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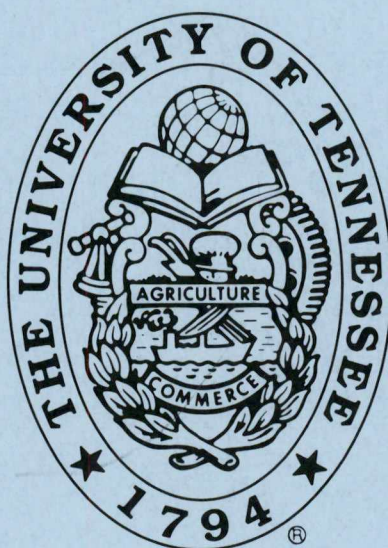
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# **The University of Tennessee**

## **BUDGET DOCUMENT**

Fiscal Year 1991-92



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

**THE UNIVERSITY OF TENNESSEE**

**June 1991**

**University-Wide Administration**

|   |                         |
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THE UNIVERSITY OF TENNESSEE

June 27, 1991

Board of Trustees  
The University of Tennessee  
Knoxville, Tennessee

Ladies and Gentlemen:

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

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

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

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

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

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

- (A) Does not include \$9,615,000 appropriated to UT institutions in FY 1989-90 for Centers of Excellence. An Additional \$2,000,000 endowment originally appropriated for Chairs of Excellence in FY 1989-90 was not funded.
- (B) Does not include \$9,213,000 (after impoundment reduction) appropriated to UT institutions in FY 1990-91 for Centers of Excellence nor UT's portion (one-half or \$500,000) of an additional \$1,000,000 endowment appropriated for Chairs of Excellence in FY 1990-91.
- (C) Does not include \$8,680,400 appropriated to UT institutions in FY 1991-92 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1991-92. Also not included are amounts which have been added to the Appropriations Bill for 1991-92 but not yet distributed to Higher Education campuses and entities by THEC and Finance and Administration. The amounts to be distributed include \$14,440,400 for the rate increase in the State Employee Group Insurance Program and for federal payroll tax increases and \$6,157,800 to restore part of a previous cut to 1991-92 appropriations. Of this \$20.6 million yet to be distributed, it is estimated that UT's portion will be about \$8.0 million. The additional funding for group insurance and payroll taxes will be offset on the expenditure side of the budget with an identical increase in staff benefits expenditures.

## SUMMARY OF BUDGETARY REDUCTIONS

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

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

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

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

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

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

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

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

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

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

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

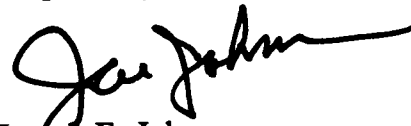
The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Athletics, accounts for \$86,713,526 or 16.5 percent of the combined Unrestricted Current Funds budget for Educational and General activities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

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

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

1. The budgets presented be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1991-92 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
2. The proposed fee and tuition schedules be adopted for 1991-92.
3. Any remaining balance of Current Funds be considered as reserve for contingencies to be used to:
  - a. Employ additional staff where enrollments and reorganization requirements warrant;
  - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
  - c. Make salary adjustments for personnel as may be necessary during the year in keeping with State salary guidelines; and
  - d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully Submitted,



Joseph E. Johnson  
Acting President

JEJ/CEM

## **Unrestricted Current Funds Section**

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

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

## THE UNIVERSITY OF TENNESSEE

EXHIBIT B

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

|  | Chattanooga    |                  |                         | Knoxville      |                  |                         | Martin         |                  |                         |
|--|----------------|------------------|-------------------------|----------------|------------------|-------------------------|----------------|------------------|-------------------------|
|  | Actual<br>1990 | Probable<br>1991 | Proposed<br>Budget 1992 | Actual<br>1990 | Probable<br>1991 | Proposed<br>Budget 1992 | Actual<br>1990 | Probable<br>1991 | Proposed<br>Budget 1992 |
| <b>UNRESTRICTED CURRENT REVENUES</b>                         |                |                  |                         |                |                  |                         |                |                  |                         |
| A. Education and General Funds                               |                |                  |                         |                |                  |                         |                |                  |                         |
| 1. Tuition and Fees  | \$ 11,889,788  | \$ 12,881,396    | \$ 13,327,342           | \$ 56,792,785  | \$ 59,802,007    | \$ 60,836,034           | \$ 8,455,828   | \$ 9,364,794     | \$ 9,657,487            |
| 2. Federal Appropriations                                    |                |                  |                         | 40,380         | 40,955           | 40,955                  |                |                  |                         |
| 3. State Appropriations                                      | 26,290,400     | 25,382,400       | 24,041,400              | 122,244,600    | 121,806,700      | 114,340,700             | 19,623,300     | 19,420,000       | 18,773,000              |
| 4. Local Appropriations                                      |                |                  |                         |                |                  |                         |                |                  |                         |
| 5. Federal Gifts, Grants & Contracts                         | 86,391         | 147,017          | 117,100                 | 4,648,994      | 5,750,000 1      | 5,600,000               | 84,544         | 56,000 2         | 56,000                  |
| 6. State Gifts, Grants & Contracts                           | 35,405         | 2,736            |                         | 489,385        | 625,000 1        | 625,000                 | 20,425         | 12,000 2         | 12,000                  |
| 7. Local Gifts, Grants & Contracts                           | 35             | 68               |                         | 12,331         | 25,000 1         | 25,000                  |                |                  |                         |
| 8. Private Gifts, Grants & Contracts                         | 534,415        | 686,450          | 681,831                 | 1,463,740      | 1,699,130 1      | 1,653,200               | 128,916        | 122,450          | 272,950 26              |
| 9. Endowment Income  |                |                  |                         | 43,627         | 43,000           | 43,000                  |                |                  |                         |
| 10. Sales & Services of Educ. Act.                           | 1,977,846      | 1,891,472        | 1,815,013               | 5,050,315      | 5,144,547        | 5,085,182               | 868,316        | 955,163          | 1,024,995               |
| 11. Other Sources  | 207,677        | 181,365          | 176,640                 | 3,291,223 2    | 2,222,275 4      | 2,537,600 4             | 99,448         | 97,089           | 55,042 27               |
| Total Educational & General Funds                            | \$ 41,021,957  | \$ 41,172,904    | \$ 40,159,326           | \$ 194,077,380 | \$ 197,158,614   | \$ 190,796,671          | \$ 29,280,777  | \$ 30,027,496    | \$ 29,851,474           |
| B. Auxiliary Enterprises Funds                               | 6,548,414      | 6,545,242        | 6,342,337               | 61,522,639     | 67,222,811       | 68,037,664              | 5,633,722      | 6,133,475        | 6,249,600               |
| C. Hospitals Funds   |                |                  |                         |                |                  |                         |                |                  |                         |
| TOTAL CURRENT REVENUES                                       | \$ 47,570,371  | \$ 47,718,146    | \$ 46,501,663           | \$ 255,600,019 | \$ 264,381,425   | \$ 258,834,335          | \$ 34,914,499  | \$ 36,160,971    | \$ 36,101,074           |
| <b>UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b> |                |                  |                         |                |                  |                         |                |                  |                         |
| A. Educational and General Funds                             |                |                  |                         |                |                  |                         |                |                  |                         |
| 1. Instruction   | \$ 16,098,481  | \$ 15,865,019    | \$ 15,643,461           | \$ 80,241,998  | \$ 82,116,047    | \$ 80,882,518           | \$ 10,730,280  | \$ 11,536,018    | \$ 11,121,508           |
| 2. Research  | 1,927          | 506,109 1        | 414,380                 | 5,445,822      | 4,692,676 3      | 3,070,119 5             | 351,667        | 96,934 3         | 31,869 3                |
| 3. Public Service  | 122,570        | 636,472 1        | 572,108                 | 4,459,389      | 4,706,744        | 5,133,283 6             | 416,190        | 453,742          | 325,025 26              |
| 4. Academic Support  | 4,120,147      | 3,036,872 1      | 2,475,117               | 22,492,445     | 23,478,009       | 21,621,410              | 2,469,971      | 2,897,946 4      | 2,654,147               |
| 5. Student Services  | 5,242,980      | 4,584,629 1      | 4,275,634               | 12,541,587     | 12,640,677       | 12,246,594              | 2,450,664      | 2,567,284        | 2,545,795               |
| 6. Institutional Support                                     | 2,981,171      | 3,240,382        | 2,868,099               | 9,753,271      | 10,789,909 14    | 9,993,036               | 2,079,866      | 2,080,089        | 1,921,034               |
| 7. Staff Benefits  | 6,905,721      | 6,933,205        | 7,168,205               | 30,975,352     | 31,807,000       | 31,760,000              | 5,487,507      | 5,372,988        | 5,406,233               |
| 8. Operation & Maint. of Plant                               | 4,275,679      | 4,560,679        | 4,506,442               | 17,775,533     | 17,813,922       | 17,066,701              | 3,186,179      | 3,502,665        | 3,447,400               |
| 9. Scholarships & Fellowships                                | 1,366,620      | 1,298,294        | 1,258,073               | 5,056,016      | 5,517,162        | 6,056,060               | 1,371,129      | 1,643,606 5      | 1,779,163               |
| Total E&G Expenditures                                       | \$ 41,115,296  | \$ 40,661,661    | \$ 39,181,519           | \$ 188,741,413 | \$ 193,562,146   | \$ 187,829,721          | \$ 28,543,453  | \$ 30,151,272    | \$ 29,232,174           |
| Mandatory Transfers (In)/Out                                 | 439,825        | 145,612          | 145,007                 | 4,628,255      | 4,605,250        | 3,468,500               | 146,566        | 46,151 6         |                         |
| Non-Mandatory Transfers (In)/Out                             | 876,472        | 869,900          | 832,800                 | 93,796         | 372,645          | (501,550)               | 519,650        | 447,400 7        | 619,300                 |
| Total Educational and General                                | \$ 42,431,593  | \$ 41,677,173    | \$ 40,159,326           | \$ 193,463,464 | \$ 198,540,041   | \$ 190,796,671          | \$ 29,209,669  | \$ 30,644,823    | \$ 29,851,474           |
| B. Auxiliary Enterprises Funds                               |                |                  |                         |                |                  |                         |                |                  |                         |
| Expenditures   | \$ 5,231,312   | \$ 5,446,195     | \$ 5,333,868            | \$ 53,606,301  | \$ 57,059,563    | \$ 56,325,463           | \$ 4,705,532   | \$ 5,467,042     | \$ 5,425,465            |
| Mandatory Transfers (In)/Out                                 | 785,499        | 1,016,547        | 891,220                 | 4,701,850      | 7,012,998        | 8,054,148               | 474,965        | 657,738          | 622,157                 |
| Non-Mandatory Transfers (In)/Out                             | 267,837        | 82,500           | 117,249                 | 2,135,733      | 2,895,422        | 3,645,049               | 288,595        |                  | 201,978                 |
| Total Auxiliary Enterprises                                  | \$ 6,284,648   | \$ 6,545,242     | \$ 6,342,337            | \$ 60,443,884  | \$ 66,967,983    | \$ 68,024,660           | \$ 5,469,092   | \$ 6,124,780     | \$ 6,249,600            |
| C. Hospitals Funds Expenditures & Transfers                  |                |                  |                         |                |                  |                         |                |                  |                         |
| TRANSFER TO/(FROM) FUND BALANCE                              |                |                  |                         |                |                  |                         |                |                  |                         |
| E&G Funds  | \$ (1,409,636) | \$ (504,269)     |                         | \$ 613,916     | \$ (1,381,427)   |                         | \$ 71,108      | \$ (617,327)     |                         |
| Auxiliary Enterprises Funds                                  | 263,766        |                  |                         | 1,078,755      | 254,828          | 13,004                  | 164,630        | 8,695            |                         |
| Hospitals Funds  |                |                  |                         |                |                  |                         |                |                  |                         |
| Total Transfers To/(From) Fund Balance                       | \$ (1,145,870) | \$ (504,269)     | \$ 0                    | \$ 1,692,671   | \$ (1,126,599)   | \$ 13,004               | \$ 235,738     | \$ (608,632)     | \$ 0                    |
| TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS  |                |                  |                         |                |                  |                         |                |                  |                         |
| E&G Funds  | \$ 41,021,957  | \$ 41,172,904    | \$ 40,159,326           | \$ 194,077,380 | \$ 197,158,614   | \$ 190,796,671          | \$ 29,280,777  | \$ 30,027,496    | \$ 29,851,474           |
| Auxiliary Enterprises Funds                                  | 6,548,414      | 6,545,242        | 6,342,337               | 61,522,639     | 67,222,811       | 68,037,664              | 5,633,722      | 6,133,475        | 6,249,600               |
| Hospitals Funds  |                |                  |                         |                |                  |                         |                |                  |                         |
| Total Unrestricted Current Funds Expenditures and Transfers  | \$ 47,570,371  | \$ 47,718,146    | \$ 46,501,663           | \$ 255,600,019 | \$ 264,381,425   | \$ 258,834,335          | \$ 34,914,499  | \$ 36,160,971    | \$ 36,101,074           |

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

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

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

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

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

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

THE UNIVERSITY OF TENNESSEE

Budget Summary

Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers  
(By Major Budget Entity)

Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT B  
(Cont.)

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

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

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

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

THE UNIVERSITY OF TENNESSEE

Budget Summary

Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

(By Major Budget Entity)

Actual 1990, Probable 1991 and Proposed Budget 1992

EXHIBIT B  
(Cont.)

|  | Total Education & General & Auxiliary Funds |                       |                         | Hospitals             |                       |                         | Total University      |                       |                         |
|--|---|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-------------------------|
|  | Actual<br>1990                              | Probable<br>1991      | Proposed<br>Budget 1992 | Actual<br>1990        | Probable<br>1991      | Proposed<br>Budget 1992 | Actual<br>1990        | Probable<br>1991      | Proposed<br>Budget 1992 |
| <b>UNRESTRICTED CURRENT REVENUES</b>                               |   |                       |                         |                       |                       |                         |                       |                       |                         |
| <b>A. Education and General Funds</b>                              |   |                       |                         |                       |                       |                         |                       |                       |                         |
| 1. Tuition and Fees  | \$ 88,590,329                               | \$ 94,564,645         | \$ 96,788,376           |                       |                       |                         | \$ 88,590,329         | \$ 94,564,645         | \$ 96,788,376           |
| 2. Federal Appropriations  | 11,291,017                                  | 12,251,066            | 12,481,914              |                       |                       |                         | 11,291,017            | 12,251,066            | 12,481,914              |
| 3. State Appropriations  | 292,089,000                                 | 289,557,500           | 271,723,700             |                       |                       |                         | 292,089,000           | 289,557,500           | 271,723,700             |
| 4. Local Appropriations  | 1,717,832                                   | 1,741,394             | 1,749,125               |                       |                       |                         | 1,717,832             | 1,741,394             | 1,749,125               |
| 5. Federal Gifts, Grants & Contracts                               | 11,733,182                                  | 12,721,519            | 12,536,228              |                       |                       |                         | 11,733,182            | 12,721,519            | 12,536,228              |
| 6. State Gifts, Grants & Contracts                                 | 700,757                                     | 749,135               | 737,227                 |                       |                       |                         | 700,757               | 749,135               | 737,227                 |
| 7. Local Gifts, Grants & Contracts                                 | 3,107,479                                   | 3,017,124             | 2,404,244               |                       |                       |                         | 3,107,479             | 3,017,124             | 2,404,244               |
| 8. Private Gifts, Grants & Contracts                               | 3,643,551                                   | 3,634,769             | 3,670,187               |                       |                       |                         | 3,643,551             | 3,634,769             | 3,670,187               |
| 9. Endowment Income  | 118,844                                     | 43,000                | 91,800                  |                       |                       |                         | 118,844               | 43,000                | 91,800                  |
| 10. Sales & Services of Educ. Act.                                 | 22,473,639                                  | 22,867,901            | 24,084,720              |                       |                       |                         | 22,473,639            | 22,867,901            | 24,084,720              |
| 11. Other Sources  | 14,722,737                                  | 10,988,019            | 11,686,993              |                       |                       |                         | 14,722,737            | 10,988,019            | 11,686,993              |
| Total Educational & General Funds                                  | \$ 450,188,367                              | \$ 452,136,072        | \$ 437,954,514          |                       |                       |                         | \$ 450,188,367        | \$ 452,136,072        | \$ 437,954,514          |
| B. Auxiliary Enterprises Funds                                     | 79,632,712                                  | 85,759,094            | 86,826,522              |                       |                       |                         | 79,632,712            | 85,759,094            | 86,826,522              |
| C. Hospitals Funds   | 212,940,883                                 | 227,084,889           | 240,356,659             |                       |                       |                         | 212,940,883           | 227,084,889           | 240,356,659             |
| <b>TOTAL CURRENT REVENUES</b>                                      | <b>\$ 529,821,079</b>                       | <b>\$ 537,895,166</b> | <b>\$ 524,781,036</b>   | <b>\$ 212,940,883</b> | <b>\$ 227,084,889</b> | <b>\$ 240,356,659</b>   | <b>\$ 742,761,962</b> | <b>\$ 764,980,055</b> | <b>\$ 765,137,695</b>   |
| <b>UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b>       |   |                       |                         |                       |                       |                         |                       |                       |                         |
| <b>A. Educational and General Funds</b>                            |   |                       |                         |                       |                       |                         |                       |                       |                         |
| 1. Instruction   | \$ 166,524,632                              | \$ 171,514,333        | \$ 167,230,284          |                       |                       |                         | \$ 166,524,632        | \$ 171,514,333        | \$ 167,230,284          |
| 2. Research  | 25,127,198                                  | 25,058,184            | 22,066,981              |                       |                       |                         | 25,127,198            | 25,058,184            | 22,066,981              |
| 3. Public Service  | 31,561,111                                  | 32,400,138            | 30,175,497              |                       |                       |                         | 31,561,111            | 32,400,138            | 30,175,497              |
| 4. Academic Support  | 42,570,308                                  | 42,551,946            | 38,270,845              |                       |                       |                         | 42,570,308            | 42,551,946            | 38,270,845              |
| 5. Student Services  | 21,835,549                                  | 21,370,886            | 20,507,797              |                       |                       |                         | 21,835,549            | 21,370,886            | 20,507,797              |
| 6. Institutional Support   | 37,231,107                                  | 40,476,575            | 37,841,970              |                       |                       |                         | 37,231,107            | 40,476,575            | 37,841,970              |
| 7. Staff Benefits  | 74,101,496                                  | 75,213,362            | 76,707,675              |                       |                       |                         | 74,101,496            | 75,213,362            | 76,707,675              |
| 8. Operation & Maint. of Plant                                     | 36,519,851                                  | 36,820,635            | 35,452,099              |                       |                       |                         | 36,519,851            | 36,820,635            | 35,452,099              |
| 9. Scholarships & Fellowships                                      | 8,806,415                                   | 9,766,205             | 10,318,916              |                       |                       |                         | 8,806,415             | 9,766,205             | 10,318,916              |
| Total E&G Expenditures   | \$ 444,277,667                              | \$ 455,172,264        | \$ 438,572,064          |                       |                       |                         | \$ 444,277,667        | \$ 455,172,264        | \$ 438,572,064          |
| Mandatory Transfers (In)/Out                                       | 6,954,471                                   | 6,203,366             | 4,724,057               |                       |                       |                         | 6,954,471             | 6,203,366             | 4,724,057               |
| Non-Mandatory Transfers (In)/Out                                   | (229,363)                                   | (4,513,728)           | (4,789,250)             |                       |                       |                         | (229,363)             | (4,513,728)           | (4,789,250)             |
| Total Educational and General                                      | \$ 451,002,775                              | \$ 456,861,902        | \$ 438,506,871          |                       |                       |                         | \$ 451,002,775        | \$ 456,861,902        | \$ 438,506,871          |
| <b>B. Auxiliary Enterprises Funds</b>                              |   |                       |                         |                       |                       |                         |                       |                       |                         |
| Expenditures   | \$ 68,785,701                               | \$ 73,206,345         | \$ 72,362,514           |                       |                       |                         | \$ 68,785,701         | \$ 73,206,345         | \$ 72,362,514           |
| Mandatory Transfers (In)/Out                                       | 6,512,250                                   | 9,575,608             | 10,426,436              |                       |                       |                         | 6,512,250             | 9,575,608             | 10,426,436              |
| Non-Mandatory Transfers (In)/Out                                   | 2,686,001                                   | 2,938,920             | 3,924,576               |                       |                       |                         | 2,686,001             | 2,938,920             | 3,924,576               |
| Total Auxiliary Enterprises  | \$ 77,983,952                               | \$ 85,720,873         | \$ 86,713,526           |                       |                       |                         | \$ 77,983,952         | \$ 85,720,873         | \$ 86,713,526           |
| <b>C. Hospitals Funds Expenditures &amp; Transfers</b>             |   |                       |                         |                       |                       |                         |                       |                       |                         |
| Expenditures   | \$ 206,339,053                              | \$ 211,086,242        | \$ 229,296,248          |                       |                       |                         | \$ 206,339,053        | \$ 211,086,242        | \$ 229,296,248          |
| Mandatory Transfers (In)/Out                                       |   |                       |                         |                       |                       |                         |                       |                       |                         |
| Non-Mandatory Transfers (In)/Out                                   |   |                       |                         |                       |                       |                         |                       |                       |                         |
| Total Hospitals Funds  | \$ 206,339,053                              | \$ 211,086,242        | \$ 229,296,248          |                       |                       |                         | \$ 206,339,053        | \$ 211,086,242        | \$ 229,296,248          |
| <b>TRANSFER TO/(FROM) FUND BALANCE</b>                             |   |                       |                         |                       |                       |                         |                       |                       |                         |
| E&G Funds  | \$ (814,408)                                | \$ (4,725,830)        | \$ (552,357)            |                       |                       |                         | \$ (814,408)          | \$ (4,725,830)        | \$ (552,357)            |
| Auxiliary Enterprises Funds  | 1,648,760                                   | 38,221                | 112,996                 |                       |                       |                         | 1,648,760             | 38,221                | 112,996                 |
| Hospitals Funds  | 6,601,830                                   | 15,998,647            | 11,060,411              |                       |                       |                         | 6,601,830             | 15,998,647            | 11,060,411              |
| Total Transfers To/(From) Fund Balance                             | \$ 834,352                                  | \$ (4,687,609)        | \$ (439,361)            | \$ 6,601,830          | \$ 15,998,647         | \$ 11,060,411           | \$ 7,436,182          | \$ 11,311,038         | \$ 10,621,050           |
| <b>TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS</b> |   |                       |                         |                       |                       |                         |                       |                       |                         |
| E&G Funds  | \$ 450,188,367                              | \$ 452,136,072        | \$ 437,954,514          |                       |                       |                         | \$ 450,188,367        | \$ 452,136,072        | \$ 437,954,514          |
| Auxiliary Enterprises Funds  | 79,632,712                                  | 85,759,094            | 86,826,522              |                       |                       |                         | 79,632,712            | 85,759,094            | 86,826,522              |
| Hospitals Funds  | 212,940,883                                 | 227,084,889           | 240,356,659             |                       |                       |                         | 212,940,883           | 227,084,889           | 240,356,659             |
| Total Unrestricted Current Funds Expenditures and Transfers        | <b>\$ 529,821,079</b>                       | <b>\$ 537,895,166</b> | <b>\$ 524,781,036</b>   | <b>\$ 212,940,883</b> | <b>\$ 227,084,889</b> | <b>\$ 240,356,659</b>   | <b>\$ 742,761,962</b> | <b>\$ 764,980,055</b> | <b>\$ 765,137,695</b>   |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

|  | Chattanooga             |                         |                         | Knoxville            |                         |                         | Martin              |                          |                          |
|--|-------------------------|-------------------------|-------------------------|----------------------|-------------------------|-------------------------|---------------------|--------------------------|--------------------------|
|  | Actual<br>1990          | Probable<br>1991        | Proposed<br>Budget 1992 | Actual<br>1990       | Probable<br>1991        | Proposed<br>Budget 1992 | Actual<br>1990      | Probable<br>1991         | Proposed<br>Budget 1992  |
| <b>SALARIES AND WAGES</b>                  |                         |                         |                         |                      |                         |                         |                     |                          |                          |
| 11 Admin. & Professional Salaries          | \$ 250,914              | \$ 292,234              | \$ 275,868              | \$ 4,274,178         | \$ 3,891,372            | \$ 3,676,333            | \$ 146,352          | \$ 251,849 <sup>34</sup> | \$ 246,970 <sup>34</sup> |
| 12 Academic Salaries                       |                         |                         |                         |                      |                         |                         |                     |                          |                          |
| 13 GTA, GA, GRA                            | 2,420                   | 1,292                   |                         | 197,388              | 221,682                 | 244,661                 | 2,093               | 657                      | 1,657                    |
| Total Professional Salaries                | \$ 253,334              | \$ 293,526              | \$ 275,868              | \$ 4,471,566         | \$ 4,113,054            | \$ 3,920,994            | \$ 148,445          | \$ 252,506               | \$ 248,627               |
| 15 Total Summer School                     |                         |                         |                         |                      | \$ 8,557                |                         |                     |                          |                          |
| 16 Clerical & Supporting--Salaried         | \$ 244,360              | \$ 329,145              | \$ 575,488              | \$ 2,367,836         | \$ 1,819,167            | \$ 1,722,163            | \$ 115,708          | \$ 235,922 <sup>34</sup> | \$ 227,966 <sup>34</sup> |
| 14 Student Employees--Salaried             | 743                     |                         |                         | 623,868              | 652,811                 | 692,936                 | 18,072              | 29,535                   | 28,881                   |
| Total Non--Exempt Salaries                 | \$ 245,103              | \$ 329,145              | \$ 575,488              | \$ 2,991,704         | \$ 2,471,978            | \$ 2,415,099            | \$ 133,780          | \$ 265,457               | \$ 256,877               |
| 17 Clerical & Supporting--Hourly           | \$ 722,562 <sup>2</sup> | \$ 407,926 <sup>2</sup> | \$ 128,236 <sup>2</sup> | \$ 7,389,219         | \$ 6,611,730            | \$ 6,311,819            | \$ 379,406          | \$ 713,165 <sup>34</sup> | \$ 713,661 <sup>34</sup> |
| 18 Student Employees--Hourly               | 141,018                 | 277,254                 | 151,322                 | 1,329,469            | 1,381,131               | 1,991,190               | 315,891             | 375,780                  | 433,530                  |
| Total Biweekly Wages                       | \$ 863,580              | \$ 685,180              | \$ 279,558              | \$ 8,718,688         | \$ 7,992,861            | \$ 8,303,009            | \$ 695,297          | \$ 1,088,945             | \$ 1,147,191             |
| <b>TOTAL SALARIES AND WAGES</b>            | <b>\$ 1,362,017</b>     | <b>\$ 1,307,851</b>     | <b>\$ 1,130,914</b>     | <b>\$ 16,181,958</b> | <b>\$ 14,586,450</b>    | <b>\$ 14,639,102</b>    | <b>\$ 977,522</b>   | <b>\$ 1,606,908</b>      | <b>\$ 1,652,695</b>      |
| <b>OPERATING &amp; MISCELLANEOUS</b>       |                         |                         |                         |                      |                         |                         |                     |                          |                          |
| 19 Non--Wage Payments                      |                         |                         |                         | \$ 61,706            | \$ 39,159               | \$ 39,525               | \$ 44,274           |                          | \$ 50,780                |
| 21 Staff Benefits--Required                | \$ 191,026              | \$ 159,425              | \$ 157,834              | 2,445,817            | 2,175,197               | 2,228,791               | 109,658             | \$ 202,700               | 244,000                  |
| 22 Staff Benefits--Optional                | 57,908                  | 98,703                  | 95,454                  | 987,630              | 686,005                 | 720,377                 | 67,396              | 157,050                  | 168,900                  |
| 31 Travel                                  | 7,729                   | 8,560                   | 9,160                   | 2,264,830            | 2,477,293               | 1,639,430               | 2,025               | 4,818                    | 8,800                    |
| 32 Motor Vehicle Operations                | 17,756                  | 15,400                  | 18,400                  | 193,797              | 176,611                 | 191,580                 | 7,892               | 7,600                    | 7,600                    |
| 33 Printing, Dup. & Binding                | 24,501                  | 24,830                  | 29,500                  | 750,026              | 695,969                 | 594,420                 | 17,718              | 17,550                   | 19,900                   |
| 34 Utilities & Fuel                        | 420,391                 | 596,150                 | 596,000                 | 3,568,749            | 3,860,892               | 3,987,485               | 709,435             | 763,234                  | 878,569                  |
| 35 Communications                          | 86,269                  | 99,204                  | 89,055                  | 1,389,545            | 1,339,478               | 1,389,400               | 460,243             | 457,076                  | 453,276                  |
| 36 Maintenance & Repairs                   | 95,513                  | 50,237                  | 57,700                  | 3,462,125            | 4,258,340               | 4,568,190               | 334,123             | 632,229                  | 418,818                  |
| 37 Prof. Services & Memberships            | 50,856                  | (13,110)                | 21,112                  | 531,125              | 460,936                 | 340,891                 | 4,743               | 6,800                    | 10,600                   |
| 38 Computer Services                       | 43                      |                         |                         | 185,678              | 71,070                  | 85,684                  | (399)               | 8,000                    | 10,500                   |
| 39 Supplies                                | 91,945                  | 89,052                  | 90,990                  | 2,536,474            | 2,179,637               | 2,123,171               | 261,088             | 453,847                  | 288,147                  |
| 41 Rentals                                 | 32,348                  | 17,393                  | 23,620                  | 509,357              | 513,434                 | 535,628                 | 901                 | 1,550                    | 900                      |
| 42 Insurance & Interest                    | 837                     |                         |                         | 410,228              | 576,098                 | 539,113                 | 49,005              | 55,100                   | 60,500                   |
| 43 Awards                                  | 32,586                  | 31,000                  | 31,000                  | 1,719,592            | 2,165,207               | 2,258,820               | 73,617              | 67,500                   | 87,500                   |
| 44 Grants & Subsidies                      |                         | 151,779 <sup>3</sup>    | 151,779                 | 3,840                | 2,500                   | 525                     |                     |                          |                          |
| 45 Mandatory Transfers                     | 785,499                 | 1,016,547               | 891,220                 | 4,701,850            | 7,012,998 <sup>15</sup> | 8,054,148               | 474,965             | 657,738                  | 622,157                  |
| 46 Contractual & Special Services          | 209,862                 | 144,398                 | 165,183                 | 1,840,862            | 2,871,511 <sup>16</sup> | 2,923,684               | 231,669             | 138,890                  | 233,146                  |
| 47 Non--Mandatory Transfers                | 267,837                 | 82,500                  | 117,249                 | 2,135,733            | 2,895,422               | 3,645,049               | 288,595             |                          | 201,978                  |
| 48 Service Department Credits              |                         | (136,591) <sup>3</sup>  | (136,891)               | (961,850)            | 4,000 <sup>16</sup>     |                         | <sup>34</sup>       | (663,726) <sup>34</sup>  | (629,524) <sup>34</sup>  |
| 49 Other Expenditures                      | 16,844                  | 47,575                  | 47,575                  | 171,449              | 1,789,196 <sup>16</sup> | 1,937,578               | 59,381              | 80,000                   | 73,129                   |
| 50--59 Stores for Resale                   | 2,472,829               | 2,675,720               | 2,675,720               | 13,452,125           | 14,780,750              | 14,396,007              | 1,161,716           | 1,322,866                | 1,147,925                |
| <b>Total Operating &amp; Miscellaneous</b> | <b>\$ 4,862,579</b>     | <b>\$ 5,158,772</b>     | <b>\$ 5,131,660</b>     | <b>\$ 42,360,688</b> | <b>\$ 51,031,703</b>    | <b>\$ 52,199,496</b>    | <b>\$ 4,358,045</b> | <b>\$ 4,370,822</b>      | <b>\$ 4,357,601</b>      |
| <b>EQUIPMENT &amp; CAPITAL OUTLAY</b>      |                         |                         |                         |                      |                         |                         |                     |                          |                          |
| 61 Equipment                               | \$ 8,086                | \$ 78,140               | \$ 79,763               | \$ 943,862           | \$ 1,010,046            | \$ 839,675              | \$ 62,989           | \$ 80,050                | \$ 102,000               |
| 62 Minor Equipment                         | 51,966                  | 479                     |                         | 506,643              | 297,784                 | 346,387                 | 30,635              | 67,000                   | 58,579                   |
| 63 Library Acquisitions                    |                         |                         |                         |                      | 42,000                  |                         | 12                  |                          |                          |
| 64 Livestock                               |                         |                         |                         |                      |                         |                         |                     |                          |                          |
| 71 Land                                    |                         |                         |                         |                      |                         |                         |                     |                          |                          |
| 72 Buildings--Capital Outlay               |                         |                         |                         | 381,388              |                         |                         |                     |                          |                          |
| 73 Improvements other than Buildings       |                         |                         |                         | 69,345               |                         |                         |                     |                          |                          |
| Total Equipment & Capital Outlay           | \$ 60,052               | \$ 78,619               | \$ 79,763               | \$ 1,901,238         | \$ 1,349,830            | \$ 1,186,062            | \$ 39,889           |                          | 78,725                   |
| <b>TOTAL OPERATING</b>                     | <b>\$ 4,922,631</b>     | <b>\$ 5,237,391</b>     | <b>\$ 5,211,423</b>     | <b>\$ 44,261,926</b> | <b>\$ 52,381,533</b>    | <b>\$ 53,385,558</b>    | <b>\$ 4,491,570</b> | <b>\$ 4,517,872</b>      | <b>\$ 4,596,905</b>      |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>  | <b>\$ 6,284,648</b>     | <b>\$ 6,545,242</b>     | <b>\$ 6,342,337</b>     | <b>\$ 60,443,884</b> | <b>\$ 66,967,983</b>    | <b>\$ 68,024,660</b>    | <b>\$ 5,469,092</b> | <b>\$ 6,124,780</b>      | <b>\$ 6,249,600</b>      |

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

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

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

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

EXHIBIT C  
Schedule 3

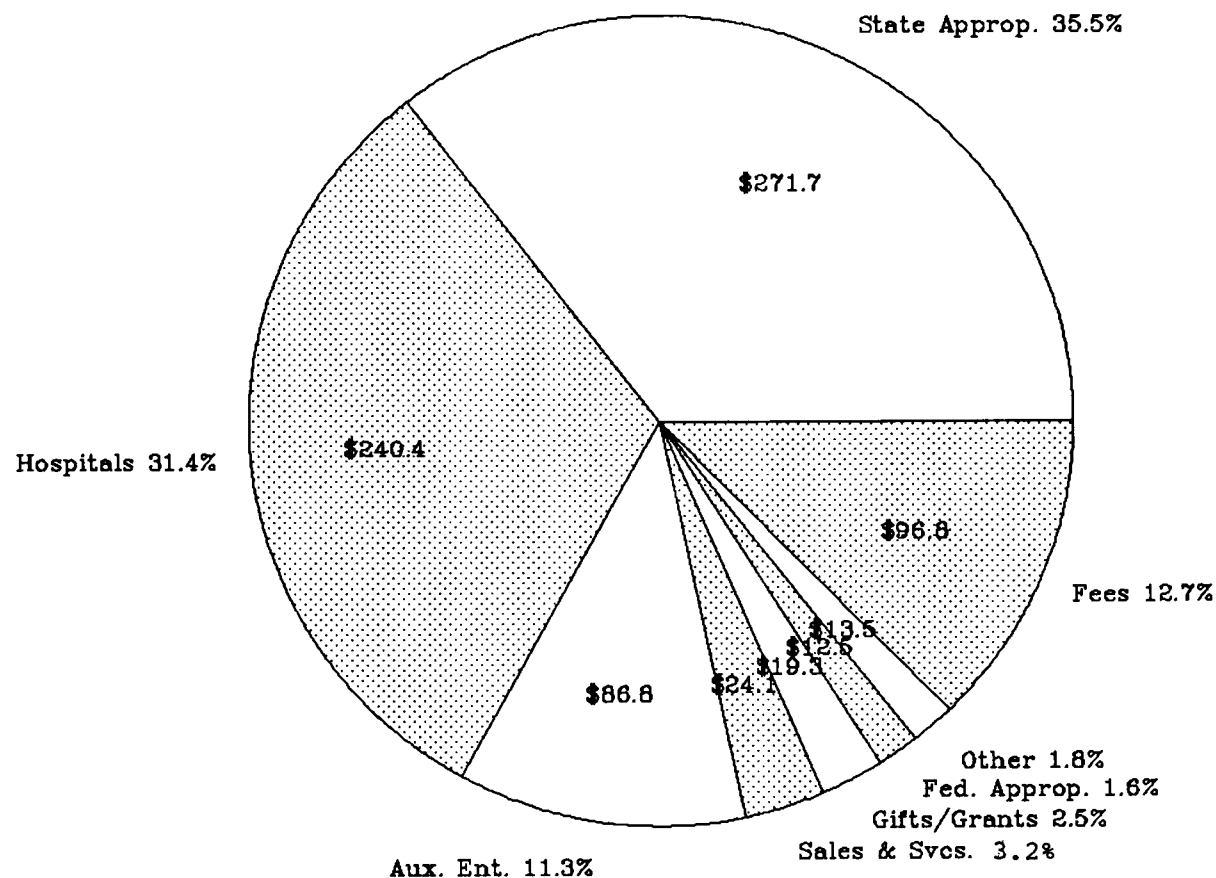
|                                       | UT Medical Center at Knoxville |                  |                         | William F. Bowld Hospital |                  |                         |
|---------------------------------------|--------------------------------|------------------|-------------------------|---------------------------|------------------|-----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

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

**EXHIBIT C**  
**Schedule 3**  
**(Cont.)**

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

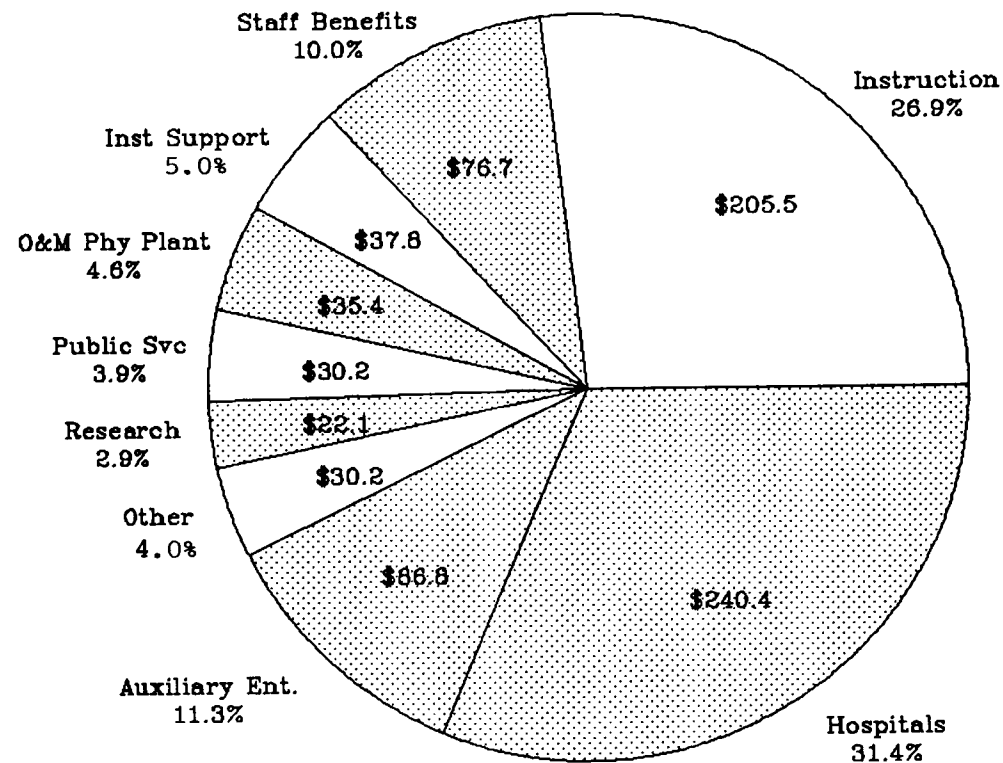
# SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1991-92



Sources of Funds  
(In Millions)

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

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

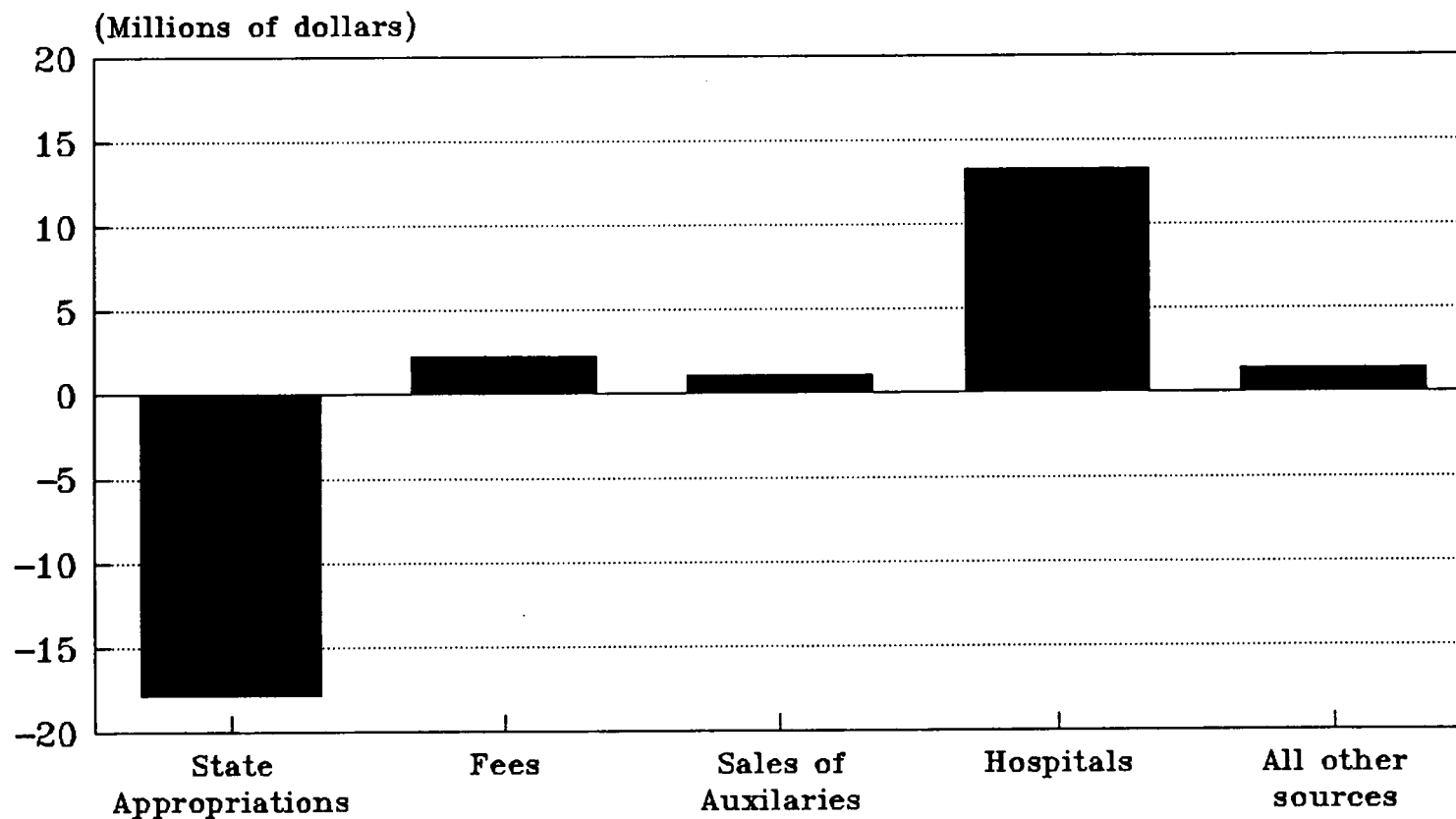


Uses By Expenditure Function  
(In Millions)

Total Budgeted Expenditures—\$765,138,000

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

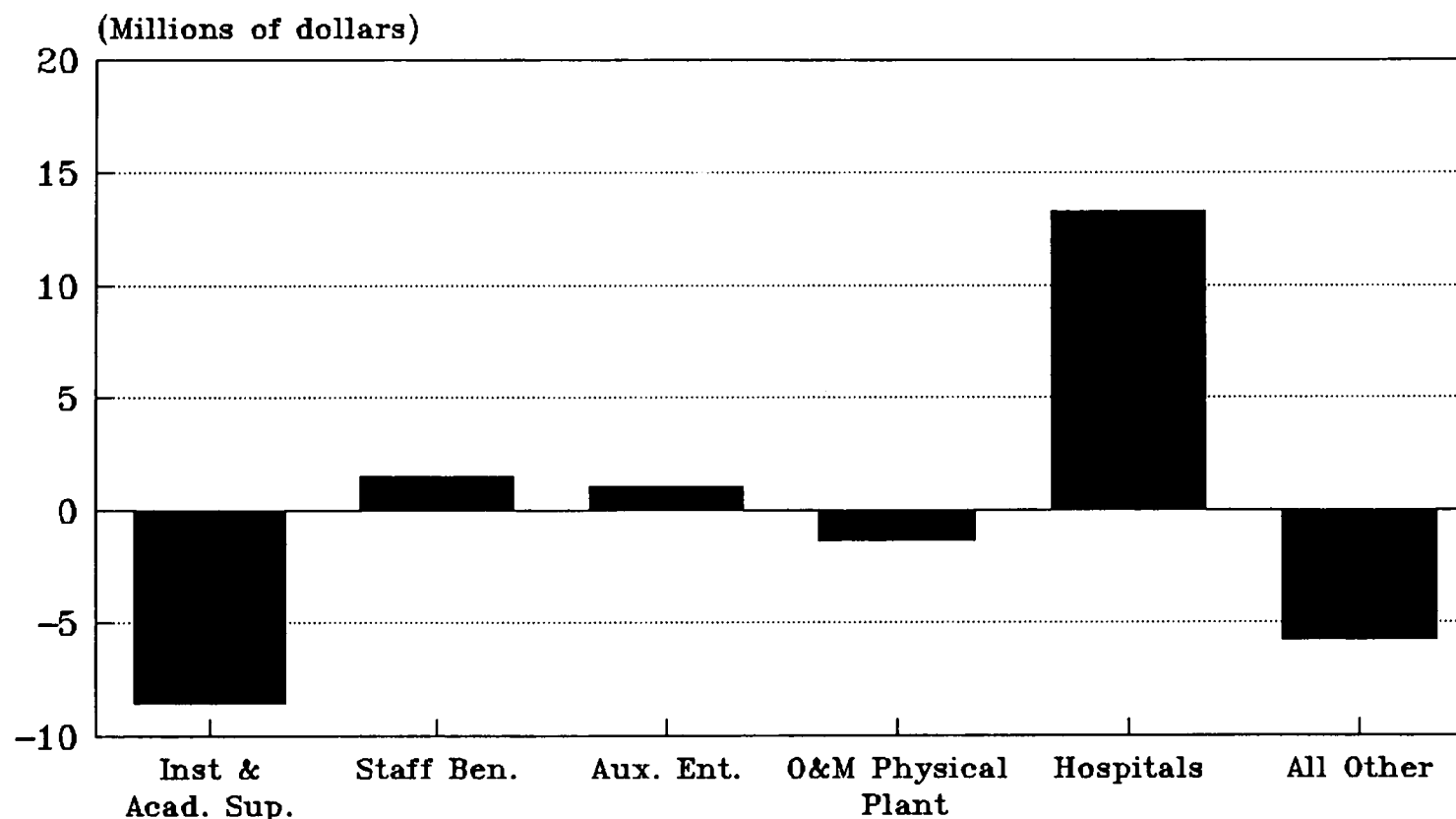
## SOURCES OF NEW FUNDS



## REVENUES BY SOURCE

Total New Funds—\$158,000

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



## EXPENDITURE FUNCTIONS

Total Uses of New Funds-\$158,000

## **Appendices**

**THE UNIVERSITY OF TENNESSEE**  
**Budget Summary**  
**Statement of Hospitals Funds Revenues, Expenditures and Transfers**  
**UT Medical Center at Knoxville and William F. Bowld Hospital**  
**Actual 1990, Probable 1991 and Proposed Budget 1992**

**APPENDIX I**  
**Exhibit A**

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

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

APPENDIX II  
Exhibit A

THE UNIVERSITY OF TENNESSEE  
Budget Summary  
Auxiliary Enterprises Funds

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

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

|   | Chattanooga         |                     |                         | Knoxville            |                         |                         |
|---|---------------------|---------------------|-------------------------|----------------------|-------------------------|-------------------------|
|   | Actual<br>1990      | Probable<br>1991    | Proposed<br>Budget 1992 | Actual<br>1990       | Probable<br>1991        | Proposed<br>Budget 1992 |
| <b>REVENUES</b>   |                     |                     |                         |                      |                         |                         |
| Housing   | \$ 1,774,023        | \$ 1,740,022        | \$ 1,723,596            | \$ 15,364,762        | \$ 16,078,209           | \$ 16,486,236           |
| Food Service  | 1,970,292           | 1,855,579           | 1,711,126               | 11,100,817           | 12,297,392              | 12,541,169              |
| Bookstores  | 2,398,870           | 2,573,000           | 2,575,900               | 11,207,994           | 12,105,627              | 12,347,739              |
| Parking Authorities   | 405,229             | 376,641             | 331,715                 | 2,635,426            | 3,093,000 <sup>13</sup> | 3,450,000 <sup>13</sup> |
| Athletics   |                     |                     |                         | 19,085,274           | 21,722,473              | 21,219,500              |
| Other Auxiliary Enterprises   |                     |                     |                         | 2,128,366            | 1,926,110               | 1,993,020               |
| <b>Total Revenues</b>   | <b>\$ 6,548,414</b> | <b>\$ 6,545,242</b> | <b>\$ 6,342,337</b>     | <b>\$ 61,522,639</b> | <b>\$ 67,222,811</b>    | <b>\$ 68,037,664</b>    |
| <b>EXPENDITURES</b>   |                     |                     |                         |                      |                         |                         |
| Housing   | \$ 966,391          | \$ 1,081,303        | \$ 1,064,877            | \$ 12,634,919        | \$ 13,539,930           | \$ 13,518,221           |
| Food Service  | 1,778,740           | 1,714,061           | 1,564,698               | 10,630,440           | 10,985,164              | 11,069,456              |
| Bookstores  | 2,233,194           | 2,503,300           | 2,506,200               | 10,123,286           | 11,086,469              | 11,386,262              |
| Parking Authorities   | 252,987             | 147,531             | 198,093                 | 2,205,077            | 2,243,000               | 2,561,000               |
| Athletics   |                     |                     |                         | 16,285,914           | 17,512,194              | 15,867,627              |
| Other Auxiliary Enterprises   |                     |                     |                         | 1,726,665            | 1,692,806               | 1,922,897               |
| <b>Total Expenditures</b>   | <b>\$ 5,231,312</b> | <b>\$ 5,446,195</b> | <b>\$ 5,333,868</b>     | <b>\$ 53,606,301</b> | <b>\$ 57,059,563</b>    | <b>\$ 56,325,463</b>    |
| <b>MANDATORY TRANSFERS (IN)/OUT</b>   |                     |                     |                         |                      |                         |                         |
| Housing   | \$ 562,815          | \$ 611,219          | \$ 576,470              | \$ 1,773,350         | \$ 1,981,864            | \$ 2,088,831            |
| Food Service  |                     | 146,428             |                         | 112,904              | 279,153                 | 286,104                 |
| Bookstores  | 70,509              | 69,700              | 69,700                  |                      |                         |                         |
| Parking Authorities   | 152,175             | 189,200             | 98,622                  | 354,361              | 850,000 <sup>13</sup>   | 671,710 <sup>13</sup>   |
| Athletics   |                     |                     |                         | 2,433,366            | 3,868,466               | 4,975,098               |
| Other Auxiliary Enterprises   |                     |                     |                         |                      | 33,515                  | 32,405                  |
| <b>Total Mandatory Transfers</b>  | <b>\$ 785,499</b>   | <b>\$ 1,016,547</b> | <b>\$ 744,792</b>       | <b>\$ 4,673,981</b>  | <b>\$ 7,012,998</b>     | <b>\$ 8,054,148</b>     |
| <b>EXCESS (DEFICIT) OF REVENUES OVER<br/>EXPENDITURES AND MANDATORY TRANSFERS</b>         |                     |                     |                         |                      |                         |                         |
| Housing   | \$ 244,817          | \$ 47,500           | \$ 82,249               | \$ 956,493           | \$ 556,415              | \$ 879,184              |
| Food Service  | 191,552             | (4,910)             |                         | 357,473              | 1,033,075               | 1,185,609               |
| Bookstores  | 95,167              |                     |                         | 1,084,708            | 1,019,158               | 961,477                 |
| Parking Authorities   |                     | 39,910              | 35,000                  | 75,988               |                         |                         |
| Athletics   |                     |                     |                         | 365,994              | 341,813                 | 376,775                 |
| Other Auxiliary Enterprises   |                     |                     |                         | 373,832              | 199,789                 | 37,718                  |
| <b>Total Excess (Deficit) of Revenues<br/>Over Expenditures &amp; Mandatory Transfers</b> | <b>\$ 531,536</b>   | <b>\$ 82,500</b>    | <b>\$ 117,249</b>       | <b>\$ 3,214,488</b>  | <b>\$ 3,150,250</b>     | <b>\$ 3,440,763</b>     |
| <b>NON-MANDATORY TRANSFERS (IN)/OUT</b>   |                     |                     |                         |                      |                         |                         |
| Housing   | \$ 232,304          | \$ 47,500           | \$ 82,249               | \$ 1,003,485         | \$ 1,018,269            | \$ 1,236,238            |
| Food Service  | 87,258              |                     |                         | 191,515              | 937,153                 | 801,521                 |
| Bookstores  | (46,122)            |                     |                         | 580,993              | 600,000                 | 1,050,000               |
| Parking Authorities   |                     | 35,000              | 35,000                  | (150,000)            |                         | 217,290 <sup>13</sup>   |
| Athletics   |                     |                     |                         | 280,567              | 340,000                 | 340,000                 |
| Other Auxiliary Enterprises   |                     |                     |                         | 229,173              |                         |                         |
| <b>Total Non-Mandatory Transfers</b>  | <b>\$ 273,440</b>   | <b>\$ 82,500</b>    | <b>\$ 117,249</b>       | <b>\$ 2,135,733</b>  | <b>\$ 2,895,422</b>     | <b>\$ 3,645,049</b>     |
| <b>TOTAL EXPENDITURES &amp; TRANSFERS</b>   | <b>\$ 6,284,648</b> | <b>\$ 6,545,242</b> | <b>\$ 6,342,337</b>     | <b>\$ 60,443,884</b> | <b>\$ 66,967,983</b>    | <b>\$ 68,024,660</b>    |
| <b>EXCESS (DEFICIT) OF REVENUES OVER<br/>EXPENDITURES AND TRANSFERS</b>                   |                     |                     |                         |                      |                         |                         |
| Housing   | \$ 12,513           |                     |                         | \$ (46,992)          | \$ (461,854)            | \$ (357,054)            |
| Food Service  | 104,294             | (4,910)             |                         | 165,958              | 95,922                  | 384,088                 |
| Bookstores  | 141,289             | 4,910               |                         | 503,715              | 419,158                 | (88,523)                |
| Parking Authorities   |                     |                     |                         | 225,988              |                         |                         |
| Athletics   |                     |                     |                         | 85,427               | 1,813                   | 36,775                  |
| Other Auxiliary Enterprises   |                     |                     |                         | 144,659              | 199,789                 | 37,718                  |
| <b>Total Excess (Deficit) of Revenues<br/>Over Expenditures &amp; Transfers</b>           | <b>\$ 258,096</b>   | <b>\$ 0</b>         | <b>\$ 0</b>             | <b>\$ 1,078,755</b>  | <b>\$ 254,828</b>       | <b>\$ 13,004</b>        |

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

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

APPENDIX II  
Exhibit B  
(Cont.)

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

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

APPENDIX III  
Exhibit A

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

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

**APPENDIX III  
Schedule A**

**THE UNIVERSITY OF TENNESSEE  
Knoxville  
Football Revenue**

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

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

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

APPENDIX III  
Exhibit B

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

|   | Actual<br>1990      | Probable<br>1991    | Proposed<br>Budget 1992 |
|---|---------------------|---------------------|-------------------------|
| <b>REVENUES</b>   |                     |                     |                         |
| General Funds   | \$ 1,577,914        | \$ 1,044,999        | \$ 882,356              |
| Football  | 210,214             | 320,597             | 320,597                 |
| Basketball  | 261,441             | 300,849             | 300,849                 |
| Wrestling   | 20,420              | 8,193               | 8,193                   |
| Women's Sports  | 15,224              | 4,468               | 4,468                   |
| Gifts   | 414,376             | 556,250             | 556,250                 |
| Advertising and Program Sales   | 19,113              | 21,980              | 21,980                  |
| Concessions   | 11,843              | 35,000              | 35,000                  |
| Student Fees  | 290,063             | 283,953             | 283,800                 |
| Special Events  | 40,576              | 17,798              | 17,798                  |
| Other Revenue   | 43,056              | 29,500              | 29,500                  |
| Total Revenues  | <u>\$ 2,904,240</u> | <u>\$ 2,623,587</u> | <u>\$ 2,460,791</u>     |
| <b>EXPENDITURES</b>   |                     |                     |                         |
| Men's Sports Program  | \$ 1,145,718        | \$ 955,632          | \$ 910,922              |
| Women's Sports Program  | 146,230             | 146,351             | 146,022                 |
| Administration  | 329,942             | 344,053             | 293,710                 |
| Sports—Information  | 39,794              | 34,415              | 27,938                  |
| Sports—Medical  | 120,233             | 67,312              | 62,312                  |
| Sports—Security   | 6,968               | 5,300               | 5,300                   |
| Tutoring  | 62,684              | 59,876              | 58,999                  |
| Training  | 45,549              | 43,485              | 43,134                  |
| Grants—in—Aid (Men)   | 809,179             | 778,553             | 725,978                 |
| Grants—in—Aid (Women)   | 141,459             | 158,610             | 161,476                 |
| Advertising   | 20,465              | 20,000              | 20,000                  |
| Special Events  | 18,845              |                     |                         |
| Awards  | 17,174              | 10,000              | 5,000                   |
| Total Expenditures  | <u>\$ 2,904,240</u> | <u>\$ 2,623,587</u> | <u>\$ 2,460,791</u>     |
| <b>EXCESS (DEFICIT) OF REVENUES OVER<br/>EXPENDITURES AND TRANSFERS</b> | <u>\$ 0</u>         | <u>\$ 0</u>         | <u>\$ 0</u>             |

**APPENDIX III**  
**Exhibit C**

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

|   | Actual<br>1990      | Probable<br>1991    | Proposed<br>Budget 1992 |
|---|---------------------|---------------------|-------------------------|
| <b>REVENUES</b>   |                     |                     |                         |
| General Funds   | \$ 1,098,504        | \$ 1,071,739        | \$ 969,612              |
| Men's Athletics   | 120,131             | 136,009             | 180,637                 |
| Women's Athletics   | 4,090               | 9,000               | 10,000                  |
| Athletic Gifts  | (a)                 | (b)                 | 158,000                 |
| Student Fees  | 360,954             | 397,973             | 420,200                 |
| Total Revenues  | <u>\$ 1,583,679</u> | <u>\$ 1,614,721</u> | <u>\$ 1,738,449</u>     |
| <b>EXPENDITURES</b>   |                     |                     |                         |
| Men's Sports Program  | \$ 476,386          | \$ 504,086          | \$ 522,405              |
| Women's Sports Program  | 157,317             | 155,400             | 142,234                 |
| Men's Administration  | 127,834             | 106,744             | 129,677                 |
| Women's Administration  | 41,326              | 67,855              | 71,508                  |
| General Administration  | 98,448              | 112,825             | 112,825                 |
| Grants-in-Aid (Men)   | 530,105             | 483,692             | 564,151                 |
| Grants-in-Aid (Women)   | 152,263             | 149,119             | 195,649                 |
| OVC Planning & Membership   |                     | 35,000              |                         |
| Total Expenditures  | <u>\$ 1,583,679</u> | <u>\$ 1,614,721</u> | <u>\$ 1,738,449</u>     |
| <b>EXCESS (DEFICIT) OF REVENUES OVER<br/>EXPENDITURES AND TRANSFERS</b> |                     |                     |                         |
|   | <u>\$ 0</u>         | <u>\$ 0</u>         | <u>\$ 0</u>             |

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

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

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

APPENDIX IV  
(IV-1)

| <u>UT CHATTANOOGA</u>   |  |   |   |
|---|--|---|---|
|   | <u>Present Rate</u><br>(FY 1990-91)<br><u>Per Semester</u> | <u>Proposed Rate</u><br>(FY 1991-92)<br><u>Sum. Ses. 1991</u> | <u>Proposed Rate</u><br>(FY 1991-92)<br><u>Per Semester</u> |
| MAINTENANCE FEE - Undergraduate   | \$ 712.00*   | \$ 712.00*  | \$ 746.00*  |
| - Graduate  | 929.00*  | 929.00*   | 974.00*   |
| <br>TUITION - (additional for out-of-state students)  | <br>1,602.00   | <br>1,602.00  | <br>1,682.00  |
| <br>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. |  |   |   |
| <br>Undergraduate Students  |  |   |   |
| In-State  |  |   |   |
| Per semester hour or fraction thereof   | 72.00*   | 72.00*  | 72.00*  |
| Minimum Charge  | 144.00   | 144.00  | 144.00  |
| Out-of-State  |  |   |   |
| Per semester hour or fraction thereof   | 195.00*  | 195.00*   | 195.00*   |
| Minimum Charge  | 390.00   | 390.00  | 390.00  |
| <br>Graduate Students   |  |   |   |
| In-State  |  |   |   |
| Per semester hour or fraction thereof   | 118.00*  | 118.00*   | 118.00*   |
| Minimum Charge  | 236.00   | 236.00  | 236.00  |
| Out-of-State  |  |   |   |
| Per semester hour or fraction thereof   | 283.00*  | 283.00*   | 283.00*   |
| Minimum Charge  | 566.00   | 566.00  | 566.00  |
| <br>Contract Rate Per Hour  | <br>39.00  | <br>39.00   | <br>39.00   |
| <br>Individual Education Program (IEP)  |  |   |   |
| Undergraduate   | 39.00  | 39.00   | 39.00   |
| Graduate  | 53.00  | 53.00   | 53.00   |
| <br>Activity Fee  |  |   |   |
| Full-time - Maximum   | 32.00  | 32.00   | 33.00   |
| Part-time Per Semester Hour   | 3.00   | 3.00  | 3.00  |

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

THE UNIVERSITY OF TENNESSEE  
Schedule of Proposed Fee Revisions  
To be Effective Fall Term, 1990<sup>1</sup>

APPENDIX IV  
(IV-2)

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

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

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

|  |           |           |           |
|--|-----------|-----------|-----------|
| MAINTENANCE FEE - Undergraduate                  | \$ 745.00 | \$ 745.00 | \$ 783.00 |
| - Graduate                                       | 928.00    | 928.00    | 975.00    |
| TUITION - (additional for out-of state students) | 1,602.00  | 1,602.00  | 1,682.00  |

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

Undergraduate Students:

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

Graduate Students:

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

UNIVERSITY PROGRAMS & SERVICE FEE

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

|                              |            |        |           |
|------------------------------|------------|--------|-----------|
| Student Activity Service Fee | \$ 57.00   | \$ N/A | \$ 57.00  |
| Debt Service Fee             | 18.00      | N/A    | 18.00     |
| Health Services Fee          | 36.00      | N/A    | 36.00     |
| Total                        | \$ 111.00+ | \$ N/A | \$ 111.00 |

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

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

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

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

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

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

APPENDIX IV  
(IV-3)

KNOXVILLE - COLLEGE OF LAW

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

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

College of Law

**MAINTENANCE FEE**

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

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

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

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

Law Students

**In-State**

|                                       |        |        |        |
|---------------------------------------|--------|--------|--------|
| Per Semester hour or fraction thereof | 154.00 | 154.00 | 154.00 |
| Minimum Charge                        | 308.00 | 308.00 | 308.00 |

**Out-of-State**

|                                       |        |        |        |
|---------------------------------------|--------|--------|--------|
| Per Semester hour or fraction thereof | 314.00 | 314.00 | 324.00 |
| Minimum Charge                        | 628.00 | 628.00 | 648.00 |

**UNIVERSITY PROGRAMS & SERVICES FEE**

All Law Students taking in excess of 8 semester hours.

|                              |           |        |          |
|------------------------------|-----------|--------|----------|
| Student Activity Service Fee | \$ 57.00  | \$ N/A | \$ 57.00 |
| Debt Service Fee             | 18.00     | N/A    | 18.00    |
| Health Services Fee          | 36.00     | N/A    | 36.00    |
| Total                        | \$ 111.00 | N/A    | 111.00   |

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

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

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

APPENDIX IV  
(IV-4)

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

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

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

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

Undergraduate Students

In-State

|                                       |        |        |        |
|---------------------------------------|--------|--------|--------|
| Per semester hour or fraction thereof | 62.00* | 62.00* | 65.00* |
| Minimum Charge                        | 62.00  | 62.00  | 65.00  |

Out-of-State

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

Graduate Students

In-State

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

Out-of-State

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

UNIVERSITY PROGRAMS & SERVICES FEE

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

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

Part-time students taking 11 semester hours or less

|  |           |           |           |
|--|-----------|-----------|-----------|
| Rate per semester hr. - Undergraduate/Graduate | 3.00/4.00 | 3.00/4.00 | 3.00/4.00 |
| Minimum Charge - Undergraduate/Graduate        | 3.00/4.00 | 3.00/4.00 | 3.00/4.00 |
| Summer Rate - Program & Services Fee           | None      | None      | None      |

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

\*\* Included in Maintenance Fee.

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

APPENDIX IV  
(IV-5)

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

\* See NOTES on next page

**APPENDIX IV**  
(IV-6)

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

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

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

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

**APPENDIX IV**  
**(IV-7)**

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

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

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

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

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

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

**APPENDIX IV**  
(IV-8)

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

**APPENDIX IV**  
**(IV-9)**

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

**APPENDIX IV  
(IV-10)**

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

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

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

APPENDIX IV  
(IV-11)

COLLEGE OF VETERINARY MEDICINE

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

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

**MAINTENANCE FEE - Undergraduate**

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

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

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

**UNIVERSITY PROGRAMS & SERVICES FEE**

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

INDEPENDENT STUDY

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

**CORRESPONDENCE FEES**

**Semester Hour Courses**

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

DISABLED/ELDERLY PERSONS UNDER  
TENNESSEE CODE 49-3251

| <u>Present Rate</u><br>(FY 1990-91) | <u>Proposed Rate</u><br>(FY 1991-92) |
|-------------------------------------|--------------------------------------|
|-------------------------------------|--------------------------------------|

**SERVICE FEES**

**Courses for Credit:**

|                          |          |          |
|--------------------------|----------|----------|
| Per Quarter Hour         | \$ 5.00  | \$ 5.00  |
| Maximum Fee Per Quarter  | 50.00    | 50.00    |
| <br>Per Semester Hour    | <br>7.50 | <br>7.50 |
| Maximum Fee Per Semester | 75.00    | 75.00    |

**Audit Courses**

No Charge

No Charge

**APPENDIX V**  
**Appropriations**

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

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

- (A) Does not include \$9,615,000 appropriated to UT institutions in FY 1989–90 for Centers of Excellence. An Additional \$2,000,000 endowment originally appropriated for Chairs of Excellence in FY 1989–90 was not funded.
- (B) Does not include \$9,213,000 (after impoundment reduction) appropriated to UT institutions in FY 1990–91 for Centers of Excellence nor UT's portion (one-half or \$500,000) of an additional \$1,000,000 endowment appropriated for Chairs of Excellence in FY 1990–91.
- (C) Does not include \$8,680,400 appropriated to UT institutions in FY 1991–92 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1991–92. Also not included are amounts which have been added to the Appropriations Bill for 1991–92 but not yet distributed to Higher Education campuses and entities by THEC and Finance and Administration. The amounts to be distributed include \$14,440,400 for the rate increase in the State Employee Group Insurance Program and for federal payroll tax increases and \$6,157,800 to restore part of a previous cut to 1991–92 appropriations. Of this \$20.6 million yet to be distributed, it is estimated that UT's portion will be about \$8.0 million. The additional funding for group insurance and payroll taxes will be offset on the expenditure side of the budget with an identical increase in staff benefits expenditures.

THE UNIVERSITY OF TENNESSEE

APPENDIX VI-1

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

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

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

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

APPENDIX VI-2

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

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

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

Footnotes are arranged numerically by entity:

**CHATTANOOGA**

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

**KNOXVILLE**

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

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

#### MARTIN

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

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

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

#### SPACE INSTITUTE

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

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

#### MEMPHIS - OTHER SPECIALIZED UNITS

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

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

#### COLLEGE OF MEDICINE UNITS

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

#### FAMILY MEDICINE UNITS

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

#### AGRICULTURAL EXPERIMENT STATION

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

#### AGRICULTURAL EXTENSION SERVICE

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

#### VETERINARY MEDICINE

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

#### INSTITUTE OF PUBLIC SERVICE

1. Amount based on Department of Defense Contract.

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

#### MTAS

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

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

#### CTAS

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

#### UNIVERSITY-WIDE ADMINISTRATION

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

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

#### UT MEDICAL CENTER AT KNOXVILLE

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

#### WILLIAM F. BOWLD HOSPITAL

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

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

