 1,333,805 | 1,660,000 | 1,660,000 | 1,906,688 | 1,798,018 | 2,184,000 | 2,184,000 |
| 31 Travel | 309,392 | 311,794 | 239,850 | 239,850 | 1,090,686 | 1,229,687 [2] | 1,316,250 | 1,616,250 [2] |
| 32 Motor Vehicle Operations | 16,955 | 17,355 | 18,000 | 18,000 | 46,119 | 47,366 | 59,200 | 59,200 |
| 33 Printing, Duplicating & Binding | 183,730 | 135,399 | 163,000 | 163,000 | 571,067 | 487,415 | 403,500 | 498,500 |
| 34 Utilities & Fuel | 399,799 | 404,677 | 391,000 | 431,000 | 31,104 | 95,983 | 81,000 | 81,000 |
| 35 Communications | 215,989 | 218,825 | 221,000 | 231,000 | 260,250 | 298,214 | 352,500 | 352,500 |
| 36 Maintenance & Repairs | 694,177 | 772,718 | 678,500 | 776,500 [4] | 201,228 | 205,539 | 356,500 [7] | 358,500 |
| 37 Professional Services & Memberships | 35,088 | 29,485 | 23,300 | 23,300 | 37,183 | 39,604 | 35,400 | 35,800 |
| 38 Computer Services | 65,364 | 129,455 [5] | 79,400 | 79,400 | 15,533 | 40,317 | 25,000 | 25,000 |
| 39 Supplies | 2,415,389 | 2,406,771 | 2,189,051 | 2,356,853 | 556,698 | 644,434 | 574,500 | 670,000 |
| 41 Rentals | 74,098 | 103,787 [6] | 60,700 | 70,700 | 49,919 | 46,245 | 46,500 | 46,500 |
| 42 Insurance & Interest | 5,087 | 8,192 | 68,000 | 68,000 | 829 | 1,209 | 20,400 | 20,400 |
| 43 Awards | 283 | 17,346 | | | 47 | 30,370 [8] | | 25,000 [9] |
| 44 Grants & Subsidies | 394,910 | 455,173 [7] | 346,000 | 346,000 | 411,103 | 512,551 | 380,000 [10] | 380,000 |
| 45 Mandatory Transfers | | | | | | | | |
| 46 Contractual & Special Services | (524,431) | (496,795) | (534,366) | (384,995) [8] | 679,146 | 793,017 [11] | 765,101 | 767,101 |
| 47 Non-Mandatory Transfers | 138,107 | 184,508 | 208,400 | 194,900 | 1,138,784 [4] | 229,826 | 230,700 | 448,400 [5] |
| 48 Service Department Credits | (84,691) | (64,391) | (115,000) | (137,209) | (458,606) | (451,782) | (524,423) | (524,423) |
| 49 Other Expenditures | (1,973) | 8,550 | 1,000 | 1,000 | (718) | 2,364 | | 26,000 |
| 50-59 Stores for Resale | 32 | | | | | | | |
| Total Operating & Miscellaneous | $ 8,110,501 | $ 8,532,918 | $ 8,453,419 | $ 8,961,883 | $ 8,729,402 | $ 8,498,359 | $ 9,352,189 | $ 10,135,789 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 1,395,198 | $ 1,027,860 | $ 1,035,000 | $ 1,107,282 | $ 86,369 | $ 374,765 [12] | $ 530,000 [3,12] | $ 632,000 [3,12] |
| 62 Minor Equipment | 193,039 | 190,947 | 16,500 | 21,720 | 72,545 | 158,429 [12] | 77,000 | 87,000 |
| 63 Library Acquisitions | 16,000 | 16,000 | 16,000 | 16,000 | | | | |
| 64 Livestock | 172,617 | 131,498 | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | 82,268 | | | | | | | |
| 73 Improvements other than Buildings | 154,319 | 49,273 | | | 15,134 | 52,600 | | |
| Total Equipment & Capital Outlay | $ 2,013,441 | $ 1,415,578 | $ 1,067,500 | $ 1,145,002 | $ 174,048 | $ 585,794 | $ 607,000 | $ 719,000 |
| TOTAL OPERATING | $ 10,123,942 | $ 9,948,496 | $ 9,520,919 | $ 10,106,885 | $ 8,903,450 | $ 9,084,153 | $ 9,959,189 | $ 10,854,789 |
| TOTAL EXPENDITURES & TRANSFERS | $ 23,952,891 | $ 24,697,023 | $ 25,702,349 | $ 26,816,919 | $ 25,824,217 | $ 27,302,950 | $ 28,645,102 | $ 30,354,217 |

THE UNIVERSITY OF TENNESSEE
**Unrestricted Educational and General Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 1**
**(Cont.)**

| | Veterinary Medicine | | | | Institute for Public Service | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 84,021 | $ 147,251 [3] | $ 153,139 | $ 154,377 | $ 294,705 | $ 261,385 | $ 319,046 [5] | $ 327,085 |
| 12 Academic Salaries | 5,086,499 | 5,800,223 [3] | 6,206,377 | 6,411,162 | 1,673,703 | 1,778,140 | 2,203,374 [5] | 2,252,789 |
| 13 GTA, GA, and GRA | 22,659 | 32,221 | 51,611 [4] | 52,680 | 4,925 | 6,630 | | |
| Total Professional Salaries | $ 5,193,179 | $ 5,979,695 | $ 6,411,127 | $ 6,618,219 | $ 1,973,333 | $ 2,046,155 | $ 2,522,420 | $ 2,579,874 |
| 15 Total Summer School | | | | | | | | |
| 16 Clerical & Supporting-Salaried | $ 1,869,557 | $ 2,021,481 | $ 2,102,336 | $ 2,225,103 | $ 701,194 | $ 777,651 | $ 851,709 | $ 872,910 |
| 14 Student Employees-Salaried | 61,149 | 47,686 | 67,205 | 68,708 | 2,484 | 3,024 | | |
| Total Non-Exempt Salaries | $ 1,930,706 | $ 2,069,167 | $ 2,169,541 | $ 2,293,811 | $ 703,678 | $ 780,675 | $ 851,709 | $ 872,910 |
| 17 Clerical & Supporting-Hourly | $ 282,151 | $ 327,785 | $ 336,121 | $ 356,628 | $ 37,356 | $ 47,484 | $ 22,500 | $ 28,350 |
| 18 Student Employees-Hourly | 167,605 | 193,111 | 177,620 | 183,652 | 61,983 | 62,707 | 72,500 | 75,500 |
| Total Biweekly Wages | $ 449,756 | $ 520,896 | $ 513,741 | $ 540,280 | $ 99,339 | $ 110,191 | $ 95,000 | $ 103,850 |
| TOTAL SALARIES AND WAGES | $ 7,573,641 | $ 8,569,758 | $ 9,094,409 | $ 9,452,310 | $ 2,776,350 | $ 2,937,021 | $ 3,469,129 | $ 3,556,634 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | $ 1,836 | $ 3,754 | | $ 27 | [6] | $ 273 [6] | $ 126,900 [6] | $ 154,855 [6] |
| 21 Staff Benefits-Required | 1,201,085 | 1,374,523 | $ 1,458,400 | 1,458,400 | $ 485,364 | 517,513 | 609,248 | 627,648 |
| 22 Staff Benefits-Optional | 574,114 | 562,195 | 660,500 | 660,500 | 207,647 | 196,393 | 278,011 | 278,011 |
| 31 Travel | 154,338 | 137,434 | 148,400 | 148,400 | 197,949 | 196,015 | 222,625 | 223,512 |
| 32 Motor Vehicle Operations | 27,525 | 32,580 | 27,400 | 27,400 | 76,369 | 69,878 | 79,300 | 79,300 |
| 33 Printing, Duplicating & Binding | 102,630 | 109,152 | 96,500 | 96,500 | 162,394 | 123,327 | 146,892 | 159,088 |
| 34 Utilities & Fuel | 638,638 | 616,018 | 824,600 | 827,100 | 18,787 | 21,917 | 21,150 | 21,150 |
| 35 Communications | 199,155 | 200,925 | 188,050 | 188,050 | 384,669 | 484,875 | 501,572 | 504,103 |
| 36 Maintenance & Repairs | 508,627 | 591,993 | 637,810 [1] | 718,810 [1] | 49,180 | 62,641 | 63,321 | 64,821 |
| 37 Professional Services & Memberships | 37,675 | 32,108 | 26,319 | 26,319 | 182,074 [6] | 218,293 [6] | 125,940 [6] | 160,382 [6] |
| 38 Computer Services | 24,505 | 35,931 | 27,925 | 27,925 | 24,198 | 16,493 | 22,350 | 22,350 |
| 39 Supplies | 1,178,510 | 1,680,298 [5] | 2,037,207 [5] | 2,051,293 | 320,703 | 337,536 | 318,600 | 318,601 |
| 41 Rentals | 38,788 | 32,914 | 30,650 | 30,650 | 77,100 | 179,967 [7] | 217,179 [7] | 217,179 |
| 42 Insurance & Interest | 40 | 8,017 | 17,546 | 17,546 | 224 | 112 | 30 | 30 |
| 43 Awards | 22,550 | 17,620 | 45,000 [6] | 45,000 | | | | |
| 44 Grants & Subsidies | 332,266 | 315,112 | 220,000 [7] | 220,000 | 110,431 [6] | 253,281 [6] | 179,553 [6,8] | 179,553 [6,8] |
| 45 Mandatory Transfers | (1,357) | (1,521) | | | | | | |
| 46 Contractual & Special Services | 479,644 | 644,938 [8] | 730,835 [8] | 730,835 | 535,767 [6] | 114,714 [6] | 324,711 [6] | 414,229 [6] |
| 47 Non-Mandatory Transfers | 261,568 [2] | 327,051 [2] | 107,500 | 113,200 | 401,371 [4] | 262,678 [4] | 16,555 | 19,655 |
| 48 Service Department Credits | (565,215) | (1,068,052) [9] | (1,098,827) | (1,098,827) | (1,373,052) | (1,259,137) | (1,252,462) | (1,252,462) |
| 49 Other Expenditures | (24) | (167) | | | 3,700 | 4,920 | 77,400 | 27,400 |
| 50-59 Stores for Resale | | | | | 4,701 | 6,038 | 5,950 | 5,950 |
| Total Operating & Miscellaneous | $ 5,216,898 | $ 5,652,823 | $ 6,185,815 | $ 6,289,128 | $ 1,869,576 | $ 1,807,727 | $ 2,084,825 | $ 2,225,355 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 355,488 | $ 311,763 | | $ 87,349 | $ 378,181 | $ 430,728 | $ 207,000 | $ 307,504 |
| 62 Minor Equipment | 59,556 | 69,549 | | | 154,526 | 145,137 | 95,000 | 130,087 |
| 63 Library Acquisitions | 28,000 | | $ 30,000 | 30,000 | 2,257 | 3,592 | 6,300 | 6,300 |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | | | | |
| 73 Improvements other than Buildings | | 30,000 | | | | | | |
| Total Equipment & Capital Outlay | $ 443,044 | $ 411,312 | $ 30,000 | $ 117,349 | $ 534,964 | $ 579,457 | $ 308,300 | $ 443,891 |
| TOTAL OPERATING | $ 5,659,942 | $ 6,064,135 | $ 6,215,815 | $ 6,406,477 | $ 2,404,540 | $ 2,387,184 | $ 2,393,125 | $ 2,669,246 |
| TOTAL EXPENDITURES & TRANSFERS | $ 13,233,583 | $ 14,633,893 | $ 15,310,224 | $ 15,858,787 | $ 5,180,890 | $ 5,324,205 | $ 5,862,254 | $ 6,225,880 |

**THE UNIVERSITY OF TENNESSEE**
**Unrestricted Educational and General Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 1**
**(Cont.)**

| | Municipal Technical Advisory Service | | | | County Technical Assistance Service | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | | $ (2,203) | | | | | | |
| 12 Academic Salaries | $ 975,717 | 1,088,756 | $ 1,092,611 | $ 1,128,988 | $ 803,297 | $ 798,413 | $ 905,852 | $ 934,105 |
| 13 GTA, GA, and GRA | | | 6,000 | 6,000 | | | | |
| Total Professional Salaries | $ 975,717 | $ 1,086,553 | $ 1,098,611 | $ 1,134,988 | $ 803,297 | $ 798,413 | $ 905,852 | $ 934,105 |
| 15 Total Summer School | | | | | | | | |
| 16 Clerical & Supporting-Salaried | $ 172,605 | $ 212,145 | $ 218,035 | $ 225,284 | $ 105,838 | $ 111,525 | $ 118,610 | $ 122,577 |
| 14 Student Employees-Salaried | | | | | | | | |
| Total Non-Exempt Salaries | $ 172,605 | $ 212,145 | $ 218,035 | $ 225,284 | $ 105,838 | $ 111,525 | $ 118,610 | $ 122,577 |
| 17 Clerical & Supporting-Hourly | $ 8,624 | $ 8,298 | $ 13,000 | $ 13,000 | $ 3,541 | $ 5,452 | $ 5,000 | $ 19,000 2 |
| 18 Student Employees-Hourly | 23,733 | 26,450 | 33,000 | 33,000 | | 696 | 2,000 | 2,000 |
| Total Biweekly Wages | $ 32,357 | $ 34,748 | $ 46,000 | $ 46,000 | $ 3,541 | $ 6,148 | $ 7,000 | $ 21,000 |
| TOTAL SALARIES AND WAGES | $ 1,180,679 | $ 1,333,446 | $ 1,362,646 | $ 1,406,272 | $ 912,676 | $ 916,086 | $ 1,031,462 | $ 1,077,682 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | | | | | | | $ 28,200 | $ 21,000 |
| 21 Staff Benefits-Required | $ 186,694 | $ 212,579 | $ 211,970 | $ 211,970 | $ 136,224 | $ 139,089 | 149,977 | 154,977 |
| 22 Staff Benefits-Optional | 104,376 | 103,800 | 140,947 | 140,947 | 66,284 | 58,076 | 87,267 | 83,300 |
| 31 Travel | 86,689 | 93,532 | 97,500 | 97,500 | 42,034 | 43,855 | 54,000 | 64,000 |
| 32 Motor Vehicle Operations | 20,872 | 24,516 | 29,000 | 29,000 | 46,006 | 45,945 | 52,000 | 58,000 |
| 33 Printing, Duplicating & Binding | 43,810 | 44,610 | 32,000 | 32,000 | 33,286 | 30,031 | 37,000 | 37,000 |
| 34 Utilities & Fuel | | | | | | | | |
| 35 Communications | 58,348 | 64,459 | 70,400 | 70,400 | 36,324 | 47,627 | 54,500 | 54,500 |
| 36 Maintenance & Repairs | 5,937 | 2,159 | 4,500 | 4,500 | 5,255 | 4,824 | 6,000 | 6,000 |
| 37 Professional Services & Memberships | 32,091 | 7,324 | 16,500 | 18,500 | 19,874 | 22,565 | 21,000 | 21,000 |
| 38 Computer Services | 9,697 | 7,996 | 10,000 | 10,000 | 10,379 | 2,826 | 5,000 | 5,000 |
| 39 Supplies | 16,485 | 24,846 | 26,000 | 26,000 | 13,699 | 18,314 | 25,000 | 25,000 |
| 41 Rentals | 26,721 | 25,967 | 27,700 | 27,700 | 81,820 | 82,590 | 83,600 | 96,000 |
| 42 Insurance & Interest | 1 | 3 | | | 1 | 3 | | |
| 43 Awards | | | | | | | | |
| 44 Grants & Subsidies | (15,553) | 349 | (20,000) | (20,000) | 2,480 | | | |
| 45 Mandatory Transfers | | | | | | | | |
| 46 Contractual & Special Services | 67,548 | 98,955 | 79,687 | 89,687 | 65,635 | 108,300 | 32,606 | 66,606 1 |
| 47 Non-Mandatory Transfers | (18,102) 1 | 11,978 | 12,100 | 12,600 | 19,146 | 7,956 | 10,500 | 11,100 |
| 48 Service Department Credits | | | | | | | | |
| 49 Other Expenditures | (85) | | | | (25) | | | |
| 50-59 Stores for Resale | | | | | | | | |
| Total Operating & Miscellaneous | $ 625,529 | $ 723,073 | $ 738,304 | $ 750,804 | $ 578,422 | $ 612,001 | $ 646,650 | $ 703,483 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 15,379 | $ (1,425) 2 | $ 1,000 | $ 39,500 | $ 17,126 | $ 16,082 | | $ 65,000 1 |
| 62 Minor Equipment | 24,437 | 17,402 | | 2,073 | 6,047 | 11,436 | | 5,000 |
| 63 Library Acquisitions | 35,306 | 24,546 | 24,000 | 25,000 | 12,670 | 10,913 | $ 10,000 | 10,000 |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | | | | |
| 73 Improvements other than Buildings | | | | | | | | |
| Total Equipment & Capital Outlay | $ 75,122 | $ 40,523 | $ 25,000 | $ 66,573 | $ 35,843 | $ 38,431 | $ 10,000 | $ 80,000 |
| TOTAL OPERATING | $ 700,651 | $ 763,596 | $ 763,304 | $ 817,377 | $ 614,265 | $ 650,432 | $ 656,650 | $ 783,483 |
| TOTAL EXPENDITURES & TRANSFERS | $ 1,881,330 | $ 2,097,042 | $ 2,125,950 | $ 2,223,649 | $ 1,526,941 | $ 1,566,518 | $ 1,688,112 | $ 1,861,165 |

**THE UNIVERSITY OF TENNESSEE**
**Unrestricted Educational and General Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 1**
**(Cont.)**

| | University-wide Administration | | | | Total Educational and General Funds | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 6,546,046 | $ 7,261,950 | $ 8,071,857 [6] | $ 8,098,268 [7] | $ 34,390,599 | $ 37,088,211 | $ 39,234,491 | $ 40,084,830 |
| 12 Academic Salaries | | | | | 171,047,555 | 189,584,019 | 202,758,107 | 208,834,075 |
| 13 GTA, GA, and GRA | 35,145 | 46,677 | 41,335 | 59,850 | 10,990,923 | 12,074,374 | 11,824,723 | 12,495,202 |
| Total Professional Salaries | $ 6,581,191 | $ 7,308,627 | $ 8,113,192 | $ 8,158,118 | $216,429,077 | $238,746,604 | $253,817,321 | $261,414,107 |
| 15 Total Summer School | | | | | $ 3,975,124 | $ 4,348,718 | $ 4,460,551 | $ 4,453,170 |
| 16 Clerical & Supporting-Salaried | $ 3,323,185 | $ 3,591,358 | $ 3,846,053 | $ 3,911,716 | $ 46,903,542 | $ 51,801,773 | $ 55,108,177 | $ 56,725,857 |
| 14 Student Employees-Salaried | 12,131 | 18,173 | 10,000 | 600 | 260,147 | 250,755 | 236,796 | 225,382 |
| Total Non-Exempt Salaries | $ 3,335,316 | $ 3,609,531 | $ 3,856,053 | $ 3,912,316 | $ 47,163,689 | $ 52,052,528 | $ 55,344,973 | $ 56,951,239 |
| 17 Clerical & Supporting-Hourly | $ 1,164,554 | $ 1,266,419 | $ 1,251,745 | $ 1,294,073 | $ 25,920,608 | $ 29,110,401 | $ 27,110,603 | $ 27,971,148 |
| 18 Student Employees-Hourly | 219,343 | 258,825 | 358,076 | 364,413 | 4,244,132 | 4,579,021 | 4,753,696 | 4,944,965 |
| Total Biweekly Wages | $ 1,383,897 | $ 1,525,244 | $ 1,609,821 | $ 1,658,486 | $ 30,164,740 | $ 33,689,422 | $ 31,864,299 | $ 32,916,113 |
| TOTAL SALARIES AND WAGES | $ 11,300,404 | $ 12,443,402 | $ 13,579,066 | $ 13,728,920 | $297,732,630 | $328,837,272 | $345,487,144 | $355,734,629 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | | | | | $ 548,099 | $ 739,088 | $ 951,312 | $ 1,193,409 |
| 21 Staff Benefits-Required | $ 1,834,269 | $ 2,026,961 | $ 1,980,000 | $ 2,122,400 | 49,021,676 | 54,546,324 | 57,500,301 | 59,269,681 |
| 22 Staff Benefits-Optional | 944,381 | 978,676 | 1,160,000 | 1,160,000 | 24,961,621 | 23,876,886 | 28,987,948 | 29,525,484 |
| 31 Travel | 658,872 | 726,143 | 832,381 | 834,531 | 7,865,581 | 8,798,872 | 8,524,115 | 8,821,652 |
| 32 Motor Vehicle Operations | 66,730 | 71,884 | 82,678 | 82,678 | 1,378,513 | 1,469,584 | 1,529,813 | 1,536,313 |
| 33 Printing, Duplicating & Binding | 823,624 | 854,524 | 1,116,926 [8] | 1,115,525 | 5,401,392 | 5,534,030 | 4,919,753 | 5,035,030 |
| 34 Utilities & Fuel | 546,915 | 438,050 | 600,000 | 600,000 | 15,262,570 | 16,680,284 | 17,936,985 | 17,937,185 |
| 35 Communications | 672,507 | 707,328 | 799,812 | 796,551 | 10,204,095 | 10,427,987 | 9,780,821 | 9,911,251 |
| 36 Maintenance & Repairs | 510,424 | 740,416 [9] | 702,380 | 702,558 | 11,140,873 | 14,079,732 | 12,104,821 | 12,690,957 |
| 37 Professional Services & Memberships | 970,872 | 1,138,395 [8] | 1,128,456 [8] | 1,129,252 | 5,667,750 | 6,295,194 | 4,727,245 | 4,780,616 |
| 38 Computer Services | 1,388,512 | 1,332,639 | 922,604 [10] | 928,304 [10] | 8,674,166 | 8,918,964 | 7,910,290 | 8,025,796 |
| 39 Supplies | 695,383 | 771,491 | 845,850 | 795,813 | 20,323,718 | 21,059,947 | 20,692,776 | 21,252,676 |
| 41 Rentals | 193,109 | 276,172 | 277,682 | 277,682 | 2,607,968 | 3,541,052 | 3,414,112 | 3,490,151 |
| 42 Insurance & Interest | 12,410 | 12,401 | 63,480 | 63,480 | 364,188 | 403,958 | 1,717,801 | 1,709,801 |
| 43 Awards | 2,746 | 4,540 | 5,900 | 5,900 | 8,692,469 | 8,281,955 | 9,001,995 | 9,075,232 |
| 44 Grants & Subsidies | 50,395 | 89,548 | 5,095 | 5,095 | 6,920,550 | 9,849,458 | 8,040,867 | 8,097,680 |
| 45 Mandatory Transfers | | (22,473) | | | 2,491,159 | 2,016,110 | 2,953,973 | 2,953,973 |
| 46 Contractual & Special Services | 1,130,580 | 1,250,440 | 1,594,894 [8] | 1,924,509 [7] | 6,822,590 | 8,365,080 | 13,660,317 | 15,238,183 |
| 47 Non-Mandatory Transfers | (7,208,720) | (8,724,255) | (10,633,400) [5] | (11,109,500) [5] | 2,923,560 | (1,672,405) | (6,569,796) | (5,740,500) |
| 48 Service Department Credits | (8,022,467) | (7,154,130) | (7,163,211) | (7,238,337) | (44,815,344) | (46,988,059) | (44,831,086) | (44,945,583) |
| 49 Other Expenditures | 36,695 | 126,783 | 40,251 | 47,251 | 611,235 | 472,996 | 6,107,059 | 7,679,819 |
| 50-59 Stores for Resale | 1,020,250 | 1,084,584 | 1,055,537 | 1,075,693 | 9,866,661 | 11,770,019 | 10,313,541 | 10,853,302 |
| Total Operating & Miscellaneous | $ (3,672,513) | $ (3,269,883) | $ (4,582,685) | $ (4,680,615) | $156,935,090 | $168,467,056 | $179,374,963 | $188,392,108 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 2,224,560 [11] | $ 1,198,274 | $ 1,679,619 | $ 1,672,619 | $ 14,790,120 | $ 13,325,296 | $ 7,831,753 | $ 8,956,238 |
| 62 Minor Equipment | 106,989 | 60,740 | | 1,976 | 2,770,794 | 3,447,886 | 1,107,652 | 1,138,208 |
| 63 Library Acquisitions | | 142 | | | 6,167,196 | 5,989,078 | 6,795,548 | 6,797,564 |
| 64 Livestock | | | | | 172,617 | 131,498 | | 2,000 |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | 822,644 | 388,814 | 738,000 | 738,000 |
| 73 Improvements other than Buildings | 161,585 | 231,434 | | | 2,131,324 | 2,440,392 | | 66,546 |
| Total Equipment & Capital Outlay | $ 2,493,134 | $ 1,490,590 | $ 1,679,619 | $ 1,674,595 | $ 26,854,695 | $ 25,722,964 | $ 16,472,953 | $ 17,698,556 |
| TOTAL OPERATING | $ (1,179,379) | $ (1,779,293) | $ (2,903,066) | $ (3,006,020) | $183,789,785 | $194,190,020 | $195,847,916 | $206,090,664 |
| TOTAL EXPENDITURES & TRANSFERS | $ 10,121,025 | $ 10,664,109 | $ 10,676,000 | $ 10,722,900 | $481,522,415 | $523,027,292 | $541,335,060 | $561,825,293 |

**THE UNIVERSITY OF TENNESSEE**
**Auxiliary Enterprises Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 2**

| | Chattanooga | | | | Knoxville | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 131,624 | $ 140,813 | $ 155,621 | $ 152,913 | $ 5,383,695 | $ 5,768,076 | $ 5,557,187 | $ 5,651,281 |
| 12 Academic Salaries | | | | | | | | |
| 13 GTA, GA, and GRA | 1,672 | 1,499 | [13] | | 262,093 | 255,618 | 296,015 | 296,015 |
| Total Professional Salaries | $ 133,296 | $ 142,312 | $ 155,621 | $ 152,913 | $ 5,645,788 | $ 6,023,694 | $ 5,853,202 | $ 5,947,296 |
| 15 Total Summer School | | | | | $ | | | |
| 16 Clerical & Supporting-Salaried | $ 241,626 | $ 183,486 [13] | $ 179,312 [13] | $ 185,341 | $ 2,405,550 | $ 2,720,831 | $ 2,612,632 | $ 2,598,538 |
| 14 Student Employees-Salaried | 2,429 | [13] | | 12 | 751,158 | 831,577 | 795,461 | 795,461 |
| Total Non-Exempt Salaries | $ 244,055 | $ 183,486 | $ 179,312 | $ 185,353 | $ 3,156,708 | $ 3,552,408 | $ 3,408,093 | $ 3,393,999 |
| 17 Clerical & Supporting-Hourly | $ 318,702 | $ 284,015 [13] | $ 176,642 [13] | $ 181,183 | $ 7,469,285 | $ 8,023,673 | $ 6,972,017 | $ 6,972,017 |
| 18 Student Employees-Hourly | 214,015 | 201,755 | 194,143 | 194,143 | 1,741,813 | 1,889,681 | 1,880,294 | 1,880,294 |
| Total Biweekly Wages | $ 532,717 | $ 485,770 | $ 370,785 | $ 375,326 | $ 9,211,098 | $ 9,913,354 | $ 8,852,311 | $ 8,852,311 |
| TOTAL SALARIES AND WAGES | $ 910,068 | $ 811,568 | $ 705,718 | $ 713,592 | $ 18,013,594 | $ 19,489,456 | $ 18,113,606 | $ 18,193,606 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | | | | | $ 72,203 | $ 136,563 | $ 47,375 | $ 47,375 |
| 21 Staff Benefits-Required | $ 104,063 | $ 87,188 | $ 30,632 | $ 30,632 | 2,229,143 | 2,526,061 | 2,393,456 | 2,393,456 |
| 22 Staff Benefits-Optional | 32,883 | 86,800 | 98,969 | 98,969 | 1,520,612 | 1,558,203 | 1,823,621 | 1,823,621 |
| 31 Travel | 5,030 | 5,488 | 6,900 | 6,900 | 2,042,904 | 2,207,453 | 1,694,650 | 2,159,650 |
| 32 Motor Vehicle Operations | 14,561 | 16,431 | 14,100 | 14,100 | 159,206 | 178,296 | 187,604 | 187,604 |
| 33 Printing, Duplicating & Binding | 36,953 | 33,785 [13] | 16,750 [13] | 16,750 | 698,791 | 726,673 | 663,600 | 669,600 |
| 34 Utilities & Fuel | 367,788 | 467,571 | 472,200 | 472,200 | 3,859,296 | 4,159,658 | 4,419,069 | 4,419,069 |
| 35 Communications | 101,886 | 81,647 | 76,200 | 76,200 | 1,478,710 | 1,584,400 | 1,661,780 | 1,668,780 |
| 36 Maintenance & Repairs | 373,735 | 210,731 [13] | 117,750 [13] | 117,750 | 3,753,657 [22] | 3,996,288 | 4,625,839 [23] | 4,625,839 |
| 37 Professional Services & Memberships | 70,568 | 87,634 | 23,944 [13] | 23,944 | 409,083 | 318,636 | 1,724,300 [24] | 1,724,300 |
| 38 Computer Services | 11,509 | 26,333 | 21,800 | 21,800 | 237,909 | 318,946 | 342,900 | 342,900 |
| 39 Supplies | 45,747 | 40,513 | 34,900 | 34,900 | 2,562,680 | 2,442,361 | 1,994,639 | 2,050,939 |
| 41 Rentals | 6,136 | 8,775 | 23,841 [13] | 23,841 | 528,390 | 578,069 | 746,950 | 745,650 |
| 42 Insurance & Interest | 142 | 2 | 1,500 | 1,500 | 214,874 | 278,521 | 538,874 | 538,874 |
| 43 Awards | 24,726 | 34,104 | 33,600 | 33,600 | 1,877,405 | 1,797,656 | 2,173,000 | 2,173,000 |
| 44 Grants & Subsidies | | 1,200 | 164,500 [14] | 164,500 | (10,506) | (10,621) | 550 | 550 |
| 45 Mandatory Transfers | 798,055 | 813,326 | 1,134,150 [15] | 1,134,150 | 6,738,417 | 6,630,572 | 8,208,369 [25] | 8,208,369 |
| 46 Contractual & Special Services | 250,353 | 203,236 | 208,000 | 208,000 | 2,848,835 | 3,655,425 [26] | 2,699,862 | 2,749,862 |
| 47 Non-Mandatory Transfers | 473,085 | 1,386,683 [16] | 721,244 [17] | 721,244 | 5,260,349 [27] | 6,431,501 [27] | 4,017,505 | 4,017,505 |
| 48 Service Department Credits | (23) | (4,095) | (167,817) [18] | (167,817) | (582,098) | (955,661) | (409,000) | (409,000) |
| 49 Other Expenditures | (264,878) | 6,666 | 64,901 | 64,901 | (34,912) | 432,118 | 699,148 | 711,148 |
| 50-59 Stores for Resale | 1,264,546 | 649,197 [13] | 601,442 | 601,442 | 16,075,205 | 16,985,642 | 17,268,181 | 17,268,181 |
| Total Operating & Miscellaneous | $ 3,716,865 | $ 4,243,215 | $ 3,699,506 | $ 3,699,506 | $ 51,940,153 | $ 55,976,760 | $ 57,522,272 | $ 58,117,272 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 64,768 | $ 38,878 | $ 27,190 | $ 27,190 | $ 1,202,502 | $ 1,030,472 | $ 1,093,244 | $ 1,093,244 |
| 62 Minor Equipment | 22,040 | 18,986 | | | 681,440 | 1,134,390 [28] | 341,205 | 341,205 |
| 63 Library Acquisitions | | | | | | 3,383 | | |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | 244,001 | | | |
| 73 Improvements other than Buildings | | 10,136 | | | | | | |
| Total Equipment & Capital Outlay | $ 86,808 | $ 68,000 | $ 27,190 | $ 27,190 | $ 2,127,943 | $ 2,168,245 | $ 1,434,449 | $ 1,434,449 |
| TOTAL OPERATING | $ 3,803,673 | $ 4,311,215 | $ 3,726,696 | $ 3,726,696 | $ 54,068,096 | $ 58,145,005 | $ 58,956,721 | $ 59,551,721 |
| TOTAL EXPENDITURES & TRANSFERS | $ 4,713,741 | $ 5,122,783 | $ 4,432,414 | $ 4,440,288 | $ 72,081,690 | $ 77,634,461 | $ 77,070,327 | $ 77,745,327 |

THE UNIVERSITY OF TENNESSEE
**Auxiliary Enterprises Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 2**
**(Cont.)**

| | Martin | | | | Space Institute | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 242,230 | $ 259,854 | $ 269,039 | $ 278,169 | $ 35,981 | $ 44,904 | $ 30,430 | $ 31,404 |
| 12 Academic Salaries | | | | | | | | |
| 13 GTA, GA, and GRA | 158 | 614 | | | | | | |
| Total Professional Salaries | $ 242,388 | $ 260,468 | $ 269,039 | $ 278,169 | $ 35,981 | $ 44,904 | $ 30,430 | $ 31,404 |
| 15 Total Summer School | | | | | | | | |
| 16 Clerical & Supporting-Salaried | $ 236,589 | $ 244,651 | $ 244,690 | $ 254,353 | | | | |
| 14 Student Employees-Salaried | 32,883 | 32,980 | 35,922 | 36,422 | | | | |
| Total Non-Exempt Salaries | $ 269,472 | $ 277,631 | $ 280,612 | $ 290,775 | | | | |
| 17 Clerical & Supporting-Hourly | $ 635,176 | $ 679,944 | $ 710,340 | $ 706,003 | $ 54,763 | $ 56,591 | $ 41,501 | $ 42,560 |
| 18 Student Employees-Hourly | 472,170 | 443,532 | 495,767 | 496,404 | | | | |
| Total Biweekly Wages | $ 1,107,346 | $ 1,123,476 | $ 1,206,107 | $ 1,202,407 | $ 54,763 | $ 56,591 | $ 41,501 | $ 42,560 |
| TOTAL SALARIES AND WAGES | $ 1,619,206 | $ 1,661,575 | $ 1,755,758 | $ 1,771,351 | $ 90,744 | $ 101,495 | $ 71,931 | $ 73,964 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | | | | | | | | |
| 21 Staff Benefits-Required | $ 169,416 | $ 191,921 | $ 254,396 | $ 254,496 | $ 13,020 | $ 15,197 | $ 10,918 | $ 10,918 |
| 22 Staff Benefits-Optional | 160,065 | 160,973 | 166,041 | 166,041 | 13,019 | 12,809 | 10,393 | 11,080 |
| 31 Travel | 8,224 | 9,505 | 9,600 | 9,600 | 68 | 10 | | |
| 32 Motor Vehicle Operations | 9,923 | 10,036 | 7,800 | 7,800 | | | | |
| 33 Printing, Duplicating & Binding | 20,826 | 21,357 | 20,400 | 20,600 | | 72 | | |
| 34 Utilities & Fuel | 907,957 | 870,157 | 738,050 | 738,050 | | | | |
| 35 Communications | 474,037 | 470,651 | 582,153 | 582,153 | 43 | | | |
| 36 Maintenance & Repairs | 272,515 | 328,220 | 641,355 [12] | 491,355 [12] | 11,568 | 314 | 10,650 | 10,650 |
| 37 Professional Services & Memberships | 27,195 | 5,801 [13] | 11,100 | 11,400 | | | | |
| 38 Computer Services | 7,208 | 6,717 | 10,500 | 10,500 | | | | |
| 39 Supplies | 447,715 | 402,177 | 288,965 | 289,465 [14] | 1,703 | 1,224 | 1,700 | 1,700 |
| 41 Rentals | 10,422 | 651 [13] | 900 | 900 | 1,686 | 2,525 | 1,600 | 1,600 |
| 42 Insurance & Interest | 35,258 | 10,095 | 60,900 | 60,900 | | | | |
| 43 Awards | 48,651 | 43,643 | 87,500 | 87,500 [14] | | | | |
| 44 Grants & Subsidies | | | | | | | | |
| 45 Mandatory Transfers | 560,800 | 439,649 | 901,103 [15] | 901,103 [15] | | 9,875 | 9,800 | 9,800 |
| 46 Contractual & Special Services | (34,295) | (65,437) | 92,878 | (31,204) | 705 | 275 | | |
| 47 Non-Mandatory Transfers | 193,993 | 538,911 [16] | (75,000) [17] | (75,000) [17] | (101,434) | (70,566) | (52,375) | (55,095) |
| 48 Service Department Credits | (318,872) | (407,238) | (486,210) | (468,089) | | | | |
| 49 Other Expenditures | 95,101 | 6,325 | 73,129 | 75,129 | | 75 | | |
| 50-59 Stores for Resale | 1,373,438 | 1,725,752 | 1,676,925 | 1,676,925 | 151,600 | 115,140 | 120,000 | 120,000 |
| Total Operating & Miscellaneous | $ 4,469,577 | $ 4,769,866 | $ 5,062,485 | $ 4,809,624 | $ 91,978 | $ 86,950 | $ 112,686 | $ 110,653 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 59,153 | $ 259,757 | $ 125,609 | $ 125,609 | $ 539 | | $ 6,000 | $ 6,000 |
| 62 Minor Equipment | 82,316 | 87,136 | 48,079 | 48,079 | 21,948 | | 3,733 | 3,733 |
| 63 Library Acquisitions | | | | | | | | |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | | | | |
| 73 Improvements other than Buildings | | 287,254 [18] | 108,725 | 26,055 | | | | |
| Total Equipment & Capital Outlay | $ 141,469 | $ 634,147 | $ 282,413 | $ 199,743 | $ 22,487 | | $ 9,733 | $ 9,733 |
| TOTAL OPERATING | $ 4,611,046 | $ 5,404,013 | $ 5,344,898 | $ 5,009,367 | $ 114,465 | $ 86,950 | $ 122,419 | $ 120,386 |
| TOTAL EXPENDITURES & TRANSFERS | $ 6,230,252 | $ 7,065,588 | $ 7,100,656 | $ 6,780,718 | $ 205,209 | $ 188,445 | $ 194,350 | $ 194,350 |

**THE UNIVERSITY OF TENNESSEE**
**Auxiliary Enterprises Funds Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 2**
**(Cont.)**

| | Memphis-Other Specialized Units | | | | Total Auxiliary Enterprises Funds | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 257,665 | $ 268,102 | $ 264,828 | $ 273,860 | $ 6,051,195 | $ 6,481,749 | $ 6,277,105 | $ 6,387,627 |
| 12 Academic Salaries | | | | | | | | |
| 13 GTA, GA, and GRA | | | | | 263,923 | 257,731 | 296,015 | 296,015 |
| Total Professional Salaries | $ 257,665 | $ 268,102 | $ 264,828 | $ 273,860 | $ 6,315,118 | $ 6,739,480 | $ 6,573,120 | $ 6,683,642 |
| 15 Total Summer School | | | | | $ | | | |
| 16 Clerical & Supporting-Salaried | $ 103,894 | $ 79,837 [11] | $ 74,015 [11] | $ 76,090 | $ 2,987,659 | $ 3,228,805 | $ 3,110,649 | $ 3,114,322 |
| 14 Student Employees-Salaried | | 455 | | | 786,470 | 865,012 | 831,383 | 831,895 |
| Total Non-Exempt Salaries | $ 103,894 | $ 80,292 | $ 74,015 | $ 76,090 | $ 3,774,129 | $ 4,093,817 | $ 3,942,032 | $ 3,946,217 |
| 17 Clerical & Supporting-Hourly | $ 492,009 | $ 572,033 [11] | $ 634,443 [11] | $ 652,771 | $ 8,969,936 | $ 9,616,256 | $ 8,534,943 | $ 8,554,534 |
| 18 Student Employees-Hourly | 13,528 | 25,683 | 30,534 | 31,110 | 2,441,526 | 2,560,651 | 2,600,738 | 2,601,951 |
| Total Biweekly Wages | $ 505,537 | $ 597,716 | $ 664,977 | $ 683,881 | $ 11,411,462 | $ 12,176,907 | $ 11,135,681 | $ 11,156,485 |
| TOTAL SALARIES AND WAGES | $ 867,096 | $ 946,110 | $ 1,003,820 | $ 1,033,831 | $ 21,500,709 | $ 23,010,204 | $ 21,650,833 | $ 21,786,344 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | | | | | $ 72,203 | $ 136,563 | $ 47,375 | $ 47,375 |
| 21 Staff Benefits-Required | $ 129,994 | $ 140,035 | $ 145,968 | $ 145,968 | 2,645,636 | 2,960,402 | 2,835,370 | 2,835,470 |
| 22 Staff Benefits-Optional | 82,384 | 91,135 | 91,747 | 91,747 | 1,808,963 | 1,909,920 | 2,190,771 | 2,191,458 |
| 31 Travel | 5,546 | 3,330 | 11,200 | 11,200 | 2,061,773 | 2,225,786 | 1,722,350 | 2,187,350 |
| 32 Motor Vehicle Operations | 1,109 | 1,189 | 900 | 900 | 184,798 | 205,952 | 210,404 | 210,404 |
| 33 Printing, Duplicating & Binding | 4,821 | 14,055 | 2,950 | 2,950 | 761,390 | 795,942 | 703,700 | 709,900 |
| 34 Utilities & Fuel | 353,424 | 338,169 | 465,705 | 465,705 | 5,488,466 | 5,835,555 | 6,095,024 | 6,095,024 |
| 35 Communications | 568,744 | 641,527 [12] | 531,100 | 531,100 | 2,623,419 | 2,778,225 | 2,851,233 | 2,858,233 |
| 36 Maintenance & Repairs | 334,309 | 287,746 | 254,600 | 254,600 | 4,745,783 | 4,823,299 | 5,650,194 | 5,500,194 |
| 37 Professional Services & Memberships | 3,137 | 8,763 | 5,795 | 5,795 | 509,983 | 420,834 | 1,765,139 | 1,765,439 |
| 38 Computer Services | 86,718 | 103,840 | 85,100 | 85,100 | 343,343 | 455,836 | 460,300 | 460,300 |
| 39 Supplies | 243,530 [13] | 170,679 | 146,800 | 146,800 | 3,301,376 | 3,056,954 | 2,467,004 | 2,523,804 |
| 41 Rentals | 33,281 | 54,793 | 52,550 | 52,550 | 579,914 | 644,813 | 825,841 | 824,541 |
| 42 Insurance & Interest | 2,296 | 2,296 | 28,340 | 28,340 | 252,570 | 290,914 | 629,614 | 629,614 |
| 43 Awards | | | | | 1,950,782 | 1,875,403 | 2,294,100 | 2,294,100 |
| 44 Grants & Subsidies | 6,586 | 3,891 | 4,200 | 4,200 | (3,920) | (5,530) | 169,250 | 169,250 |
| 45 Mandatory Transfers | 765,866 | 791,042 | 837,800 | 837,800 | 8,863,139 | 8,684,463 | 11,091,222 | 11,091,222 |
| 46 Contractual & Special Services | 133,096 | 219,713 [14] | 184,905 | 184,905 | 3,198,694 | 4,013,212 | 3,185,645 | 3,111,563 |
| 47 Non-Mandatory Transfers | (1,353) | (2,000) | | | 5,824,641 | 8,284,529 | 4,611,374 | 4,608,654 |
| 48 Service Department Credits | 52,950 | (12,296) | 28,915 | 28,915 | (848,046) | (1,379,290) | (1,034,112) | (1,015,991) |
| 49 Other Expenditures | 22,181 | 23,840 | 2,650 | 2,650 | (182,508) | 469,024 | 839,828 | 853,828 |
| 50-59 Stores for Resale | 2,960,900 | 3,244,221 | 3,313,975 | 3,313,975 | 21,825,692 | 22,719,952 | 22,980,523 | 22,980,523 |
| Total Operating & Miscellaneous | $ 5,789,519 | $ 6,125,968 | $ 6,195,200 | $ 6,195,200 | $ 66,008,091 | $ 71,202,759 | $ 72,592,149 | $ 72,932,255 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 15,530 | $ 20,358 | $ 53,500 | $ 53,500 | $ 1,342,492 | $ 1,349,465 | $ 1,305,543 | $ 1,305,543 |
| 62 Minor Equipment | 7,067 | 6,293 | 28,500 | 28,500 | 814,812 | 1,246,805 | 421,517 | 421,517 |
| 63 Library Acquisitions | | | | | | 3,383 | | |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | | | | | 244,001 | | | |
| 73 Improvements other than Buildings | | | | | | 297,390 | 108,725 | 26,055 |
| Total Equipment & Capital Outlay | $ 22,597 | $ 26,651 | $ 82,000 | $ 82,000 | $ 2,401,305 | $ 2,897,043 | $ 1,835,785 | $ 1,753,115 |
| TOTAL OPERATING | $ 5,812,116 | $ 6,152,619 | $ 6,277,200 | $ 6,277,200 | $ 68,409,396 | $ 74,099,802 | $ 74,427,934 | $ 74,685,370 |
| TOTAL EXPENDITURES & TRANSFERS | $ 6,679,212 | $ 7,098,729 | $ 7,281,020 | $ 7,311,031 | $ 89,910,105 | $ 97,110,006 | $ 96,078,767 | $ 96,471,714 |

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

**EXHIBIT C**
**Schedule 3**

| | UT Medical Center at Knoxville | | | | William F. Bowld Hospital | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 31,518,439 | $ 34,755,314 | $ 36,985,572 | $ 41,421,466 | $ 2,852,893 | $ 2,927,370 | $ 3,308,030 [1] | $ 4,505,509 [1] |
| 12 Academic Salaries | 2,427 | (7,078) | | | 814,112 | 1,104,862 | 1,165,000 [1] | [1] |
| 13 GTA, GA, and GRA | 16,232 | 11,286 | 18,660 | 18,824 | | | | |
| Total Professional Salaries | $ 31,537,098 | $ 34,759,522 | $ 37,004,232 | $ 41,440,290 | $ 3,667,005 | $ 4,032,232 | $ 4,473,030 | $ 4,505,509 |
| 15 Total Summer School | | | | | | | | |
| 16 Clerical & Supporting-Salaried | $ 3,639 | $ 34,820 | | $ 12 | $ 79,567 | $ 142,672 | $ 144,450 | $ 147,910 |
| 14 Student Employees-Salaried | 149,348 | 102,489 | $ 49,000 | 49,024 | | 31 | | |
| Total Non-Exempt Salaries | $ 152,987 | $ 137,309 | $ 49,000 | $ 49,036 | $ 79,567 | $ 142,703 | $ 144,450 | $ 147,910 |
| 17 Clerical & Supporting-Hourly | $ 64,950,242 | $ 66,761,848 | $ 68,599,590 | $ 71,584,921 | $ 8,413,400 | $ 9,511,483 [2] | $ 10,497,280 [2] | $ 10,589,229 [2] |
| 18 Student Employees-Hourly | 142,783 | 143,508 | 136,968 | 167,860 | 26,172 | 31,178 | 54,330 | 54,330 |
| Total Biweekly Wages | $ 65,093,025 | $ 66,905,356 | $ 68,736,558 | $ 71,752,781 | $ 8,439,572 | $ 9,542,661 | $ 10,551,610 | $ 10,643,559 |
| TOTAL SALARIES AND WAGES | $ 96,783,110 | $101,802,187 | $105,789,790 | $113,242,107 | $ 12,186,144 | $ 13,717,596 | $ 15,169,090 | $ 15,296,978 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | | $ 9,620 | | | | $ 192 | | |
| 21 Staff Benefits-Required | $ 14,094,666 | 14,994,673 | $ 15,090,164 | $ 15,926,177 | $ 1,698,722 | 1,932,956 | $ 2,157,788 | $ 2,157,788 |
| 22 Staff Benefits-Optional | 9,625,437 [1] | 8,812,472 | 9,090,183 | 11,010,909 | 960,070 | 938,540 | 1,050,515 | 1,050,515 |
| 31 Travel | 756,880 | 964,734 [2] | 911,866 | 1,258,086 [3] | 27,075 | 55,876 | 206,927 [3] | 206,927 [3] |
| 32 Motor Vehicle Operations | 11,124 | 14,630 | 14,318 | 16,684 | 1,063 | 218 | 1,300 | 1,300 |
| 33 Printing, Duplicating & Binding | 625,355 | 599,272 | 531,780 | 621,057 | 27,630 | 44,742 | 44,830 | 44,830 |
| 34 Utilities & Fuel | 3,803,266 | 3,957,862 | 4,020,397 | 4,072,490 | 729,648 | 730,237 | 797,600 | 797,600 |
| 35 Communications | 789,178 | 859,743 | 838,398 | 1,111,304 [4] | 232,039 | 258,049 | 278,962 | 278,962 |
| 36 Maintenance & Repairs | 5,697,268 | 6,555,964 [5] | 6,405,325 | 7,949,916 [6] | 735,660 | 1,313,478 [4] | 1,180,646 [4] | 1,180,646 [4] |
| 37 Professional Services & Memberships | 12,001,839 | 13,508,104 [7] | 14,002,293 [7] | 12,539,320 [8] | 3,793,552 | 6,163,187 [5] | 3,223,216 | 3,223,216 |
| 38 Computer Services | 1,584,031 | 1,930,898 | 2,019,002 | 2,931,795 [9] | 180,491 | 166,078 | 93,640 | 93,640 |
| 39 Supplies | 13,922,785 | 13,442,136 | 12,794,879 | 12,959,712 | 2,025,908 | 2,318,619 | 2,405,474 | 2,405,474 |
| 41 Rentals | 2,425,753 | 3,082,740 [10] | 2,960,655 | 3,134,592 [11] | 218,592 | 252,615 | 250,940 | 250,940 |
| 42 Insurance & Interest | 367,174 | 292,656 | 1,336,563 | 1,504,070 | 1,041 | 46 | 524,000 | 299,000 |
| 43 Awards | 45,749 | 60,811 | 37,910 | 31,900 | | | | |
| 44 Grants & Subsidies | 165 | | | 220,000 [12] | | 187 | | |
| 45 Mandatory Transfers | 7,724,651 | 8,819,491 [13] | 7,354,907 | 7,895,864 | 107,181 | 124,227 | 105,128 | 105,128 |
| 46 Contractual & Special Services | 6,618,097 | 6,693,789 | 6,910,458 | 7,698,823 [14] | 3,574,524 | 4,378,394 [6] | 4,138,126 | 4,138,126 |
| 47 Non-Mandatory Transfers | 2,077,338 | 23,877,515 [15] | 1,396,600 | 1,396,600 | 674,245 | 1,106,061 [7] | 1,100,800 [7] | 1,103,200 |
| 48 Service Department Credits | (948,075) | (206,291) | (91,159) | (153,742) | (4,863,583) | (3,920,412) | (5,733,469) [8] | (5,733,469) |
| 49 Other Expenditures | 8,513,340 | 2,797,465 [16] | 221,943 | (167,942) | 3,668,546 | 4,502,670 [9] | 3,417,550 | 3,417,550 |
| 50-59 Stores for Resale | 36,448,328 | 38,504,855 | 39,769,070 | 38,354,613 | 11,547,604 | 12,477,548 | 14,698,282 [8] | 14,698,282 |
| Total Operating & Miscellaneous | $126,184,349 | $149,573,139 | $125,615,552 | $130,312,228 | $ 25,340,008 | $ 32,843,508 | $ 29,942,255 | $ 29,719,655 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 8,380,248 | $ 1,768,852 | $ 6,985,764 | $ 4,836,530 | | | | |
| 62 Minor Equipment | 370,063 | 437,159 | 372,008 | 375,430 | $ 105,408 | $ 125,634 | $ 358,400 | $ 358,400 |
| 63 Library Acquisitions | 10,231 | 1,012 | 1,302 | 10,000 | | | | |
| 64 Livestock | | | | | | | | |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | 5,849,844 [17] | (133,171) | 64,567 | | | | | |
| 73 Improvements other than Buildings | 2,921,911 | 3,580,447 | | 713,620 | | | | |
| Total Equipment & Capital Outlay | $ 17,532,297 | $ 5,654,299 | $ 7,423,641 | $ 5,935,580 | $ 105,408 | $ 125,634 | $ 358,400 | $ 358,400 |
| TOTAL OPERATING | $143,716,646 | $155,227,438 | $133,039,193 | $136,247,808 | $ 25,445,416 | $ 32,969,142 | $ 30,300,655 | $ 30,078,055 |
| TOTAL EXPENDITURES & TRANSFERS | $240,499,756 | $257,029,625 | $238,828,983 | $249,489,915 | $ 37,631,560 | $ 46,686,738 | $ 45,469,745 | $ 45,375,033 |

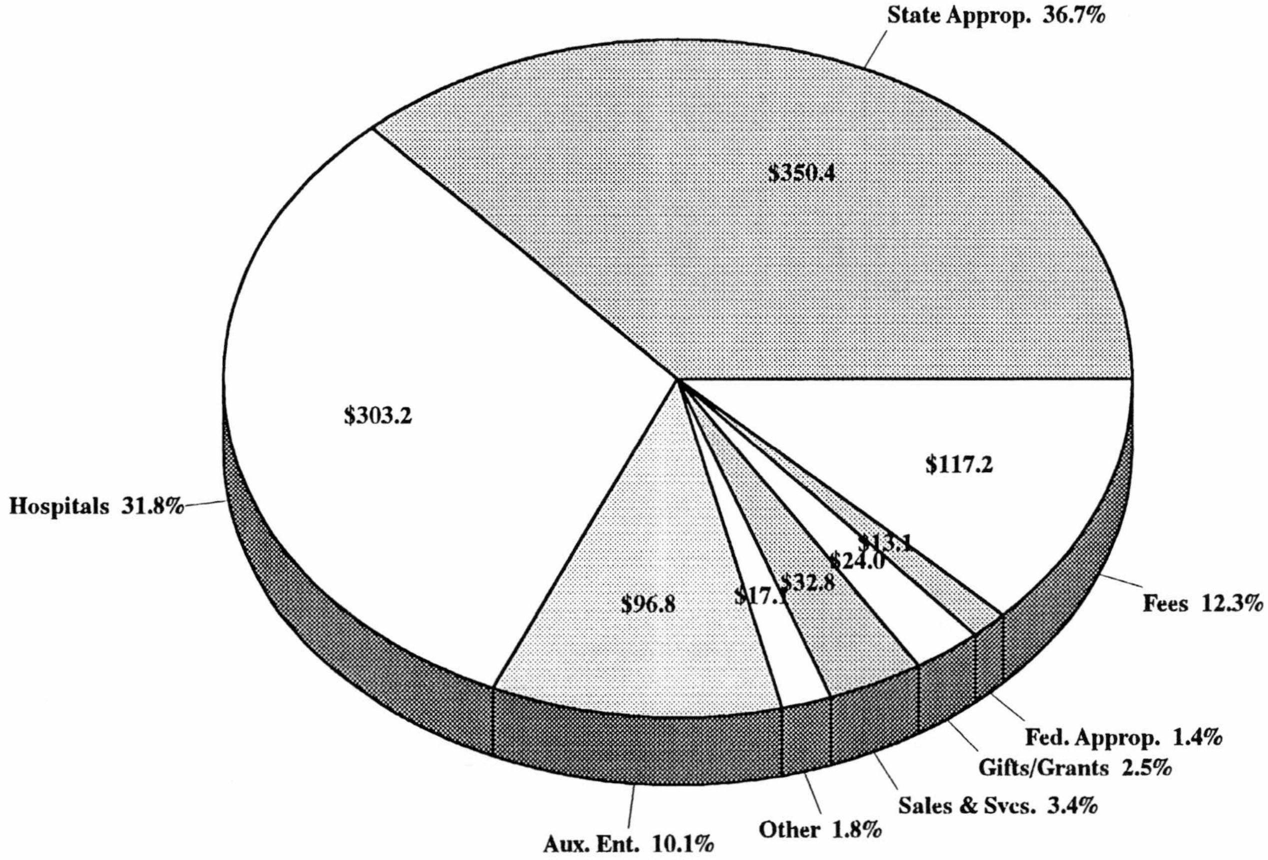
**THE UNIVERSITY OF TENNESSEE**
**Total Hospital Funds and Total University Expenditures by Object Classification**
**Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995**

**EXHIBIT C**
**Schedule 4**

| | Total Hospital Funds | | | | Total University | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **SALARIES AND WAGES** | | | | | | | | |
| 11 Administrative & Professional Salaries | $ 34,371,332 | $ 37,682,684 | $ 40,293,602 | $ 45,926,975 | $ 74,813,126 | $ 81,252,645 | $ 85,805,198 | $ 92,399,432 |
| 12 Academic Salaries | 816,539 | 1,097,784 | 1,165,000 | | 171,864,095 | 190,681,803 | 203,923,107 | 208,834,075 |
| 13 GTA, GA, and GRA | 16,232 | 11,286 | 18,660 | 18,824 | 11,271,078 | 12,343,392 | 12,139,398 | 12,810,041 |
| Total Professional Salaries | $ 35,204,103 | $ 38,791,754 | $ 41,477,262 | $ 45,945,799 | $257,948,299 | $284,277,840 | $301,867,703 | $314,043,548 |
| 15 Total Summer School | | | | | $ 3,975,124 | $ 4,348,718 | $ 4,460,551 | $ 4,453,170 |
| 16 Clerical & Supporting-Salaried | $ 83,206 | $ 177,492 | $ 144,450 | $ 147,922 | $ 49,974,406 | $ 55,208,070 | $ 58,363,276 | $ 59,988,101 |
| 14 Student Employees-Salaried | 149,348 | 102,520 | 49,000 | 49,024 | 1,195,965 | 1,218,287 | 1,117,179 | 1,106,301 |
| Total Non-Exempt Salaries | $ 232,554 | $ 280,012 | $ 193,450 | $ 196,946 | $ 51,170,371 | $ 56,426,357 | $ 59,480,455 | $ 61,094,402 |
| 17 Clerical & Supporting-Hourly | $ 73,363,642 | $ 76,273,331 | $ 79,096,870 | $ 82,174,150 | $108,254,186 | $114,999,989 | $114,742,416 | $118,699,832 |
| 18 Student Employees-Hourly | 168,955 | 174,686 | 191,298 | 222,190 | 6,854,612 | 7,314,358 | 7,545,732 | 7,769,106 |
| Total Biweekly Wages | $ 73,532,597 | $ 76,448,017 | $ 79,288,168 | $ 82,396,340 | $115,108,798 | $122,314,347 | $122,288,148 | $126,468,938 |
| TOTAL SALARIES AND WAGES | $108,969,254 | $115,519,783 | $120,958,880 | $128,539,085 | $428,202,592 | $467,367,262 | $488,096,857 | $506,060,058 |
| **OPERATING & MISCELLANEOUS** | | | | | | | | |
| 19 Non-Wage Payments | | $ 9,812 | | | $ 620,302 | $ 885,462 | $ 998,687 | $ 1,240,784 |
| 21 Staff Benefits-Required | $ 15,793,388 | 16,927,629 | $ 17,247,952 | $ 18,083,965 | 67,460,700 | 74,434,355 | 77,583,623 | 80,189,116 |
| 22 Staff Benefits-Optional | 10,585,507 | 9,751,012 | 10,140,698 | 12,061,424 | 37,356,091 | 35,537,817 | 41,319,417 | 43,778,366 |
| 31 Travel | 783,955 | 1,020,610 | 1,118,793 | 1,465,013 | 10,711,309 | 12,045,268 | 11,365,258 | 12,474,015 |
| 32 Motor Vehicle Operations | 12,187 | 14,848 | 15,618 | 17,984 | 1,575,498 | 1,690,384 | 1,755,835 | 1,764,701 |
| 33 Printing, Duplicating & Binding | 652,985 | 644,014 | 576,610 | 665,887 | 6,815,767 | 6,973,985 | 6,200,063 | 6,410,817 |
| 34 Utilities & Fuel | 4,532,914 | 4,688,099 | 4,817,997 | 4,870,090 | 25,283,950 | 27,203,937 | 28,850,006 | 28,902,299 |
| 35 Communications | 1,021,217 | 1,117,792 | 1,117,360 | 1,390,266 | 13,848,731 | 14,324,005 | 13,749,414 | 14,159,750 |
| 36 Maintenance & Repairs | 6,432,928 | 7,869,442 | 7,585,971 | 9,130,562 | 22,319,584 | 26,772,473 | 25,340,986 | 27,321,713 |
| 37 Professional Services & Memberships | 15,795,391 | 19,671,291 | 17,225,509 | 15,762,536 | 21,973,124 | 26,387,318 | 23,717,893 | 22,308,591 |
| 38 Computer Services | 1,764,522 | 2,096,976 | 2,112,642 | 3,025,435 | 10,782,031 | 11,471,778 | 10,483,232 | 11,511,531 |
| 39 Supplies | 15,948,693 | 15,760,755 | 15,200,353 | 15,365,186 | 39,573,786 | 39,877,657 | 38,360,133 | 39,141,666 |
| 41 Rentals | 2,644,345 | 3,335,355 | 3,211,595 | 3,385,532 | 5,832,227 | 7,521,220 | 7,451,548 | 7,700,224 |
| 42 Insurance & Interest | 368,215 | 292,702 | 1,860,563 | 1,803,070 | 984,973 | 987,575 | 4,207,978 | 4,142,485 |
| 43 Awards | 45,749 | 60,811 | 37,910 | 31,900 | 10,689,000 | 10,218,169 | 11,334,005 | 11,401,232 |
| 44 Grants & Subsidies | 165 | 187 | | 220,000 | 6,916,795 | 9,844,115 | 8,210,117 | 8,486,930 |
| 45 Mandatory Transfers | 7,831,832 | 8,943,718 | 7,460,035 | 8,000,992 | 19,186,130 | 19,644,291 | 22,089,830 | 22,046,187 |
| 46 Contractual & Special Services | 10,192,621 | 11,072,183 | 11,048,584 | 11,836,949 | 20,213,905 | 23,450,475 | 27,894,546 | 30,186,695 |
| 47 Non-Mandatory Transfers | 2,751,583 | 24,983,576 | 2,497,400 | 2,499,800 | 11,499,784 | 31,595,699 | (45,622) | 1,367,954 |
| 48 Service Department Credits | (5,811,658) | (4,126,703) | (5,824,628) | (5,887,210) | (51,475,046) | (52,494,053) | (51,689,826) | (51,848,784) |
| 49 Other Expenditures | 12,181,886 | 7,300,135 | 3,639,493 | 3,249,607 | 12,610,613 | 8,242,153 | 10,586,380 | 11,783,254 |
| 50-59 Stores for Resale | 47,995,932 | 50,982,402 | 54,467,352 | 53,052,895 | 79,688,285 | 85,472,375 | 87,761,416 | 86,886,720 |
| Total Operating & Miscellaneous | $151,524,357 | $182,416,646 | $155,557,807 | $160,031,883 | $374,467,539 | $422,086,458 | $407,524,919 | $421,356,246 |
| **EQUIPMENT & CAPITAL OUTLAY** | | | | | | | | |
| 61 Equipment | $ 8,380,248 | $ 1,768,852 | $ 6,985,764 | $ 4,836,530 | $ 24,512,860 | $ 16,443,612 | $ 16,123,060 | $ 15,098,311 |
| 62 Minor Equipment | 475,471 | 562,793 | 730,408 | 733,830 | 4,061,077 | 5,257,485 | 2,259,577 | 2,293,555 |
| 63 Library Acquisitions | 10,231 | 1,012 | 1,302 | 10,000 | 6,177,427 | 5,993,472 | 6,796,850 | 6,807,564 |
| 64 Livestock | | | | | 172,617 | 131,498 | | 2,000 |
| 71 Land | | | | | | | | |
| 72 Buildings-Capital Outlay | 5,849,844 | (133,171) | 64,567 | | 6,916,489 | 255,643 | 802,567 | 738,000 |
| 73 Improvements other than Buildings | 2,921,911 | 3,580,447 | | 713,620 | 5,053,235 | 6,318,230 | 108,725 | 806,221 |
| Total Equipment & Capital Outlay | $ 17,637,705 | $ 5,779,933 | $ 7,782,041 | $ 6,293,980 | $ 46,893,705 | $ 34,399,940 | $ 26,090,779 | $ 25,745,651 |
| TOTAL OPERATING | $169,162,062 | $188,196,579 | $163,339,848 | $166,325,863 | $421,361,244 | $456,486,398 | $433,615,698 | $447,101,897 |
| TOTAL EXPENDITURES & TRANSFERS | $278,131,316 | $303,716,362 | $284,298,728 | $294,864,948 | $849,563,836 | $923,853,660 | $921,712,555 | $953,161,955 |

# SOURCES AND USES OF TOTAL RESOURCES

## AS BUDGETED FOR 1994-95 (10/31 REV.)



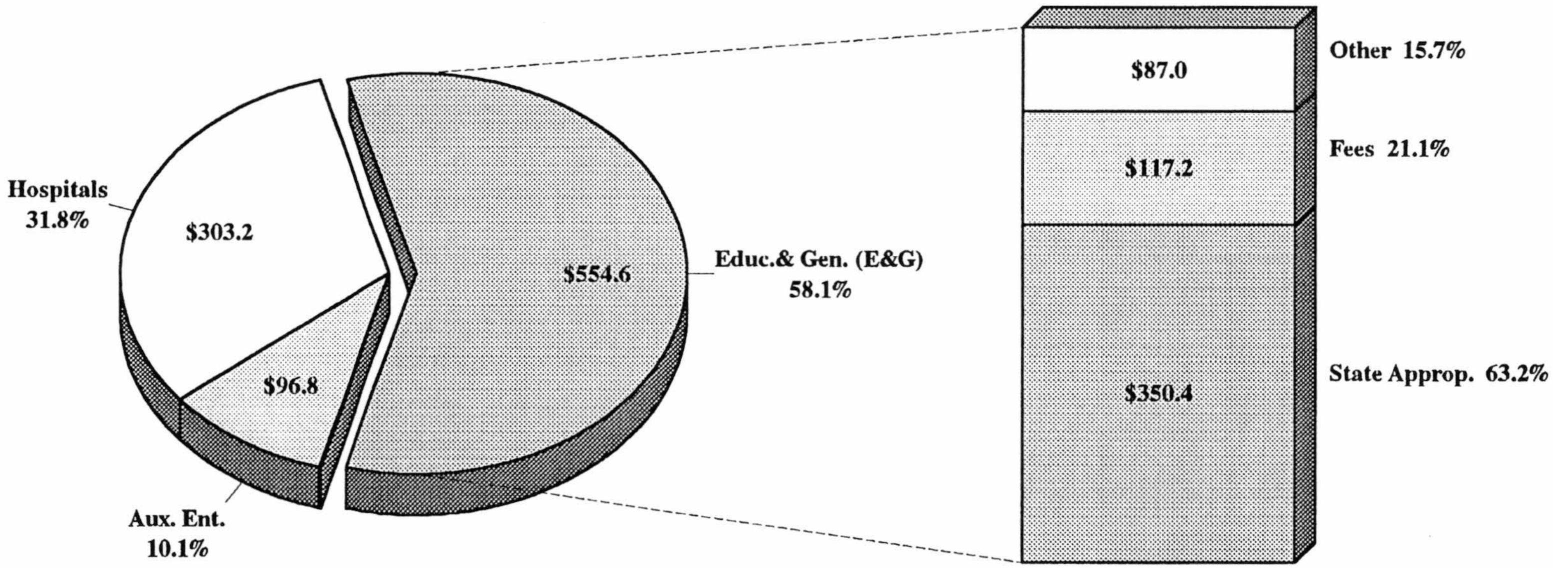

**Sources of Funds**
**(In Millions)**

**Total Sources of Funds - $954,647,100**

# SOURCES AND USES OF TOTAL RESOURCES

## AS BUDGETED FOR 1994-95 (10/31 REV.)

## Highlighting E & G Components

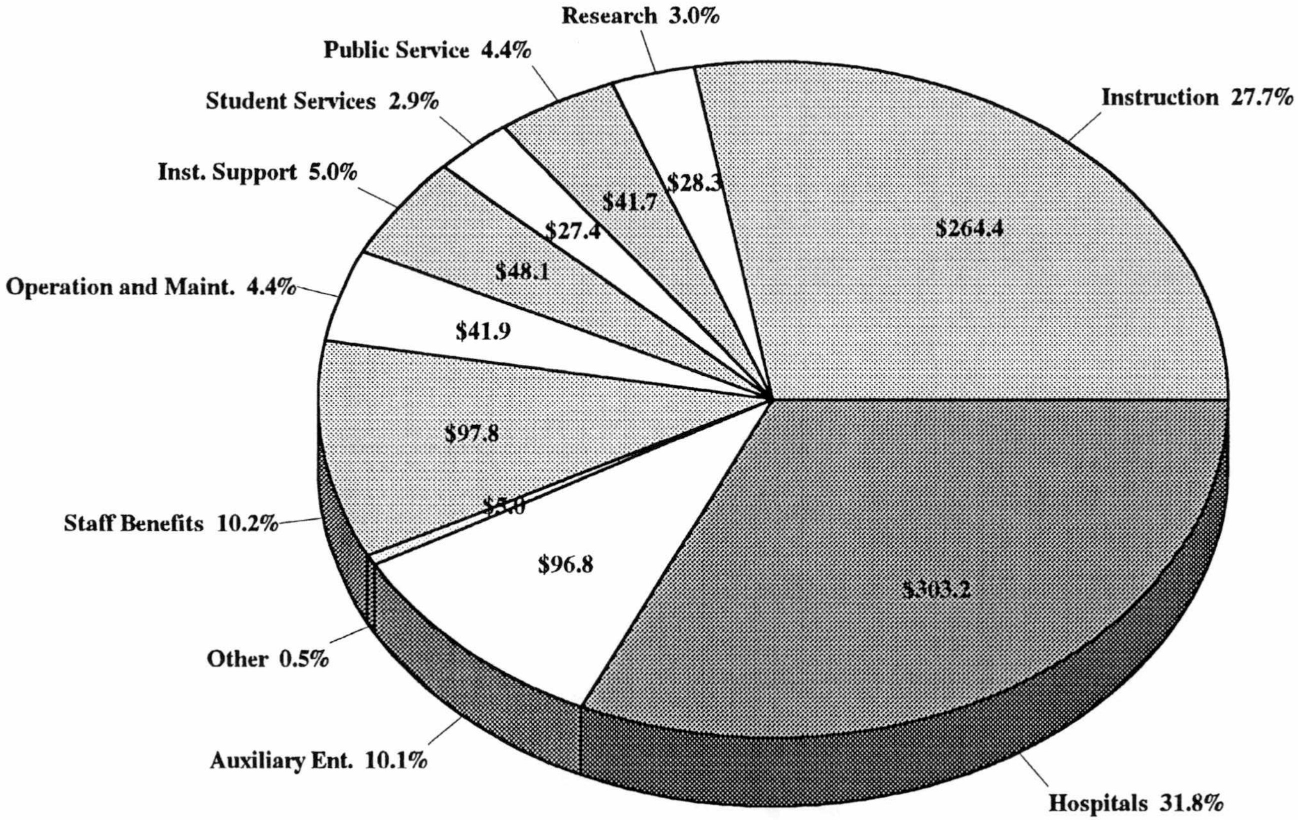



Sources of Funds
(In Millions)

**Total Sources of Funds - $954,647,100**

# SOURCES AND USES OF TOTAL RESOURCES

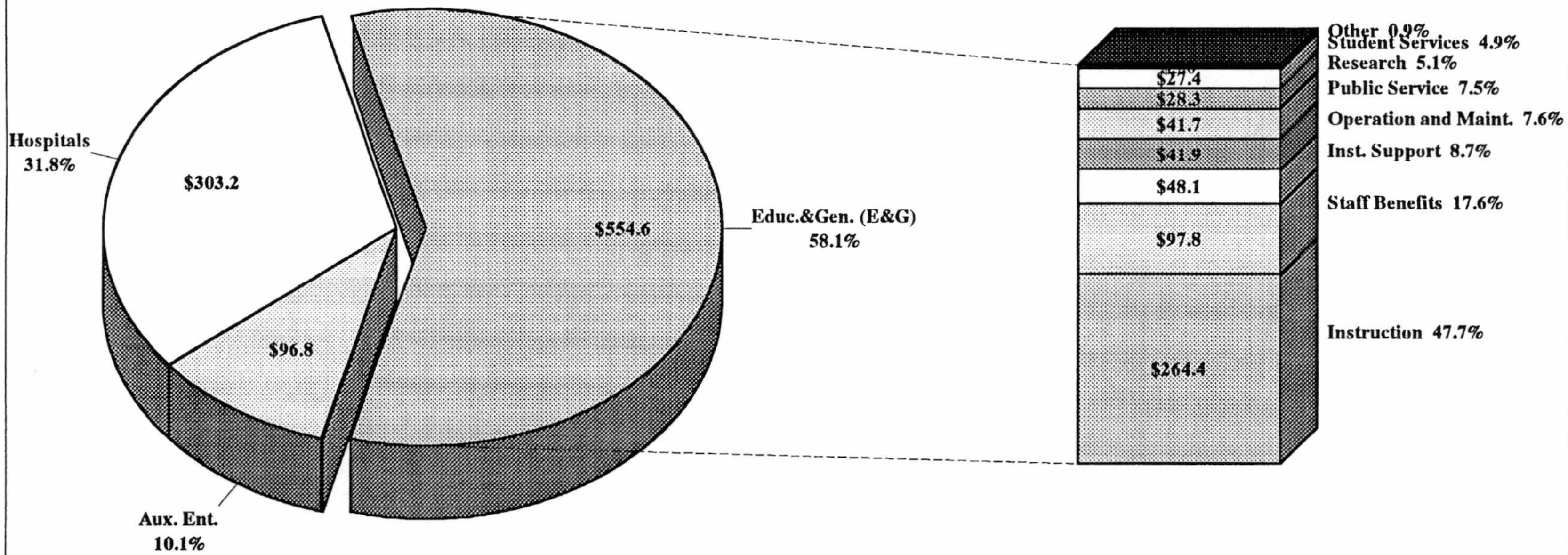
## AS BUDGETED FOR 1994-95 (10/31 REV.)




**Uses of Funds by Expenditure Function**
**(In Millions)**

**Total Uses of Funds - $954,647,100**

# SOURCES AND USES OF TOTAL RESOURCES
## AS BUDGETED FOR 1994-95 (10/31 REV.)
### Highlighting E & G Components




**Uses of Funds by Expenditure Function**

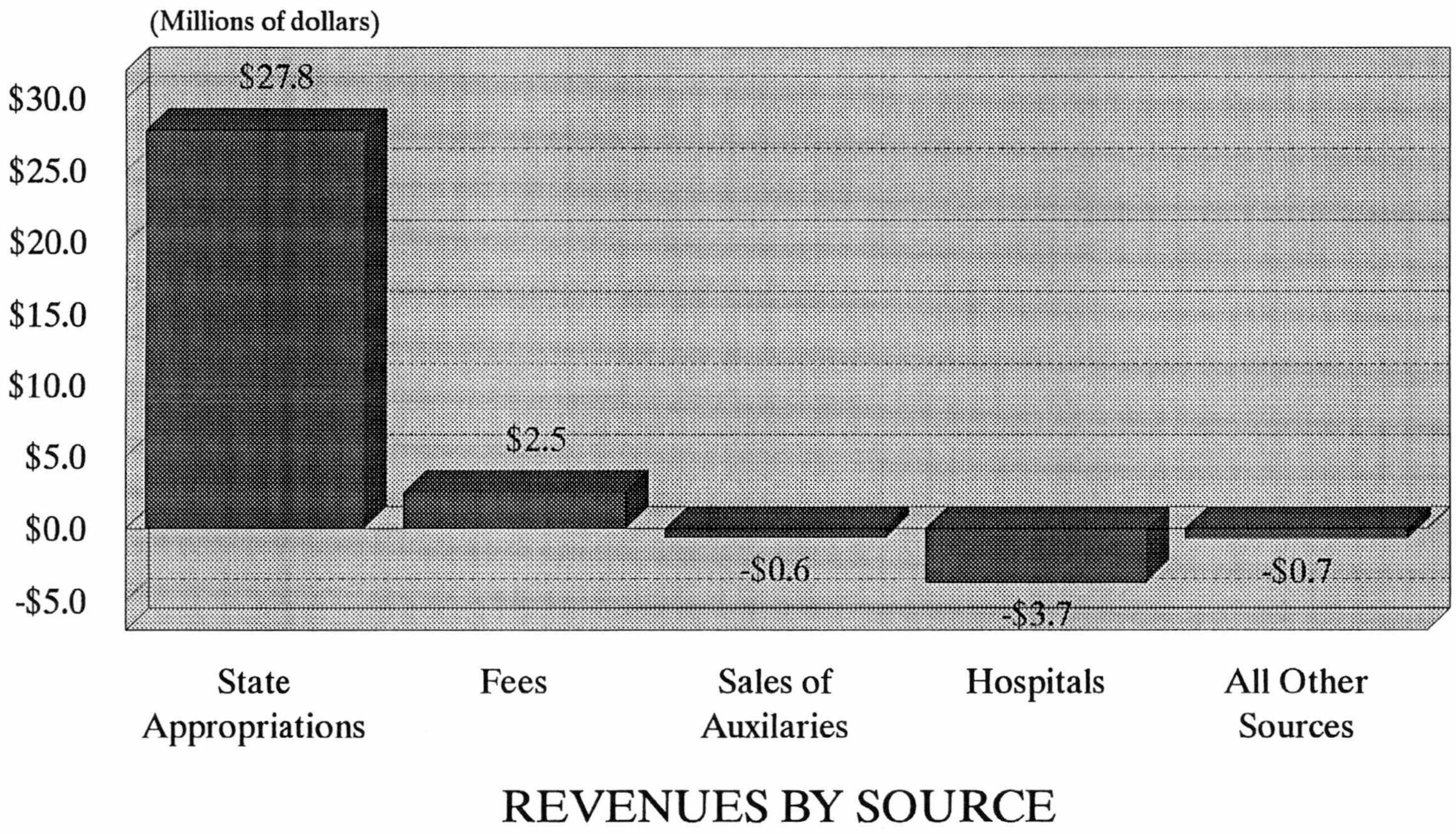
**(In Millions)**

**Total Uses of Funds - $954,647,100**

# SOURCES AND USES OF INCREASED RESOURCES

## AS BUDGETED FOR FISCAL YEAR 1994-95 (10/31 REV.)

# SOURCES OF NEW REVENUES



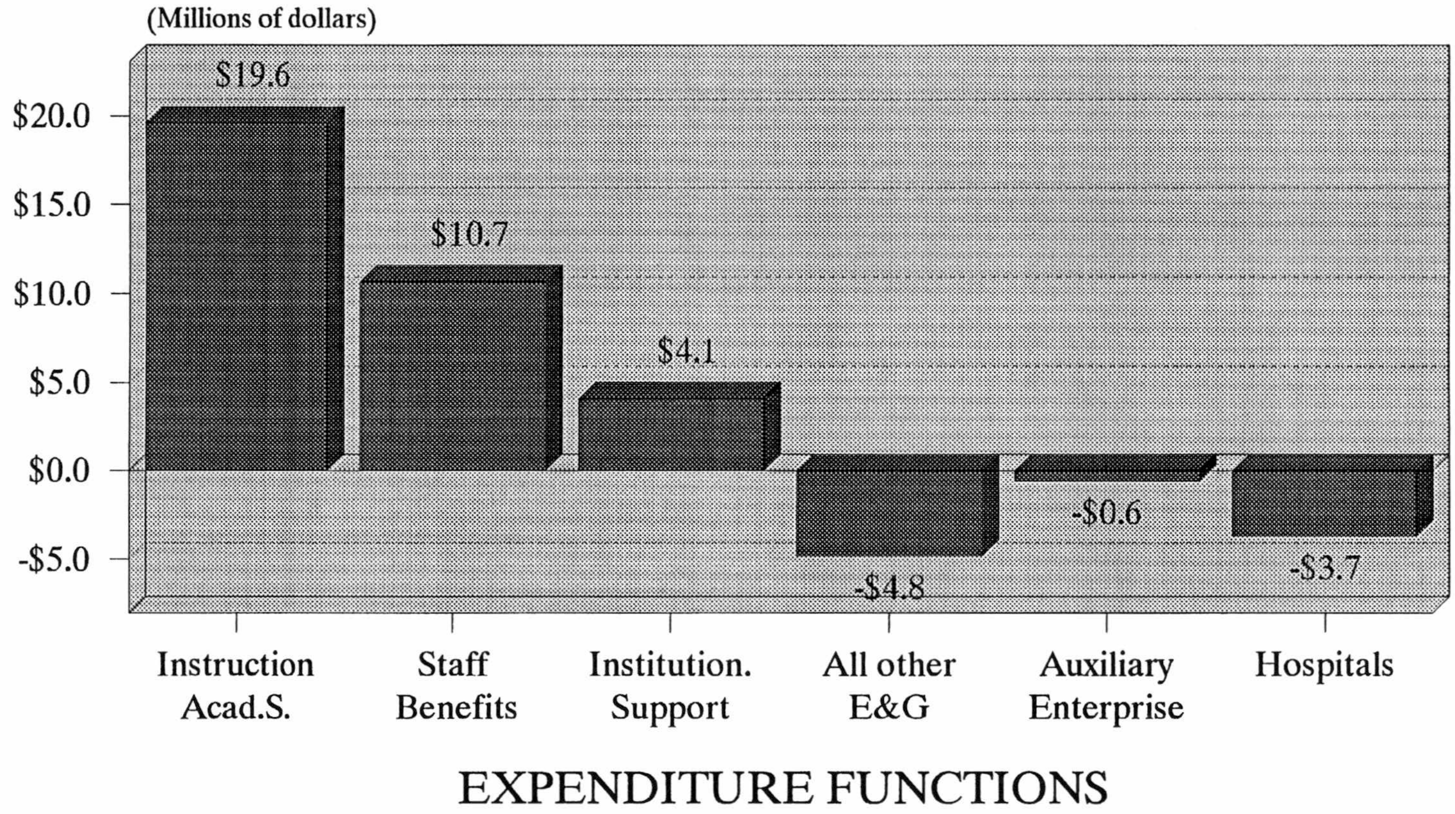

**Total Revenue Increase - $25,282,300**

EXHIBIT E-2

# SOURCES AND USES OF INCREASED RESOURCES

## AS BUDGETED FOR FISCAL YEAR 1994-95

## USES OF NEW REVENUES




**Total Uses of New Revenues-$25,282,300**

# Appendices

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Hospitals Funds Revenues, Expenditures and Transfers
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1993, Actual 1994, Original Budget 1995 and Revised Budget 1995

APPENDIX I
Exhibit A

| | UT Medical Center at Knoxville | | | | William F. Bowld Hospital | | | |
|---|---|---|---|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **REVENUES** | | | | | | | | |
| Services to Patients | $ 244,974,757 | $ 248,027,215 | $ 232,916,637 18 | $ 247,112,443 18 | $ 46,216,831 | $ 56,963,890 10 | $ 60,177,107 | $ 59,954,507 |
| Auxiliary Enterprises | 5,810,379 | 6,067,503 | 6,267,974 | 6,372,994 | 588,577 | 667,105 | 675,862 | 675,862 |
| Gifts, Grants and Contracts | | | | | | | | |
| Other Services | 5,143,993 | 4,781,869 19 | 3,111,535 19 | 3,245,774 19 | (8,362,309) | (9,549,609) 11 | (14,129,277) 11 | (14,129,277) |
| Total Revenues | $ 255,929,129 | $ 258,876,587 | $ 242,296,146 | $ 256,731,211 | $ 38,443,099 | 48,081,386 | $ 46,723,692 | $ 46,501,092 |
| **EXPENDITURES** | | | | | | | | |
| Administration | $ 21,997,442 | $ 25,540,643 20 | $ 26,364,363 | $ 27,678,030 | $ 6,737,003 | $ 7,026,876 9 | $ 5,916,766 | $ 5,975,978 |
| Nursing | 35,998,624 | 34,969,422 | 36,604,878 | 36,924,586 | 5,477,920 | 6,115,716 | 5,984,570 | 5,990,074 |
| Teaching | 23,065,968 | 24,609,798 | 25,432,749 | 27,862,229 21 | | | | |
| Ancillary Services | 80,439,626 | 82,362,862 | 84,511,113 | 84,339,457 | 16,262,271 | 21,067,336 12 | 20,060,440 | 20,078,996 |
| Outpatient Services | 16,062,968 | 19,477,047 22 | 19,662,154 | 22,200,563 23 | 461,583 | 657,047 | 596,121 | 598,728 |
| Support Services | 17,962,652 | 15,771,804 | 18,531,608 | 19,746,462 24 | 3,286,230 | 3,945,556 7 | 4,135,950 | 4,171,158 |
| Fixed Expenses | 28,425,193 | 14,039,279 16 | 11,438,999 | 10,624,463 25 | 1,980,014 | 3,509,119 9 | 4,148,865 9 | 3,923,865 |
| Renal Services | | | | | 1,995,207 | 2,470,465 13 | 2,726,105 13 | 2,726,105 |
| Auxiliary Enterprises | 6,745,294 | 7,561,764 | 7,531,612 | 10,821,661 11 | 649,906 | 664,335 | 695,000 | 701,801 |
| Total Expenditures | $ 230,697,767 | $ 224,332,619 | $ 230,077,476 | $ 240,197,451 | $ 36,850,134 | $ 45,456,450 | $ 44,263,817 | $ 44,166,705 |
| Mandatory Transfers (In)/Out | 7,724,651 | 8,819,491 13 | 7,354,907 | 7,895,864 | 107,181 | 124,227 | 105,128 | 105,128 |
| Non-Mandatory Transfers (In)/Out | 2,077,338 | 23,877,515 15 | 1,396,600 | 1,396,600 | 674,245 | 1,106,061 7 | 1,100,800 7 | 1,103,200 |
| Total Expenditures & Transfers | $ 240,499,756 | $ 257,029,625 | $ 238,828,983 | $ 249,489,915 | $ 37,631,560 | $ 46,686,738 | $ 45,469,745 | $ 45,375,033 |
| TRANSFER TO/(FROM) FUND BALANCE | $ 15,429,373 | $ 1,846,962 | $ 3,467,163 | $ 7,241,296 | $ 811,539 | $ 1,394,648 | $ 1,253,947 | $ 1,126,059 |
| TOTAL HOSPITAL FUNDS | $ 255,929,129 | $ 258,876,587 | $ 242,296,146 | $ 256,731,211 | $ 38,443,099 | $ 48,081,386 | $ 46,723,692 | $ 46,501,092 |

**THE UNIVERSITY OF TENNESSEE**
**Budget Summary**
**Auxiliary Enterprises Funds**

| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
|---|---|---|---|---|
| REVENUES | | | | |
| Housing | $ 23,900,912 | $ 25,151,213 | $ 25,168,754 | $ 25,453,358 |
| Food Service | 12,779,678 | 12,708,820 | 12,768,855 | 12,772,463 |
| Bookstores | 20,984,108 | 21,931,760 | 21,882,834 | 21,889,333 |
| Parking Authorities | 4,928,070 | 5,682,278 | 5,390,777 | 5,394,548 |
| Athletics | 23,327,043 | 26,793,139 | 25,625,400 | 26,325,400 |
| Other Auxiliary Enterprises | 4,466,401 | 5,130,742 | 5,249,925 | 4,973,154 |
| Total Revenues | $ 90,386,212 | $ 97,397,952 | $ 96,086,545 | $ 96,808,256 |
| EXPENDITURES | | | | |
| Housing | $ 18,679,129 | $ 20,820,929 | $ 20,125,815 | $ 20,059,797 |
| Food Service | 12,421,084 | 12,117,905 | 11,898,294 | 11,912,640 |
| Bookstores | 18,965,048 | 19,688,728 | 20,175,095 | 20,188,580 |
| Parking Authorities | 3,238,425 | 4,036,133 | 3,901,354 | 3,829,738 |
| Athletics | 18,133,327 | 18,877,584 | 19,632,541 | 20,307,541 |
| Other Auxiliary Enterprises | 3,785,312 | 4,599,735 | 4,643,072 | 4,473,542 |
| Total Expenditures | $ 75,222,325 | $ 80,141,014 | $ 80,376,171 | $ 80,771,838 |
| MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ 3,522,907 | $ 3,277,330 | $ 4,000,357 | $ 4,000,357 |
| Food Service | 133,929 | 135,462 | 300,322 | 300,322 |
| Bookstores | 48,687 | 62,146 | 73,186 | 73,186 |
| Parking Authorities | 1,024,817 | 859,822 | 1,101,748 | 1,101,748 |
| Athletics | 3,718,309 | 4,146,794 | 5,048,250 | 5,048,250 |
| Other Auxiliary Enterprises | 414,490 | 202,909 | 567,359 | 567,359 |
| Total Mandatory Transfers | $ 8,863,139 | $ 8,684,463 | $ 11,091,222 | $ 11,091,222 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS | $ 6,300,748 | $ 8,572,475 | $ 4,619,152 | $ 4,945,196 |
| NON-MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ 1,985,702 | $ 1,672,716 | $ 1,761,933 | $ 1,761,302 |
| Food Service | 29,261 | 226,019 | 404,791 | 402,702 |
| Bookstores | 582,237 | 2,298,261 | 899,500 | 899,500 |
| Parking Authorities | 1,165,015 | 708,619 | 395,000 | 395,000 |
| Athletics | 1,884,306 | 2,994,330 | 935,000 | 935,000 |
| Other Auxiliary Enterprises | 178,120 | 384,584 | 215,150 | 215,150 |
| Total Non-Mandatory Transfers | $ 5,824,641 | $ 8,284,529 | $ 4,611,374 | $ 4,608,654 |
| TOTAL EXPENDITURES & TRANSFERS | $ 89,910,105 | $ 97,110,006 | $ 96,078,767 | $ 96,471,714 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS | $ 476,107 | $ 287,946 | $ 7,778 | $ 336,542 |

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

| | Chattanooga | | | |
|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| REVENUES | | | | |
| Housing | $ 1,968,998 | $ 2,543,487 [19] | $ 2,632,127 | $ 2,632,356 |
| Food Service | 235,238 | 66,771 [20] | 36,575 | 36,575 |
| Bookstores | 1,625,165 | 856,989 [13] | 862,413 | 862,413 |
| Parking Authorities | 574,543 | 556,850 | 441,409 [21] | 441,409 [21] |
| Athletics | | | | |
| Other Auxiliary Enterprises | 430,286 | 431,270 | 459,890 | 453,089 |
| Total Revenues | $ 4,834,230 | $ 4,455,367 | $ 4,432,414 | $ 4,425,842 |
| EXPENDITURES | | | | |
| Housing | $ 1,080,247 | $ 1,320,913 [19] | $ 1,301,783 | $ 1,310,411 |
| Food Service | 205,748 | 85,321 [20] | 36,575 | 36,575 |
| Bookstores | 1,463,316 | 650,802 [13] | 617,413 | 617,960 |
| Parking Authorities | 452,403 | 503,032 | 307,787 [21] | 311,485 [21] |
| Athletics | | | | |
| Other Auxiliary Enterprises | 240,887 | 362,706 [22] | 313,462 | 308,463 |
| Total Expenditures | $ 3,442,601 | $ 2,922,774 | $ 2,577,020 | $ 2,584,894 |
| MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ 485,470 | $ 658,378 [15] | $ 818,600 [15] | $ 818,600 [15] |
| Food Service | | | | |
| Bookstores | 46,236 | 59,659 | 70,500 | 70,500 |
| Parking Authorities | 93,827 | 95,289 | 98,622 | 98,622 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 172,522 | [23] | 146,428 | 146,428 |
| Total Mandatory Transfers | $ 798,055 | $ 813,326 | $ 1,134,150 | $ 1,134,150 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS | | | | |
| Housing | $ 403,281 | $ 564,196 | $ 511,744 | $ 503,345 |
| Food Service | 29,490 | (18,550) | | |
| Bookstores | 115,613 | 146,528 | 174,500 | 173,953 |
| Parking Authorities | 28,313 | (41,471) | 35,000 | 31,302 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 16,877 | 68,564 | | (1,802) |
| Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers | $ 593,574 | $ 719,267 | $ 721,244 | $ 706,798 |
| NON-MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ 333,569 | $ 512,199 [15] | $ 511,744 | $ 511,744 |
| Food Service | | | | |
| Bookstores | | 600,000 [16] | 174,500 [24] | 174,500 |
| Parking Authorities | 142,000 [25] | (28,428) | 35,000 | 35,000 |
| Athletics | | | | |
| Other Auxiliary Enterprises | (2,484) | 302,912 [16] | | |
| Total Non-Mandatory Transfers | $ 473,085 | $ 1,386,683 | $ 721,244 | $ 721,244 |
| TOTAL EXPENDITURES & TRANSFERS | $ 4,713,741 | $ 5,122,783 | $ 4,432,414 | $ 4,440,288 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS | | | | |
| Housing | $ 69,712 | $ 51,997 | | $ (8,399) |
| Food Service | 29,490 | (18,550) | | |
| Bookstores | 115,613 | (453,472) | | (547) |
| Parking Authorities | (113,687) | (13,043) | | (3,698) |
| Athletics | | | | |
| Other Auxiliary Enterprises | 19,361 | (234,348) | | (1,802) |
| Total Excess (Deficit) of Revenues Over Expenditures & Transfers | $ 120,489 | $ (667,416) | $ 0 | $ (14,446) |

APPENDIX II
Exhibit B
(Cont.)

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

| | Knoxville | | | |
|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **REVENUES** | | | | |
| Housing | $ 17,061,817 | $ 17,627,821 | $ 17,571,050 | $ 17,571,050 |
| Food Service | 11,766,921 | 11,819,391 | 11,915,280 | 11,915,280 |
| Bookstores | 13,878,553 | 14,984,972 | 14,800,000 | 14,800,000 |
| Parking Authorities | 3,523,935 | 4,233,055 [29] | 4,060,990 | 4,060,990 |
| Athletics | 23,327,043 | 26,793,139 [30] | 25,625,400 | 26,325,400 |
| Other Auxiliary Enterprises | 2,237,043 | 3,190,161 [31] | 3,062,338 | 3,062,338 |
| Total Revenues | $ 71,795,312 | $ 78,648,539 | $ 77,035,058 | $ 77,735,058 |
| **EXPENDITURES** | | | | |
| Housing | $ 13,695,070 | $ 15,350,419 | $ 14,658,269 | $ 14,658,269 |
| Food Service | 11,502,565 | 11,222,276 | 11,096,077 | 11,096,077 |
| Bookstores | 12,548,108 | 13,437,791 | 13,864,718 | 13,864,718 |
| Parking Authorities | 2,219,425 | 2,715,691 [29] | 2,859,864 | 2,859,864 |
| Athletics | 18,133,327 | 18,877,584 | 19,632,541 | 20,307,541 |
| Other Auxiliary Enterprises | 1,984,429 | 2,968,627 [31] | 2,732,984 | 2,732,984 |
| Total Expenditures | $ 60,082,924 | $ 64,572,388 | $ 64,844,453 | $ 65,519,453 |
| **MANDATORY TRANSFERS (IN)/OUT** | | | | |
| Housing | $ 2,077,823 | $ 1,745,078 | $ 2,032,808 | $ 2,032,808 |
| Food Service | 131,478 | 132,975 | 286,185 [25] | 286,185 |
| Bookstores | | | | |
| Parking Authorities | 774,513 | 605,725 | 841,126 [25] | 841,126 |
| Athletics | 3,718,309 | 4,146,794 | 5,048,250 [25] | 5,048,250 |
| Other Auxiliary Enterprises | 36,294 | | | |
| Total Mandatory Transfers | $ 6,738,417 | $ 6,630,572 | $ 8,208,369 | $ 8,208,369 |
| **EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS** | | | | |
| Housing | $ 1,288,924 | $ 532,324 | $ 879,973 | $ 879,973 |
| Food Service | 132,878 | 464,140 | 533,018 | 533,018 |
| Bookstores | 1,330,445 | 1,547,181 | 935,282 | 935,282 |
| Parking Authorities | 529,997 | 911,639 | 360,000 | 360,000 |
| Athletics | 1,475,407 | 3,768,761 | 944,609 | 969,609 |
| Other Auxiliary Enterprises | 216,320 | 221,534 | 329,354 | 329,354 |
| Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers | $ 4,973,971 | $ 7,445,579 | $ 3,982,236 | $ 4,007,236 |
| **NON-MANDATORY TRANSFERS (IN)/OUT** | | | | |
| Housing | $ 1,192,442 [32] | $ 667,228 | $ 1,250,189 [32] | $ 1,250,189 [32] |
| Food Service | 101,567 | 300,963 | 457,166 | 457,166 |
| Bookstores | 741,562 | 1,500,261 [27] | 725,000 | 725,000 |
| Parking Authorities | 1,022,367 [27] | 887,047 [27] | 360,000 | 360,000 |
| Athletics | 1,884,306 [27] | 2,994,330 [27] | 935,000 | 935,000 |
| Other Auxiliary Enterprises | 318,105 | 81,672 | 290,150 | 290,150 |
| Total Non-Mandatory Transfers | $ 5,260,349 | $ 6,431,501 | $ 4,017,505 | $ 4,017,505 |
| **TOTAL EXPENDITURES & TRANSFERS** | $ 72,081,690 | $ 77,634,461 | $ 77,070,327 | $ 77,745,327 |
| **EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS** | | | | |
| Housing | $ 96,482 | $ (134,904) | $ (370,216) | $ (370,216) |
| Food Service | 31,311 | 163,177 | 75,852 | 75,852 |
| Bookstores | 588,883 | 46,920 | 210,282 | 210,282 |
| Parking Authorities | (492,370) | 24,592 | | |
| Athletics | (408,899) | 774,431 | 9,609 | 34,609 |
| Other Auxiliary Enterprises | (101,785) | 139,862 | 39,204 | 39,204 |
| Total Excess (Deficit) of Revenues Over Expenditures & Transfers | $ (286,378) | $ 1,014,078 | $ (35,269) | $ (10,269) |

APPENDIX II
Exhibit B
(Cont.)

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

| | Martin | | | |
|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| REVENUES | | | | |
| Housing | $ 4,071,371 | $ 4,040,555 | $ 4,046,327 | $ 4,327,273 [19] |
| Food Service | 77,673 | 77,918 | 81,000 | 81,000 |
| Bookstores | 1,823,157 | 2,181,189 | 2,190,178 | 2,193,477 |
| Parking Authorities | 201,627 | 231,224 | 187,378 | 188,521 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 575,253 | 291,611 [13] | 595,773 | 324,900 [14] |
| Total Revenues | $ 6,749,081 | $ 6,822,497 | $ 7,100,656 | $ 7,115,171 |
| EXPENDITURES | | | | |
| Housing | $ 3,146,024 | $ 3,409,791 | $ 3,342,121 | $ 3,259,634 |
| Food Service | 2,014 | 171 | (11,215) [20] | (6,869) [20] |
| Bookstores | 1,661,292 | 2,052,662 [21] | 2,040,758 | 2,046,368 |
| Parking Authorities | 114,743 | 365,174 [18] | 188,187 | 107,409 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 551,386 | 259,230 [13] | 714,702 | 548,073 [14] |
| Total Expenditures | $ 5,475,459 | $ 6,087,028 | $ 6,274,553 | $ 5,954,615 |
| MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ 560,800 | $ 439,649 | $ 713,349 [15] | $ 713,349 [15] |
| Food Service | | | 14,137 | 14,137 |
| Bookstores | | | 2,686 | 2,686 |
| Parking Authorities | | | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | | | 170,931 [15] | 170,931 [15] |
| Total Mandatory Transfers | $ 560,800 | $ 439,649 | $ 901,103 | $ 901,103 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS | | | | |
| Housing | $ 364,547 | $ 191,115 | $ (9,143) | $ 354,290 |
| Food Service | 75,659 | 77,747 | 78,078 | 73,732 |
| Bookstores | 161,865 | 128,527 | 146,734 | 144,423 |
| Parking Authorities | 86,884 | (133,950) | (809) | 81,112 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 23,867 | 32,381 | (289,860) | (394,104) |
| Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers | $ 712,822 | $ 295,820 | $ (75,000) | $ 259,453 |
| NON-MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ 468,993 [22] | $ 488,911 [22] | | |
| Food Service | | | | |
| Bookstores | (137,500) | 200,000 [16] | | |
| Parking Authorities | | (150,000) [18] | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | (137,500) | | $ (75,000) [17] | $ (75,000) [17] |
| Total Non-Mandatory Transfers | $ 193,993 | $ 538,911 | $ (75,000) | $ (75,000) |
| TOTAL EXPENDITURES & TRANSFERS | $ 6,230,252 | $ 7,065,588 | $ 7,100,656 | $ 6,780,718 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS | | | | |
| Housing | $ (104,446) | $ (297,796) | $ (9,143) | $ 354,290 |
| Food Service | 75,659 | 77,747 | 78,078 | 73,732 |
| Bookstores | 299,365 | (71,473) | 146,734 | 144,423 |
| Parking Authorities | 86,884 | 16,050 | (809) | 81,112 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 161,367 | 32,381 | (214,860) | (319,104) |
| Total Excess (Deficit) of Revenues Over Expenditures & Transfers | $ 518,829 | $ (243,091) | $ 0 | $ 334,453 |

APPENDIX II
Exhibit B
(Cont.)

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

| | Space Institute | | | |
|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| REVENUES | | | | |
| Housing | $ 46,888 | $ 44,766 | $ 44,350 | $ 44,350 |
| Food Service | 63,167 | 66,345 | 66,000 | 66,000 |
| Bookstores | 118,302 | 76,734 | 84,000 | 84,000 |
| Parking Authorities | | | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | | | | |
| Total Revenues | $ 228,357 | $ 187,845 | $ 194,350 | $ 194,350 |
| EXPENDITURES | | | | |
| Housing | $ 56,191 | $ 30,220 | $ 34,550 | $ 35,181 |
| Food Service | 131,136 | 150,321 | 118,375 | 120,464 |
| Bookstores | 119,316 | 68,595 | 84,000 | 84,000 |
| Parking Authorities | | | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | | | | |
| Total Expenditures | $ 306,643 | $ 249,136 | $ 236,925 | $ 239,645 |
| MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | | $ 9,875 | $ 9,800 | $ 9,800 |
| Food Service | | | | |
| Bookstores | | | | |
| Parking Authorities | | | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | | | | |
| Total Mandatory Transfers | | $ 9,875 | $ 9,800 | $ 9,800 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS | | | | |
| Housing | $ (9,303) | $ 4,671 | | $ (631) |
| Food Service | (67,969) | (83,976) | $ (52,375) | (54,464) |
| Bookstores | (1,014) | 8,139 | | |
| Parking Authorities | | | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | | | | |
| Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers | $ (78,286) | $ (71,166) | $ (52,375) | $ (55,095) |
| NON-MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ (9,303) | $ 4,378 | | $ (631) |
| Food Service | (72,306) | (74,944) | $ (52,375) | (54,464) |
| Bookstores | (19,825) | | | |
| Parking Authorities | | | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | | | | |
| Total Non-Mandatory Transfers | $ (101,434) | $ (70,566) | $ (52,375) | $ (55,095) |
| TOTAL EXPENDITURES & TRANSFERS | $ 205,209 | $ 188,445 | $ 194,350 | $ 194,350 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS | | | | |
| Housing | | $ 293 | | |
| Food Service | $ 4,337 | (9,032) | | |
| Bookstores | 18,811 | 8,139 | | |
| Parking Authorities | | | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | | | | |
| Total Excess (Deficit) of Revenues Over Expenditures & Transfers | $ 23,148 | $ (600) | $ 0 | $ 0 |

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

| | Memphis-Other Specialized Units | | | |
|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| **REVENUES** | | | | |
| Housing | $ 751,838 | $ 894,584 | $ 874,900 | $ 878,329 |
| Food Service | 636,680 | 678,395 | 670,000 | 673,608 |
| Bookstores | 3,538,930 | 3,831,876 | 3,946,243 | 3,949,443 |
| Parking Authorities | 627,965 | 661,149 | 701,000 | 703,628 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 1,223,818 | 1,217,700 | 1,131,924 | 1,132,827 |
| Total Revenues | $ 6,779,231 | $ 7,283,704 | $ 7,324,067 | $ 7,337,835 |
| **EXPENDITURES** | | | | |
| Housing | $ 701,597 | $ 709,586 | $ 789,092 | $ 796,302 |
| Food Service | 579,621 | 659,816 | 658,482 | 666,393 |
| Bookstores | 3,173,016 | 3,478,878 | 3,568,206 | 3,575,534 |
| Parking Authorities | 451,854 | 452,236 | 545,516 | 550,980 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 1,008,611 | 1,009,171 | 881,924 | 884,022 |
| Total Expenditures | $ 5,914,699 | $ 6,309,687 | $ 6,443,220 | $ 6,473,231 |
| **MANDATORY TRANSFERS (IN)/OUT** | | | | |
| Housing | $ 398,813 | $ 424,350 | $ 425,800 | $ 425,800 |
| Food Service | 2,451 | 2,487 | | |
| Bookstores | 2,451 | 2,487 | | |
| Parking Authorities | 156,478 | 158,808 | 162,000 | 162,000 |
| Athletics | | | | |
| Other Auxiliary Enterprises | 205,673 | 202,910 | 250,000 | 250,000 |
| Total Mandatory Transfers | $ 765,866 | $ 791,042 | $ 837,800 | $ 837,800 |
| **EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS** | | | | |
| Housing | $ (348,572) | $ (239,352) | $ (339,992) | $ (343,773) |
| Food Service | 54,608 | 16,092 | 11,518 | 7,215 |
| Bookstores | 363,463 | 350,511 | 378,037 | 373,909 |
| Parking Authorities | 19,633 | 50,105 | (6,516) | (9,352) |
| Athletics | | | | |
| Other Auxiliary Enterprises | 9,534 | 5,619 | | (1,195) |
| Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers | $ 98,666 | $ 182,975 | $ 43,047 | $ 26,804 |
| **NON-MANDATORY TRANSFERS (IN)/OUT** | | | | |
| Housing | | | | |
| Food Service | | | | |
| Bookstores | $ (2,000) | $ (2,000) | | |
| Parking Authorities | 647 | | | |
| Athletics | | | | |
| Other Auxiliary Enterprises | | | | |
| Total Non-Mandatory Transfers | $ (1,353) | $ (2,000) | | |
| TOTAL EXPENDITURES & TRANSFERS | $ 6,679,212 | $ 7,098,729 | $ 7,281,020 | $ 7,311,031 |
| **EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS** | | | | |
| Housing | $ (348,572) | $ (239,352) | $ (339,992) | $ (343,773) |
| Food Service | 54,608 | 16,092 | 11,518 | 7,215 |
| Bookstores | 365,463 | 352,511 | 378,037 | 373,909 |
| Parking Authorities | 18,986 | 50,105 | (6,516) | (9,352) |
| Athletics | | | | |
| Other Auxiliary Enterprises | 9,534 | 5,619 | | (1,195) |
| Total Excess (Deficit) of Revenues Over Expenditures & Transfers | $ 100,019 | $ 184,975 | $ 43,047 | $ 26,804 |

APPENDIX II
Exhibit B
(Cont.)

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

| | Total Auxiliary Enterprises | | | |
|---|---|---|---|---|
| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
| REVENUES | | | | |
| Housing | $ 23,900,912 | $ 25,151,213 | $ 25,168,754 | $ 25,453,358 |
| Food Service | 12,779,678 | 12,708,820 | 12,768,855 | 12,772,463 |
| Bookstores | 20,984,108 | 21,931,760 | 21,882,834 | 21,889,333 |
| Parking Authorities | 4,928,070 | 5,682,278 | 5,390,777 | 5,394,548 |
| Athletics | 23,327,043 | 26,793,139 | 25,625,400 | 26,325,400 |
| Other Auxiliary Enterprises | 4,466,401 | 5,130,742 | 5,249,925 | 4,973,154 |
| Total Revenues | $ 90,386,212 | $ 97,397,952 | $ 96,086,545 | $ 96,808,256 |
| EXPENDITURES | | | | |
| Housing | $ 18,679,129 | $ 20,820,929 | $ 20,125,815 | $ 20,059,797 |
| Food Service | 12,421,084 | 12,117,905 | 11,898,294 | 11,912,640 |
| Bookstores | 18,965,048 | 19,688,728 | 20,175,095 | 20,188,580 |
| Parking Authorities | 3,238,425 | 4,036,133 | 3,901,354 | 3,829,738 |
| Athletics | 18,133,327 | 18,877,584 | 19,632,541 | 20,307,541 |
| Other Auxiliary Enterprises | 3,785,312 | 4,599,735 | 4,643,072 | 4,473,542 |
| Total Expenditures | $ 75,222,325 | $ 80,141,014 | $ 80,376,171 | $ 80,771,838 |
| MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ 3,522,907 | $ 3,277,330 | $ 4,000,357 | $ 4,000,357 |
| Food Service | 133,929 | 135,462 | 300,322 | 300,322 |
| Bookstores | 48,687 | 62,146 | 73,186 | 73,186 |
| Parking Authorities | 1,024,817 | 859,822 | 1,101,748 | 1,101,748 |
| Athletics | 3,718,309 | 4,146,794 | 5,048,250 | 5,048,250 |
| Other Auxiliary Enterprises | 414,490 | 202,909 | 567,359 | 567,359 |
| Total Mandatory Transfers | $ 8,863,139 | $ 8,684,463 | $ 11,091,222 | $ 11,091,222 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS | | | | |
| Housing | $ 1,698,876 | $ 1,052,954 | $ 1,042,582 | $ 1,393,204 |
| Food Service | 224,665 | 455,453 | 570,239 | 559,501 |
| Bookstores | 1,970,373 | 2,180,886 | 1,634,553 | 1,627,567 |
| Parking Authorities | 664,828 | 786,323 | 387,675 | 463,062 |
| Athletics | 1,475,407 | 3,768,761 | 944,609 | 969,609 |
| Other Auxiliary Enterprises | 266,599 | 328,098 | 39,494 | (67,747) |
| Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers | $ 6,300,748 | $ 8,572,475 | $ 4,619,152 | $ 4,945,196 |
| NON-MANDATORY TRANSFERS (IN)/OUT | | | | |
| Housing | $ 1,985,702 | $ 1,672,716 | $ 1,761,933 | $ 1,761,302 |
| Food Service | 29,261 | 226,019 | 404,791 | 402,702 |
| Bookstores | 582,237 | 2,298,261 | 899,500 | 899,500 |
| Parking Authorities | 1,165,015 | 708,619 | 395,000 | 395,000 |
| Athletics | 1,884,306 | 2,994,330 | 935,000 | 935,000 |
| Other Auxiliary Enterprises | 178,120 | 384,584 | 215,150 | 215,150 |
| Total Non-Mandatory Transfers | $ 5,824,641 | $ 8,284,529 | $ 4,611,374 | $ 4,608,654 |
| TOTAL EXPENDITURES & TRANSFERS | $ 89,910,105 | $ 97,110,006 | $ 96,078,767 | $ 96,471,714 |
| EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS | | | | |
| Housing | $ (286,826) | $ (619,762) | $ (719,351) | $ (368,098) |
| Food Service | 195,404 | 229,434 | 165,448 | 156,799 |
| Bookstores | 1,388,136 | (117,375) | 735,053 | 728,067 |
| Parking Authorities | (500,187) | 77,704 | (7,325) | 68,062 |
| Athletics | (408,899) | 774,431 | 9,609 | 34,609 |
| Other Auxiliary Enterprises | 88,479 | (56,486) | (175,656) | (282,897) |
| Total Excess (Deficit) of Revenues Over Expenditures & Transfers | $ 476,107 | $ 287,946 | $ 7,778 | $ 336,542 |

**APPENDIX III**
**Exhibit A**

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

| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
|---|---|---|---|---|
| REVENUES | | | | |
| Football (See Schedule A) | $ 9,068,501 | $ 10,428,062 | $ 9,790,000 | $ 10,490,000 |
| Broadcasting and TV Football | 1,887,167 | 1,949,679 | 1,995,000 | 1,995,000 |
| Football Brochures | 20,431 | 34,602 | 40,000 | 40,000 |
| Basketball Games and Broadcasting | 2,685,374 | 2,595,229 | 3,265,000 | 3,265,000 |
| Basketball Brochures | 859 | 367 | 2,000 | 2,000 |
| SEC Bowls and SEC Distribution | 1,046,623 | 901,562 | 1,000,000 | 1,000,000 |
| Gifts for Grants-in-Aid | 4,665,853 | 5,165,904 | 4,820,000 | 4,820,000 |
| Varsity Inn | 424,225 | 600,248 | 568,000 | 568,000 |
| Concessions, Prog. & T-Club Souvenirs | 2,538,284 | 3,158,692 | 2,760,000 | 2,760,000 |
| Sports Camp | 412,915 | 397,640 | 476,400 | 476,400 |
| Other Sports | 100,486 | 179,252 | 120,000 | 120,000 |
| Interest and Other Revenue | 476,325 | 1,381,902 | 789,000 | 789,000 |
| Total Revenues | $ 23,327,043 | $ 26,793,139 | $ 25,625,400 | $ 26,325,400 |
| EXPENDITURES AND TRANSFERS | | | | |
| Sports Program | $ 7,342,969 | $ 7,398,743 | $ 8,330,064 | $ 9,005,064 |
| Administration | 4,074,763 | 4,713,101 | 4,598,490 | 4,598,490 |
| Welfare of Athletes | 1,364,227 | 1,603,212 | 1,477,778 | 1,477,778 |
| Other Projects | 1,521,210 | 1,797,406 | 1,732,699 | 1,732,699 |
| Physical Plant | 1,225,925 | 1,446,218 | 1,289,470 | 1,289,470 |
| Extraordinary Maintenance | 896,070 | 226,985 | 650,000 | 650,000 |
| Concessions and Programs | 551,405 | 642,456 | 549,190 | 549,190 |
| Sports Camp | 402,067 | 384,613 | 479,850 | 479,850 |
| Arena Extra Maintenance | 754,691 | 664,850 | 525,000 | 525,000 |
| Total Expenditures | $ 18,133,327 | $ 18,877,584 | $ 19,632,541 | $ 20,307,541 |
| Mandatory Transfers (In)/Out | 3,718,309 | 4,146,794 | 5,048,250 | 5,048,250 |
| Non-Mandatory Transfers (In)/Out | 1,884,305 | 2,994,330 | 935,000 | 935,000 |
| Total Expenditures and Transfers | $ 23,735,941 | $ 26,018,708 | $ 25,615,791 | $ 26,290,791 |
| EXCESS/(DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS | $ (408,898) | $ 774,431 | $ 9,609 | $ 34,609 |
| Balance or (Deficit) at Beginning of Year | 2,565,506 | 2,156,608 | 2,931,039 | 2,931,039 |
| Balance or (Deficit) at End of Year | $ 2,156,608 | $ 2,931,039 | $ 2,940,648 | $ 2,965,648 |

## THE UNIVERSITY OF TENNESSEE
## Knoxville
## Football Revenue

| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
|---|---|---|---|---|
| Alabama | $ 1,644,572 * | $ 200,000 | $ 1,628,210 * | $ 1,628,210 * |
| Arkansas | 1,640,741 * | 200,000 | 1,628,210 * | 1,628,210 * |
| Auburn | | | | |
| Cincinnati | 1,647,136 * | | | |
| Duke | | 1,634,358 * | | |
| Florida | 1,646,743 * | 200,000 | 1,628,210 * | 1,628,210 * |
| Georgia | 200,000 | 1,664,043 * | 200,000 | 200,000 |
| Kentucky | 1,645,070 * | 200,000 | 1,628,210 * | 1,628,210 * |
| Louisiana State | 200,000 | 1,641,620 * | | |
| Louisiana Tech | | 1,633,476 * | | |
| Southwest Louisiana | 1,644,524 * | | | |
| Louisville | | 1,624,508 * | | |
| Memphis State | 250,000 | | 1,628,210 * | 1,628,210 * |
| Mississippi State | | | 200,000 | 200,000 |
| Mississippi | | | | |
| Notre Dame | | | | |
| South Carolina | 200,000 | 1,670,836 * | 200,000 | 200,000 |
| UCLA | | | 350,000 | 350,000 |
| Vanderbilt | 200,000 | 1,680,167 * | 200,000 | 200,000 |
| Washington State | | | 1,628,210 * | 1,628,210 * |
| Citrus Bowl | | 1,030,000 | | |
| Gator Bowl | | | | 700,000 |
| Hall of Fame Bowl | 570,910 | | | |
| Orange & White Game | 35,228 | 39,982 | | |
| Undistributed Season Tickets | 9,855 + | 12,700 + | | |
| Total Gross Revenue | $11,534,779 | $13,431,690 | $10,919,260 | $11,619,260 |
| Less: Payments to Visiting Team | 1,400,000 | 1,675,000 | (A) | (A) |
| Amusement Tax | 402,218 | 499,039 | 409,260 | 409,260 |
| Sales Tax | 664,060 | 829,589 | 720,000 | 720,000 |
| TOTAL FOOTBALL REVENUE | $ 9,068,501 | $10,428,062 | $ 9,790,000 | $10,490,000 |

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

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

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

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

| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
|---|---|---|---|---|
| REVENUES | | | | |
| General Funds | $ 1,729,046 | $ 1,562,938 | $ 1,691,858 | $ 1,729,743 |
| Football | 349,998 | 284,695 | 278,080 | 278,080 |
| Basketball | 231,900 | 299,971 | 269,000 | 269,000 |
| Wrestling | 29,794 | 32,042 | 31,495 | 31,495 |
| Women's Sports | 29,176 | 24,461 | 14,789 | 14,789 |
| Gifts | 442,547 | 522,820 | 540,940 | 540,940 |
| Advertising and Program Sales | 31,847 | 117,800 | 127,815 | 127,815 |
| Concessions | 19,002 | 27,336 | 21,000 | 21,000 |
| Student Fees | 334,510 | 488,343 | 502,080 | 502,080 |
| Special Events | 150,298 | 39,336 | 40,000 | 40,000 |
| Television | | 126,750 | 125,000 | 125,000 |
| Conference & NCAA | | 51,284 | 60,000 | 60,000 |
| Other Revenue | 40,275 | 52,725 | | |
| Total Revenues | $ 3,388,393 | $ 3,630,501 | $ 3,702,057 | $ 3,739,942 |
| EXPENDITURES | | | | |
| Men's Sports Program | $ 1,394,333 | $ 1,145,740 | $ 1,162,581 | $ 1,182,077 |
| Women's Sports Program | 210,546 | 274,449 | 356,181 | 360,415 |
| Administration | 342,458 | 356,691 | 348,425 | 357,590 |
| Sports-Information | 70,577 | 117,973 | 122,486 | 123,863 |
| Sports-Medical | 81,788 | 160,822 | 126,531 | 126,682 |
| Sports-Security | 5,098 | 7,959 | 8,000 | 8,000 |
| Tutoring | 61,698 | 66,189 | 68,709 | 70,455 |
| Training | 57,323 | 77,922 | 98,253 | 99,969 |
| Grants-in-Aid (Men) | 873,830 | 974,170 | 950,470 | 950,470 |
| Grants-in-Aid (Women) | 178,500 | 236,788 | 320,421 | 320,421 |
| Advertising | 9,226 | 10,410 | 10,000 | 10,000 |
| Television | | 119,501 | 125,000 | 125,000 |
| Special Events | 101,916 | 28,294 | 5,000 | 5,000 |
| Awards | 1,100 | | | |
| Total Expenditures | $ 3,388,393 | $ 3,576,908 | $ 3,702,057 | $ 3,739,942 |
| EXCESS/(DEFICIT) OF REVENUES OVER EXPENDITURES | $ 0 | $ 53,593 | $ 0 | $ 0 |

APPENDIX III
Exhibit C

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

| | Actual 1993 | Actual 1994 | Original Budget 1995 | Revised Budget 1995 |
|---|---|---|---|---|
| REVENUES | | | | |
| General Funds | $ 1,195,339 | $ 1,305,974 | $ 1,320,500 | $ 1,332,364 |
| NCAA Distribution | 120,025 | 50,726 | 120,000 | 120,000 |
| Men's Athletics | 158,853 | 187,006 | 232,297 | 238,797 |
| Women's Athletics | 11,285 | 11,639 | 12,000 | 12,000 |
| Athletic Gifts | 83,524 | 107,399 | 141,000 | 142,000 |
| Student Fees | 487,238 | 514,373 | 515,840 | 515,840 |
| Total Revenues | $ 2,056,264 | $ 2,177,117 | $ 2,341,637 | $ 2,361,001 |
| EXPENDITURES | | | | |
| Men's Sports Program | $ 618,409 | $ 653,115 | $ 637,307 | $ 653,478 |
| Women's Sports Program | 218,855 | 271,566 | 274,264 | 280,965 |
| Men's Administration | 131,762 | 154,407 | | |
| Women's Administration | 95,768 | 110,055 | | |
| Athletic Administration (A) | 143,451 | 150,659 | 414,066 | 410,558 |
| Grants-in-Aid - Men | 677,594 | 645,155 | 695,000 | 695,000 |
| Grants-in-Aid - Women | 170,425 | 192,160 | 321,000 | 321,000 |
| Total Expenditures | $ 2,056,264 | $ 2,177,117 | $ 2,341,637 | $ 2,361,001 |
| EXCESS/(DEFICIT) OF REVENUES OVER EXPENDITURES | $ 0 | $ 0 | $ 0 | $ 0 |

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

**APPENDIX IV**
(IV-1)

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

| | UT CHATTANOOGA | | |
|---|---|---|---|
| | Present Rate (FY 1993-94) Per Semester | Proposed Rate (FY 1994-95) Sum. Ses. 1994 | Proposed Rate (FY 1994-95) Per Semester |
| University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows: | | | |
| MAINTENANCE FEE | | | |
| - Undergraduate | $ 837.00 * | $ 837.00 * | $ 873.00 * |
| - Graduate | 1,093.00 * | 1,093.00 * | 1,139.00 * |
| TUITION - (additional for out-of-state students) | 1,890.00 | 1,890.00 | 1,967.00 |
| NOTE: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition for out-of-state students. | | | |
| Undergraduate Students | | | |
| In-State | | | |
| Per semester hour or fraction thereof | 72.00 ** | 72.00 ** | 72.00 ** |
| Minimum Charge | 72.00 | 72.00 | 72.00 |
| Out-of-State | | | |
| Per semester hour or fraction thereof | 204.00 ** | 204.00 ** | 204.00 ** |
| Minimum Charge | 204.00 | 204.00 | 204.00 |
| Graduate Students | | | |
| In-State | | | |
| Per semester hour or fraction thereof | 118.00 ** | 118.00 ** | 118.00 ** |
| Minimum Charge | 118.00 | 118.00 | 118.00 |
| Out-of-State | | | |
| Per semester hour or fraction thereof | 295.00 ** | 295.00 ** | 295.00 ** |
| Minimum Charge | 295.00 | 295.00 | 295.00 |
| UNIVERSITY PROGRAMS & SERVICES FEE | | | |
| All Undergraduates taking in excess of 12 semester hours and Graduates taking in excess of 9 semester hours. | | | |
| Student Activity Fee | *** | *** | *** |
| Debt Service Fee | 48.00 | 48.00 | 52.00 |
| Health Services Fee | None | None | None |
| Part-Time Students | | | |
| Rate per semester hour | 4.00 | 4.00 | 4.00 |
| Minimum Charge | 4.00 | 4.00 | 4.00 |
| Contract Rate Per Hour | 42.00 | 44.00 | 46.00 |
| Individual Education Program (IEP) | | | |
| Undergraduate | 42.00 | 44.00 | 46.00 |
| Graduate | 57.00 | 60.00 | 62.00 |

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

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

*** Included in Maintenance fee.

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

| | UT KNOXVILLE, SPACE INSTITUTE, SOCIAL WORK (EXCLUDES KNOXVILLE COLLEGE OF LAW) | | |
|---|---|---|---|
| | Present Rate (FY 1993-94) Per Semester | Proposed Rate (FY 1994-95) Sum. Ses. 1994 | Proposed Rate (FY 1994-95) Per Semester |

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

| | Present Rate (FY 1993-94) Per Semester | Proposed Rate (FY 1994-95) Sum. Ses. 1994 | Proposed Rate (FY 1994-95) Per Semester |
|---|---|---|---|
| MAINTENANCE FEE | | | |
| - Undergraduate | $ 880.00 | $ 880.00 | $ 915.00 |
| - Graduate | 1,095.00 | 1,095.00 | 1,139.00 |
| TUITION - (additional for out-of-state students) | 1,890.00 | 1,890.00 | 1,967.00 |

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

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

<u>UNIVERSITY PROGRAMS & SERVICES FEE</u>
All Undergraduate & Graduate Students taking in excess of 8 semester hours.

| | | | |
|---|---|---|---|
| Student Activity Fee | $ 57.00 | $ N/A | $ 57.00 |
| Debt Service Fee | 18.00 | N/A | 18.00 |
| Health Services Fee | 36.00 | N/A | 36.00 |
| Total | $ 111.00 * | $ N/A | $ 111.00 * |
| Programs & Services Fee - Summer Session | | 65.00 * | 65.00 * |

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

| | | | | |
|---|---|---|---|---|
| Rate per sem. hr. | - Summer Session, 1994 | | 5.00 | |
| | - Fall & Spring Semesters | | | 8.00 |
| | - Summer Session, 1995 | | | 5.00 |
| Minimum Charge | - Summer Session, 1994 | | 5.00 | |
| | - Fall & Spring Semesters | | | 8.00 |
| | - Summer Session, 1995 | | | 5.00 |

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

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

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

| | KNOXVILLE - COLLEGE OF LAW | | |
|---|---|---|---|
| | Present Rate (FY 1993-94) Per Semester | Proposed Rate (FY 1994-95) Sum. Ses. 1994 | Proposed Rate (FY 1994-95) Per Semester |
| University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows: | | | |
| College of Law | | | |
| MAINTENANCE FEE | | | |
| Fall and Spring Semesters | $ 1,435.00 | | $ 1,535.00 |
| Summer Session, 1994 | | $ 957.00 | |
| Summer Session, 1995 | | | 1,024.00 |
| TUITION - (additional for out-of-state students) | | | |
| Fall and Spring Semesters | 2,312.00 | | 2,497.00 |
| Summer Session, 1994 | | 1,542.00 | |
| Summer Session, 1995 | | | 1,665.00 |
| Note: In lieu of the above charge for tuition and/or maintenance fee, part-time students may elect to pay fees computed by the semester hour credit (or audit) at the rates shown below, total charges not to exceed the regular maintenance fee for in-state students or the maintenance fee plus tuition of out-of-state students. | | | |
| Law Students | | | |
| In-State | | | |
| Per semester hour or fraction thereof | 160.00 | 160.00 | 171.00 |
| Minimum Charge | 160.00 | 160.00 | 171.00 |
| Out-of-State | | | |
| Per semester hour or fraction thereof | 417.00 | 417.00 | 449.00 |
| Minimum Charge | 417.00 | 417.00 | 449.00 |
| UNIVERSITY PROGRAMS & SERVICES FEE | | | |
| All law Students taking in excess of 8 semester hours. | | | |
| Student Activity Fee | $ 57.00 | $ N/A | $ 57.00 |
| Debt Service Fee | 18.00 | N/A | 18.00 |
| Health Services Fee | 36.00 | N/A | 36.00 |
| Total | $ 111.00 | $ N/A | $ 111.00 |
| Programs & Services Fee -Summer Session | | 65.00 | 65.00 |
| Part-time students taking 8 semester hours or less** | | | |
| Rate per sem. hr. - Summer Session, 1994 | | 5.00 | |
| - Fall & Spring Semesters | | | 8.00 |
| - Summer Session, 1995 | | | 5.00 |
| Minimum Charge - Summer Session, 1994 | | 5.00 | |
| - Fall & Spring Semesters | | | 8.00 |
| - Summer Session, 1995 | | | 5.00 |

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

**APPENDIX IV**
(IV-4)

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

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

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

| | | | |
|---|---|---|---|
| Undergraduate Students | | | |
| In-State | | | |
| Per semester hour or fraction thereof | 73.00 * | 73.00 * | 76.00 * |
| Minimum Charge | 73.00 | 73.00 | 76.00 |
| Out-of-State | | | |
| Per semester hour or fraction thereof | 230.00 * | 230.00 * | 240.00 * |
| Minimum Charge | 230.00 | 230.00 | 240.00 |
| Graduate Students | | | |
| In-State | | | |
| Per semester hour or fraction thereof | 123.00 * | 123.00 * | 128.00 * |
| Minimum Charge | 123.00 | 123.00 | 128.00 |
| Out-of-State | | | |
| Per semester hour or fraction thereof | 333.00 * | 333.00 * | 346.00 * |
| Minimum Charge | 333.00 | 333.00 | 346.00 |
| <u>UNIVERSITY PROGRAMS & SERVICES FEE</u> | | | |
| All Undergraduate & Graduate Students taking in excess of 11 semester hours. | | | |
| Student Activity Fee | ** | ** | ** |
| Debt Service Fee | 35.00 | 35.00 | 45.00 |
| Health Services Fee | None | None | None |
| Part-time students taking 11 semester hours or less | | | |
| Rate per sem. hr. - Undergraduate/Graduate | 3.00/4.00 | 3.00/4.00 | 4.00/5.00 |
| Minimum Charge - Undergraduate/Graduate | 3.00/4.00 | 3.00/4.00 | 4.00/5.00 |
| Summer Rate - Programs & Services Fee | None | None | None |

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

** Included in Maintenance Fee.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Note A1** - The hourly rate for the College of Graduate Health Sciences is computed on 9 hour full-time status for FY 95. In prior years 6 hours had been full-time status.

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

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

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

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

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

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

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

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

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

| | COLLEGE OF VETERINARY MEDICINE | | |
|---|---|---|---|
| | Present Rate (FY 1993-94) Per Semester | Proposed Rate (FY 1994-95) Sum. Ses. 1994 | Proposed Rate (FY 1994-95) Per Semester |

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

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

| | DISABLED/ELDERLY PERSONS UNDER TENNESSEE CODE 49-3251 | |
|---|---|---|
| | Present Rate (FY 1993-94) | Proposed Rate (FY 1994-95) |
| SERVICE FEES | | |
| Courses for Credit | | |
| Per Semester Hour | $ 7.50 | $ 7.50 |
| Maximum Fee Per Semester | 75.00 | 75.00 |
| Audit Courses | No Charge | No Charge |

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

| Distribution | Actual 1993 Appropriations (A) | Actual 1994 Appropriations (B) | Revised 1995 Appropriations (C) |
|---|---|---|---|
| UT Chattanooga | $ 27,263,300 | $ 29,266,100 | $ 31,993,100 |
| UT Knoxville | 128,202,149 | 135,695,900 | 146,401,700 |
| UT Martin | 21,193,900 | 22,732,500 | 24,630,400 |
| UT Space Institute | 4,868,700 | 5,159,700 | 5,668,600 |
| UT, Memphis | | | |
| Other Specialized Units | $ 41,223,200 | $ 42,860,500 | $ 46,283,600 |
| College of Medicine Units | 27,488,700 | 29,714,000 | 33,096,400 |
| Family Medicine Units | 2,978,700 | 3,441,600 | 4,063,100 |
| Total UT, Memphis | $ 71,690,600 | $ 76,016,100 | $ 83,443,100 |
| Agricultural Experiment Station | 15,899,000 | 16,624,400 | 17,917,000 |
| Agricultural Extension Service | 18,060,300 | 19,127,900 | 20,779,900 |
| Veterinary Medicine | 9,663,700 | 10,161,500 | 11,114,300 |
| Institute for Public Service | 3,742,500 | 3,847,300 | 4,158,700 |
| Municipal Technical Adv. Service | 990,400 | 1,065,800 | 1,175,100 |
| County Technical Asst. Service | 756,600 | 817,200 | 904,700 |
| University-wide Administration | 1,948,100 | 2,037,500 | 2,133,000 |
| Total State Appropriations | $ 304,279,249 | $ 322,551,900 | $ 350,319,600 |

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

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

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

APPENDIX VI
Schedule A

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

TOTAL UNIVERSITY

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | $ 108,698,688 | | $ 108,698,688 | $ 114,704,369 | | $ 114,704,369 | $ 117,201,700 | | $ 117,201,700 |
| 2. Federal Appropriations | 13,333,292 | | 13,333,292 | 13,608,242 | | 13,608,242 | 13,144,304 | | 13,144,304 |
| 3. State Appropriations | 304,279,249 | $ 8,795,851 | 313,075,100 | 322,551,900 | $ 9,257,349 | 331,809,249 | 350,319,600 | $ 9,245,201 | 359,564,801 |
| 4. Local Appropriations | 1,824,001 | | 1,824,001 | 1,903,690 | | 1,903,690 | 1,998,965 | | 1,998,965 |
| 5. Federal Gifts, Grants & Contracts | 15,044,694 | 88,786,545 | 103,831,239 | 15,059,184 | 92,009,488 | 107,068,672 | 15,027,084 | 96,235,640 | 111,262,724 |
| 6. State Gifts, Grants & Contracts | 935,800 | 17,620,381 | 18,556,181 | 1,133,705 | 21,357,890 | 22,491,595 | 1,022,362 | 22,539,503 | 23,561,865 |
| 7. Local Gifts, Grants & Contracts | 2,930,005 | 3,632,530 | 6,562,535 | 3,566,476 | 4,317,803 | 7,884,279 | 3,598,476 | 4,930,873 | 8,529,349 |
| 8. Private Gifts, Grants & Contracts | 3,805,753 | 58,045,112 | 61,850,865 | 4,309,025 | 62,939,783 | 67,248,808 | 4,389,652 | 65,307,163 | 69,696,815 |
| 9. Endowment Income | 63,003 | 11,998,898 | 12,061,901 | 63,919 | 10,692,829 | 10,756,748 | 56,900 | 11,309,908 | 11,366,808 |
| 10. Sales and Services of Educational Activities | 30,282,891 | | 30,282,891 | 33,565,203 | | 33,565,203 | 32,812,614 | | 32,812,614 |
| 11. Other Sources | 12,515,485 | | 12,515,485 | 14,543,122 | | 14,543,122 | 15,034,854 | | 15,034,854 |
| Total Educational and General Funds | $ 493,712,861 | $ 188,879,317 | $ 682,592,178 | $ 525,008,835 | $ 200,575,142 | $ 725,583,977 | $ 554,606,511 | $ 209,568,288 | $ 764,174,799 |
| B. Auxiliary Enterprises Funds | 90,386,212 | 16,750 | 90,402,962 | 97,397,952 | 21,136 | 97,419,088 | 96,808,256 | 22,000 | 96,830,256 |
| C. Hospitals Funds - Medical Center at Knoxville | 255,929,129 | 3,880,724 | 259,809,853 | 258,876,587 | 4,583,997 | 263,460,584 | 256,731,211 | 4,705,255 | 261,436,466 |
| - William F. Bowld | 38,443,099 | | 38,443,099 | 48,081,386 | | 48,081,386 | 46,501,092 | | 46,501,092 |
| TOTAL CURRENT REVENUES | $ 878,471,301 | $ 192,776,791 | $ 1,071,248,092 | $ 929,364,760 | $ 205,180,275 | $ 1,134,545,035 | $ 954,647,070 | $ 214,295,543 | $ 1,168,942,613 |
| **CURRENT FUNDS EXPENDITURES AND TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | $ 177,757,890 | $ 40,787,109 | $ 218,544,999 | $ 195,830,777 | $ 44,758,846 | $ 240,589,623 | $ 213,853,800 | $ 48,232,755 | $ 262,086,555 |
| 2. Research | 25,888,928 | 90,259,891 | 116,148,819 | 27,684,699 | 97,544,631 | 125,229,330 | 28,269,041 | 100,699,989 | 128,969,030 |
| 3. Public Service | 33,749,412 | 27,462,661 | 61,212,073 | 37,528,708 | 30,747,867 | 68,276,575 | 41,676,966 | 32,620,115 | 74,297,081 |
| 4. Academic Support | 45,965,219 | 4,104,386 | 50,069,605 | 49,040,703 | 3,688,586 | 52,729,289 | 50,590,877 | 3,868,632 | 54,459,509 |
| 5. Student Services | 24,300,135 | 969,895 | 25,270,030 | 26,566,800 | 848,885 | 27,415,685 | 27,409,444 | 960,543 | 28,369,987 |
| 6. Institutional Support | 38,422,608 | 490,499 | 38,913,107 | 44,031,179 | 527,852 | 44,559,031 | 48,119,538 | 503,565 | 48,623,103 |
| 7. Staff Benefits | 82,142,002 | 76,348 | 82,218,350 | 87,075,074 | 60,206 | 87,135,280 | 97,795,082 | 43,048 | 97,838,130 |
| 8. Operation & Maintenance of Plant | 35,086,038 | 21,921 | 35,107,959 | 40,023,255 | 15,749 | 40,039,004 | 41,885,479 | 1,304 | 41,886,783 |
| 9. Scholarships & Fellowships | 12,795,464 | 24,706,607 | 37,502,071 | 14,902,392 | 22,382,520 | 37,284,912 | 15,011,593 | 22,638,337 | 37,649,930 |
| Total Educational and General Expenditures | $ 476,107,696 | $ 188,879,317 | $ 664,987,013 | $ 522,683,587 | $ 200,575,142 | $ 723,258,729 | $ 564,611,820 | $ 209,568,288 | $ 774,180,108 |
| Mandatory Transfers (In)/Out | 2,491,159 | | 2,491,159 | 2,016,110 | | 2,016,110 | 2,953,973 | | 2,953,973 |
| Non-Mandatory Transfers (In)/Out | 2,923,560 | | 2,923,560 | (1,672,405) | | (1,672,405) | (5,740,500) | | (5,740,500) |
| Total Educational and General Funds | $ 481,522,415 | $ 188,879,317 | $ 670,401,732 | $ 523,027,292 | $ 200,575,142 | $ 723,602,434 | $ 561,825,293 | $ 209,568,288 | $ 771,393,581 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| Expenditures | $ 75,222,325 | $ 16,750 | $ 75,239,075 | $ 80,141,014 | $ 21,136 | $ 80,162,150 | $ 80,771,838 | $ 22,000 | $ 80,793,838 |
| Mandatory Transfers (In)/Out | 8,863,139 | | 8,863,139 | 8,684,463 | | 8,684,463 | 11,091,222 | | 11,091,222 |
| Non-Mandatory Transfers (In)/Out | 5,824,641 | | 5,824,641 | 8,284,529 | | 8,284,529 | 4,608,654 | | 4,608,654 |
| Total Auxiliary Enterprises | $ 89,910,105 | $ 16,750 | $ 89,926,855 | $ 97,110,006 | $ 21,136 | $ 97,131,142 | $ 96,471,714 | $ 22,000 | $ 96,493,714 |
| C. Hospital Funds | | | | | | | | | |
| UT Medical Center at Knoxville | | | | | | | | | |
| Expenditures | $ 230,697,767 | $ 3,880,724 | $ 234,578,491 | $ 224,332,619 | $ 4,583,997 | $ 228,916,616 | $ 240,197,451 | $ 4,705,255 | $ 244,902,706 |
| Mandatory Transfers (In)/Out | 7,724,651 | | 7,724,651 | 8,819,491 | | 8,819,491 | 7,895,864 | | 7,895,864 |
| Non-Mandatory Transfers (In)/Out | 2,077,338 | | 2,077,338 | 23,877,515 | | 23,877,515 | 1,396,600 | | 1,396,600 |
| Total UT Medical Center at Knoxville | $ 240,499,756 | $ 3,880,724 | $ 244,380,480 | $ 257,029,625 | $ 4,583,997 | $ 261,613,622 | $ 249,489,915 | $ 4,705,255 | $ 254,195,170 |
| William F. Bowld Hospital | | | | | | | | | |
| Expenditures | $ 36,850,134 | | $ 36,850,134 | $ 45,456,450 | | $ 45,456,450 | $ 44,166,705 | | $ 44,166,705 |
| Mandatory Transfers (In)/Out | 107,181 | | 107,181 | 124,227 | | 124,227 | 105,128 | | 105,128 |
| Non-Mandatory Transfers (In)/Out | 674,245 | | 674,245 | 1,106,061 | | 1,106,061 | 1,103,200 | | 1,103,200 |
| Total William F. Bowld Hospital | $ 37,631,560 | | $ 37,631,560 | $ 46,686,738 | | $ 46,686,738 | $ 45,375,033 | | $ 45,375,033 |
| TRANSFERS TO/(FROM) FUND BALANCE | | | | | | | | | |
| E&G Funds | $ 12,190,446 | | $ 12,190,446 | $ 1,981,543 | | $ 1,981,543 | $ (7,218,782) | | $ (7,218,782) |
| Auxiliary Enterprises Funds | 476,107 | | 476,107 | 287,946 | | 287,946 | 336,542 | | 336,542 |
| Hospitals Funds | 16,240,912 | | 16,240,912 | 3,241,611 | | 3,241,611 | 8,367,355 | | 8,367,355 |
| Total Transfers To/(From) Fund Balance | $ 28,907,465 | | $ 28,907,465 | $ 5,511,100 | | $ 5,511,100 | $ 1,485,115 | | $ 1,485,115 |
| TOTAL CURRENT FUNDS EXPEND. & TRANSFERS | | | | | | | | | |
| E&G Funds | $ 493,712,861 | $ 188,879,317 | $ 682,592,178 | $ 525,008,835 | $ 200,575,142 | $ 725,583,977 | $ 554,606,511 | $ 209,568,288 | $ 764,174,799 |
| Auxiliary Enterprises Funds | 90,386,212 | 16,750 | 90,402,962 | 97,397,952 | 21,136 | 97,419,088 | 96,808,256 | 22,000 | 96,830,256 |
| Hospitals Funds | 294,372,228 | 3,880,724 | 298,252,952 | 306,957,973 | 4,583,997 | 311,541,970 | 303,232,303 | 4,705,255 | 307,937,558 |
| Total Current Funds Expend. & Transfers | $ 878,471,301 | $ 192,776,791 | $ 1,071,248,092 | $ 929,364,760 | $ 205,180,275 | $ 1,134,545,035 | $ 954,647,070 | $ 214,295,543 | $ 1,168,942,613 |

APPENDIX VI
Schedule A-1

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

**CHATTANOOGA**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | $ 14,864,681 | | $ 14,864,681 | $ 16,400,276 | | $ 16,400,276 | $ 17,223,584 | | $ 17,223,584 |
| 2. Federal Appropriations | | | | | | | | | |
| 3. State Appropriations | 27,263,300 | $ 769,218 | 28,032,518 | 29,266,100 | $ 809,622 | 30,075,722 | 31,993,100 | $ 840,635 | 32,833,735 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 160,465 | 4,762,131 | 4,922,596 | 167,136 | 4,214,494 | 4,381,630 | 159,040 | 4,137,805 | 4,296,845 |
| 6. State Gifts, Grants & Contracts | 32,574 | 1,223,609 | 1,256,183 | 41,542 | 1,373,406 | 1,414,948 | 21,324 | 1,743,785 | 1,765,109 |
| 7. Local Gifts, Grants & Contracts | (1,720) | 75,515 | 73,795 | 4,720 | 27,861 | 32,581 | 1,741 | 597,073 | 598,814 |
| 8. Private Gifts, Grants & Contracts | 551,397 | 1,265,082 | 1,816,479 | 630,953 | 1,283,363 | 1,914,316 | 665,263 | 1,451,051 | 2,116,314 |
| 9. Endowment Income | | 3,398,349 | 3,398,349 | | 3,238,876 | 3,238,876 | | 3,698,725 | 3,698,725 |
| 10. Sales and Services of Educational Activities | 2,404,587 | | 2,404,587 | 2,514,878 | | 2,514,878 | 2,300,853 | | 2,300,853 |
| 11. Other Sources | 217,919 | | 217,919 | 339,472 | | 339,472 | 192,776 | | 192,776 |
| Total Educational and General Funds | $ 45,493,203 | $ 11,493,904 | $ 56,987,107 | $ 49,365,077 | $ 10,947,622 | $ 60,312,699 | $ 52,557,681 | $ 12,469,074 | $ 65,026,755 |
| B. Auxiliary Enterprises Funds | 4,834,230 | | 4,834,230 | 4,455,367 | | 4,455,367 | 4,425,842 | | 4,425,842 |
| TOTAL CURRENT REVENUES | $ 50,327,433 | $ 11,493,904 | $ 61,821,337 | $ 53,820,444 | $ 10,947,622 | $ 64,768,066 | $ 56,983,523 | $ 12,469,074 | $ 69,452,597 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | $ 16,738,667 | $ 2,840,988 | $ 19,579,655 | $ 18,773,283 | $ 2,674,513 | $ 21,447,796 | $ 21,039,598 | $ 2,986,616 | $ 24,026,214 |
| 2. Research | 423,146 | 681,735 | 1,104,881 | 469,816 | 1,617,413 | 2,087,229 | 466,375 | 2,238,618 | 2,704,993 |
| 3. Public Service | 811,433 | 1,609,972 | 2,421,405 | 878,878 | 1,478,259 | 2,357,137 | 757,709 | 2,075,525 | 2,833,234 |
| 4. Academic Support | 3,392,937 | 1,317,757 | 4,710,694 | 3,703,583 | 558,826 | 4,262,409 | 3,270,850 | 600,000 | 3,870,850 |
| 5. Student Services | 5,591,878 | 230,187 | 5,822,065 | 5,868,604 | 159,647 | 6,028,251 | 6,173,199 | 200,000 | 6,373,199 |
| 6. Institutional Support | 3,277,963 | (28,088) | 3,249,875 | 3,553,531 | 19,552 | 3,573,083 | 4,075,812 | 25,000 | 4,100,812 |
| 7. Staff Benefits | 7,705,078 | 60,717 | 7,765,795 | 8,002,835 | 56,986 | 8,059,821 | 9,376,111 | 43,048 | 9,419,159 |
| 8. Operation & Maintenance of Plant | 4,348,621 | 21,781 | 4,370,402 | 4,692,638 | 9,045 | 4,701,683 | 5,582,125 | 1,304 | 5,583,429 |
| 9. Scholarships & Fellowships | 1,676,048 | 4,758,855 | 6,434,903 | 1,821,890 | 4,373,381 | 6,195,271 | 1,848,583 | 4,298,963 | 6,147,546 |
| Total Educational and General Expenditures | $ 43,965,771 | $ 11,493,904 | $ 55,459,675 | $ 47,765,058 | $ 10,947,622 | $ 58,712,680 | $ 52,590,362 | $ 12,469,074 | $ 65,059,436 |
| Mandatory Transfers (In)/Out | (202,745) | | (202,745) | 239,153 | | 239,153 | 145,007 | | 145,007 |
| Non-Mandatory Transfers (In)/Out | 855,498 | | 855,498 | 865,219 | | 865,219 | 1,035,000 | | 1,035,000 |
| Total Educational and General Funds | $ 44,618,524 | $ 11,493,904 | $ 56,112,428 | $ 48,869,430 | $ 10,947,622 | $ 59,817,052 | $ 53,770,369 | $ 12,469,074 | $ 66,239,443 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| Expenditures | $ 3,442,601 | | $ 3,442,601 | $ 2,922,774 | | $ 2,922,774 | $ 2,584,894 | | $ 2,584,894 |
| Mandatory Transfers (In)/Out | 798,055 | | 798,055 | 813,326 | | 813,326 | 1,134,150 | | 1,134,150 |
| Non-Mandatory Transfers (In)/Out | 473,085 | | 473,085 | 1,386,683 | | 1,386,683 | 721,244 | | 721,244 |
| Total Auxiliary Enterprises Funds | $ 4,713,741 | | $ 4,713,741 | $ 5,122,783 | | $ 5,122,783 | $ 4,440,288 | | $ 4,440,288 |
| TRANSFERS TO/(FROM) FUND BALANCE | | | | | | | | | |
| E&G Funds | $ 874,679 | | $ 874,679 | $ 495,647 | | $ 495,647 | $ (1,212,688) | | $ (1,212,688) |
| Auxiliary Enterprises Funds | 120,489 | | 120,489 | (667,416) | | (667,416) | (14,446) | | (14,446) |
| Total Transfers To/(From) Fund Balance | $ 995,168 | | $ 995,168 | $ (171,769) | | $ (171,769) | $ (1,227,134) | | $ (1,227,134) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 45,493,203 | $ 11,493,904 | $ 56,987,107 | $ 49,365,077 | $ 10,947,622 | $ 60,312,699 | $ 52,557,681 | $ 12,469,074 | $ 65,026,755 |
| Auxiliary Enterprises Funds | 4,834,230 | | 4,834,230 | 4,455,367 | | 4,455,367 | 4,425,842 | | 4,425,842 |
| Total Current Funds Expenditures and Transfers | $ 50,327,433 | $ 11,493,904 | $ 61,821,337 | $ 53,820,444 | $ 10,947,622 | $ 64,768,066 | $ 56,983,523 | $ 12,469,074 | $ 69,452,597 |

APPENDIX VI
Schedule A-2

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

## KNOXVILLE

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | $ 68,069,391 | | $ 68,069,391 | $ 70,883,745 | | $ 70,883,745 | $ 71,498,815 | | $ 71,498,815 |
| 2. Federal Appropriations | 40,955 | | 40,955 | 25,000 | | 25,000 | 40,955 | | 40,955 |
| 3. State Appropriations | 128,202,149 | $ 4,865,012 | 133,067,161 | 135,695,900 | $ 5,411,260 | 141,107,160 | 146,401,700 | $ 5,331,932 | 151,733,632 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 7,113,025 | 46,563,736 | 53,676,761 | 7,250,936 | 51,455,579 | 58,706,515 | 7,325,000 | 54,140,000 | 61,465,000 |
| 6. State Gifts, Grants & Contracts | 659,290 | 9,462,790 | 10,122,080 | 810,941 | 11,212,707 | 12,023,648 | 750,000 | 11,800,000 | 12,550,000 |
| 7. Local Gifts, Grants & Contracts | 38,917 | 602,372 | 641,289 | 63,123 | 875,740 | 938,863 | 50,000 | 920,000 | 970,000 |
| 8. Private Gifts, Grants & Contracts | 1,315,879 | 11,239,077 | 12,554,956 | 1,459,555 | 10,673,700 | 12,133,255 | 1,694,300 | 11,210,267 | 12,904,567 |
| 9. Endowment Income | 42,158 | 4,076,934 | 4,119,092 | 42,514 | 4,245,706 | 4,288,220 | 42,000 | 4,375,801 | 4,417,801 |
| 10. Sales and Services of Educational Activities | 6,188,885 | | 6,188,885 | 6,995,978 | | 6,995,978 | 6,576,023 | | 6,576,023 |
| 11. Other Sources | 2,963,106 | | 2,963,106 | 3,375,673 | | 3,375,673 | 4,220,496 | | 4,220,496 |
| Total Educational and General Funds | $ 214,633,755 | $ 76,809,921 | $ 291,443,676 | $ 226,603,365 | $ 83,874,692 | $ 310,478,057 | $ 238,599,289 | $ 87,778,000 | $ 326,377,289 |
| B. Auxiliary Enterprises Funds | 71,795,312 | 16,750 | 71,812,062 | 78,648,539 | 21,136 | 78,669,675 | 77,735,058 | 22,000 | 77,757,058 |
| TOTAL CURRENT REVENUES | $ 286,429,067 | $ 76,826,671 | $ 363,255,738 | $ 305,251,904 | $ 83,895,828 | $ 389,147,732 | $ 316,334,347 | $ 87,800,000 | $ 404,134,347 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | $ 85,680,495 | $ 3,803,114 | $ 89,483,609 | $ 92,159,183 | $ 3,897,000 | $ 96,056,183 | $ 99,319,932 | $ 4,080,000 | $ 103,399,932 |
| 2. Research | 4,014,388 | 46,625,297 | 50,639,685 | 5,409,868 | 53,547,623 | 58,957,491 | 4,532,476 | 56,000,000 | 60,532,476 |
| 3. Public Service | 5,919,678 | 8,977,456 | 14,897,134 | 6,933,314 | 10,388,403 | 17,321,717 | 8,226,539 | 10,900,000 | 19,126,539 |
| 4. Academic Support | 25,886,570 | 2,654,663 | 28,541,233 | 27,413,514 | 2,992,834 | 30,406,348 | 28,266,091 | 3,140,000 | 31,406,091 |
| 5. Student Services | 13,812,024 | 665,482 | 14,477,506 | 15,521,114 | 611,889 | 16,133,003 | 15,993,529 | 640,000 | 16,633,529 |
| 6. Institutional Support | 9,816,180 | 27,867 | 9,844,047 | 11,508,424 | 19,909 | 11,528,333 | 13,015,482 | 18,000 | 13,033,482 |
| 7. Staff Benefits | 33,777,550 | | 33,777,550 | 35,594,025 | | 35,594,025 | 39,418,000 | | 39,418,000 |
| 8. Operation & Maintenance of Plant | 16,961,389 | | 16,961,389 | 20,370,199 | 6,704 | 20,376,903 | 20,252,070 | | 20,252,070 |
| 9. Scholarships & Fellowships | 7,054,077 | 14,056,042 | 21,110,119 | 8,309,388 | 12,410,330 | 20,719,718 | 8,117,220 | 13,000,000 | 21,117,220 |
| Total Educational and General Expenditures | $ 202,922,351 | $ 76,809,921 | $ 279,732,272 | $ 223,219,029 | $ 83,874,692 | $ 307,093,721 | $ 237,141,339 | $ 87,778,000 | $ 324,919,339 |
| Mandatory Transfers (In)/Out | 1,566,292 | | 1,566,292 | 727,701 | | 727,701 | 2,100,000 | | 2,100,000 |
| Non-Mandatory Transfers (In)/Out | 4,625,157 | | 4,625,157 | 3,396,254 | | 3,396,254 | 1,557,950 | | 1,557,950 |
| Total Educational and General Funds | $ 209,113,800 | $ 76,809,921 | $ 285,923,721 | $ 227,342,984 | $ 83,874,692 | $ 311,217,676 | $ 240,799,289 | $ 87,778,000 | $ 328,577,289 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| Expenditures | $ 60,082,924 | $ 16,750 | $ 60,082,924 | $ 64,572,388 | $ 21,136 | $ 64,572,388 | $ 65,519,453 | $ 22,000 | $ 65,519,453 |
| Mandatory Transfers (In)/Out | 6,738,417 | | 6,738,417 | 6,630,572 | | 6,630,572 | 8,208,369 | | 8,208,369 |
| Non-Mandatory Transfers (In)/Out | 5,260,349 | | 5,260,349 | 6,431,501 | | 6,431,501 | 4,017,505 | | 4,017,505 |
| Total Auxiliary Enterprises Funds | $ 72,081,690 | $ 16,750 | $ 72,081,690 | $ 77,634,461 | $ 21,136 | $ 77,634,461 | $ 77,745,327 | $ 22,000 | $ 77,745,327 |
| TRANSFERS TO/(FROM) FUND BALANCE | | | | | | | | | |
| E&G Funds | $ 5,519,955 | | $ 5,519,955 | $ (739,619) | | $ (739,619) | $ (2,200,000) | | $ (2,200,000) |
| Auxiliary Enterprises Funds | (286,378) | | (286,378) | 1,014,078 | | 1,014,078 | (10,269) | | (10,269) |
| Total Transfers To/(From) Fund Balance | $ 5,233,577 | | $ 5,233,577 | $ 274,459 | | $ 274,459 | $ (2,210,269) | | $ (2,210,269) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 214,633,755 | $ 76,809,921 | $ 291,443,676 | $ 226,603,365 | $ 83,874,692 | $ 310,478,057 | $ 238,599,289 | $ 87,778,000 | $ 326,377,289 |
| Auxiliary Enterprises Funds | 71,795,312 | 16,750 | 71,812,062 | 78,648,539 | 21,136 | 78,669,675 | 77,735,058 | 22,000 | 77,757,058 |
| Total Current Funds Expenditures and Transfers | $ 286,429,067 | $ 76,826,671 | $ 363,255,738 | $ 305,251,904 | $ 83,895,828 | $ 389,147,732 | $ 316,334,347 | $ 87,800,000 | $ 404,134,347 |

APPENDIX VI
Schedule A-3

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

**MARTIN**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | $ 10,963,379 | | $ 10,963,379 | $ 11,562,561 | | $ 11,562,561 | $ 12,081,427 | | $ 12,081,427 |
| 2. Federal Appropriations | | | | | | | | | |
| 3. State Appropriations | 21,193,900 | $ 282,134 | 21,476,034 | 22,732,500 | $ 269,532 | 23,002,032 | 24,630,400 | $ 291,278 | 24,921,678 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 64,160 | 3,990,480 | 4,054,640 | 97,968 | 3,369,491 | 3,467,459 | 81,500 | 3,012,619 | 3,094,119 |
| 6. State Gifts, Grants & Contracts | 33,609 | 744,535 | 778,144 | 48,576 | 1,099,118 | 1,147,694 | 23,000 | 1,214,658 | 1,237,658 |
| 7. Local Gifts, Grants & Contracts | | | | | | | | | |
| 8. Private Gifts, Grants & Contracts | 240,210 | 628,999 | 869,209 | 264,994 | 637,219 | 902,213 | 322,908 | 554,745 | 877,653 |
| 9. Endowment Income | | 550,148 | 550,148 | | 446,953 | 446,953 | | 590,582 | 590,582 |
| 10. Sales and Services of Educational Activities | 1,334,690 | | 1,334,690 | 1,388,162 | | 1,388,162 | 1,496,896 | | 1,496,896 |
| 11. Other Sources | 83,636 | | 83,636 | 52,708 | | 52,708 | 75,716 | | 75,716 |
| Total Educational and General Funds | $ 33,913,584 | $ 6,196,296 | $ 40,109,880 | $ 36,147,469 | $ 5,822,313 | $ 41,969,782 | $ 38,711,847 | $ 5,663,882 | $ 44,375,729 |
| B. Auxiliary Enterprises Funds | 6,749,081 | | 6,749,081 | 6,822,497 | | 6,822,497 | 7,115,171 | | 7,115,171 |
| TOTAL CURRENT REVENUES | $ 40,662,665 | $ 6,196,296 | $ 46,858,961 | $ 42,969,966 | $ 5,822,313 | $ 48,792,279 | $ 45,827,018 | $ 5,663,882 | $ 51,490,900 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | $ 12,238,357 | $ 1,399,651 | $ 13,638,008 | $ 13,585,768 | $ 1,763,578 | $ 15,349,346 | $ 14,498,966 | $ 2,009,211 | $ 16,508,177 |
| 2. Research | 408,321 | 100,079 | 508,400 | 374,365 | 82,062 | 456,427 | 64,387 | 30,555 | 94,942 |
| 3. Public Service | 403,518 | 266,496 | 670,014 | 398,609 | 126,585 | 525,194 | 403,575 | 82,314 | 485,889 |
| 4. Academic Support | 2,909,339 | 79,727 | 2,989,066 | 3,326,104 | 57,773 | 3,383,877 | 3,596,588 | 48,606 | 3,645,194 |
| 5. Student Services | 3,165,545 | 60,155 | 3,225,700 | 3,364,224 | 77,349 | 3,441,573 | 3,454,261 | 120,543 | 3,574,804 |
| 6. Institutional Support | 2,229,097 | 26,578 | 2,255,675 | 2,603,915 | 21,751 | 2,625,666 | 2,476,175 | 4,365 | 2,480,540 |
| 7. Staff Benefits | 5,797,860 | | 5,797,860 | 6,419,101 | | 6,419,101 | 7,020,942 | | 7,020,942 |
| 8. Operation & Maintenance of Plant | 3,508,171 | 140 | 3,508,311 | 3,758,718 | | 3,758,718 | 3,824,517 | | 3,824,517 |
| 9. Scholarships & Fellowships | 1,977,924 | 4,263,470 | 6,241,394 | 2,222,093 | 3,693,215 | 5,915,308 | 2,492,840 | 3,368,288 | 5,861,128 |
| Total Educational and General Expenditures | $ 32,638,132 | $ 6,196,296 | $ 38,834,428 | $ 36,052,897 | $ 5,822,313 | $ 41,875,210 | $ 37,832,251 | $ 5,663,882 | $ 43,496,133 |
| Mandatory Transfers (In)/Out | 270,003 | | 270,003 | 220,566 | | 220,566 | 458,966 | | 458,966 |
| Non-Mandatory Transfers (In)/Out | 772,248 | | 772,248 | (153,779) | | (153,779) | 682,100 | | 682,100 |
| Total Educational and General Funds | $ 33,680,383 | $ 6,196,296 | $ 39,876,679 | $ 36,119,684 | $ 5,822,313 | $ 41,941,997 | $ 38,973,317 | $ 5,663,882 | $ 44,637,199 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| Expenditures | $ 5,475,459 | | $ 5,475,459 | $ 6,087,028 | | $ 6,087,028 | $ 5,954,615 | | $ 5,954,615 |
| Mandatory Transfers (In)/Out | 560,800 | | 560,800 | 439,649 | | 439,649 | 901,103 | | 901,103 |
| Non-Mandatory Transfers (In)/Out | 193,993 | | 193,993 | 538,911 | | 538,911 | (75,000) | | (75,000) |
| Total Auxiliary Enterprises Funds | $ 6,230,252 | | $ 6,230,252 | $ 7,065,588 | | $ 7,065,588 | $ 6,780,718 | | $ 6,780,718 |
| TRANSFERS TO/(FROM) FUND BALANCE | | | | | | | | | |
| E&G Funds | $ 233,201 | | $ 233,201 | $ 27,785 | | $ 27,785 | $ (261,470) | | $ (261,470) |
| Auxiliary Enterprises Funds | 518,829 | | 518,829 | (243,091) | | (243,091) | 334,453 | | 334,453 |
| Total Transfers To/(From) Fund Balance | $ 752,030 | | $ 752,030 | $ (215,306) | | $ (215,306) | $ 72,983 | | $ 72,983 |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 33,913,584 | $ 6,196,296 | $ 40,109,880 | $ 36,147,469 | $ 5,822,313 | $ 41,969,782 | $ 38,711,847 | $ 5,663,882 | $ 44,375,729 |
| Auxiliary Enterprises Funds | 6,749,081 | | 6,749,081 | 6,822,497 | | 6,822,497 | 7,115,171 | | 7,115,171 |
| Total Current Funds Expenditures and Transfers | $ 40,662,665 | $ 6,196,296 | $ 46,858,961 | $ 42,969,966 | $ 5,822,313 | $ 48,792,279 | $ 45,827,018 | $ 5,663,882 | $ 51,490,900 |

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

**SPACE INSTITUTE**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | $ 1,352,622 | | $ 1,352,622 | $ 1,352,067 | | $ 1,352,067 | $ 1,386,775 | | $ 1,386,775 |
| 2. Federal Appropriations | | | | | | | | | |
| 3. State Appropriations | 4,868,700 | $ 895,287 | 5,763,987 | 5,159,700 | $ 756,606 | 5,916,306 | 5,668,600 | $ 852,500 | 6,521,100 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 1,328,283 | 6,736,188 | 8,064,471 | 929,543 | 4,549,915 | 5,479,458 | 970,000 | 4,745,700 | 5,715,700 |
| 6. State Gifts, Grants & Contracts | | | | 3,874 | 10,179 | 14,053 | | | |
| 7. Local Gifts, Grants & Contracts | 362 | 983 | 1,345 | | | | | | |
| 8. Private Gifts, Grants & Contracts | 572,250 | 2,572,294 | 3,144,544 | 691,194 | 2,794,751 | 3,485,945 | 565,000 | 2,281,600 | 2,846,600 |
| 9. Endowment Income | | 252,423 | 252,423 | | 108,849 | 108,849 | | 64,800 | 64,800 |
| 10. Sales and Services of Educational Activities | | | | | | | | | |
| 11. Other Sources | 8,351 | | 8,351 | 6,237 | | 6,237 | 5,200 | | 5,200 |
| Total Educational and General Funds | $ 8,130,568 | $ 10,457,175 | $ 18,587,743 | $ 8,142,615 | $ 8,220,300 | $ 16,362,915 | $ 8,595,575 | $ 7,944,600 | $ 16,540,175 |
| B. Auxiliary Enterprises Funds | 228,357 | | 228,357 | 187,845 | | 187,845 | 194,350 | | 194,350 |
| TOTAL CURRENT REVENUES | $ 8,358,925 | $ 10,457,175 | $ 18,816,100 | $ 8,330,460 | $ 8,220,300 | $ 16,550,760 | $ 8,789,925 | $ 7,944,600 | $ 16,734,525 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | $ 3,076,030 | $ 252,423 | $ 3,328,453 | $ 3,362,049 | $ 121,726 | $ 3,483,775 | $ 3,519,274 | $ 62,800 | $ 3,582,074 |
| 2. Research | 868,072 | 10,166,948 | 11,035,020 | 826,559 | 8,067,424 | 8,893,983 | 1,248,893 | 7,848,600 | 9,097,493 |
| 3. Public Service | 14,293 | (9,025) | 5,268 | 2,741 | | 2,741 | 35,000 | | 35,000 |
| 4. Academic Support | 210,727 | 189 | 210,916 | 206,183 | 188 | 206,371 | 205,773 | 200 | 205,973 |
| 5. Student Services | 160,817 | | 160,817 | 166,963 | | 166,963 | 153,008 | | 153,008 |
| 6. Institutional Support | 1,175,996 | | 1,175,996 | 1,310,183 | | 1,310,183 | 1,444,274 | | 1,444,274 |
| 7. Staff Benefits | 1,165,881 | | 1,165,881 | 1,190,652 | | 1,190,652 | 1,362,001 | | 1,362,001 |
| 8. Operation & Maintenance of Plant | 1,063,351 | | 1,063,351 | 1,008,666 | | 1,008,666 | 946,160 | | 946,160 |
| 9. Scholarships & Fellowships | 169,462 | 46,640 | 216,102 | 168,684 | 30,962 | 199,646 | 180,761 | 33,000 | 213,761 |
| Total Educational and General Expenditures | $ 7,904,629 | $ 10,457,175 | $ 18,361,804 | $ 8,242,680 | $ 8,220,300 | $ 16,462,980 | $ 9,095,144 | $ 7,944,600 | $ 17,039,744 |
| Mandatory Transfers (In)/Out | | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | 265,255 | | 265,255 | 222,257 | | 222,257 | (453,705) | | (453,705) |
| Total Educational and General Funds | $ 8,169,884 | $ 10,457,175 | $ 18,627,059 | $ 8,464,937 | $ 8,220,300 | $ 16,685,237 | $ 8,641,439 | $ 7,944,600 | $ 16,586,039 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| Expenditures | $ 306,643 | | $ 306,643 | $ 249,136 | | $ 249,136 | $ 239,645 | | $ 239,645 |
| Mandatory Transfers (In)/Out | | | | 9,875 | | 9,875 | 9,800 | | 9,800 |
| Non-Mandatory Transfers (In)/Out | (101,434) | | (101,434) | (70,566) | | (70,566) | (55,095) | | (55,095) |
| Total Auxiliary Enterprises Funds | $ 205,209 | | $ 205,209 | $ 188,445 | | $ 188,445 | $ 194,350 | | $ 194,350 |
| TRANSFERS TO/(FROM) FUND BALANCE | | | | | | | | | |
| E&G Funds | $ (39,316) | | $ (39,316) | $ (322,322) | | $ (322,322) | $ (45,864) | | $ (45,864) |
| Auxiliary Enterprises Funds | 23,148 | | 23,148 | (600) | | (600) | | | |
| Total Transfers To/(From) Fund Balance | $ (16,168) | | $ (16,168) | $ (322,922) | | $ (322,922) | $ (45,864) | | $ (45,864) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 8,130,568 | $ 10,457,175 | $ 18,587,743 | $ 8,142,615 | $ 8,220,300 | $ 16,362,915 | $ 8,595,575 | $ 7,944,600 | $ 16,540,175 |
| Auxiliary Enterprises Funds | 228,357 | | 228,357 | 187,845 | | 187,845 | 194,350 | | 194,350 |
| Total Current Funds Expenditures and Transfers | $ 8,358,925 | $ 10,457,175 | $ 18,816,100 | $ 8,330,460 | $ 8,220,300 | $ 16,550,760 | $ 8,789,925 | $ 7,944,600 | $ 16,734,525 |

APPENDIX VI
Schedule A-5

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

**TOTAL UT, MEMPHIS**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | $ 12,084,739 | | $ 12,084,739 | $ 13,005,138 | | $ 13,005,138 | $ 13,442,339 | | $ 13,442,339 |
| 2. Federal Appropriations | | | | | | | | | |
| 3. State Appropriations | 71,690,600 | $ 1,487,631 | 73,178,231 | 76,016,100 | $ 1,469,387 | 77,485,487 | 83,443,100 | $ 1,422,856 | 84,865,956 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 5,686,382 | 19,673,818 | 25,360,200 | 5,824,650 | 20,726,340 | 26,550,990 | 5,599,053 | 21,150,000 | 26,749,053 |
| 6. State Gifts, Grants & Contracts | 106,410 | 3,662,298 | 3,768,708 | 147,495 | 4,551,837 | 4,699,332 | 158,638 | 4,600,000 | 4,758,638 |
| 7. Local Gifts, Grants & Contracts | 2,887,519 | 146,474 | 3,033,993 | 3,498,634 | 155,861 | 3,654,495 | 3,546,735 | 161,500 | 3,708,235 |
| 8. Private Gifts, Grants & Contracts | 780,524 | 37,932,115 | 38,712,639 | 926,880 | 43,139,934 | 44,066,814 | 951,331 | 45,500,000 | 46,451,331 |
| 9. Endowment Income | | 3,514,524 | 3,514,524 | | 2,474,907 | 2,474,907 | | 2,410,000 | 2,410,000 |
| 10. Sales and Services of Educational Activities | 14,484,055 | | 14,484,055 | 16,461,694 | | 16,461,694 | 16,638,041 | | 16,638,041 |
| 11. Other Sources | 789,187 | | 789,187 | 833,866 | | 833,866 | 1,065,838 | | 1,065,838 |
| Total Educational and General Funds | $ 108,509,416 | $ 66,416,860 | $ 174,926,276 | $ 116,714,457 | $ 72,518,266 | $ 189,232,723 | $ 124,845,075 | $ 75,244,356 | $ 200,089,431 |
| B. Auxiliary Enterprises Funds | 6,779,231 | | 6,779,231 | 7,283,704 | | 7,283,704 | 7,337,835 | | 7,337,835 |
| TOTAL CURRENT REVENUES | $ 115,288,647 | $ 66,416,860 | $ 181,705,507 | $ 123,998,161 | $ 72,518,266 | $ 196,516,427 | $ 132,182,910 | $ 75,244,356 | $ 207,427,266 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | $ 51,547,652 | $ 32,350,733 | $ 83,898,385 | $ 58,566,222 | $ 36,246,016 | $ 94,812,238 | $ 65,261,593 | $ 39,059,128 | $ 104,320,721 |
| 2. Research | 1,371,030 | 26,927,511 | 28,298,541 | 1,353,926 | 27,563,828 | 28,917,754 | 1,392,934 | 27,427,416 | 28,820,350 |
| 3. Public Service | 405,148 | 5,458,348 | 5,863,496 | 462,886 | 6,811,144 | 7,274,030 | 462,101 | 6,797,700 | 7,259,801 |
| 4. Academic Support | 11,614,940 | 22,019 | 11,636,959 | 12,252,521 | 42,878 | 12,295,399 | 12,779,790 | 42,826 | 12,822,616 |
| 5. Student Services | 1,569,871 | 14,071 | 1,583,942 | 1,645,895 | | 1,645,895 | 1,635,447 | | 1,635,447 |
| 6. Institutional Support | 6,462,152 | 120,971 | 6,583,123 | 7,571,638 | 32,200 | 7,603,838 | 7,398,842 | 32,200 | 7,431,042 |
| 7. Staff Benefits | 18,651,624 | | 18,651,624 | 20,058,823 | | 20,058,823 | 22,374,849 | | 22,374,849 |
| 8. Operation & Maintenance of Plant | 8,168,865 | | 8,168,865 | 9,119,184 | | 9,119,184 | 9,946,817 | | 9,946,817 |
| 9. Scholarships & Fellowships | 1,895,453 | 1,523,207 | 3,418,660 | 2,362,837 | 1,822,200 | 4,185,037 | 2,327,189 | 1,885,086 | 4,212,275 |
| Total Educational and General Expenditures | $ 101,686,735 | $ 66,416,860 | $ 168,103,595 | $ 113,393,932 | $ 72,518,266 | $ 185,912,198 | $ 123,579,562 | $ 75,244,356 | $ 198,823,918 |
| Mandatory Transfers (In)/Out | 858,966 | | 858,966 | 852,683 | | 852,683 | 250,000 | | 250,000 |
| Non-Mandatory Transfers (In)/Out | 1,673,248 | | 1,673,248 | 1,697,902 | | 1,697,902 | 1,747,800 | | 1,747,800 |
| Total Educational and General Funds | $ 104,218,949 | $ 66,416,860 | $ 170,635,809 | $ 115,944,517 | $ 72,518,266 | $ 188,462,783 | $ 125,577,362 | $ 75,244,356 | $ 200,821,718 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| Expenditures | $ 5,914,699 | | $ 5,914,699 | $ 6,309,687 | | $ 6,309,687 | $ 6,473,231 | | $ 6,473,231 |
| Mandatory Transfers (In)/Out | 765,866 | | 765,866 | 791,042 | | 791,042 | 837,800 | | 837,800 |
| Non-Mandatory Transfers (In)/Out | (1,353) | | (1,353) | (2,000) | | (2,000) | | | |
| Total Auxiliary Enterprises Funds | $ 6,679,212 | | $ 6,679,212 | $ 7,098,729 | | $ 7,098,729 | $ 7,311,031 | | $ 7,311,031 |
| TRANSFERS TO/(FROM) FUND BALANCE | | | | | | | | | |
| E&G Funds | $ 4,290,467 | | $ 4,290,467 | $ 769,940 | | $ 769,940 | $ (732,287) | | $ (732,287) |
| Auxiliary Enterprises Funds | 100,019 | | 100,019 | 184,975 | | 184,975 | 26,804 | | 26,804 |
| Total Transfers To/(From) Fund Balance | $ 4,390,486 | | $ 4,390,486 | $ 954,915 | | $ 954,915 | $ (705,483) | | $ (705,483) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 108,509,416 | $ 66,416,860 | $ 174,926,276 | $ 116,714,457 | $ 72,518,266 | $ 189,232,723 | $ 124,845,075 | $ 75,244,356 | $ 200,089,431 |
| Auxiliary Enterprises Funds | 6,779,231 | | 6,779,231 | 7,283,704 | | 7,283,704 | 7,337,835 | | 7,337,835 |
| Total Current Funds Expenditures and Transfers | $ 115,288,647 | $ 66,416,860 | $ 181,705,507 | $ 123,998,161 | $ 72,518,266 | $ 196,516,427 | $ 132,182,910 | $ 75,244,356 | $ 207,427,266 |

APPENDIX VI
Schedule A-6

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

**AGRICULTURAL EXPERIMENT STATION**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | | | | | | | | | |
| 2. Federal Appropriations | $ 4,899,311 | | $ 4,899,311 | $ 4,870,596 | | $ 4,870,596 | $ 5,243,767 | | $ 5,243,767 |
| 3. State Appropriations | 15,899,000 | | 15,899,000 | 16,624,400 | | 16,624,400 | 17,917,000 | | 17,917,000 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 205,540 | $ 1,840,096 | 2,045,636 | 199,313 | $ 2,111,304 | 2,310,617 | 170,000 | $ 2,350,000 | 2,520,000 |
| 6. State Gifts, Grants & Contracts | 17,491 | 452,753 | 470,244 | 18,972 | 854,875 | 873,847 | 15,000 | 1,000,000 | 1,015,000 |
| 7. Local Gifts, Grants & Contracts | 4,926 | 5,908 | 10,834 | | 2,262 | 2,262 | | 2,300 | 2,300 |
| 8. Private Gifts, Grants & Contracts | 71,394 | 1,411,159 | 1,482,553 | 52,312 | 1,377,996 | 1,430,308 | 60,000 | 1,450,000 | 1,510,000 |
| 9. Endowment Income | | 72,971 | 72,971 | | 50,693 | 50,693 | | 52,000 | 52,000 |
| 10. Sales and Services of Educational Activities | 3,242,336 | | 3,242,336 | 3,353,761 | | 3,353,761 | 2,952,000 | | 2,952,000 |
| 11. Other Sources | 6,668 | | 6,668 | 48,032 | | 48,032 | 2,000 | | 2,000 |
| Total Educational and General Funds | $ 24,346,666 | $ 3,782,887 | $ 28,129,553 | $ 25,167,386 | $ 4,397,130 | $ 29,564,516 | $ 26,359,767 | $ 4,854,300 | $ 31,214,067 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 24,346,666 | $ 3,782,887 | $ 28,129,553 | $ 25,167,386 | $ 4,397,130 | $ 29,564,516 | $ 26,359,767 | $ 4,854,300 | $ 31,214,067 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | | | | | | | | | |
| 2. Research | $ 18,595,087 | $ 3,542,007 | $ 22,137,094 | $ 19,004,774 | $ 4,323,571 | $ 23,328,345 | $ 20,343,976 | $ 4,779,800 | $ 25,123,776 |
| 3. Public Service | | 171,246 | 171,246 | | 26,448 | 26,448 | | 27,000 | 27,000 |
| 4. Academic Support | 551,574 | 13,208 | 564,782 | 604,359 | 6,386 | 610,745 | 705,675 | 6,500 | 712,175 |
| 5. Student Services | | | | | | | | | |
| 6. Institutional Support | 404,664 | 56,426 | 461,090 | 490,822 | 40,725 | 531,547 | 512,118 | 41,000 | 553,118 |
| 7. Staff Benefits | 4,263,459 | | 4,263,459 | 4,412,560 | | 4,412,560 | 5,060,250 | | 5,060,250 |
| 8. Operation & Maintenance of Plant | | | | | | | | | |
| 9. Scholarships & Fellowships | | | | | | | | | |
| Total Educational and General Expenditures | $ 23,814,784 | $ 3,782,887 | $ 27,597,671 | $ 24,512,515 | $ 4,397,130 | $ 28,909,645 | $ 26,622,019 | $ 4,854,300 | $ 31,476,319 |
| Mandatory Transfers (In)/Out | | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | 138,107 | | 138,107 | 184,508 | | 184,508 | 194,900 | | 194,900 |
| Total Educational and General Funds | $ 23,952,891 | $ 3,782,887 | $ 27,735,778 | $ 24,697,023 | $ 4,397,130 | $ 29,094,153 | $ 26,816,919 | $ 4,854,300 | $ 31,671,219 |
| 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 | $ 393,775 | | $ 393,775 | $ 470,363 | | $ 470,363 | $ (457,152) | | $ (457,152) |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 393,775 | | $ 393,775 | $ 470,363 | | $ 470,363 | $ (457,152) | | $ (457,152) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 24,346,666 | $ 3,782,887 | $ 28,129,553 | $ 25,167,386 | $ 4,397,130 | $ 29,564,516 | $ 26,359,767 | $ 4,854,300 | $ 31,214,067 |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Current Funds Expenditures and Transfers | $ 24,346,666 | $ 3,782,887 | $ 28,129,553 | $ 25,167,386 | $ 4,397,130 | $ 29,564,516 | $ 26,359,767 | $ 4,854,300 | $ 31,214,067 |

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

**AGRICULTURAL EXTENSION SERVICE**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | | | | | | | | | |
| 2. Federal Appropriations | $ 8,393,027 | | $ 8,393,027 | $ 8,712,646 | | $ 8,712,646 | $ 7,859,582 | | $ 7,859,582 |
| 3. State Appropriations | 18,060,300 | | 18,060,300 | 19,127,900 | | 19,127,900 | 20,779,900 | | 20,779,900 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | | $ 3,734,043 | 3,734,043 | | $ 3,718,627 | 3,718,627 | | $ 3,725,000 | 3,725,000 |
| 6. State Gifts, Grants & Contracts | | 205,073 | 205,073 | | 242,830 | 242,830 | | 255,000 | 255,000 |
| 7. Local Gifts, Grants & Contracts | | 2,536,157 | 2,536,157 | | 3,173,930 | 3,173,930 | | 3,250,000 | 3,250,000 |
| 8. Private Gifts, Grants & Contracts | | 1,789,603 | 1,789,603 | | 1,833,617 | 1,833,617 | | 1,850,000 | 1,850,000 |
| 9. Endowment Income | | 5,049 | 5,049 | | 17,730 | 17,730 | | 18,000 | 18,000 |
| 10. Sales and Services of Educational Activities | 208,968 | | 208,968 | 200,381 | | 200,381 | 181,800 | | 181,800 |
| 11. Other Sources | 9,876 | | 9,876 | 14,993 | | 14,993 | 10,000 | | 10,000 |
| Total Educational and General Funds | $ 26,672,171 | $ 8,269,925 | $ 34,942,096 | $ 28,055,920 | $ 8,986,734 | $ 37,042,654 | $ 28,831,282 | $ 9,098,000 | $ 37,929,282 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 26,672,171 | $ 8,269,925 | $ 34,942,096 | $ 28,055,920 | $ 8,986,734 | $ 37,042,654 | $ 28,831,282 | $ 9,098,000 | $ 37,929,282 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | | | | | | | | | |
| 2. Research | | | | | | | | | |
| 3. Public Service | $ 19,806,398 | $ 8,258,378 | $ 28,064,776 | $ 21,998,848 | $ 8,972,252 | $ 30,971,100 | $ 23,696,938 | $ 9,083,000 | $ 32,779,938 |
| 4. Academic Support | 129,381 | 1,598 | 130,979 | 130,427 | 14,372 | 144,799 | 220,987 | 15,000 | 235,987 |
| 5. Student Services | | | | | | | | | |
| 6. Institutional Support | 422,808 | | 422,808 | 456,000 | | 456,000 | 502,001 | | 502,001 |
| 7. Staff Benefits | 4,326,846 | 9,949 | 4,336,795 | 4,487,849 | 110 | 4,487,959 | 5,485,891 | | 5,485,891 |
| 8. Operation & Maintenance of Plant | | | | | | | | | |
| 9. Scholarships & Fellowships | | | | | | | | | |
| Total Educational and General Expenditures | $ 24,685,433 | $ 8,269,925 | $ 32,955,358 | $ 27,073,124 | $ 8,986,734 | $ 36,059,858 | $ 29,905,817 | $ 9,098,000 | $ 39,003,817 |
| Mandatory Transfers (In)/Out | | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | 1,138,784 | | 1,138,784 | 229,826 | | 229,826 | 448,400 | | 448,400 |
| Total Educational and General Funds | $ 25,824,217 | $ 8,269,925 | $ 34,094,142 | $ 27,302,950 | $ 8,986,734 | $ 36,289,684 | $ 30,354,217 | $ 9,098,000 | $ 39,452,217 |
| 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 | $ 847,954 | | $ 847,954 | $ 752,970 | | $ 752,970 | $ (1,522,935) | | $ (1,522,935) |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 847,954 | | $ 847,954 | $ 752,970 | | $ 752,970 | $ (1,522,935) | | $ (1,522,935) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 26,672,171 | $ 8,269,925 | $ 34,942,096 | $ 28,055,920 | $ 8,986,734 | $ 37,042,654 | $ 28,831,282 | $ 9,098,000 | $ 37,929,282 |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Current Funds Expenditures and Transfers | $ 26,672,171 | $ 8,269,925 | $ 34,942,096 | $ 28,055,920 | $ 8,986,734 | $ 37,042,654 | $ 28,831,282 | $ 9,098,000 | $ 37,929,282 |

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

**VETERINARY MEDICINE**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **CURRENT REVENUES** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Tuition and Fees | $ 1,363,875 | | $ 1,363,875 | $ 1,500,580 | | $ 1,500,580 | $ 1,568,760 | | $ 1,568,760 |
| 2. Federal Appropriations | | | | | | | | | |
| 3. State Appropriations | 9,663,700 | $ 496,568 | 10,160,268 | 10,161,500 | $ 540,942 | 10,702,442 | 11,114,300 | $ 506,000 | 11,620,300 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | 407,282 | 1,103,528 | 1,510,810 | 489,151 | 1,337,183 | 1,826,334 | 475,500 | 1,439,500 | 1,915,000 |
| 6. State Gifts, Grants & Contracts | 49,066 | 130,278 | 179,344 | 45,361 | 97,757 | 143,118 | 44,400 | 90,000 | 134,400 |
| 7. Local Gifts, Grants & Contracts | | | | | | | | | |
| 8. Private Gifts, Grants & Contracts | 21,081 | 655,230 | 676,311 | 33,510 | 445,198 | 478,708 | 30,850 | 400,000 | 430,850 |
| 9. Endowment Income | | 72,737 | 72,737 | | 59,141 | 59,141 | | 60,000 | 60,000 |
| 10. Sales and Services of Educational Activities | 2,017,297 | | 2,017,297 | 2,256,495 | | 2,256,495 | 2,171,000 | | 2,171,000 |
| 11. Other Sources | 73,879 | | 73,879 | 96,406 | | 96,406 | 97,000 | | 97,000 |
| Total Educational and General Funds | $ 13,596,180 | $ 2,458,341 | $ 16,054,521 | $ 14,583,003 | $ 2,480,221 | $ 17,063,224 | $ 15,501,810 | $ 2,495,500 | $ 17,997,310 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 13,596,180 | $ 2,458,341 | $ 16,054,521 | $ 14,583,003 | $ 2,480,221 | $ 17,063,224 | $ 15,501,810 | $ 2,495,500 | $ 17,997,310 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | $ 8,476,689 | $ 140,083 | $ 8,616,772 | $ 9,384,272 | $ 53,200 | $ 9,437,472 | $ 10,214,437 | $ 35,000 | $ 10,249,437 |
| 2. Research | 208,884 | 2,216,312 | 2,425,196 | 245,391 | 2,342,709 | 2,588,100 | 220,000 | 2,375,000 | 2,595,000 |
| 3. Public Service | | 25,804 | 25,804 | | 11,568 | 11,568 | | 12,000 | 12,000 |
| 4. Academic Support | 1,114,853 | 15,225 | 1,130,078 | 1,260,963 | 15,329 | 1,276,292 | 1,384,639 | 15,500 | 1,400,139 |
| 5. Student Services | | | | | | | | | |
| 6. Institutional Support | 181,131 | 2,524 | 183,655 | 224,400 | 4,983 | 229,383 | 244,335 | 5,000 | 249,335 |
| 7. Staff Benefits | 1,933,674 | | 1,933,674 | 2,101,987 | | 2,101,987 | 2,303,386 | | 2,303,386 |
| 8. Operation & Maintenance of Plant | 1,035,641 | | 1,035,641 | 1,073,850 | | 1,073,850 | 1,333,790 | | 1,333,790 |
| 9. Scholarships & Fellowships | 22,500 | 58,393 | 80,893 | 17,500 | 52,432 | 69,932 | 45,000 | 53,000 | 98,000 |
| Total Educational and General Expenditures | $ 12,973,372 | $ 2,458,341 | $ 15,431,713 | $ 14,308,363 | $ 2,480,221 | $ 16,788,584 | $ 15,745,587 | $ 2,495,500 | $ 18,241,087 |
| Mandatory Transfers (In)/Out | (1,357) | | (1,357) | (1,521) | | (1,521) | | | |
| Non-Mandatory Transfers (In)/Out | 261,568 | | 261,568 | 327,051 | | 327,051 | 113,200 | | 113,200 |
| Total Educational and General Funds | $ 13,233,583 | $ 2,458,341 | $ 15,691,924 | $ 14,633,893 | $ 2,480,221 | $ 17,114,114 | $ 15,858,787 | $ 2,495,500 | $ 18,354,287 |
| 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 | $ 362,597 | | $ 362,597 | $ (50,890) | | $ (50,890) | $ (356,977) | | $ (356,977) |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 362,597 | | $ 362,597 | $ (50,890) | | $ (50,890) | $ (356,977) | | $ (356,977) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 13,596,180 | $ 2,458,341 | $ 16,054,521 | $ 14,583,003 | $ 2,480,221 | $ 17,063,224 | $ 15,501,810 | $ 2,495,500 | $ 17,997,310 |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Current Funds Expenditures and Transfers | $ 13,596,180 | $ 2,458,341 | $ 16,054,521 | $ 14,583,003 | $ 2,480,221 | $ 17,063,224 | $ 15,501,810 | $ 2,495,500 | $ 17,997,310 |

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 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | 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 | 3,742,500 | | 3,742,500 | 3,847,300 | | 3,847,300 | 4,158,700 | | 4,158,700 |
| 4. Local Appropriations | 120,000 | | 120,000 | 120,000 | | 120,000 | 120,000 | | 120,000 |
| 5. Federal Gifts, Grants & Contracts | 79,533 | 376,074 | 455,607 | 99,901 | 496,337 | 596,238 | 246,991 | 1,532,016 | 1,779,007 |
| 6. State Gifts, Grants & Contracts | 37,359 | 1,421,385 | 1,458,744 | 16,944 | 1,674,531 | 1,691,475 | 10,000 | 1,576,060 | 1,586,060 |
| 7. Local Gifts, Grants & Contracts | | 265,121 | 265,121 | | 82,149 | 82,149 | | | |
| 8. Private Gifts, Grants & Contracts | | 302,420 | 302,420 | 8,273 | 438,703 | 446,976 | | 284,500 | 284,500 |
| 9. Endowment Income | | 30,349 | 30,349 | | 15,379 | 15,379 | | | |
| 10. Sales and Services of Educational Activities | 402,073 | | 402,073 | 393,855 | | 393,855 | 496,001 | | 496,001 |
| 11. Other Sources | 810,051 | | 810,051 | 842,198 | | 842,198 | 874,028 | | 874,028 |
| Total Educational and General Funds | 5,191,516 | 2,395,349 | 7,586,865 | 5,328,471 | 2,707,099 | 8,035,570 | 5,905,720 | 3,392,576 | 9,298,296 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| TOTAL CURRENT REVENUES | 5,191,516 | 2,395,349 | 7,586,865 | 5,328,471 | 2,707,099 | 8,035,570 | 5,905,720 | 3,392,576 | 9,298,296 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | | | | | | | | | |
| 2. Research | | | | | | | | | |
| 3. Public Service | 3,721,875 | 2,388,890 | 6,110,765 | 3,960,129 | 2,702,928 | 6,663,057 | 4,868,255 | 3,392,576 | 8,260,831 |
| 4. Academic Support | | | | | | | | | |
| 5. Student Services | | | | | | | | | |
| 6. Institutional Support | 268,333 | 777 | 269,110 | 291,165 | 1,061 | 292,226 | 332,099 | | 332,099 |
| 7. Staff Benefits | 789,311 | 5,682 | 794,993 | 810,233 | 3,110 | 813,343 | 1,005,871 | | 1,005,871 |
| 8. Operation & Maintenance of Plant | | | | | | | | | |
| 9. Scholarships & Fellowships | | | | | | | | | |
| Total Educational and General Expenditures | 4,779,519 | 2,395,349 | 7,174,868 | 5,061,527 | 2,707,099 | 7,768,626 | 6,206,225 | 3,392,576 | 9,598,801 |
| Mandatory Transfers (In)/Out | | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | 401,371 | | 401,371 | 262,678 | | 262,678 | 19,655 | | 19,655 |
| Total Educational and General Funds | 5,180,890 | 2,395,349 | 7,576,239 | 5,324,205 | 2,707,099 | 8,031,304 | 6,225,880 | 3,392,576 | 9,618,456 |
| 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 | 10,626 | | 10,626 | 4,266 | | 4,266 | (320,160) | | (320,160) |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Transfers To/(From) Fund Balance | 10,626 | | 10,626 | 4,266 | | 4,266 | (320,160) | | (320,160) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | 5,191,516 | 2,395,349 | 7,586,865 | 5,328,471 | 2,707,099 | 8,035,570 | 5,905,720 | 3,392,576 | 9,298,296 |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Current Funds Expenditures and Transfers | 5,191,516 | 2,395,349 | 7,586,865 | 5,328,471 | 2,707,099 | 8,035,570 | 5,905,720 | 3,392,576 | 9,298,296 |

APPENDIX VI
Schedule A-10

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

**MUNICIPAL TECHNICAL ADVISORY SERVICE**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | 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 | $ 990,400 | | $ 990,400 | $ 1,065,800 | | $ 1,065,800 | $ 1,175,100 | | $ 1,175,100 |
| 4. Local Appropriations | 887,582 | | 887,582 | 971,480 | | 971,480 | 1,034,625 | | 1,034,625 |
| 5. Federal Gifts, Grants & Contracts | 24 | $ 117 | 141 | 587 | $ 2,813 | 3,400 | | | |
| 6. State Gifts, Grants & Contracts | | 265,557 | 265,557 | | 226,923 | 226,923 | | $ 250,000 | 250,000 |
| 7. Local Gifts, Grants & Contracts | | | | | | | | | |
| 8. Private Gifts, Grants & Contracts | | | | | | | | | |
| 9. Endowment Income | | | | | | | | | |
| 10. Sales and Services of Educational Activities | | | | | | | | | |
| 11. Other Sources | | | | 21,000 | | 21,000 | 12,000 | | 12,000 |
| Total Educational and General Funds | $ 1,878,006 | $ 265,674 | $ 2,143,680 | $ 2,058,867 | $ 229,736 | $ 2,288,603 | $ 2,221,725 | $ 250,000 | $ 2,471,725 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 1,878,006 | $ 265,674 | $ 2,143,680 | $ 2,058,867 | $ 229,736 | $ 2,288,603 | $ 2,221,725 | $ 250,000 | $ 2,471,725 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | | $ 117 | $ 117 | | $ 2,813 | $ 2,813 | | | |
| 2. Research | | | | | | | | | |
| 3. Public Service | $ 1,405,738 | 265,557 | 1,671,295 | $ 1,575,643 | 226,923 | 1,802,566 | $ 1,658,727 | $ 250,000 | $ 1,908,727 |
| 4. Academic Support | 154,898 | | 154,898 | 143,049 | | 143,049 | 160,484 | | 160,484 |
| 5. Student Services | | | | | | | | | |
| 6. Institutional Support | 15,300 | | 15,300 | 15,300 | | 15,300 | 15,300 | | 15,300 |
| 7. Staff Benefits | 323,496 | | 323,496 | 351,072 | | 351,072 | 376,538 | | 376,538 |
| 8. Operation & Maintenance of Plant | | | | | | | | | |
| 9. Scholarships & Fellowships | | | | | | | | | |
| Total Educational and General Expenditures | $ 1,899,432 | $ 265,674 | $ 2,165,106 | $ 2,085,064 | $ 229,736 | $ 2,314,800 | $ 2,211,049 | $ 250,000 | $ 2,461,049 |
| Mandatory Transfers (In)/Out | | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | (18,102) | | (18,102) | 11,978 | | 11,978 | 12,600 | | 12,600 |
| Total Educational and General Funds | $ 1,881,330 | $ 265,674 | $ 2,147,004 | $ 2,097,042 | $ 229,736 | $ 2,326,778 | $ 2,223,649 | $ 250,000 | $ 2,473,649 |
| 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 | $ (3,324) | | $ (3,324) | $ (38,175) | | $ (38,175) | $ (1,924) | | $ (1,924) |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ (3,324) | | $ (3,324) | $ (38,175) | | $ (38,175) | $ (1,924) | | $ (1,924) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 1,878,006 | $ 265,674 | $ 2,143,680 | $ 2,058,867 | $ 229,736 | $ 2,288,603 | $ 2,221,725 | $ 250,000 | $ 2,471,725 |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Current Funds Expenditures and Transfers | $ 1,878,006 | $ 265,674 | $ 2,143,680 | $ 2,058,867 | $ 229,736 | $ 2,288,603 | $ 2,221,725 | $ 250,000 | $ 2,471,725 |

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 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | 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 | $ 756,600 | | $ 756,600 | $ 817,200 | | $ 817,200 | $ 904,700 | | $ 904,700 |
| 4. Local Appropriations | 816,419 | | 816,419 | 812,211 | | 812,211 | 844,340 | | 844,340 |
| 5. Federal Gifts, Grants & Contracts | | | | | | | | | |
| 6. State Gifts, Grants & Contracts | | $ 49,539 | 49,539 | | $ 3,357 | 3,357 | | | |
| 7. Local Gifts, Grants & Contracts | | | | | | | | | |
| 8. Private Gifts, Grants & Contracts | | | | | | | | | |
| 9. Endowment Income | | | | | | | | | |
| 10. Sales and Services of Educational Activities | | | | | | | | | |
| 11. Other Sources | 4,788 | | 4,788 | 5,915 | | 5,915 | 4,800 | | 4,800 |
| Total Educational and General Funds | $ 1,577,807 | $ 49,539 | $ 1,627,346 | $ 1,635,326 | $ 3,357 | $ 1,638,683 | $ 1,753,840 | | $ 1,753,840 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 1,577,807 | $ 49,539 | $ 1,627,346 | $ 1,635,326 | $ 3,357 | $ 1,638,683 | $ 1,753,840 | $ 0 | $ 1,753,840 |
| **CURRENT FUNDS EXPENDITURES & TRANSFERS** | | | | | | | | | |
| A. Educational and General Funds | | | | | | | | | |
| 1. Instruction | | | | | | | | | |
| 2. Research | | | | | | | | | |
| 3. Public Service | $ 1,261,331 | $ 49,539 | $ 1,310,870 | $ 1,317,660 | $ 3,357 | $ 1,321,017 | $ 1,568,122 | | $ 1,568,122 |
| 4. Academic Support | | | | | | | | | |
| 5. Student Services | | | | | | | | | |
| 6. Institutional Support | 13,100 | | 13,100 | 13,100 | | 13,100 | 13,100 | | 13,100 |
| 7. Staff Benefits | 233,364 | | 233,364 | 227,802 | | 227,802 | 268,843 | | 268,843 |
| 8. Operation & Maintenance of Plant | | | | | | | | | |
| 9. Scholarships & Fellowships | | | | | | | | | |
| Total Educational and General Expenditures | $ 1,507,795 | $ 49,539 | $ 1,557,334 | $ 1,558,562 | $ 3,357 | $ 1,561,919 | $ 1,850,065 | | $ 1,850,065 |
| Mandatory Transfers (In)/Out | | | | | | | | | |
| Non-Mandatory Transfers (In)/Out | 19,146 | | 19,146 | 7,956 | | 7,956 | 11,100 | | 11,100 |
| Total Educational and General Funds | $ 1,526,941 | $ 49,539 | $ 1,576,480 | $ 1,566,518 | $ 3,357 | $ 1,569,875 | $ 1,861,165 | $ 0 | $ 1,861,165 |
| 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 | $ 50,866 | | $ 50,866 | $ 68,808 | | $ 68,808 | $ (107,325) | | $ (107,325) |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ 50,866 | | $ 50,866 | $ 68,808 | | $ 68,808 | $ (107,325) | | $ (107,325) |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 1,577,807 | $ 49,539 | $ 1,627,346 | $ 1,635,326 | $ 3,357 | $ 1,638,683 | $ 1,753,840 | | $ 1,753,840 |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Current Funds Expenditures and Transfers | $ 1,577,807 | $ 49,539 | $ 1,627,346 | $ 1,635,326 | $ 3,357 | $ 1,638,683 | $ 1,753,840 | $ 0 | $ 1,753,840 |

APPENDIX VI
Schedule A-12

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

**UNIVERSITY-WIDE ADMINISTRATION**

| | Actual 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | 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 | $ 1,948,100 | | $ 1,948,100 | $ 2,037,500 | | $ 2,037,500 | $ 2,133,000 | | $ 2,133,000 |
| 4. Local Appropriations | | | | | | | | | |
| 5. Federal Gifts, Grants & Contracts | | $ 6,333 | 6,333 | | $ 27,404 | 27,404 | | $ 3,000 | 3,000 |
| 6. State Gifts, Grants & Contracts | | 2,564 | 2,564 | | 10,370 | 10,370 | | 10,000 | 10,000 |
| 7. Local Gifts, Grants & Contracts | | | | | | | | | |
| 8. Private Gifts, Grants & Contracts | 253,019 | 249,133 | 502,152 | 241,354 | 315,302 | 556,656 | 100,000 | 325,000 | 425,000 |
| 9. Endowment Income | 20,845 | 25,414 | 46,259 | 21,404 | 34,595 | 55,999 | 14,900 | 40,000 | 54,900 |
| 10. Sales and Services of Educational Activities | | | | | | | | | |
| 11. Other Sources | 7,548,026 | | 7,548,026 | 8,906,622 | | 8,906,622 | 8,475,000 | | 8,475,000 |
| Total Educational and General Funds | $ 9,769,990 | $ 283,444 | $ 10,053,434 | $ 11,206,880 | $ 387,671 | $ 11,594,551 | $ 10,722,900 | $ 378,000 | $ 11,100,900 |
| B. Auxiliary Enterprises Funds | | | | | | | | | |
| TOTAL CURRENT REVENUES | $ 9,769,990 | $ 283,444 | $ 10,053,434 | $ 11,206,880 | $ 387,671 | $ 11,594,551 | $ 10,722,900 | $ 378,000 | $ 11,100,900 |
| **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 | $ 14,155,886 | $ 283,444 | $ 14,439,330 | $ 15,992,702 | $ 387,671 | $ 16,380,373 | $ 18,090,000 | $ 378,000 | $ 18,468,000 |
| 7. Staff Benefits | 3,173,859 | | 3,173,859 | 3,418,135 | | 3,418,135 | 3,742,400 | | 3,742,400 |
| 8. Operation & Maintenance of Plant | | | | | | | | | |
| 9. Scholarships & Fellowships | | | | | | | | | |
| Total Educational and General Expenditures | $ 17,329,745 | $ 283,444 | $ 17,613,189 | $ 19,410,837 | $ 387,671 | $ 19,798,508 | $ 21,832,400 | $ 378,000 | $ 22,210,400 |
| Mandatory Transfers (In)/Out | | | | (22,473) | | (22,473) | | | |
| Non-Mandatory Transfers (In)/Out | (7,208,720) | | (7,208,720) | (8,724,255) | | (8,724,255) | (11,109,500) | | (11,109,500) |
| Total Educational and General Funds | $ 10,121,025 | $ 283,444 | $ 10,404,469 | $ 10,664,109 | $ 387,671 | $ 11,051,780 | $ 10,722,900 | $ 378,000 | $ 11,100,900 |
| 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 | $ (351,035) | | $ (351,035) | $ 542,771 | | $ 542,771 | | | |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Transfers To/(From) Fund Balance | $ (351,035) | | $ (351,035) | $ 542,771 | | $ 542,771 | | | |
| TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS | | | | | | | | | |
| E&G Funds | $ 9,769,990 | $ 283,444 | $ 10,053,434 | $ 11,206,880 | $ 387,671 | $ 11,594,551 | $ 10,722,900 | $ 378,000 | $ 11,100,900 |
| Auxiliary Enterprises Funds | | | | | | | | | |
| Total Current Funds Expenditures and Transfers | $ 9,769,990 | $ 283,444 | $ 10,053,434 | $ 11,206,880 | $ 387,671 | $ 11,594,551 | $ 10,722,900 | $ 378,000 | $ 11,100,900 |

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 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **REVENUES** | | | | | | | | | |
| Services to Patients | $ 244,974,757 | | $ 244,974,757 | $ 248,027,215 | | $ 248,027,215 | $ 247,112,443 | | $ 247,112,443 |
| Auxiliary Enterprises | 5,810,379 | $ 3,880,724 | 9,691,103 | 6,067,503 | $ 4,583,997 | 10,651,500 | 6,372,994 | $ 4,705,255 | 11,078,249 |
| Gifts, Grants and Contracts | | | | | | | | | |
| Other Services | 5,143,993 | | 5,143,993 | 4,781,869 | | 4,781,869 | 3,245,774 | | 3,245,774 |
| Total Revenues | $ 255,929,129 | $ 3,880,724 | $ 259,809,853 | $ 258,876,587 | $ 4,583,997 | $ 263,460,584 | $ 256,731,211 | $ 4,705,255 | $ 261,436,466 |
| **EXPENDITURES** | | | | | | | | | |
| Administration | $ 21,997,442 | | $ 21,997,442 | $ 25,540,643 | | $ 25,540,643 | $ 27,678,030 | | $ 27,678,030 |
| Nursing | 35,998,624 | | 35,998,624 | 34,969,422 | | 34,969,422 | 36,924,586 | | 36,924,586 |
| Teaching | 23,065,968 | | 23,065,968 | 24,609,798 | | 24,609,798 | 27,862,229 | | 27,862,229 |
| Ancillary Services | 80,439,626 | | 80,439,626 | 82,362,862 | | 82,362,862 | 84,339,457 | | 84,339,457 |
| Outpatient Services | 16,062,968 | | 16,062,968 | 19,477,047 | | 19,477,047 | 22,200,563 | | 22,200,563 |
| Support Services | 17,962,652 | | 17,962,652 | 15,771,804 | | 15,771,804 | 19,746,462 | | 19,746,462 |
| Fixed Expenses | 28,425,193 | $ 3,880,724 | 32,305,917 | 14,039,279 | $ 4,583,997 | 18,623,276 | 10,624,463 | $ 4,705,255 | 15,329,718 |
| Auxiliary Enterprises | 6,745,294 | | 6,745,294 | 7,561,764 | | 7,561,764 | 10,821,661 | | 10,821,661 |
| Total Expenditures | $ 230,697,767 | $ 3,880,724 | $ 234,578,491 | $ 224,332,619 | $ 4,583,997 | $ 228,916,616 | $ 240,197,451 | $ 4,705,255 | $ 244,902,706 |
| Mandatory Transfers (In)/Out | 7,724,651 | | 7,724,651 | 8,819,491 | | 8,819,491 | 7,895,864 | | 7,895,864 |
| Non-Mandatory Transfers (In)/Out | 2,077,338 | | 2,077,338 | 23,877,515 | | 23,877,515 | 1,396,600 | | 1,396,600 |
| Total Expenditures and Transfers | $ 240,499,756 | $ 3,880,724 | $ 244,380,480 | $ 257,029,625 | $ 4,583,997 | $ 261,613,622 | $ 249,489,915 | $ 4,705,255 | $ 254,195,170 |
| TRANSFER TO/(FROM) FUND BALANCE | $ 15,429,373 | | $ 15,429,373 | $ 1,846,962 | | $ 1,846,962 | $ 7,241,296 | | $ 7,241,296 |
| TOTAL UT MEDICAL CENTER AT KNOXVILLE | $ 255,929,129 | $ 3,880,724 | $ 259,809,853 | $ 258,876,587 | $ 4,583,997 | $ 263,460,584 | $ 256,731,211 | $ 4,705,255 | $ 261,436,466 |

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 1993 | | | Actual 1994 | | | Revised Budget 1995 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **REVENUES** | | | | | | | | | |
| Services to Patients | $ 46,216,831 | | $ 46,216,831 | $ 56,963,890 | | $ 56,963,890 | $ 59,954,507 | | $ 59,954,507 |
| Auxiliary Enterprises | 588,577 | | 588,577 | 667,105 | | 667,105 | 675,862 | | 675,862 |
| Gifts, Grants and Contracts | | | | | | | | | |
| Other Services | (8,362,309) | | (8,362,309) | (9,549,609) | | (9,549,609) | (14,129,277) | | (14,129,277) |
| Total Revenues | $ 38,443,099 | $ 0 | $ 38,443,099 | $ 48,081,386 | $ 0 | $ 48,081,386 | $ 46,501,092 | $ 0 | $ 46,501,092 |
| **EXPENDITURES** | | | | | | | | | |
| Administration | $ 6,737,003 | | $ 6,737,003 | $ 7,026,876 | | $ 7,026,876 | $ 5,975,978 | | $ 5,975,978 |
| Nursing | 5,477,920 | | 5,477,920 | 6,115,716 | | 6,115,716 | 5,990,074 | | 5,990,074 |
| Ancillary Services | 16,262,271 | | 16,262,271 | 21,067,336 | | 21,067,336 | 20,078,996 | | 20,078,996 |
| Outpatient Services | 461,583 | | 461,583 | 657,047 | | 657,047 | 598,728 | | 598,728 |
| Support Services | 3,286,230 | | 3,286,230 | 3,945,556 | | 3,945,556 | 4,171,158 | | 4,171,158 |
| Fixed Expense | 1,980,014 | | 1,980,014 | 3,509,119 | | 3,509,119 | 3,923,865 | | 3,923,865 |
| Renal Services | 1,995,207 | | 1,995,207 | 2,470,465 | | 2,470,465 | 2,726,105 | | 2,726,105 |
| Auxiliary Enterprises | 649,906 | | 649,906 | 664,335 | | 664,335 | 701,801 | | 701,801 |
| Total Expenditures | $ 36,850,134 | | $ 36,850,134 | $ 45,456,450 | | $ 45,456,450 | $ 44,166,705 | | $ 44,166,705 |
| Mandatory Transfers (In)/Out | 107,181 | | 107,181 | 124,227 | | 124,227 | 105,128 | | 105,128 |
| Non-Mandatory Transfers (In)/Out | 674,245 | | 674,245 | 1,106,061 | | 1,106,061 | 1,103,200 | | 1,103,200 |
| Total Expenditures and Transfers | $ 37,631,560 | | $ 37,631,560 | $ 46,686,738 | | $ 46,686,738 | $ 45,375,033 | | $ 45,375,033 |
| TRANSFER TO/(FROM) FUND BALANCE | $ 811,539 | | $ 811,539 | $ 1,394,648 | | $ 1,394,648 | $ 1,126,059 | | $ 1,126,059 |
| TOTAL WILLIAM F. BOWLD HOSPITAL | $ 38,443,099 | $ 0 | $ 38,443,099 | $ 48,081,386 | $ 0 | $ 48,081,386 | $ 46,501,092 | $ 0 | $ 46,501,092 |

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

Footnotes are arranged numerically by entity:

<u>CHATTANOOGA</u>

1. Reflects a two percent enrollment growth, a five percent student maintenance fee increase, and an increase in the student program and service fee effective Fall Term 1993 to fund the expansion of women's intercollegiate sports.

2. Reflects allocation of resources from prior year unexpended funds on a one-time basis for special projects including the Challenger Center and library improvements.

3. Reflects allocation of resources from prior years unexpended funds for fiber optics network and temporary facilities for faculty and staff during the Fletcher Hall renovation.

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

5. Actual 1994 includes Arena debt service and loan funds to cover shortfall in Federal Student Loan Program.

6. Reflects additional personnel to support Women's Athletics, Campaign 94, and full funding of the January 1, 1994 salary increase.

7. Reflects increased emphasis on student employment in anticipation of reduced federal student aid programs.

8. Reflects reallocation of funds to support academic travel for research, scholarly activities, and accreditation.

9. Reflects increased funds to improve departmental supply budgets with a concentration in instructional units.

10. Reflects increased cost of Athletic scholarships programs, expansion of women's scholarship programs, and an $80,000 increase in summer school participants not expected in FY 1995.

11. Includes program adjustments to be allocated during the year.

Chattanooga Cont.

12. The FY 1994-95 budget does not currently reflect the campus office stores operation. This will be corrected for Probable 1994-95 budget.

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

14. Reflects budgeted closure of the dorm administration to student residence accounts.

15. Reflects the additional debt service on the new Village Apartments.

16. Includes one-time transfers of $600,000 for Bookstore renewal and replacement fund and $302,912 to Arena debt service reserve.

17. Reflects transfers to Bookstore debt service reserve.

18. Reflects closing of the Boling Apartments renovation expenditure account to Plant Fund account.

19. Reflects the opening of the new Village Apartments in Fall, 1993.

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

21. Budget reduction due to anticipation of closing parking lot for construction of a new parking garage.

22. Reflects the purchase of new vending equipment for the Arena concessions.

23. In FY 1993-94 the Arena debt was committed from Arena operations.

24. Reflects transfer to Bookstore debt service reserve.

25. Reflects one-time transfer to renewal and replacement funds.

<u>KNOXVILLE</u>

1. Actual 1994 included an increase in State Testing & Evaluation revenue of $730,583.

2. Original Budget 1995 includes an increase in budgeted revenue from Conferences.

3. Actual 1994 expenditures include distribution of Research Incentive Funds after the original budget. The Original Budget 1995 does not include the Research Incentive funds provided later in the year, while the Revised Budget 1995 includes a partial distribution of these funds.

Knoxville Cont.

4. FY 1995 includes expenditure increase in State Testing & Evaluation Center and Conference Center.

5. Actual 1994 includes increases for Capital Campaign, computing support, Human Resources Management, and Program Enrichment activities.

6. FY 1995 includes increase in liability insurance funding due to charges being absorbed by the State in FY 1992-93 and FY 1993-94.

7. Actual 1994 includes increase in utilities and carryover from unexpended FY 1992-93 funds.

8. Actual 1994 includes increased fee waivers for Graduate Teaching Assistants, Graduate Assistants, State employees and dependents, and public school teacher dependents.

9. Actual 1994 reflects decrease in Computing Center and Telephone Services debt service transfers.

10. Reflects increase in Computing Center and Telephone Services debt service transfers and increase in Interest and Note Retirement for Conference Center building.

11. Reflects reduction in non-mandatory debt service transfers from Actual 1993 and Actual 1994 when transfers were made to support Computing and Telecommunications line of credit repayment.

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

13. Reflects increase in term employees working on projects with recoveries shown in object code 48.

14. Reflects carryover of FY 1993-94 funding for desegregation student scholarship accounts and the graduate non-service fellowship account.

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

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

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

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

Knoxville Cont.

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

20. Includes carryover funds from FY 1993-94 not allocated as of October 31 to individual object codes.

21. Results from year-end closing entry for depreciation.

22. Reflects recoveries for the preventive maintenance accounts for Residence and Dining Halls.

23. Includes $332,000 additional maintenance in Athletics.

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

25. Includes increased debt service for Arena Dining, Stadium Drive Garage, and Athletics. Athletics includes a $1,000,000 mandatory transfer to Women's Athletics shown as an non-mandatory transfer at year-end.

26. Actual 1994 includes non-recurring expenditures in Resident Halls, Rental Properties, Parking Authority, Thompson-Boling Arena, and Athletics.

27. Includes Bookstore transfers to plant funds for renovation projects, Parking transfers for funding of new White Avenue Garage, and reflects Athletics transfers to debt service reserves.

28. Actual 1994 includes $423,000 increase in Residence Halls equipment expenditures.

29. Reflects increase in staff and student parking rates and $135,000 additional revenue due to increased activity in Special Events parking.

30. Includes revenue for one additional football home game.

31. Reflects increased activity in Campus Vending, Thompson-Boling Arena, and movement of the Lady Vol Camps accounts from E&G funds to Auxiliary Enterprises funds.

32. Some residence halls have insufficient revenue to fully fund mandatory debt service transfers. Funding is done through increased non-mandatory transfers from other halls.

MARTIN

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

2. Actual 1994 reflects the non-budgeted expenditures which are cleared through the Miscellaneous Institutional Expense account at year-end.

3. Original 1995 includes new debt service for the Honeywell Energy Management contract and a full year's debt service for the Children's Center.

4. Actual 1994 reflects transfer from renewal and replacement reserve funds for projects expended in current funds.

5. Actual 1994 includes additional faculty and instructors in various departments, equity adjustments, and increased Development activities for 200th Anniversary Capital Campaign.

6. Actual 94 reflects implementation of the Honeywell Energy Management contract which reduced utility expense.

7. Revised 1995 reflects discontinuance of TVA ten percent reduction on utilities.

8. Actual 1994 reflects increased expenditures associated with the Library renovation, fiber optics cable construction, steam line replacement, and other capital projects.

9. Revised 1995 reflects increased expenditures for track resurfacing and baseball pressbox.

10. Revised 1995 reflects the new rental expense for the Equine Center facility.

11. Revised 1995 reflects reallocation of distance learning reserve funds.

12. Original 1995 budget included carryover funds for projects from Actual 1994. Revised 1995 budget reflects adjustment to expected expenditures.

13. Actual 1994 reflects reduction in campus event activities including concerts and other entertainment.

14. Revised 1995 budget changes are in process to make line item reflect better expected revenues and expenditures.

15. Original and Revised 1995 budgets reflect new debt service for Energy Management contract, and new debt service for cable TV service.

Martin Cont.

16. Actual 1994 includes a transfer by the Bookstore to renewal and replacement funds to replenish funds used in Actual 1993.

17. Original and Revised 1995 reflect recovery from E&G budget for fiber optics network.

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

19. Revised 1995 includes cable TV revenue; Original 1995 does not.

20. Original 1995 and Revised 1995 reflect incomplete budget changes for July and October raises.

21. Actual 1994 reflects increased purchase of personal computers by staff and students from campus Computer Store.

22. Actual 1993 and Actual 1994 reflect the transfer of funds to debt service.

SPACE INSTITUTE

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

2. New sponsored research funding from DOE is now anticipated in FY 1994-95.

3. Reflects decreased funding from the NASA/CSTAR Program.

4. New sponsored research funding from private industry is now anticipated in FY 1994-95.

5. Secretarial support has been transferred from Instruction to the newly established Research Groups. A new office for Technical Implementation and Industrial Relations has also been established in the Research Function.

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

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

8. Reflects the increase in the number of UTSI sponsored Graduate Research Assistants to 40.

9. Most salaried student employees have been transferred to GRAs.

Space Institute Cont.

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

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

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

13. Original FY 1994-95 budget included $40,000 printing costs of *WEB TO THE STARS*, the history of UTSI's first twenty-five years. This has now been removed from the budget.

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

15. Reflects the transfer from travel to supplies budget for the UTSI Research Groups.

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

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

18. Includes funding for the new UTSI Research Groups.

MEMPHIS - OTHER SPECIALIZED UNITS

1. Actual 1994 and FY 1995 reflect increased co-payment from UT Medical Center at Knoxville.

2. FY 1994 reflects growth in the Development and fund raising area and expansion of the campus police for employee security.

3. FY 1994 and FY 1995 include increase in campus renovation and utility increases.

4. FY 1994 includes the final payment on loan for computer equipment.

5. Reflects transfers to/from MOSU to balance COMU.

6. FY 1994 and FY 1995 reflect expansion of the Graduate Programs.

7. FY 1994 and FY 1995 reflect increase in student employees in Dental Operatory.

8. FY 1994 reflects increase in Fellowship awards.

MOSU Cont.

9. FY 1994 reflects restoration of travel and printing budgets which had been curtailed in FY 1993.

10. FY 1994 includes cost sharing of grant overruns.

11. FY 1994 and FY 1995 reflect clerical and supporting position replaced by bi-weekly personnel.

12. FY 1994 reflects increased telecommunications expense as well as increased telephone service in the Professional Activities Building.

13. FY 1993 reflected increased expense in connection with expansion of the Wellness Program.

14. FY 1994 reflects directed renovation work in the dormitory areas.

<u>COLLEGE OF MEDICINE UNITS</u>

1. FY 1994 reflects increase in contract with City of Memphis Hospital.

2. FY 1995 reflects mandated salary increases and increase in Continuing Education activities.

3. Reflects transfers to/from MOSU to balance COMU.

4. FY 1994 reflects Emergency Room switched from Service Center to Instruction Department.

5. Med Services-Psych. salaries of $668,631 for FY 1994 not budgeted in FY 1995 pending final negotiations of contract.

6. FY 1995 reflects a portion of GTA accountability moved to Other Specialized Units.

7. FY 1995 reflects increase in Fellowship awards.

8. FY 1994 reflects restoration of funds which had been curtailed in FY 1993.

9. FY 1994 and FY 1995 reflect payments to Semmes Murphy Clinic for neurosurgery and neurology services to the Medical Center. FY 1994 also includes some back payment for FY 1993.

10. FY 1994 reflects two years rent paid by the Department of Pediatrics to LeBonheur Children's Hospital.

COMU Cont.

11. FY 1994 includes $844,485 equipment expense in the College of Basic Medical Sciences which was cost shared by Special Education Funds-Medicine.

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

FAMILY MEDICINE UNITS

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

2. FY 1995 reflects mandated and promotional salary increases, resident stipend increases, and additional faculty required to meet restrictions imposed by TennCare and Managed Healthcare Organizations.

3. FY 1994 reflects increase in contractual and Special Services recovery for Family Practice Resident Program-Knoxville. Recovery is received from Medical Center and is based directly on total expenditures.

AGRICULTURAL EXPERIMENT STATION

1. Sales are expected to be less due to depressed prices of cattle and milk.

2. Reflects increased conference fees due to the American Landscape Contractor Conference.

3. Increase in salaries reflects anticipated filling of unfilled positions and shifting of clerical and supporting positions from biweekly to monthly.

4. Budget corrected for underfunded repairs and maintenance.

5. Reflects an increased use of mainframe computer costs in research.

6. Reflects an increase in rentals due to a greater number of large field days associated with UT's Bicentennial.

7. Reflects a greater degree of funding for special research areas (dogwood disease, vegetables, fescue toxicosis, etc.).

8. Reflects an anticipated increase in contractual services at Branch Stations.

AGRICULTURAL EXTENSION SERVICE

1. FY 1992-93 and FY 1993-94 included special federal appropriations for Federal Employees Retirement System.

2. Reflects filling of unfilled positions and increased travel costs.

3. Reflects planned equipment replacement at the Soil Testing Laboratory.

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

5. Includes State funding being transferred to 4-H Foundation and the Agricultural Experiment Station (Milan Museum).

6. During FY 1992-93 the expenditure function of the Extension Service's Dean's office was changed from Institutional Support to Public Service. This reclassified several positions from Administrative & Professional Salaries to Academic.

7. Reflects remodeling of the Agricultural Economics and Resource Development Section and other remodeling projects.

8. FY 1993-94 reflects 4-H EXPO livestock awards.

9. FY 1994-95 is the payment to the Tennessee Association of Agriculture Agents and Specialist for hosting the 1996 national meeting (special state appropriation).

10. Reflects anticipated reduced matching on grants and contracts.

11. Reflects increase in printing at Graphic Arts and general cost increases associated with conferences and group arranged food and lodging.

12. Reflects replacement of equipment at the Print Shop and Soil Testing Laboratory.

VETERINARY MEDICINE

1. Revised FY 1994-95 budget reflects an increase in maintenance including items postponed from prior years, a supplementary air conditioning unit for ambulatory receiving area, heat wheel, and painting of exterior metal of building.

2. Includes a transfer to plant funds for purchasing cobalt unit and additional space in Veterinary Teaching Hospital.

3. Reflects establishment of a laboratory animal care facility.

4. Reflects two GA positions to fill in until a physiologist can be hired.

Veterinary Medicine Cont.

5. Reflects planned restoration of general, medical, and teaching supplies due to previous budget restraints.

6. Reflects an increase in number and amount of College of Veterinary Medicine minority scholarships.

7. Reflects planned decrease in cost sharing on grants and contracts.

8. Reflects increased use of specialized services provided by other University departments.

9. Reflects new ACF recoveries and increased use of object code 48, Service Department Credits, for budgeting recoveries.

<u>INSTITUTE OF PUBLIC SERVICE</u>

1. Reflects increase in Federal Indirect Cost Recoveries and Center for Industrial Services due to Department of Defense contract and EPA.

2. Reflects increase in services and royalties from *Amigos* Project.

3. Reflects addition of new programs such as "Public Policy Forums," "Newly Elected County Officials Program," Television Studio renovation cost, and carryover of prior year commitment funds.

4. Reflects transfers to equipment reserve funds to support Center for Telecommunications & Video future equipment needs.

5. Reflects filling vacant positions, the addition of one program position and mandated salary increases.

6. Reflects change in accounting for independent vs. contract employees in object codes 19, Non-Wage Payments; 37, Prof. Services & Memberships; 44, Grants and Subsidies; and 46 Contractual & Special Services.

7. Reflects full year rental cost of property at 1720 West End-Nashville and other miscellaneous rental increases.

8. FY 1995 budgets reflect actual cost sharing required to support Department of Defense contracts.

<u>MTAS</u>

1. FY 1992-93 reflects a transfer for equipment replacement.

MTAS Cont.

2. Reflects one-time recovery from sale of surplus equipment.

CTAS

1. Reflects use of one-time funds to support professional development, equipment upgrades, and catch-up on codification of private acts backlog.

2. Reflects part-time departmental assistant for legal support of codification of private acts.

UNIVERSITY-WIDE ADMINISTRATION

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

2. Reflects favorable interest income earnings and increased indicia licensing revenues.

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

4. Includes full funding of salary increases awarded January 1, 1994; increased maintenance service contract cost; and Capital Campaign cost.

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

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

7. Reflects errors in the accounting of charges from another UT entity: $241,095 recovery in object code 11, Administrative & Professional Salaries; $63,176 recovery in object code 16, Clerical & Supporting-Salaried; and $304,271 expenditure in object code 46, Contractual & Special Services. These errors will be corrected for Probable Budget 1995.

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

9. Reflects cost for paving and the addition of maintenance contracts for newly purchased graphic arts equipment.

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

University-wide Admin. Cont.

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

MEDICAL CENTER AT KNOXVILLE

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

2. Increase is due to physician recruitment.

3. Reflects increased rental rates on certain categories of vehicles leased from UT Transportation Services Dept., increased travel due to Information Systems enhancements, the addition of several new physicians' practices, and travel costs for residents.

4. Reflects anticipated increases in the cost of freight and postage, and addition of several new physicians' practices.

5. Additional of a second helicopter and a fixed wing aircraft increased amount of equipment requiring maintenance.

6. Replacement of two helicopter engines is anticipated.

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

8. Several physicians converted from contract to salaried employees.

9. Reflects significant enhancements in Information Systems.

10. Reflects rental expense on the second helicopter and the opening of the Halls Medical Office.

11. Reflects the addition of several new physicians' practices, the opening of the Tellico Village Medical Office, and the inclusion of a full year's expense for the Halls Medical Office.

12. Reflects cost sharing on state contracts for the Development and Genetics Center.

13. Reflects additional funding for equipment acquisitions.

14. Reflects increase in Physician's Office Building rental rates and addition of several physicians' practices.

15. Includes $16,000,000 transfer for funded depreciation and $5,210,766 to fund hospital plant fund expenditures.

Medical Center Cont.

16. The Services Tax which was used to fund the Medicaid program expired January 1, 1994 when TennCare was implemented.

17. Reflects parking garage expansion and Hess building renovation.

18. Reflects the implementation of the TennCare program on January 1, 1994.

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

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

21. Reflects increase in the number of residents, new physicians and associated costs, new pediatrics residency program, and hospital support for Developmental & Genetics Center.

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

23. Due to the opening of a new Home Health office in Norris in September 1994, a new Primary Call Service, and the inclusion of an entire year's expense for the Jefferson City Home Health office, second helicopter and fixed wing aircraft.

24. Reflects new contract for cleaning Physician's Office Building and increased in-house construction activity.

25. The Services Tax which was used to fund the Medicaid Program expired January 1, 1994, when TennCare was implemented. A $400,000 credit is due to the hospital for Services Taxes paid in the prior fiscal year.

WILLIAM F. BOWLD HOSPITAL

1. Salary transfers at the end of the year from College of Medicine Units for resident salaries are charged to object code 12, Academic Salaries, but budgeted midyear in object code 11, Administrative & Professional Salaries.

Bowld Hospital Cont.

2. Reflects the addition of two new departments, Quality Improvement and Information Systems.

3. Includes additional out-of-state travel for computer training for new hospital information system.

4. Reflects increase in renovations and implementation of the computerized hospital information system.

5. FY 1994 includes $2,877,850 representing a one-year contract with the Veteran's Administration Hospital to provide medical services bought by Bowld Hospital through the UT Medical Group.

6. Reflects increased use of agency personnel.

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

8. Reflects change in accounting where recoveries to object codes 50-59, Stores for Resale, are charged to 48, Service Department Credits.

9. Reflects increase in bad debt expense due to increase in revenue and TennCare program.

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

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

12. Reflects increased use of referral laboratories and services outside of the hospital.

13. Reflects increase in number of kidney transplants. Increase in expenses due to transplant administrator contract and increase in cost of kidney procurement and increased lab support for the testing of organ rejection.