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THE UNIVERSITY OF TENNESSEE
Budget Document
Fiscal Year 1993-94



Submitted to the Board of Trustees
Annual Meeting, 1993

THE UNIVERSITY OF TENNESSEE

June 1993

University-Wide Administration

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June 24, 1993

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Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Presented herein are the proposed budgets for the campuses and other budgetary units of The University of Tennessee for Fiscal Year 1993-94. These budgets reflect planned uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Men's Athletics), the UT Medical Center in Knoxville, and the William F. Bowld Hospital in Memphis for the period from July 1, 1993 through June 30, 1994.

Appropriations for each of the campuses and units of the University for fiscal years 1991-92, 1992-93 and 1993-94 are presented in the "Summary of State Appropriations" on Page 2 of this letter. Reflected in that summary is a \$13.6 million or 4.5 percent increase in basic operating appropriations for the 1993-94 fiscal year. The University of Tennessee is grateful to the Governor and his staff and to the General Assembly for the attention given to the needs of Tennessee public higher education for the coming year. We are pleased with the 2.0 percent funding for salary increases effective July 1, 1993, and are hopeful that additional salary dollars will be available later in the fiscal year to fund the contingency salary increase plan authorized by the General Assembly. That plan provides for salary increases of up to 4.0 percent, effective January 1, 1994, if state revenue collections sufficiently exceed state budget estimates. Mid-year raises awarded in 1992-93 were especially helpful in rewarding hardworking faculty and staff.

Improvement in the Longevity Pay Program which increased the maximum years of eligible service from 22 years to 24 years is also appreciated. The rate of compensation remains at \$100 for each year of eligible service up to the new maximum of \$2,400 for persons with 24 or more years of service.

We regret that 1993-94 state appropriations did not include any special state funding for instructional and research equipment. The University of Tennessee's special equipment appropriation in 1992-93 amounted to \$3,455,000. The purpose of this funding is to upgrade classroom and laboratory equipment to state-of-the-art status. We trust that the supplemental equipment appropriations will be resumed next fiscal year.

Aside from the funding for salary increases, virtually all new state appropriated dollars for higher education are based on enrollment growth. These appropriations reflect formula funding for Tennessee's public higher education campuses to about 89.0 percent of full formula funding compared to 88.0 percent in 1992-93.

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

<u>Distribution</u>	<u>Actual 1992 Appropriation</u> (A)	<u>Probable 1993 Appropriation</u> (B)	<u>Proposed 1994 Appropriation</u> (C)
UT Chattanooga	\$ 24,463,300	\$ 27,263,300	\$ 28,854,400
UT Knoxville	115,717,700	128,110,200	133,541,200
UT Martin	19,065,600	21,193,900	22,446,700
UT Space Institute	4,210,400	4,868,700	5,070,800
UT, Memphis			
Other Specialized Units	\$ 37,564,600	\$ 41,223,200	\$ 42,556,500
College of Medicine Units	25,154,000	27,488,700	28,991,200
Family Medicine Units	2,585,200	2,978,700	3,303,400
Total UT, Memphis	\$ 65,303,800	\$ 71,690,600	\$ 74,851,100
Agricultural Experiment Station	14,268,800	15,899,000	16,425,500
Agricultural Extension Service	16,510,500	18,060,300	18,880,200
Veterinary Medicine	8,674,300	9,663,700	10,028,600
Institute for Public Service	3,347,300	3,742,500	3,798,600
Municipal Technical Adv. Service	939,700	990,400	1,045,500
County Technical Asst. Service	703,600	756,600	800,400
University-wide Administration	1,941,100		
Total State Appropriations	<u>\$ 275,146,100</u>	<u>\$ 304,187,300</u>	<u>\$ 317,745,300</u>

- (A) 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.
- (B) Does not include \$8,610,100 appropriated to UT institutions in FY 1992–93 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1992–93.
- (C) Does not include \$8,608,500 appropriated to UT institutions in FY 1993–94 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1993–94.

The increase in state appropriations plus an estimated \$3.3 million from the proposed increases in student fees as set forth on Exhibit A, and an estimated \$1.7 million increase in other revenues will provide about \$18.6 million in new Educational and General (E&G) funds. These new E&G funds, together with an estimated \$3.4 million net increase in revenues from Auxiliary Enterprises and Hospitals, bring the total increase in funds for the University to almost \$22.0 million for the 1993-94 fiscal year.

The badly needed new revenues from student fee increases will provide funding for the additional faculty needed to meet enrollment increases. UT-Knoxville will add about 11 faculty positions; UT-Chattanooga will add 6; and UT-Martin will add 11. Student fee revenues will also be used to further restore instructional operating budgets that have been severely reduced in recent years, add new graduate assistants and student employees, replace obsolete classroom equipment, increase library acquisitions and provide other student related funding needs. Not reflected in this budget document is an additional \$400,000 expected from student fee revenues as a result of revised rate proposals determined late in the budget process. This increase, based upon an undergraduate rate change from 4.5 percent to 5.0 percent, will be reflected in the October budget update.

The \$13.6 million in new state appropriations and the \$1.7 million in other Educational and General revenues will be used to fund for a full year the 4.0 percent salary increases awarded January 1, 1993, and to award the 2.0 percent salary raises authorized by the General Assembly for July 1, 1993, add some new exempt and nonexempt staff positions where needed, fund increases in group insurance and other fixed costs, and selectively upgrade programs with high priority needs. A careful review has been given to the addition of all positions and associated operating funds so that new resources are directed to the highest priority educational programs.

In addition to the \$13.6 million increase in basic state appropriations, the 1993 General Assembly appropriated \$8,608,500 for continuation of the Centers of Excellence at UT campuses. Campuses and units must provide from private gifts, grants, contracts or from internal resource allocations \$1.00 for each \$2.00 in state support. Funds to meet this matching requirement are set aside in these budgets. No additional appropriations in 1993-94 are available for the Chairs of Excellence endowment fund.

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

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling \$593,553,332. Proposed expenditures and transfers exceed the budgeted revenues by \$984,735. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

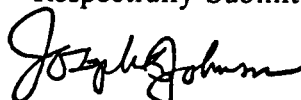
The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Men's Athletics, accounts for \$88,936,747 or 15.0 percent of the combined Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises.

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

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

1. The budgets presented be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1993-94 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 1993-94.
3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:
 - a. Employ additional staff where enrollments and reorganization requirements warrant;
 - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
 - c. Make salary adjustments for personnel as may be necessary during the year in keeping with State salary guidelines; and
 - d. Improve physical facilities for academic and research departments as opportunities arise.

Respectfully Submitted,



Joseph E. Johnson
President

JEJ/RJ

Unrestricted Current Funds Section

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

	Actual 1992	Probable 1993	Proposed Budget 1994
UNRESTRICTED CURRENT REVENUES			
A. Educational and General Funds			
1. Tuition and Fees	\$ 101,527,235	\$ 105,246,096	\$ 108,508,091
2. Federal Appropriations	12,787,565	13,137,852	12,740,514
3. State Appropriations	275,146,100	304,187,300	317,745,300
4. Local Appropriations	1,784,388	1,821,005	1,846,410
5. Federal Gifts, Grants & Contracts	13,865,817	13,657,809	13,656,639
6. State Gifts, Grants & Contracts	904,058	843,897	793,000
7. Local Gifts, Grants & Contracts	2,058,064	2,810,283	2,865,005
8. Private Gifts, Grants & Contracts	4,767,909	4,169,982	4,158,340
9. Endowment Income	97,388	59,000	57,000
10. Sales & Services of Educ. Act.	28,061,036	27,900,153	29,621,844
11. Other Sources	13,827,025	11,161,169	11,595,234
Total Educational & General Funds	\$ 454,826,585	\$ 484,994,546	\$ 503,587,377
B. Auxiliary Enterprises Funds	89,603,775	89,384,850	88,981,220
C. Hospitals Funds	260,053,643	275,301,353	279,089,515
TOTAL CURRENT REVENUES	\$ 804,484,003	\$ 849,680,749	\$ 871,658,112
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$ 165,400,019	\$ 183,416,591	\$ 192,032,400
2. Research	23,911,876	26,364,318	25,188,368
3. Public Service	31,573,051	34,563,230	35,939,097
4. Academic Support	41,021,574	47,432,987	45,998,407
5. Student Services	21,821,065	23,810,399	24,496,198
6. Institutional Support	36,955,016	40,032,674	43,668,202
7. Staff Benefits	73,740,997	82,848,145	87,133,551
8. Operation & Maint. of Plant	34,294,891	38,550,314	39,104,509
9. Scholarships & Fellowships	11,527,173	13,480,353	13,616,139
Total E&G Expenditures	\$ 440,245,662	\$ 490,499,011	\$ 507,176,871
Mandatory Transfers (In)/Out	4,812,639	3,900,657	3,016,005
Non-Mandatory Transfers (In)/Out	4,613,139	(5,354,972)	(5,576,291)
Total Educational and General	\$ 449,671,440	\$ 489,044,696	\$ 504,616,585
B. Auxiliary Enterprises Funds			
Expenditures	\$ 72,931,741	\$ 76,197,706	\$ 73,630,612
Mandatory Transfers (In)/Out	8,769,101	9,344,067	10,168,232
Non-Mandatory Transfers (In)/Out	6,180,469	3,325,613	5,137,903
Total Auxiliary Enterprises	\$ 87,881,311	\$ 88,867,386	\$ 88,936,747
C. Hospitals Funds Expenditures & Transfers	\$ 255,579,936	\$ 278,244,590	\$ 271,081,317
TRANSFER TO/(FROM) FUND BALANCE			
E&G Funds	\$ 5,155,145	\$ (4,050,150)	\$ (1,029,208)
Auxiliary Enterprises Funds	1,722,464	517,464	44,473
Hospitals Funds	4,473,707	(2,943,237)	8,008,198
Total Transfers To/(From) Fund Balance	\$ 11,351,316	\$ (6,475,923)	\$ 7,023,463
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 454,826,585	\$ 484,994,546	\$ 503,587,377
E&G Funds	89,603,775	89,384,850	88,981,220
Auxiliary Enterprises Funds	260,053,643	275,301,353	279,089,515
Hospitals Funds			
Total Unrestricted Current Funds Expenditures and Transfers	\$ 804,484,003	\$ 849,680,749	\$ 871,658,112

THE UNIVERSITY OF TENNESSEE

EXHIBIT B

Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Probable 1993 and Proposed Budget 1994

	Chattanooga			Knoxville			Martin		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 13,607,786	\$ 14,509,255	\$ 15,694,746	\$ 64,334,593	\$ 65,228,653	\$ 65,833,276	\$ 10,180,800	\$ 10,965,972	\$ 11,531,226
2. Federal Appropriations				40,955	40,955	40,955			
3. State Appropriations	24,463,300	27,263,300	28,854,400	115,717,700	128,110,200	133,541,200	19,065,600	21,193,900	22,446,700
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	202,055	198,776	154,998	6,135,353	5,600,000	5,600,000	85,033	73,500	73,500
6. State Gifts, Grants & Contracts	34,311	15,304		680,908	625,000	625,000	23,413	23,000	23,000
7. Local Gifts, Grants & Contracts	2,625			21,908	25,000	25,000			
8. Private Gifts, Grants & Contracts	781,101	800,915	794,481	1,374,146	1,651,405	1,623,405	246,844	251,473	275,950
9. Endowment Income				43,558	44,000	42,000			
10. Sales & Services of Educ. Act.	2,272,472	2,221,878	2,190,633	5,847,107	5,589,736	6,190,798	1,175,842	1,278,398	1,320,015
11. Other Sources	190,419	176,640	176,640	2,838,162	2,036,610	2,336,687	111,474	88,520	91,441
Total Educational & General Funds	\$ 41,554,069	\$ 45,186,068	\$ 47,865,898	\$ 197,034,390	\$ 208,951,559	\$ 215,858,321	\$ 30,889,006	\$ 33,874,763	\$ 35,761,832
B. Auxiliary Enterprises Funds	6,263,954	5,465,919	3,035,969	70,484,869	70,819,100	72,607,044	6,520,883	6,469,568	6,495,600
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 47,818,023	\$ 50,651,987	\$ 50,901,867	\$ 267,519,259	\$ 279,770,659	\$ 288,465,365	\$ 37,409,889	\$ 40,344,331	\$ 42,257,432
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 15,313,031	\$ 17,919,640	\$ 18,979,282	\$ 78,595,815	\$ 87,172,712	\$ 89,766,392	\$ 11,103,090	\$ 12,693,337	\$ 13,569,340
2. Research	481,436	387,551	438,413	3,838,271	4,629,804	3,511,312	377,475	78,628	53,682
3. Public Service	743,082	629,368	591,798	5,212,657	5,267,139	6,331,075	318,910	407,726	385,044
4. Academic Support	3,082,494	3,384,139	3,086,897	22,992,511	26,499,484	25,494,896	2,657,764	3,424,713	3,188,169
5. Student Services	4,643,003	5,083,849	5,162,243	12,764,739	14,089,396	14,564,646	2,784,825	2,947,142	3,085,597
6. Institutional Support	2,932,315	3,295,940	3,392,453	9,776,160	10,776,234	11,518,423	2,027,892	2,036,025	2,238,387
7. Staff Benefits	6,931,919	8,276,145	8,785,747	30,468,301	33,826,500	35,424,000	5,431,033	6,164,236	6,514,104
8. Operation & Maint. of Plant	4,166,408	4,514,229	4,452,407	16,448,166	18,930,621	18,819,427	3,254,585	3,895,040	3,717,758
9. Scholarships & Fellowships	1,549,299	1,779,552	1,835,651	6,446,521	7,502,619	7,461,500	1,709,516	2,061,685	2,151,151
Total E&G Expenditures	\$ 39,842,987	\$ 45,270,413	\$ 46,724,891	\$ 186,543,141	\$ 208,694,509	\$ 212,891,671	\$ 29,665,090	\$ 33,708,532	\$ 34,903,232
Mandatory Transfers (In)/Out	436,818	145,007	145,007	3,368,763	2,783,150	1,842,208	129,015	205,000	205,000
Non-Mandatory Transfers (In)/Out	765,783	979,500	996,000	7,321,081	(576,100)	1,124,442	644,893	660,100	653,600
Total Educational and General	\$ 41,045,588	\$ 46,394,920	\$ 47,865,898	\$ 197,232,985	\$ 210,901,559	\$ 215,858,321	\$ 30,438,998	\$ 34,573,632	\$ 35,761,832
B. Auxiliary Enterprises Funds									
Expenditures	\$ 5,038,515	\$ 4,509,643	\$ 1,773,703	\$ 57,281,703	\$ 60,224,719	\$ 59,919,010	\$ 4,918,904	\$ 5,468,087	\$ 5,755,355
Mandatory Transfers (In)/Out	814,120	882,020	895,147	6,518,449	7,088,473	7,939,828	610,803	662,157	622,157
Non-Mandatory Transfers (In)/Out	211,406	92,300	367,119	4,852,382	3,298,034	4,737,865	1,209,848	43,513	118,088
Total Auxiliary Enterprises	\$ 6,064,041	\$ 5,483,963	\$ 3,035,969	\$ 68,652,534	\$ 70,611,226	\$ 72,596,703	\$ 6,739,555	\$ 6,173,757	\$ 6,495,600
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 508,481	\$ (1,208,852)		\$ (198,595)	\$ (1,950,000)		\$ 450,008	\$ (698,869)	
Auxiliary Enterprises Funds	199,913	(18,044)		1,832,335	207,874	\$ 10,341	(218,672)	295,811	
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	\$ 708,394	\$ (1,226,896)		\$ 1,633,740	\$ (1,742,126)	\$ 10,341	\$ 231,336	\$ (403,058)	
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 41,554,069	\$ 45,186,068	\$ 47,865,898	\$ 197,034,390	\$ 208,951,559	\$ 215,858,321	\$ 30,889,006	\$ 33,874,763	\$ 35,761,832
Auxiliary Enterprises Funds	6,263,954	5,465,919	3,035,969	70,484,869	70,819,100	72,607,044	6,520,883	6,469,568	6,495,600
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 47,818,023	\$ 50,651,987	\$ 50,901,867	\$ 267,519,259	\$ 279,770,659	\$ 288,465,365	\$ 37,409,889	\$ 40,344,331	\$ 42,257,432

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT B
(Cont.)

	Space Institute			Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 1,463,356	\$ 1,398,065	\$ 1,424,775	\$ 4,962,516	\$ 5,391,349	\$ 5,747,938	\$ 5,785,104	\$ 6,391,458	\$ 6,770,184
2. Federal Appropriations									
3. State Appropriations	4,210,400	4,868,700	5,070,800	37,564,600	41,223,200	42,556,500	25,154,000	27,488,700	28,991,200
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,629,235	1,400,000	1,444,800	5,242,404	5,737,447	5,670,015			
6. State Gifts, Grants & Contracts	(5,657)			93,060	99,593	90,000			
7. Local Gifts, Grants & Contracts				230,356	239,585	239,585	1,796,710	2,545,698	2,600,420
8. Private Gifts, Grants & Contracts	317,822	552,300	552,300	692,430	733,889	742,204	1,179,047		
9. Endowment Income									
10. Sales & Services of Educ. Act.				4,910,601	4,395,320	4,899,286	654,034	635,102	635,102
11. Other Sources	61,291	3,800	3,800	437,491	891,996	898,160	176,520	81,478	81,478
Total Educational & General Funds	\$ 7,676,447	\$ 8,222,865	\$ 8,496,475	\$ 54,133,458	\$ 58,712,379	\$ 60,843,688	\$ 34,745,415	\$ 37,142,436	\$ 39,078,384
B. Auxiliary Enterprises Funds	209,218	226,775	197,350	6,124,851	6,403,488	6,645,257			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	<u>\$ 7,885,665</u>	<u>\$ 8,449,640</u>	<u>\$ 8,693,825</u>	<u>\$ 60,258,309</u>	<u>\$ 65,115,867</u>	<u>\$ 67,488,945</u>	<u>\$ 34,745,415</u>	<u>\$ 37,142,436</u>	<u>\$ 39,078,384</u>
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 3,109,451	\$ 3,159,210	\$ 3,080,263	\$ 14,151,378	\$ 14,715,897	\$ 16,046,102	\$ 26,823,916	\$ 29,686,952	\$ 30,585,248
2. Research	494,311	959,429	908,667	1,175,632	1,419,994	1,395,340			
3. Public Service	56,699	23,202	10,650	392,218	378,269	393,055			
4. Academic Support	461,259	211,563	214,774	8,376,802	9,862,213	9,523,326	1,704,338	1,803,449	2,078,692
5. Student Services	163,974	168,230	180,831	1,464,524	1,521,782	1,502,881			
6. Institutional Support	1,185,505	1,262,097	1,421,439	5,490,870	6,365,900	6,886,488			
7. Staff Benefits	1,075,172	1,230,995	1,279,254	9,457,282	10,443,916	10,763,477	5,663,586	5,807,212	6,414,444
8. Operation & Maint. of Plant	863,106	955,941	929,000	8,349,714	9,074,958	10,002,396			
9. Scholarships & Fellowships	29,928	174,279	175,704	1,761,910	1,937,218	1,967,133			
Total E&G Expenditures	\$ 7,439,405	\$ 8,144,946	\$ 8,200,582	\$ 50,620,330	\$ 55,720,147	\$ 58,480,198	\$ 34,191,840	\$ 37,297,613	\$ 39,078,384
Mandatory Transfers (In)/Out				879,289	767,500	823,790			
Non-Mandatory Transfers (In)/Out	251,573	249,528	280,269	831,513	2,201,577	1,539,700	553,575	(155,177)	
Total Educational and General	\$ 7,690,978	\$ 8,394,474	\$ 8,480,851	\$ 52,331,132	\$ 58,689,224	\$ 60,843,688	\$ 34,745,415	\$ 37,142,436	\$ 39,078,384
B. Auxiliary Enterprises Funds									
Expenditures	\$ 240,505	\$ 325,209	\$ 272,719	\$ 5,452,113	\$ 5,670,048	\$ 5,909,825			
Mandatory Transfers (In)/Out	9,879	9,800	9,800	815,850	701,617	701,300			
Non-Mandatory Transfers (In)/Out	(41,166)	(108,234)	(85,169)	(52,000)					
Total Auxiliary Enterprises	\$ 209,218	\$ 226,775	\$ 197,350	\$ 6,215,963	\$ 6,371,665	\$ 6,611,125			
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ (14,531)	\$ (171,609)	\$ 15,624	\$ 1,802,326	\$ 23,155				
Auxiliary Enterprises Funds				(91,112)	31,823	\$ 34,132			
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	\$ (14,531)	\$ (171,609)	\$ 15,624	\$ 1,711,214	\$ 54,978	\$ 34,132			
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 7,676,447	\$ 8,222,865	\$ 8,496,475	\$ 54,133,458	\$ 58,712,379	\$ 60,843,688	\$ 34,745,415	\$ 37,142,436	\$ 39,078,384
Auxiliary Enterprises Funds	209,218	226,775	197,350	6,124,851	6,403,488	6,645,257			
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	<u>\$ 7,885,665</u>	<u>\$ 8,449,640</u>	<u>\$ 8,693,825</u>	<u>\$ 60,258,309</u>	<u>\$ 65,115,867</u>	<u>\$ 67,488,945</u>	<u>\$ 34,745,415</u>	<u>\$ 37,142,436</u>	<u>\$ 39,078,384</u>

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT B
(Cont.)

	Family Medicine Units			Total UT-Memphis			Agricultural Experiment Station		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 10,747,620	\$ 11,782,807	\$ 12,518,122			
2. Federal Appropriations							\$ 4,985,903	\$ 5,164,709	\$ 5,083,035
3. State Appropriations	\$ 2,585,200	\$ 2,978,700	\$ 3,303,400	65,303,800	71,690,600	74,851,100	14,268,800	15,899,000	16,425,500
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts				5,242,404	5,737,447	5,670,015	115,315	150,000	150,000
6. State Gifts, Grants & Contracts				93,060	99,593	90,000	11,658	15,000	15,000
7. Local Gifts, Grants & Contracts	6,465			2,033,531	2,785,283	2,840,005			
8. Private Gifts, Grants & Contracts				1,871,477	733,889	742,204	18,484	40,000	50,000
9. Endowment Income									
10. Sales & Services of Educ. Act.	7,475,621	8,250,966	8,998,830	13,040,256	13,281,388	14,533,218	3,132,212	2,958,000	2,917,000
11. Other Sources	160,011	134,000	140,000	774,022	1,107,474	1,119,638	27,170	2,000	2,000
Total Educational & General Funds	\$ 10,227,297	\$ 11,363,666	\$ 12,442,230	\$ 99,106,170	\$ 107,218,481	\$ 112,364,302	\$ 22,559,542	\$ 24,228,709	\$ 24,642,535
B. Auxiliary Enterprises Funds				6,124,851	6,403,488	6,645,257			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 10,227,297	\$ 11,363,666	\$ 12,442,230	\$ 105,231,021	\$ 113,621,969	\$ 119,009,559	\$ 22,559,542	\$ 24,228,709	\$ 24,642,535
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 8,279,349	\$ 9,524,077	\$ 10,493,791	\$ 49,254,643	\$ 53,926,926	\$ 57,125,141			
2. Research				1,175,632	1,419,994	1,395,340	\$ 17,544,751	\$ 18,888,912	\$ 18,880,954
3. Public Service				392,218	378,269	393,055			
4. Academic Support				10,081,140	11,665,662	11,602,018	69,722	579,583	617,810
5. Student Services				1,464,524	1,521,782	1,502,881			
6. Institutional Support				5,490,870	6,365,900	6,886,488	889,191	415,644	458,871
7. Staff Benefits	1,179,941	1,600,671	1,896,139	16,300,809	17,851,799	19,074,060	3,861,068	4,118,804	4,454,500
8. Operation & Maint. of Plant				8,349,714	9,074,958	10,002,396			
9. Scholarships & Fellowships				1,761,910	1,937,218	1,967,133			
Total E&G Expenditures	\$ 9,459,290	\$ 11,124,748	\$ 12,389,930	\$ 94,271,460	\$ 104,142,508	\$ 109,948,512	\$ 22,364,732	\$ 24,002,943	\$ 24,412,135
Mandatory Transfers (In)/Out				879,289	767,500	823,790			
Non-Mandatory Transfers (In)/Out	123,780	49,900	52,300	1,508,868	2,096,300	1,592,000	233,443	197,900	230,400
Total Educational and General	\$ 9,583,070	\$ 11,174,648	\$ 12,442,230	\$ 96,659,617	\$ 107,006,308	\$ 112,364,302	\$ 22,598,175	\$ 24,200,843	\$ 24,642,535
B. Auxiliary Enterprises Funds									
Expenditures				\$ 5,452,113	\$ 5,670,048	\$ 5,909,825			
Mandatory Transfers (In)/Out				815,850	701,617	701,300			
Non-Mandatory Transfers (In)/Out				(52,000)					
Total Auxiliary Enterprises				\$ 6,215,963	\$ 6,371,665	\$ 6,611,125			
C. Hospitals Funds Expenditures & Transfers									
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 644,227	\$ 189,018		\$ 2,446,553	\$ 212,173		\$ (38,633)	\$ 27,866	
Auxiliary Enterprises Funds				(91,112)	31,823	\$ 34,132			
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	\$ 644,227	\$ 189,018		\$ 2,355,441	\$ 243,996	\$ 34,132	\$ (38,633)	\$ 27,866	
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 10,227,297	\$ 11,363,666	\$ 12,442,230	\$ 99,106,170	\$ 107,218,481	\$ 112,364,302	\$ 22,559,542	\$ 24,228,709	\$ 24,642,535
Auxiliary Enterprises Funds				6,124,851	6,403,488	6,645,257			
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 10,227,297	\$ 11,363,666	\$ 12,442,230	\$ 105,231,021	\$ 113,621,969	\$ 119,009,559	\$ 22,559,542	\$ 24,228,709	\$ 24,642,535

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT B
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 1,193,080	\$ 1,361,344	\$ 1,505,946			
2. Federal Appropriations	\$ 7,760,707	\$ 7,932,188	\$ 7,616,524						
3. State Appropriations	16,510,500	18,060,300	18,880,200	8,674,300	9,663,700	10,028,600	\$ 3,347,300	\$ 3,742,500	\$ 3,798,600
4. Local Appropriations							120,000	120,000	120,000
5. Federal Gifts, Grants & Contracts				400,439	410,000	400,000	42,262	85,586	163,326
6. State Gifts, Grants & Contracts				37,791	50,000	40,000	28,574	16,000	
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts				24,204	40,000	20,000			
9. Endowment Income									
10. Sales & Services of Educ. Act.	245,045	184,000	183,000	2,036,544	2,008,000	2,013,000	311,558	378,753	274,180
11. Other Sources	13,590	10,000	10,000	44,658	67,800	45,000	600,025	650,125	773,128
Total Educational & General Funds	\$ 24,529,842	\$ 26,186,488	\$ 26,689,724	\$ 12,411,016	\$ 13,600,844	\$ 14,052,546	\$ 4,449,719	\$ 4,992,964	\$ 5,129,234
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 24,529,842	\$ 26,186,488	\$ 26,689,724	\$ 12,411,016	\$ 13,600,844	\$ 14,052,546	\$ 4,449,719	\$ 4,992,964	\$ 5,129,234
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$ 8,023,989	\$ 8,544,766	\$ 9,511,982			
2. Research									
3. Public Service	\$ 19,197,984	\$ 20,743,726	\$ 21,474,027				\$ 2,997,596	\$ 4,373,276	\$ 3,863,022
4. Academic Support	130,458	168,872	206,705	1,414,518	1,357,427	1,451,463			
5. Student Services									
6. Institutional Support	1,036,483	444,553	491,871	5,490	182,900	231,100	231,109	275,046	280,370
7. Staff Benefits	3,818,875	4,462,058	4,731,810	1,723,245	1,878,150	1,968,200	657,835	793,743	906,367
8. Operation & Maint. of Plant				1,212,912	1,179,525	1,183,521			
9. Scholarships & Fellowships				30,000	25,000	25,000			
Total E&G Expenditures	\$ 24,183,800	\$ 25,819,209	\$ 26,904,413	\$ 12,410,154	\$ 13,167,768	\$ 14,371,266	\$ 3,886,540	\$ 5,442,065	\$ 5,049,759
Mandatory Transfers (In)/Out				(1,246)					
Non-Mandatory Transfers (In)/Out	218,264	230,200	233,500	127,337	103,000	103,900	297,600	108,100	154,798
Total Educational and General	\$ 24,402,064	\$ 26,049,409	\$ 27,137,913	\$ 12,536,245	\$ 13,270,768	\$ 14,475,166	\$ 4,184,140	\$ 5,550,165	\$ 5,204,557
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	\$ 127,778	\$ 137,079	\$ (448,189)	\$ (125,229)	\$ 330,076	\$ (422,620)	\$ 265,579	\$ (557,201)	\$ (75,323)
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	\$ 127,778	\$ 137,079	\$ (448,189)	\$ (125,229)	\$ 330,076	\$ (422,620)	\$ 265,579	\$ (557,201)	\$ (75,323)
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 24,529,842	\$ 26,186,488	\$ 26,689,724	\$ 12,411,016	\$ 13,600,844	\$ 14,052,546	\$ 4,449,719	\$ 4,992,964	\$ 5,129,234
E&G Funds	\$ 24,529,842	\$ 26,186,488	\$ 26,689,724	\$ 12,411,016	\$ 13,600,844	\$ 14,052,546	\$ 4,449,719	\$ 4,992,964	\$ 5,129,234
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 24,529,842	\$ 26,186,488	\$ 26,689,724	\$ 12,411,016	\$ 13,600,844	\$ 14,052,546	\$ 4,449,719	\$ 4,992,964	\$ 5,129,234

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 939,700	\$ 990,400	\$ 1,045,500	\$ 703,600	\$ 756,600	\$ 800,400	\$ 1,941,100	\$ 1,948,100	\$ 2,002,300
4. Local Appropriations	846,830	883,505	910,010	817,558	817,500	816,400			
5. Federal Gifts, Grants & Contracts	13,721	2,500							
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income							133,831	100,000	100,000
10. Sales & Services of Educ. Act.							53,830	15,000	15,000
11. Other Sources			18,500	3,869	4,600	4,800			
Total Educational & General Funds	\$ 1,800,251	\$ 1,876,405	\$ 1,974,010	\$ 1,525,027	\$ 1,578,700	\$ 1,621,600	\$ 9,162,346	\$ 7,013,600	\$ 7,013,600
B. Auxiliary Enterprises Funds							\$ 11,291,107	\$ 9,076,700	\$ 9,130,900
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,800,251	\$ 1,876,405	\$ 1,974,010	\$ 1,525,027	\$ 1,578,700	\$ 1,621,600	\$ 11,291,107	\$ 9,076,700	\$ 9,130,900
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,314,648	\$ 1,399,436	\$ 1,532,082	\$ 1,339,257	\$ 1,341,088	\$ 1,358,344			
4. Academic Support	131,708	141,544	135,675						
5. Student Services									
6. Institutional Support	16,913	16,762	15,300	15,404	14,310	13,100	\$ 13,347,685	\$ 14,947,263	\$ 16,720,400
7. Staff Benefits	284,594	325,945	357,441	228,697	233,870	258,068	2,959,448	3,685,900	3,380,000
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,747,863	\$ 1,883,687	\$ 2,040,498	\$ 1,583,358	\$ 1,589,268	\$ 1,629,512	\$ 16,307,133	\$ 18,633,163	\$ 20,100,400
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	13,200	13,800	15,000	7,000	7,700	9,300	(6,775,903)	(9,425,000)	(10,969,500)
Total Educational and General	\$ 1,761,063	\$ 1,897,487	\$ 2,055,498	\$ 1,590,358	\$ 1,596,968	\$ 1,638,812	\$ 9,531,230	\$ 9,208,163	\$ 9,130,900
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	\$ 39,188	\$ (21,082)	\$ (81,488)	\$ (65,331)	\$ (18,268)	\$ (17,212)	\$ 1,759,877	\$ (131,463)	
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Transfers To/(From) Fund Bal.	\$ 39,188	\$ (21,082)	\$ (81,488)	\$ (65,331)	\$ (18,268)	\$ (17,212)	\$ 1,759,877	\$ (131,463)	
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 1,800,251	\$ 1,876,405	\$ 1,974,010	\$ 1,525,027	\$ 1,578,700	\$ 1,621,600	\$ 11,291,107	\$ 9,076,700	\$ 9,130,900
Auxiliary Enterprises Funds									
Hospitals Funds									
Total Unrestricted Current Funds Expenditures and Transfers	\$ 1,800,251	\$ 1,876,405	\$ 1,974,010	\$ 1,525,027	\$ 1,578,700	\$ 1,621,600	\$ 11,291,107	\$ 9,076,700	\$ 9,130,900

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT B
(Cont.)

	Total Education & General & Auxiliary Funds			Hospitals			Total University		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 101,527,235	\$ 105,246,096	\$ 108,508,091				\$ 101,527,235	\$ 105,246,096	\$ 108,508,091
2. Federal Appropriations	12,787,565	13,137,852	12,740,514				12,787,565	13,137,852	12,740,514
3. State Appropriations	275,146,100	304,187,300	317,745,300				275,146,100	304,187,300	317,745,300
4. Local Appropriations	1,784,388	1,821,005	1,846,410				1,784,388	1,821,005	1,846,410
5. Federal Gifts, Grants & Contracts	13,865,817	13,657,809	13,656,639				13,865,817	13,657,809	13,656,639
6. State Gifts, Grants & Contracts	904,058	843,897	793,000				904,058	843,897	793,000
7. Local Gifts, Grants & Contracts	2,058,064	2,810,283	2,865,005				2,058,064	2,810,283	2,865,005
8. Private Gifts, Grants & Contracts	4,767,909	4,169,982	4,158,340				4,767,909	4,169,982	4,158,340
9. Endowment Income	97,388	59,000	57,000				97,388	59,000	57,000
10. Sales & Services of Educ. Act.	28,061,036	27,900,153	29,621,844				28,061,036	27,900,153	29,621,844
11. Other Sources	13,827,025	11,161,169	11,595,234				13,827,025	11,161,169	11,595,234
Total Educational & General Funds	\$ 454,826,585	\$ 484,994,546	\$ 503,587,377				\$ 454,826,585	\$ 484,994,546	\$ 503,587,377
B. Auxiliary Enterprises Funds	89,603,775	89,384,850	88,981,220				89,603,775	89,384,850	88,981,220
C. Hospitals Funds							260,053,643	275,301,353	279,089,515
TOTAL CURRENT REVENUES	\$ 544,430,360	\$ 574,379,396	\$ 592,568,597	\$ 260,053,643	\$ 275,301,353	\$ 279,089,515	\$ 804,484,003	\$ 849,680,749	\$ 871,658,112
UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 165,400,019	\$ 183,416,591	\$ 192,032,400				\$ 165,400,019	\$ 183,416,591	\$ 192,032,400
2. Research	23,911,876	26,364,318	25,188,368				23,911,876	26,364,318	25,188,368
3. Public Service	31,573,051	34,563,230	35,939,097				31,573,051	34,563,230	35,939,097
4. Academic Support	41,021,574	47,432,987	45,998,407				41,021,574	47,432,987	45,998,407
5. Student Services	21,821,065	23,810,399	24,496,198				21,821,065	23,810,399	24,496,198
6. Institutional Support	36,955,016	40,032,674	43,668,202				36,955,016	40,032,674	43,668,202
7. Staff Benefits	73,740,997	82,848,145	87,133,551				73,740,997	82,848,145	87,133,551
8. Operation & Maint. of Plant	34,294,891	38,550,314	39,104,509				34,294,891	38,550,314	39,104,509
9. Scholarships & Fellowships	11,527,173	13,480,353	13,616,139				11,527,173	13,480,353	13,616,139
Total E&G Expenditures	\$ 440,245,662	\$ 490,499,011	\$ 507,176,871				\$ 440,245,662	\$ 490,499,011	\$ 507,176,871
Mandatory Transfers (In)/Out	4,812,639	3,900,657	3,016,005				4,812,639	3,900,657	3,016,005
Non-Mandatory Transfers (In)/Out	4,613,139	(5,354,972)	(5,576,291)				4,613,139	(5,354,972)	(5,576,291)
Total Educational and General	\$ 449,671,440	\$ 489,044,696	\$ 504,616,585				\$ 449,671,440	\$ 489,044,696	\$ 504,616,585
B. Auxiliary Enterprises Funds									
Expenditures	\$ 72,931,741	\$ 76,197,706	\$ 73,630,612				\$ 72,931,741	\$ 76,197,706	\$ 73,630,612
Mandatory Transfers (In)/Out	8,769,101	9,344,067	10,168,232				8,769,101	9,344,067	10,168,232
Non-Mandatory Transfers (In)/Out	6,180,469	3,325,613	5,137,903				6,180,469	3,325,613	5,137,903
Total Auxiliary Enterprises	\$ 87,881,311	\$ 88,867,386	\$ 88,936,747				\$ 87,881,311	\$ 88,867,386	\$ 88,936,747
C. Hospitals Funds Expenditures & Transfers				\$ 255,579,936	\$ 278,244,590	\$ 271,081,317	\$ 255,579,936	\$ 278,244,590	\$ 271,081,317
TRANSFER TO/(FROM) FUND BALANCE									
E&G Funds	\$ 5,155,145	\$ (4,050,150)	\$ (1,029,208)				\$ 5,155,145	\$ (4,050,150)	\$ (1,029,208)
Auxiliary Enterprises Funds	1,722,464	517,464	44,473				1,722,464	517,464	44,473
Hospitals Funds				\$ 4,473,707	\$ (2,943,237)	\$ 8,008,198	\$ 4,473,707	\$ (2,943,237)	\$ 8,008,198
Total Transfers To/(From) Fund Bal.	\$ 6,877,609	\$ (3,532,686)	\$ (984,735)	\$ 4,473,707	\$ (2,943,237)	\$ 8,008,198	\$ 11,351,316	\$ (6,475,923)	\$ 7,023,463
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 454,826,585	\$ 484,994,546	\$ 503,587,377				\$ 454,826,585	\$ 484,994,546	\$ 503,587,377
Auxiliary Enterprises Funds	89,603,775	89,384,850	88,981,220				89,603,775	89,384,850	88,981,220
Hospitals Funds				\$ 260,053,643	\$ 275,301,353	\$ 279,089,515	260,053,643	275,301,353	279,089,515
Total Unrestricted Current Funds Expenditures and Transfers	\$ 544,430,360	\$ 574,379,396	\$ 592,568,597	\$ 260,053,643	\$ 275,301,353	\$ 279,089,515	\$ 804,484,003	\$ 849,680,749	\$ 871,658,112

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 1

	Chattanooga			Knoxville			Martin		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES									
11 Administrative & Professional Salaries	\$ 3,568,072	\$ 3,733,730	\$ 3,990,611	\$ 12,360,100	\$ 13,126,419	\$ 14,684,823	\$ 2,221,688	\$ 2,492,850	\$ 2,721,509
12 Academic Salaries	14,185,430	15,792,050	16,592,469	63,990,436	69,340,129	74,237,947	10,854,976	11,543,504	12,830,490
13 GTA, GA, and GRA	208,660	283,618	319,832	7,734,321	7,919,965	8,435,183	179,295	230,028	168,707
Total Professional Salaries	\$ 17,962,162	\$ 19,809,398	\$ 20,902,912	\$ 84,084,857	\$ 90,386,513	\$ 97,357,953	\$ 13,255,959	\$ 14,266,382	\$ 15,720,706
15 Total Summer School	\$ 1,021,341	\$ 790,049	\$ 824,393	\$ 2,069,560	\$ 2,404,350	\$ 2,700,000	\$ 521,611	\$ 582,230	\$ 583,190
16 Clerical & Supporting-Salaried	\$ 3,065,604	\$ 3,282,101	\$ 3,486,359	\$ 17,336,099	\$ 18,111,578	\$ 19,689,717	\$ 2,022,996	\$ 2,098,099	\$ 2,332,804
14 Student Employees-Salaried	17,889	36,331	37,455	106,643	69,216	41,956	382	7,430	
Total Non-Exempt Salaries	\$ 3,083,493	\$ 3,318,432	\$ 3,523,814	\$ 17,442,742	\$ 18,180,794	\$ 19,731,673	\$ 2,023,378	\$ 2,105,529	\$ 2,332,804
17 Clerical & Supporting-Hourly	\$ 2,097,088	\$ 1,910,119	\$ 1,987,024	\$ 9,623,760	\$ 8,496,927	\$ 9,693,249	\$ 2,161,881	\$ 2,370,940	\$ 2,478,908
18 Student Employees-Hourly	582,859	862,213	874,271	2,086,729	1,828,690	1,829,682	451,297	508,170	536,974
Total Biweekly Wages	\$ 2,679,947	\$ 2,772,332	\$ 2,861,295	\$ 11,710,489	\$ 10,325,617	\$ 11,522,931	\$ 2,613,178	\$ 2,879,110	\$ 3,015,882
TOTAL SALARIES AND WAGES	\$ 24,746,943	\$ 26,690,211	\$ 28,112,414	\$ 115,307,648	\$ 121,297,274	\$ 131,312,557	\$ 18,414,126	\$ 19,833,251	\$ 21,652,582
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 36,850			\$ 309,957	\$ 555,195	\$ 410,700			
21 Staff Benefits-Required	4,529,560	5,078,702	5,563,207	19,421,830	21,218,100	22,391,000	\$ 3,428,366	\$ 3,668,708	\$ 3,852,228
22 Staff Benefits-Optional	1,721,382	2,430,237	2,456,940	7,626,842	9,341,500	9,649,000	1,329,541	1,843,103	1,966,876
31 Travel	439,443	841,452	866,736	2,080,907	2,791,394	2,688,263	480,418	617,410	538,786
32 Motor Vehicle Operations	110,270	112,681	115,231	672,280	763,791	680,377	96,068	102,060	97,460
33 Printing, Duplicating & Binding	500,132	650,680	597,931	1,914,425	1,677,763	1,495,990	328,545	342,090	361,547
34 Utilities & Fuel	2,017,594	2,095,815	2,214,815	6,347,033	6,463,147	6,964,928	1,596,121	1,648,598	1,758,082
35 Communications	875,484	507,403	524,639	5,236,257	5,492,268	5,062,225	543,268	647,791	594,786
36 Maintenance & Repairs	437,014	397,928	385,676	5,706,754	5,931,718	5,404,118	180,089	651,186	317,952
37 Professional Services & Memberships	340,637	191,116	180,267	2,256,956	1,841,911	1,512,304	277,805	331,432	215,122
38 Computer Services	173,315	200,914	200,884	6,405,000	6,682,454	6,749,447	21,741	28,242	32,075
39 Supplies	603,475	1,393,863	1,202,511	4,855,054	5,293,918	5,238,466	742,313	927,223	893,748
41 Rentals	72,536	110,390	109,864	2,331,307	656,635	986,433	92,248	28,782	22,882
42 Insurance & Interest	115,330	114,126	115,126	620,114	1,097,143	1,079,300	149,797	124,934	(44,100)
43 Awards	657,475	673,939	701,105	3,240,809	3,442,465	3,216,619	1,394,100	1,837,303	1,909,743
44 Grants & Subsidies	1,348,822	1,350,585	1,624,425	3,924,624	4,055,153	4,130,331	556,851	449,470	472,407
45 Mandatory Transfers	436,818	145,007	145,007	3,368,763	2,783,150	1,842,208	129,015	205,000	205,000
46 Contractual & Special Services	1,216,069	1,186,705	1,003,326	320,016	3,440,785	2,329,029	880,096	1,332,520	1,205,319
47 Non-Mandatory Transfers	765,783	979,500	996,000	7,321,081	(576,100)	1,124,442	644,893	660,100	653,600
48 Service Department Credits	(1,623,326)	(1,189,883)	(1,183,588)	(14,850,897)	(12,565,243)	(14,586,857)	(1,481,584)	(1,998,185)	(2,012,279)
49 Other Expenditures	248,143	844,062	502,523	126,531	3,164,563	3,840,218	(172,934)	(244,385)	2,323
50-59 Stores for Resale	280,033	139,295	138,550	4,128,269	4,080,027	5,070,025	114,974	158,586	158,586
Total Operating & Miscellaneous	\$ 15,302,839	\$ 18,254,517	\$ 18,461,175	\$ 73,363,912	\$ 77,631,737	\$ 77,278,566	\$ 11,331,731	\$ 13,361,968	\$ 13,202,143
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 209,078	\$ 711,555	\$ 593,029	\$ 2,479,726	\$ 5,618,647	\$ 1,933,674	\$ 219,354	\$ 883,895	\$ 473,381
62 Minor Equipment	91,123	39,357		741,623	504,681	340,144	110,325	134,431	45,670
63 Library Acquisitions	649,174	699,280	699,280	3,198,505	4,382,352	4,255,380	341,708	354,387	382,356
64 Livestock								5,700	5,700
71 Land									
72 Buildings-Capital Outlay				304,391	1,463,368	738,000			
73 Improvements other than Buildings	46,431			1,837,180	3,500		21,754		
Total Equipment & Capital Outlay	\$ 995,806	\$ 1,450,192	\$ 1,292,309	\$ 8,561,425	\$ 11,972,548	\$ 7,267,198	\$ 693,141	\$ 1,378,413	\$ 907,107
TOTAL OPERATING	\$ 16,298,645	\$ 19,704,709	\$ 19,753,484	\$ 81,925,337	\$ 89,604,285	\$ 84,545,764	\$ 12,024,872	\$ 14,740,381	\$ 14,109,250
TOTAL EXPENDITURES & TRANSFERS	\$ 41,045,588	\$ 46,394,920	\$ 47,865,898	\$ 197,232,985	\$ 210,901,559	\$ 215,858,321	\$ 30,438,998	\$ 34,573,632	\$ 35,761,832

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Space Institute			Memphis—Other Specialized Units			College of Medicine Units		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES									
11 Administrative & Professional Salaries	\$ 777,013	\$ 800,043	\$ 900,899 11	\$ 4,193,759	\$ 4,638,093	\$ 5,099,135	\$ 758,931	\$ 1,589,440	\$ 1,647,309
12 Academic Salaries	2,189,599	2,277,504	2,334,145	14,554,887	14,861,893	16,719,269	23,335,030	24,786,665	27,764,678
13 GTA, GA, and GRA	270,500	334,280 12	291,133 12	211,365	326,000	407,728	451,232	470,742	431,646
Total Professional Salaries	\$ 3,237,112	\$ 3,411,827	\$ 3,526,177	\$ 18,960,011	\$ 19,825,986	\$ 22,226,132	\$ 24,545,193	\$ 26,846,847	\$ 29,843,633
15 Total Summer School	\$ 110,790	\$ 100,000	\$ 100,000						
16 Clerical & Supporting—Salaried	\$ 20,994	\$ 21,736	\$ 22,501	\$ 5,811,062	\$ 6,050,640	\$ 6,651,645	\$ 2,887,445	\$ 3,048,291	\$ 3,466,322
14 Student Employees—Salaried	(2,705)			15,524	11,477	12,290	(404)		
Total Non—Exempt Salaries	\$ 18,289	\$ 21,736	\$ 22,501	\$ 5,826,586	\$ 6,062,117	\$ 6,663,935	\$ 2,887,041	\$ 3,048,291	\$ 3,466,322
17 Clerical & Supporting—Hourly	\$ 922,556	\$ 947,955	\$ 1,031,639	\$ 6,283,986	\$ 6,224,718	\$ 6,726,000	\$ 1,358,392	\$ 1,320,982	\$ 1,372,498
18 Student Employees—Hourly	1,161	2,050		49,785	62,163 10	154,303 10	13,516	8,282	
Total Biweekly Wages	\$ 923,717	\$ 950,005	\$ 1,031,639	\$ 6,333,771	\$ 6,286,881	\$ 6,880,303	\$ 1,371,908	\$ 1,329,264	\$ 1,372,498
TOTAL SALARIES AND WAGES	\$ 4,289,908	\$ 4,483,568	\$ 4,680,317	\$ 31,120,368	\$ 32,174,984	\$ 35,770,370	\$ 28,804,142	\$ 31,224,402	\$ 34,682,453
OPERATING & MISCELLANEOUS									
19 Non—Wage Payments	\$ 12,600	\$ 21,396 13	\$ 14,560	\$ 22,743	\$ 79,450	\$ 92,080	\$ 45,417	\$ 47,356	\$ 88,868
21 Staff Benefits—Required	697,488	723,845 14	736,804 14	5,096,405	5,198,234	5,352,939	5,083,350	5,247,523	5,798,486
22 Staff Benefits—Optional	270,767	390,000	423,700	3,385,995	4,258,557	4,373,450	14,850		
31 Travel	126,384	136,575	126,800	276,033	463,300 11	473,486 11	99,955	197,915 7	150,771 7
32 Motor Vehicle Operations	54,863	56,707	59,493	91,611	88,002	96,930			3,000
33 Printing, Duplicating & Binding	73,737	36,899 15	50,843 15	222,638	206,805	268,100	40,138	59,617	58,675
34 Utilities & Fuel	352,744	333,459	314,000	3,317,927	3,311,618	3,925,701		3,400	7,500
35 Communications	191,632	228,730 16	205,375 16	126,384	176,858	258,800	616,493	520,501	537,444
36 Maintenance & Repairs	219,350	195,598 17	230,709 17	2,378,362	3,758,758 12	3,666,595	280,350	311,750	244,043
37 Professional Services & Memberships	58,928	53,325	57,055	342,438	197,645	365,719	396,443	414,704	353,184
38 Computer Services	11,213	28,973 18	14,858 18	(132,748)	12,884	(134,543)	56,309	80,980	83,138
39 Supplies	196,109	204,648	200,327	3,741,094	4,243,094	3,801,821	1,201,044	1,793,657	1,177,532
41 Rentals	33,997	40,335 19	32,033 19	424,214	495,030	562,472	940,596	929,410	732,061
42 Insurance & Interest	26,024	18,401	30,290	196,220	206,583	221,490	445	60	12,300
43 Awards	23,000	17,400	41,057 20	1,779,024	1,949,816	2,044,336			
44 Grants & Subsidies	571,308	604,251	544,359	205,442	38,018 13	34,470	518,546	20,344	7,079
45 Mandatory Transfers				879,289	767,500 7	823,790			
46 Contractual & Special Services	141,797	123,485	126,291	2,518,655	3,016,527	2,869,921	(2,348,492)	(773,676)	(733,099)
47 Non—Mandatory Transfers	251,573	249,528	280,269 10	831,513	2,201,577	1,539,700	553,575	(155,177)	
48 Service Department Credits	(200,018)	(165,532) 21	(164,243) 21	(8,259,204)	(9,584,606)	(9,085,863)	(2,140,406)	(4,317,307)	(4,706,435)
49 Other Expenditures	77	(683)	(500)	40,621	(42,731)	1,143	7,337	128,938	130,350
50—59 Stores for Resale				2,414,906	2,548,167	2,521,330	37,475	45,489	42,809
Total Operating & Miscellaneous	\$ 3,113,573	\$ 3,297,340	\$ 3,324,080	\$ 19,899,564	\$ 23,591,086	\$ 24,073,867	\$ 5,403,425	\$ 4,555,484	\$ 3,987,706
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 156,623	\$ 431,544 22	\$ 357,494 22	\$ 720,650	\$ 2,056,780 14	\$ 190,051	\$ 485,720	\$ 1,272,928	\$ 401,275
62 Minor Equipment	28,184	77,022	13,960	88,163	204,375	221,400	51,224	88,567	6,950
63 Library Acquisitions	102,690	105,000	105,000	502,387	661,999	588,000	904	1,055	
64 Livestock									
71 Land									
72 Buildings—Capital Outlay									
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 287,497	\$ 613,566	\$ 476,454	\$ 1,311,200	\$ 2,923,154	\$ 999,451	\$ 537,848	\$ 1,362,550	\$ 408,225
TOTAL OPERATING	\$ 3,401,070	\$ 3,910,906	\$ 3,800,534	\$ 21,210,764	\$ 26,514,240	\$ 25,073,318	\$ 5,941,273	\$ 5,918,034	\$ 4,395,931
TOTAL EXPENDITURES & TRANSFERS	\$ 7,690,978	\$ 8,394,474	\$ 8,480,851	\$ 52,331,132	\$ 58,689,224	\$ 60,843,688	\$ 34,745,415	\$ 37,142,436	\$ 39,078,384

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES									
11 Administrative & Professional Salaries				\$ 4,952,690	\$ 6,227,533	\$ 6,746,444	\$ 837,619	\$ 889,777	\$ 617,414
12 Academic Salaries	\$ 4,646,803	\$ 5,374,329	\$ 6,264,615	42,536,720	45,022,887	50,748,562	7,517,680	8,280,230	9,512,362
13 GTA, GA, and GRA				662,597	796,742	839,374	682,412	702,121	722,501
Total Professional Salaries	\$ 4,646,803	\$ 5,374,329	\$ 6,264,615	\$ 48,152,007	\$ 52,047,162	\$ 58,334,380	\$ 9,037,711	\$ 9,872,128	\$ 10,852,277
15 Total Summer School									
16 Clerical & Supporting--Salaried	\$ 1,242,249	\$ 1,407,868	\$ 1,699,800	\$ 9,940,756	\$ 10,506,799	\$ 11,817,767	\$ 3,926,326	\$ 4,274,931	\$ 4,572,404
14 Student Employees--Salaried				15,120	11,477	12,290	1,108		
Total Non-Exempt Salaries	\$ 1,242,249	\$ 1,407,868	\$ 1,699,800	\$ 9,955,876	\$ 10,518,276	\$ 11,830,057	\$ 3,927,434	\$ 4,274,931	\$ 4,572,404
17 Clerical & Supporting--Hourly	\$ 543,118	\$ 631,375	\$ 616,001	\$ 8,185,496	\$ 8,177,075	\$ 8,714,499	\$ 247,369	\$ 196,942	\$ 204,180
18 Student Employees--Hourly	13,612	845	104,636	76,913	71,290	258,939	156,688	112,375	103,100
Total Biweekly Wages	\$ 556,730	\$ 632,220	\$ 720,637	\$ 8,262,409	\$ 8,248,365	\$ 8,973,438	\$ 404,057	\$ 309,317	\$ 307,280
TOTAL SALARIES AND WAGES	\$ 6,445,782	\$ 7,414,417	\$ 8,685,052	\$ 66,370,292	\$ 70,813,803	\$ 79,137,875	\$ 13,369,202	\$ 14,456,376	\$ 15,731,961
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 68,160	\$ 126,806	\$ 180,948			\$ 8,000
21 Staff Benefits--Required	\$ 789,588	\$ 947,329	\$ 1,147,077	10,969,343	11,393,086	12,298,502	\$ 2,314,635	\$ 2,317,904	2,501,500
22 Staff Benefits--Optional	297,186	555,002	636,262	3,698,031	4,813,559	5,009,712	1,060,285	1,300,900	1,430,000
31 Travel	105,098	139,025	143,500	481,086	800,240	767,757	212,893	198,800	175,000
32 Motor Vehicle Operations				91,611	88,002	99,930	13,455	12,000	18,000
33 Printing, Duplicating & Binding	8,349	11,018	14,700	271,125	277,440	341,475	202,301	162,614	180,500
34 Utilities & Fuel	31,592	37,029	40,700	3,349,519	3,352,047	3,973,901	385,237	392,000	392,000
35 Communications	197,129	180,772	192,500	940,006	878,131	988,744	224,627	227,062	246,500
36 Maintenance & Repairs	149,244	178,773	152,500	2,807,956	4,249,281	4,063,138	867,195	649,983	562,000
37 Professional Services & Memberships	72,476	39,700	43,500	811,357	652,049	762,403	51,751	14,896	24,800
38 Computer Services	3,797	8,129	9,350	(72,642)	101,993	(42,055)	46,410	55,000	44,000
39 Supplies	685,015	731,960	786,000	5,627,153	6,768,711	5,765,353	2,251,333	2,381,889	2,486,183
41 Rentals	322,171	404,306	402,221	1,686,981	1,828,746	1,696,754	63,810	51,500	54,500
42 Insurance & Interest	28,452	65,000	65,000	225,117	271,643	298,790	66,172	89,115	69,000
43 Awards	8,763	13,543	34,500	1,787,787	1,963,359	2,078,836	695		
44 Grants & Subsidies				723,988	58,362	41,549	367,465	426,000	427,000
45 Mandatory Transfers				879,289	767,500	823,790			
46 Contractual & Special Services	(233,846)	(53,670)	(2,232)	(63,683)	2,189,181	2,134,590	(428,875)	(474,125)	(529,617)
47 Non-Mandatory Transfers	123,780	49,900	52,300	1,508,868	2,096,300	1,592,000	233,443	197,900	230,400
48 Service Department Credits	1,317	600	600	(10,398,293)	(13,901,313)	(13,791,698)	(106,825)	(115,000)	(115,000)
49 Other Expenditures	1,922	2,496	500	49,880	88,703	131,993	(77,034)	1,000	1,000
50-59 Stores for Resale	7,197	11,100	13,200	2,459,580	2,604,756	2,577,339	67		
Total Operating & Miscellaneous	\$ 2,599,230	\$ 3,322,012	\$ 3,732,178	\$ 27,902,219	\$ 31,468,582	\$ 31,793,751	\$ 7,749,040	\$ 7,889,438	\$ 8,205,766
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 409,573	\$ 417,964	\$ 20,000	\$ 1,615,943	\$ 3,747,672	\$ 611,326	\$ 1,016,324	\$ 1,620,329	\$ 544,108
62 Minor Equipment	128,485	20,255	5,000	267,872	313,197	233,350	143,560	24,700	54,700
63 Library Acquisitions				503,291	663,054	588,000	16,000	16,000	16,000
64 Livestock							177,412	109,000	90,000
71 Land									
72 Buildings--Capital Outlay							92,957		
73 Improvements other than Buildings							33,680	85,000	
Total Equipment & Capital Outlay	\$ 538,058	\$ 438,219	\$ 25,000	\$ 2,387,106	\$ 4,723,923	\$ 1,432,676	\$ 1,479,933	\$ 1,855,029	\$ 704,808
TOTAL OPERATING	\$ 3,137,288	\$ 3,760,231	\$ 3,757,178	\$ 30,289,325	\$ 36,192,505	\$ 33,226,427	\$ 9,228,973	\$ 9,744,467	\$ 8,910,574
TOTAL EXPENDITURES & TRANSFERS	\$ 9,583,070	\$ 11,174,648	\$ 12,442,230	\$ 96,659,617	\$ 107,006,308	\$ 112,364,302	\$ 22,598,175	\$ 24,200,843	\$ 24,642,535

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES									
11 Administrative & Professional Salaries	\$ 299,829	\$ 217,529	\$ 27,650	\$ 37,039	\$ 89,468	\$ 110,611	\$ 272,610	\$ 292,805	\$ 310,887
12 Academic Salaries	13,730,167	13,992,256	14,979,607	5,005,260	5,148,459	5,986,026	1,429,919	1,694,950	1,925,470
13 GTA, GA, and GRA		1,200		24,115	24,130	30,396	1,700	5,410	6,722
Total Professional Salaries	\$ 14,029,996	\$ 14,210,985	\$ 15,007,257	\$ 5,066,414	\$ 5,262,057	\$ 6,127,033	\$ 1,704,229	\$ 1,993,165	\$ 2,243,079
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 2,820,936	\$ 2,870,485	\$ 2,980,460	\$ 1,679,989	\$ 1,863,880	\$ 2,009,721	\$ 620,948	\$ 703,908	\$ 817,456
14 Student Employees-Salaried	450	6,116	2,298	63,507	56,101	96,920	3,842	1,485	
Total Non-Exempt Salaries	\$ 2,821,386	\$ 2,876,601	\$ 2,982,758	\$ 1,743,496	\$ 1,919,981	\$ 2,106,641	\$ 624,790	\$ 705,393	\$ 817,456
17 Clerical & Supporting-Hourly	\$ 75,550	\$ 92,862	\$ 104,900	\$ 283,708	\$ 260,273	\$ 274,627	\$ 54,307	\$ 40,500	\$ 53,430
18 Student Employees-Hourly	18,756	32,000	32,000	182,366	175,183	195,726	54,344	67,812	68,000
Total Biweekly Wages	\$ 94,306	\$ 124,862	\$ 136,900	\$ 466,074	\$ 435,456	\$ 470,353	\$ 108,651	\$ 108,312	\$ 121,430
TOTAL SALARIES AND WAGES	\$ 16,945,688	\$ 17,212,448	\$ 18,126,915	\$ 7,275,984	\$ 7,617,494	\$ 8,704,027	\$ 2,437,670	\$ 2,806,870	\$ 3,181,965
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 6,031	\$ 2,036	\$ 3,600			
21 Staff Benefits-Required	\$ 2,156,947	\$ 2,446,158	\$ 2,709,810	1,158,674	1,150,350	1,213,200	\$ 426,681	\$ 508,693	\$ 584,563
22 Staff Benefits-Optional	1,428,288	1,780,300	1,767,200	421,407	562,800	572,000	142,744	191,500	223,629
31 Travel	1,014,544	1,191,750	1,541,950	88,444	105,800	136,984	118,583	191,211	200,900
32 Motor Vehicle Operations	19,645	43,500	48,500	30,642	22,000	22,000	55,955	63,402	69,900
33 Printing, Duplicating & Binding	363,897	392,500	392,000	94,523	77,900	79,000	121,673	122,282	137,650
34 Utilities & Fuel	97,519	100,200	81,000	726,879	775,350	773,700	20,421	27,810	20,600
35 Communications	276,329	315,200	317,000	135,941	150,650	166,378	309,581	349,611	377,674
36 Maintenance & Repairs	154,610	268,000	165,500	576,801	457,091	685,925	31,924	42,275	55,850
37 Professional Services & Memberships	36,642	36,500	35,400	31,893	27,250	34,224	64,408	258,698	96,800
38 Computer Services	16,780	25,000	20,000	16,818	16,200	19,150	14,742	33,786	16,905
39 Supplies	492,849	669,300	546,000	854,127	1,431,677	2,235,675	241,131	338,003	247,759
41 Rentals	50,485	45,500	45,500	49,945	44,000	30,100	83,196	118,392	121,429
42 Insurance & Interest	17,264	16,600	20,400	12,693	11,760	17,546	3,704	5,145	100
43 Awards	296			30,065	25,000	25,000			
44 Grants & Subsidies	467,442	503,000	460,000	381,078	192,250	300,000	189,012	407,941	241,363
45 Mandatory Transfers				(1,246)					
46 Contractual & Special Services	699,584	768,353	689,471	218,999	207,447	383,974	446,535	457,417	453,620
47 Non-Mandatory Transfers	218,264	230,200	233,500	127,337	103,000	103,900	297,600	108,100	154,798
48 Service Department Credits	(384,208)	(523,600)	(527,233)	(10,781)	(85,500)	(1,060,017)	(1,149,368)	(1,175,082)	(1,054,536)
49 Other Expenditures	105,905	500		1,597			976	1,393	2,000
50-59 Stores for Resale							9,143	4,697	4,700
Total Operating & Miscellaneous	\$ 7,233,082	\$ 8,308,961	\$ 8,545,998	\$ 4,951,867	\$ 5,277,061	\$ 5,742,339	\$ 1,428,641	\$ 2,055,274	\$ 1,955,704
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 118,094	\$ 422,000	\$ 440,000	\$ 237,641	\$ 325,916	\$ 25,000	\$ 204,365	\$ 536,867	\$ 25,000
62 Minor Equipment	95,344	106,000	25,000	43,103	22,297		111,455	148,454	40,000
63 Library Acquisitions				27,650	28,000	\$ 28,800	2,009	2,700	1,888
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings	9,856								
Total Equipment & Capital Outlay	\$ 223,294	\$ 528,000	\$ 465,000	\$ 308,394	\$ 376,213	\$ 28,800	\$ 317,829	\$ 688,021	\$ 66,888
TOTAL OPERATING	\$ 7,456,376	\$ 8,836,961	\$ 9,010,998	\$ 5,260,261	\$ 5,653,274	\$ 5,771,139	\$ 1,746,470	\$ 2,743,295	\$ 2,022,592
TOTAL EXPENDITURES & TRANSFERS	\$ 24,402,064	\$ 26,049,409	\$ 27,137,913	\$ 12,536,245	\$ 13,270,768	\$ 14,475,166	\$ 4,184,140	\$ 5,550,165	\$ 5,204,557

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			University-wide Administration		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES									
11 Administrative & Professional Salaries	\$ 2,946						\$ 6,536,734	\$ 6,693,573	\$ 7,390,960
12 Academic Salaries	936,828	\$ 993,197	\$ 1,070,312	\$ 841,030	\$ 872,921	\$ 922,199			
13 GTA, GA, and GRA	(1,100)		7,200				41,619	35,204	47,261
Total Professional Salaries	\$ 938,674	\$ 993,197	\$ 1,077,512	\$ 841,030	\$ 872,921	\$ 922,199	\$ 6,578,353	\$ 6,728,777	\$ 7,438,221
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 167,913	\$ 173,091	\$ 218,695	\$ 110,238	\$ 109,369	\$ 110,627	\$ 3,063,053	\$ 3,430,091	\$ 3,673,441
14 Student Employees-Salaried	1,227						1,894	6,896	
Total Non-Exempt Salaries	\$ 169,140	\$ 173,091	\$ 218,695	\$ 110,238	\$ 109,369	\$ 110,627	\$ 3,064,947	\$ 3,436,987	\$ 3,673,441
17 Clerical & Supporting-Hourly	\$ 3,100	\$ 9,000	\$ 9,000	\$ 3,047	\$ 3,375	\$ 5,678	\$ 1,108,242	\$ 1,193,443	\$ 1,208,278
18 Student Employees-Hourly	8,642	20,500	15,000				207,499	233,098	271,989
Total Biweekly Wages	\$ 11,742	\$ 29,500	\$ 24,000	\$ 3,047	\$ 3,375	\$ 5,678	\$ 1,315,741	\$ 1,426,541	\$ 1,480,267
TOTAL SALARIES AND WAGES	\$ 1,119,556	\$ 1,195,788	\$ 1,320,207	\$ 954,315	\$ 985,665	\$ 1,038,504	\$ 10,959,041	\$ 11,592,305	\$ 12,591,929
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments									
21 Staff Benefits-Required	\$ 179,117	\$ 194,967	\$ 216,460	\$ 144,157	\$ 138,384	\$ 162,051	\$ 1,817,065	\$ 2,351,500	\$ 1,978,200
22 Staff Benefits-Optional	75,628	97,978	107,281	54,116	63,286	65,817	753,070	941,000	978,800
31 Travel	71,759	86,300	94,700	37,009	42,500	42,200	515,384	672,249	707,406
32 Motor Vehicle Operations	14,670	18,500	30,000	47,595	42,000	45,600	65,736	80,784	76,153
33 Printing, Duplicating & Binding	25,937	26,500	28,500	39,890	38,000	32,400	698,088	965,031	1,374,143
34 Utilities & Fuel							498,861	595,000	600,000
35 Communications	47,084	65,550	65,000	49,499	50,500	48,600	776,367	737,144	768,101
36 Maintenance & Repairs	6,632	8,900	9,000	7,596	7,500	6,000	486,908	549,808	564,922
37 Professional Services & Memberships	14,626	30,500	11,000	20,057	28,500	20,200	561,958	1,076,374	1,118,083
38 Computer Services	5,432	9,700	10,500	776	11,588	10,800	1,147,691	1,264,820	1,218,381
39 Supplies	17,144	18,700	18,000	33,801	17,500	16,400	531,179	592,621	978,265
41 Rentals	19,853	24,800	25,000	82,245	81,500	81,905	302,448	363,973	383,257
42 Insurance & Interest	1,613	1,462		2,305	1,245	35	11,762	13,180	63,680
43 Awards							1,570	4,894	4,900
44 Grants & Subsidies	23,857	(24,000)	(24,000)				32,350	5,095	5,095
45 Mandatory Transfers									
46 Contractual & Special Services	57,142	52,700	107,150	59,293	48,100	59,000	1,083,671	1,317,248	1,554,155
47 Non-Mandatory Transfers	13,200	13,800	15,000	7,000	7,700	9,300	(6,775,903)	(9,425,000)	(10,969,500)
48 Service Department Credits							(6,546,561)	(7,543,393)	(6,907,368)
49 Other Expenditures	(59)		200				24,170	22,120	15,223
50-59 Stores for Resale							925,131	1,058,710	1,005,775
Total Operating & Miscellaneous	\$ 573,635	\$ 626,357	\$ 713,791	\$ 585,339	\$ 578,303	\$ 600,308	\$ (3,089,055)	\$ (4,356,842)	\$ (4,482,329)
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 30,704	\$ 44,446		\$ 38,286	\$ 22,000		\$ 1,512,604	\$ 1,922,888	\$ 1,021,300
62 Minor Equipment	5,494	5,896	1,500	2,398	1,000		51,377	49,812	
63 Library Acquisitions	31,674	25,000	20,000	10,020	10,000				
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 67,872	\$ 75,342	\$ 21,500	\$ 50,704	\$ 33,000		\$ 1,661,244	\$ 1,972,700	\$ 1,021,300
TOTAL OPERATING	\$ 641,507	\$ 701,699	\$ 735,291	\$ 636,043	\$ 611,303	\$ 600,308	\$ (1,427,811)	\$ (2,384,142)	\$ (3,461,029)
TOTAL EXPENDITURES & TRANSFERS	\$ 1,761,063	\$ 1,897,487	\$ 2,055,498	\$ 1,590,358	\$ 1,596,968	\$ 1,638,812	\$ 9,531,230	\$ 9,208,163	\$ 9,130,900

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 1
(Cont.)

	Total Educational and General Funds		
	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES			
11 Administrative & Professional Salaries	\$ 31,866,340	\$ 34,563,727	\$ 37,501,808
12 Academic Salaries	163,218,045	174,958,087	191,139,589
13 GTA, GA, and GRA	9,804,120	10,332,698	10,868,309
Total Professional Salaries	\$ 204,888,505	\$ 219,854,512	\$ 239,509,706
15 Total Summer School	\$ 3,723,303	\$ 3,876,629	\$ 4,207,583
16 Clerical & Supporting--Salaried	\$ 44,775,851	\$ 47,446,068	\$ 51,731,952
14 Student Employees--Salaried	209,358	195,052	190,919
Total Non--Exempt Salaries	\$ 44,985,209	\$ 47,641,120	\$ 51,922,871
17 Clerical & Supporting--Hourly	\$ 24,766,104	\$ 23,699,411	\$ 25,765,412
18 Student Employees--Hourly	3,827,253	3,913,381	4,185,681
Total Biweekly Wages	\$ 28,593,357	\$ 27,612,792	\$ 29,951,093
TOTAL SALARIES AND WAGES	\$ 282,190,374	\$ 298,985,053	\$ 325,591,253
OPERATING & MISCELLANEOUS			
19 Non--Wage Payments	\$ 433,598	\$ 705,433	\$ 617,808
21 Staff Benefits--Required	47,243,864	51,190,397	54,207,525
22 Staff Benefits--Optional	18,582,101	23,756,163	24,650,955
31 Travel	5,666,852	7,675,681	7,887,482
32 Motor Vehicle Operations	1,272,790	1,405,427	1,362,644
33 Printing, Duplicating & Binding	4,634,274	4,769,699	5,071,979
34 Utilities & Fuel	15,391,929	15,783,426	17,093,026
35 Communications	9,606,075	9,650,040	9,365,022
36 Maintenance & Repairs	11,482,828	13,409,268	12,450,790
37 Professional Services & Memberships	4,527,019	4,542,551	4,067,658
38 Computer Services	7,787,276	8,458,670	8,294,945
39 Supplies	16,445,669	20,038,053	19,828,687
41 Rentals	4,869,052	3,394,553	3,589,657
42 Insurance & Interest	1,251,895	1,764,754	1,650,167
43 Awards	7,135,797	7,964,360	7,977,260
44 Grants & Subsidies	8,586,798	8,028,107	8,222,529
45 Mandatory Transfers	4,812,639	3,900,657	3,016,005
46 Contractual & Special Services	4,630,643	10,649,816	9,516,308
47 Non--Mandatory Transfers	4,613,139	(5,354,972)	(5,576,291)
48 Service Department Credits	(36,751,862)	(39,262,731)	(41,402,819)
49 Other Expenditures	307,252	3,877,273	4,494,980
50--59 Stores for Resale	7,917,194	8,046,071	8,954,975
Total Operating & Miscellaneous	\$ 150,446,822	\$ 164,392,696	\$ 165,341,292
EQUIPMENT & CAPITAL OUTLAY			
61 Equipment	\$ 7,838,742	\$ 16,287,759	\$ 5,999,312
62 Minor Equipment	1,691,859	1,426,847	754,324
63 Library Acquisitions	4,882,721	6,285,773	6,096,704
64 Livestock	177,412	114,700	95,700
71 Land			
72 Buildings--Capital Outlay	397,348	1,463,368	738,000
73 Improvements other than Buildings	2,046,162	88,500	
Total Equipment & Capital Outlay	\$ 17,034,244	\$ 25,666,947	\$ 13,684,040
TOTAL OPERATING	\$ 167,481,066	\$ 190,059,643	\$ 179,025,332
TOTAL EXPENDITURES & TRANSFERS	\$ 449,671,440	\$ 489,044,696	\$ 504,616,585

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 2

	Chattanooga			Knoxville			Martin		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES									
11 Administrative & Professional Salaries	\$ 209,130	\$ 136,071	\$ 116,945	\$ 4,404,382	\$ 4,688,404	\$ 4,267,070	\$ 233,383	\$ 247,389	\$ 237,864
12 Academic Salaries							(50)		
13 GTA, GA, and GRA	974			287,312	244,633	226,379	30		
Total Professional Salaries	\$ 210,104	\$ 136,071	\$ 116,945	\$ 4,691,694	\$ 4,933,037	\$ 4,493,449	\$ 233,363	\$ 247,389	\$ 237,864
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 330,713	\$ 258,521	\$ 150,065	\$ 2,318,777	\$ 1,794,407	\$ 1,772,191	\$ 232,541	\$ 249,636	\$ 263,637
14 Student Employees-Salaried	8,280	47		698,214	685,185	724,043	37,517	43,814	35,922
Total Non-Exempt Salaries	\$ 338,993	\$ 258,568	\$ 150,065	\$ 3,016,991	\$ 2,479,592	\$ 2,496,234	\$ 270,058	\$ 293,450	\$ 299,559
17 Clerical & Supporting-Hourly	\$ 603,101	\$ 207,231	\$ 155,313	\$ 7,668,556	\$ 6,674,436	\$ 6,319,415	\$ 692,861	\$ 664,358	\$ 687,658
18 Student Employees-Hourly	229,804	225,616	118,393	1,585,385	1,650,184	1,737,197	462,271	485,214	490,049
Total Biweekly Wages	\$ 832,905	\$ 432,847	\$ 273,706	\$ 9,253,941	\$ 8,324,620	\$ 8,056,612	\$ 1,155,132	\$ 1,149,572	\$ 1,177,707
TOTAL SALARIES AND WAGES	\$ 1,382,002	\$ 827,486	\$ 540,716	\$ 16,962,626	\$ 15,737,249	\$ 15,046,295	\$ 1,658,553	\$ 1,690,411	\$ 1,715,130
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 71,856	\$ 40,640	\$ 41,025			
21 Staff Benefits-Required	\$ 163,515	\$ 73,510	\$ 28,452	2,206,795	2,128,871	2,156,114	\$ 179,592	\$ 205,419	\$ 244,000
22 Staff Benefits-Optional	73,757	92,400	106,394	1,249,740	904,806	1,078,775	135,781	188,966	168,900
31 Travel	2,474	8,900	5,900	2,244,404	1,988,675	1,422,040	3,049	9,965	9,100
32 Motor Vehicle Operations	19,539	16,900	17,300	153,092	144,847	155,120	9,900	7,600	7,600
33 Printing, Duplicating & Binding	21,032	31,900	16,400	673,524	559,372	710,700	17,676	21,430	19,900
34 Utilities & Fuel	398,138	386,900	408,200	4,079,749	4,185,107	4,372,418	894,510	791,868	887,041
35 Communications	148,606	116,450	69,100	1,413,797	1,520,623	1,510,882	462,861	464,458	456,484
36 Maintenance & Repairs	233,214	169,354	88,500	4,115,120	4,864,590	4,966,889	97,133	497,152	479,355
37 Professional Services & Memberships	98,383	20,454	18,100	300,853	313,265	226,521	13,567	11,957	10,600
38 Computer Services	11,384	12,000	20,000	188,402	89,984	100,900	6,915	7,000	10,500
39 Supplies	77,203	49,425	31,500	2,240,670	2,468,785	2,004,028	374,434	256,837	383,571
41 Rentals	2,945	16,950	17,000	437,056	566,183	587,060	8,278	1,609	900
42 Insurance & Interest	329	1,500	1,500	431,451	545,604	520,387	36,108	60,000	60,500
43 Awards	33,550	36,800	81,130	1,832,883	2,253,490	2,239,000	53,390	58,750	87,500
44 Grants & Subsidies	(122,434)	134,446	145,127	(11,041)	600	550			
45 Mandatory Transfers	814,120	882,020	895,147	6,518,449	7,088,473	7,939,828	610,803	662,157	622,157
46 Contractual & Special Services	99,010	521,870	201,601	2,884,247	3,103,090	3,595,219	(20,178)	73,547	172,960
47 Non-Mandatory Transfers	211,406	92,300	367,119	4,852,382	3,298,034	4,737,865	1,209,848	43,513	118,088
48 Service Department Credits		(134,446)	(167,811)	(519,528)	1,058	1,000	(576,355)	(539,642)	(576,653)
49 Other Expenditures	36,798	55,051	61,804	(249,108)	1,850,556	2,079,491	39,307	(43,513)	73,129
50-59 Stores for Resale	2,322,510	2,016,880	60,000	15,229,139	15,629,023	15,917,961	1,375,676	1,287,030	1,269,925
Total Operating & Miscellaneous	\$ 4,645,479	\$ 4,601,564	\$ 2,472,463	\$ 50,343,932	\$ 53,545,676	\$ 56,363,773	\$ 4,932,295	\$ 4,066,103	\$ 4,505,557
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 17,833	\$ 54,913	\$ 22,790	\$ 740,793	\$ 995,087	\$ 807,491	\$ 55,693	\$ 176,223	\$ 117,609
62 Minor Equipment	18,727			602,598	333,214	379,144	93,014	132,295	48,579
63 Library Acquisitions									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings				2,585				108,725	108,725
Total Equipment & Capital Outlay	\$ 36,560	\$ 54,913	\$ 22,790	\$ 1,345,976	\$ 1,328,301	\$ 1,186,635	\$ 148,707	\$ 417,243	\$ 274,913
TOTAL OPERATING	\$ 4,682,039	\$ 4,656,477	\$ 2,495,253	\$ 51,689,908	\$ 54,873,977	\$ 57,550,408	\$ 5,081,002	\$ 4,483,346	\$ 4,780,470
TOTAL EXPENDITURES & TRANSFERS	\$ 6,064,041	\$ 5,483,963	\$ 3,035,969	\$ 68,652,534	\$ 70,611,226	\$ 72,596,703	\$ 6,739,555	\$ 6,173,757	\$ 6,495,600

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 2
(Cont.)

	Space Institute			Memphis—Other Specialized Units			Total Auxiliary Enterprises Funds		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES									
11 Administrative & Professional Salaries	\$ 28,770	\$ 40,622	\$ 42,730	\$ 247,429	\$ 255,460	\$ 255,564	\$ 5,123,094	\$ 5,367,946	\$ 4,920,173
12 Academic Salaries							(50)		
13 GTA, GA, and GRA							288,316	244,633	226,379
Total Professional Salaries	\$ 28,770	\$ 40,622	\$ 42,730	\$ 247,429	\$ 255,460	\$ 255,564	\$ 5,411,360	\$ 5,612,579	\$ 5,146,552
15 Total Summer School									
16 Clerical & Supporting—Salaried				\$ 111,973	\$ 116,397	\$ 74,510	\$ 2,994,004	\$ 2,418,961	\$ 2,260,403
14 Student Employees—Salaried	\$ 4						744,015	729,046	759,965
Total Non—Exempt Salaries	\$ 4			\$ 111,973	\$ 116,397	\$ 74,510	\$ 3,738,019	\$ 3,148,007	\$ 3,020,368
17 Clerical & Supporting—Hourly	\$ 53,493	\$ 60,788	\$ 60,331	\$ 489,971	\$ 466,742	\$ 574,794	\$ 9,507,982	\$ 8,073,555	\$ 7,797,511
18 Student Employees—Hourly				18,167	20,000	13,790	2,295,627	2,381,014	2,359,429
Total Biweekly Wages	\$ 53,493	\$ 60,788	\$ 60,331	\$ 508,138	\$ 486,742	\$ 588,584	\$ 11,803,609	\$ 10,454,569	\$ 10,156,940
TOTAL SALARIES AND WAGES	\$ 82,267	\$ 101,410	\$ 103,061	\$ 867,540	\$ 858,599	\$ 918,658	\$ 20,952,988	\$ 19,215,155	\$ 18,323,860
OPERATING & MISCELLANEOUS									
19 Non—Wage Payments							\$ 71,856	\$ 40,640	\$ 41,025
21 Staff Benefits—Required	\$ 11,795	\$ 14,178	\$ 12,000	\$ 130,332	\$ 128,253	\$ 133,118	2,692,029	2,550,231	2,573,684
22 Staff Benefits—Optional	10,315	16,513	14,120	67,174	83,225	73,747	1,536,767	1,285,910	1,441,936
31 Travel	86	100	100	1,642	7,600	7,800	2,251,655	2,015,240	1,444,940
32 Motor Vehicle Operations				624	720	900	183,155	170,067	180,920
33 Printing, Duplicating & Binding				(2,030)	2,662	1,450	710,202	615,364	748,450
34 Utilities & Fuel				364,726	372,152	404,400	5,737,123	5,736,027	6,072,059
35 Communications		50	50	534,142	514,469	510,900	2,559,406	2,616,050	2,547,416
36 Maintenance & Repairs	2,149	12,500	3,500	246,961	233,990	269,780	4,694,577	5,777,586	5,808,024
37 Professional Services & Memberships				2,159	4,400	4,100	414,962	350,076	259,321
38 Computer Services				77,280	86,845	84,270	283,981	195,829	215,670
39 Supplies	2,099	1,950	2,100	120,994	154,129	136,500	2,815,400	2,931,126	2,557,699
41 Rentals	1,740	1,800	2,000	33,438	33,808	33,925	483,457	620,350	640,885
42 Insurance & Interest				20,470	29,540	29,540	488,358	636,644	611,927
43 Awards							1,919,823	2,349,040	2,407,630
44 Grants & Subsidies				5,629	5,081	3,500	(127,846)	140,127	149,177
45 Mandatory Transfers	9,879	9,800	9,800	815,850	701,617	701,300	8,769,101	9,344,067	10,168,232
46 Contractual & Special Services	2,696	350	350	200,944	190,330	210,320	3,166,719	3,889,187	4,180,450
47 Non—Mandatory Transfers	(41,166)	(108,234)	(85,169)	(52,000)			6,180,469	3,325,613	5,137,903
48 Service Department Credits	(904)			8,739	(813)	23,515	(1,088,047)	(673,843)	(719,949)
49 Other Expenditures	(99)			(9,403)	22,000	1,300	(182,505)	1,884,094	2,215,724
50—59 Stores for Resale	123,729	153,308	124,753	2,755,998	2,903,067	3,017,382	21,807,052	21,989,308	20,390,021
Total Operating & Miscellaneous	\$ 122,319	\$ 102,315	\$ 83,604	\$ 5,323,669	\$ 5,473,075	\$ 5,647,747	\$ 65,367,694	\$ 67,788,733	\$ 69,073,144
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment		\$ 550	\$ 1,600	\$ 20,330	\$ 34,791	\$ 39,500	\$ 834,649	\$ 1,261,564	\$ 988,990
62 Minor Equipment	\$ 4,632	22,500	9,085	4,424	5,200	5,220	723,395	493,209	442,028
63 Library Acquisitions									
64 Livestock									
71 Land									
72 Buildings—Capital Outlay									
73 Improvements other than Buildings							2,585	108,725	108,725
Total Equipment & Capital Outlay	\$ 4,632	\$ 23,050	\$ 10,685	\$ 24,754	\$ 39,991	\$ 44,720	\$ 1,560,629	\$ 1,863,498	\$ 1,539,743
TOTAL OPERATING	\$ 126,951	\$ 125,365	\$ 94,289	\$ 5,348,423	\$ 5,513,066	\$ 5,692,467	\$ 66,928,323	\$ 69,652,231	\$ 70,612,887
TOTAL EXPENDITURES & TRANSFERS	\$ 209,218	\$ 226,775	\$ 197,350	\$ 6,215,963	\$ 6,371,665	\$ 6,611,125	\$ 87,881,311	\$ 88,867,386	\$ 88,936,747

THE UNIVERSITY OF TENNESSEE
Hospitals Funds Expenditures by Object Classification
UT Medical Center at Knoxville and William F. Bowld Hospital
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 3

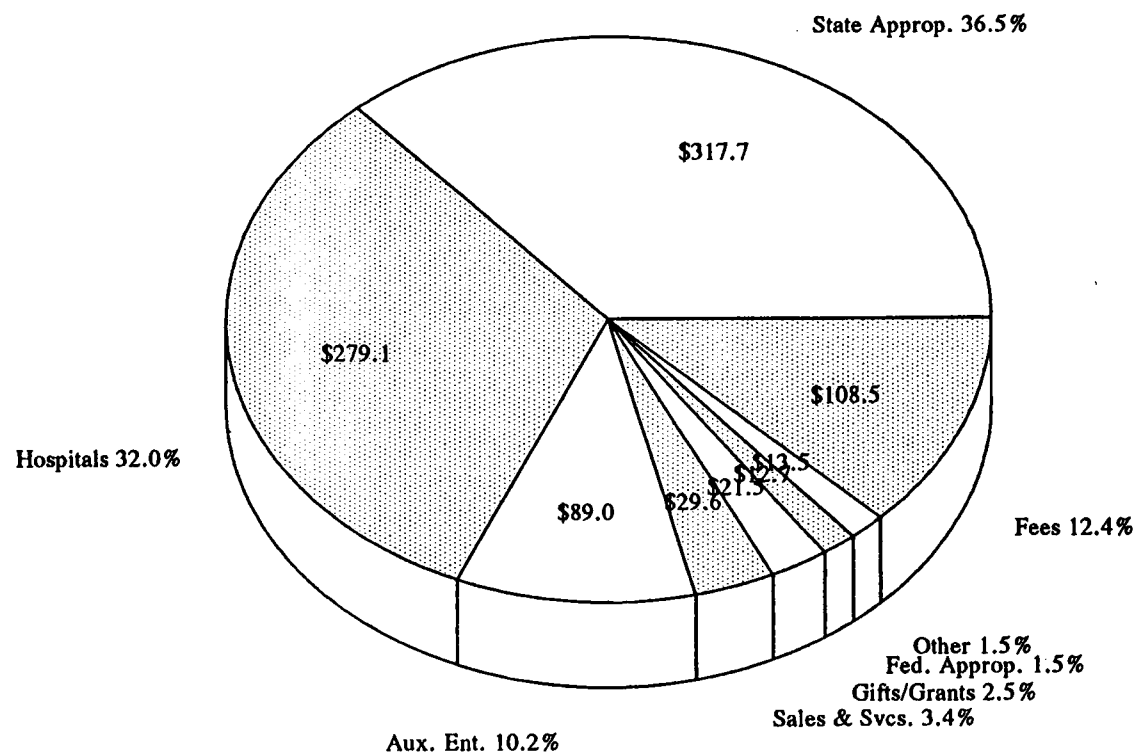
	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES						
11 Administrative & Professional Salaries	\$ 29,637,355	\$ 31,743,047	\$ 31,532,423	\$ 2,697,799	\$ 3,759,195	\$ 3,935,800
12 Academic Salaries	36,765			836,670		
13 GTA, GA, and GRA	17,143	22,572				
Total Professional Salaries	\$ 29,691,263	\$ 31,765,619	\$ 31,532,423	\$ 3,534,469	\$ 3,759,195	\$ 3,935,800
15 Total Summer School						
16 Clerical & Supporting—Salaried	\$ 35,482	\$ 3,294		\$ 79,994	\$ 76,757	\$ 100,369
14 Student Employees—Salaried	105,406	146,717	\$ 117,246			
Total Non—Exempt Salaries	\$ 140,888	\$ 150,011	\$ 117,246	\$ 79,994	\$ 76,757	\$ 100,369
17 Clerical & Supporting—Hourly	\$ 62,187,556	\$ 65,114,558	\$ 67,741,534	\$ 8,083,789	\$ 8,562,663	\$ 9,650,570
18 Student Employees—Hourly	177,662	158,652	138,370	27,453	25,100	34,500
Total Biweekly Wages	\$ 62,365,218	\$ 65,273,210	\$ 67,879,904	\$ 8,111,242	\$ 8,587,763	\$ 9,685,070
TOTAL SALARIES AND WAGES	\$ 92,197,369	\$ 97,188,840	\$ 99,529,573	\$ 11,725,705	\$ 12,423,715	\$ 13,721,239
OPERATING & MISCELLANEOUS						
19 Non—Wage Payments	\$ 2,750					
21 Staff Benefits—Required	13,941,618	\$ 13,745,652	\$ 14,419,420	\$ 1,703,114	\$ 1,766,873	\$ 1,892,702
22 Staff Benefits—Optional	6,329,864	9,923,474	10,353,891	612,793	939,558	1,029,964
31 Travel	659,231	746,050	717,341	26,434	49,506	116,088
32 Motor Vehicle Operations	12,673	18,449	10,589	1,580	2,300	2,300
33 Printing, Duplicating & Binding	604,333	513,506	495,358	36,704	26,125	33,370
34 Utilities & Fuel	3,815,156	4,123,740	3,878,846	640,830	798,500	777,600
35 Communications	845,950	760,907	760,438	228,077	231,257	228,058
36 Maintenance & Repairs	5,953,458	5,400,925	5,667,145	741,312	856,002	948,208
37 Professional Services & Memberships	11,134,294	11,386,730	12,240,672	828,394	969,458	988,147
38 Computer Services	1,510,342	1,532,114	1,580,095	164,590	191,192	195,150
39 Supplies	14,872,531	13,393,232	13,989,356	1,810,632	1,883,159	1,952,004
41 Rentals	2,361,320	2,417,011	2,413,451	288,326	272,365	260,760
42 Insurance & Interest	1,120,082	1,290,535	1,285,520	223,634	268,475	65,000
43 Awards	30,000	55,000	54,672	95		
44 Grants & Subsidies	560		198			
45 Mandatory Transfers	11,529,406	10,772,745	5,707,733	108,391	110,000	116,560
46 Contractual & Special Services	5,575,434	6,957,638	6,809,185	4,149,935	4,824,847	4,238,097
47 Non—Mandatory Transfers	6,794,993	952,300	1,137,900	618,287	1,047,200	691,000
48 Service Department Credits	(157,018)	(934,114)	(1,469,036)	(4,542,015)	(4,059,929)	(5,355,515)
49 Other Expenditures	2,082,195	15,022,746	6,893,772	1,810,643	3,947,230	2,902,464
50—59 Stores for Resale	32,973,943	35,716,913	36,588,728	10,932,697	10,337,021	12,718,364
Total Operating & Miscellaneous	\$ 121,993,115	\$ 133,795,553	\$ 123,535,274	\$ 20,384,453	\$ 24,461,139	\$ 23,800,321
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 2,367,108	\$ 9,895,200	\$ 10,000,000			
62 Minor Equipment	279,371	314,335	354,356	\$ 57,105	\$ 113,308	\$ 139,150
63 Library Acquisitions	14,901	7,500	1,404			
64 Livestock						
71 Land						
72 Buildings—Capital Outlay	4,306,877	45,000				
73 Improvements other than Buildings	2,253,932					
Total Equipment & Capital Outlay	\$ 9,222,189	\$ 10,262,035	\$ 10,355,760	\$ 57,105	\$ 113,308	\$ 139,150
TOTAL OPERATING	\$ 131,215,304	\$ 144,057,588	\$ 133,891,034	\$ 20,441,558	\$ 24,574,447	\$ 23,939,471
TOTAL EXPENDITURES & TRANSFERS	\$ 223,412,673	\$ 241,246,428	\$ 233,420,607	\$ 32,167,263	\$ 36,998,162	\$ 37,660,710

THE UNIVERSITY OF TENNESSEE
Total Hospital Funds and Total University Expenditures by Object Classification
Actual 1992, Probable 1993 and Proposed Budget 1994

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			Total University		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
SALARIES AND WAGES						
11 Administrative & Professional Salaries	\$ 32,335,154	\$ 35,502,242	\$ 35,468,223	\$ 69,324,588	\$ 75,433,915	\$ 77,890,204
12 Academic Salaries	873,435			164,091,430	174,958,087	191,139,589
13 GTA, GA, and GRA	17,143	22,572		10,109,579	10,599,903	11,094,688
Total Professional Salaries	\$ 33,225,732	\$ 35,524,814	\$ 35,468,223	\$ 243,525,597	\$ 260,991,905	\$ 280,124,481
15 Total Summer School				\$ 3,723,303	\$ 3,876,629	\$ 4,207,583
16 Clerical & Supporting - Salaried	\$ 115,476	\$ 80,051	\$ 100,369	\$ 47,885,331	\$ 49,945,080	\$ 54,092,724
14 Student Employees - Salaried	105,406	146,717	117,246	1,058,779	1,070,815	1,068,130
Total Non - Exempt Salaries	\$ 220,882	\$ 226,768	\$ 217,615	\$ 48,944,110	\$ 51,015,895	\$ 55,160,854
17 Clerical & Supporting - Hourly	\$ 70,271,345	\$ 73,677,221	\$ 77,392,104	\$ 104,545,431	\$ 105,450,187	\$ 110,955,027
18 Student Employees - Hourly	205,115	183,752	172,870	6,327,995	6,478,147	6,717,980
Total Biweekly Wages	\$ 70,476,460	\$ 73,860,973	\$ 77,564,974	\$ 110,873,426	\$ 111,928,334	\$ 117,673,007
TOTAL SALARIES AND WAGES	\$ 103,923,074	\$ 109,612,555	\$ 113,250,812	\$ 407,066,436	\$ 427,812,763	\$ 457,165,925
OPERATING & MISCELLANEOUS						
19 Non - Wage Payments	\$ 2,750			\$ 508,204	\$ 746,073	\$ 658,833
21 Staff Benefits - Required	15,644,732	15,512,525	16,312,122	65,580,625	69,253,153	73,093,331
22 Staff Benefits - Optional	6,942,657	10,863,032	11,383,855	27,061,525	35,905,105	37,476,746
31 Travel	635,665	795,556	833,429	8,604,172	10,486,477	10,165,851
32 Motor Vehicle Operations	14,253	20,749	12,889	1,470,198	1,596,243	1,556,453
33 Printing, Duplicating & Binding	641,037	539,631	528,728	5,985,513	5,924,694	6,349,157
34 Utilities & Fuel	4,455,986	4,922,240	4,656,446	25,585,038	26,441,693	27,821,531
35 Communications	1,074,027	992,164	988,496	13,239,508	13,258,254	12,900,934
36 Maintenance & Repairs	6,694,770	6,256,927	6,615,353	22,872,175	25,443,781	24,874,167
37 Professional Services & Memberships	11,962,688	12,356,188	13,228,819	16,904,669	17,248,815	17,555,798
38 Computer Services	1,674,932	1,723,306	1,775,245	9,746,189	10,377,805	10,285,860
39 Supplies	16,683,163	15,276,391	15,941,360	35,944,232	38,245,570	38,327,746
41 Rentals	2,649,646	2,689,376	2,674,211	8,002,155	6,704,279	6,904,753
42 Insurance & Interest	1,343,716	1,559,010	1,350,520	3,083,969	3,960,408	3,612,614
43 Awards	30,095	55,000	54,672	9,085,715	10,368,400	10,439,562
44 Grants & Subsidies	560		198	8,458,512	8,168,234	8,371,904
45 Mandatory Transfers	11,637,797	10,882,745	5,824,293	25,219,537	24,127,469	19,008,530
46 Contractual & Special Services	9,725,369	11,782,485	11,047,282	17,522,731	26,321,488	24,744,040
47 Non - Mandatory Transfers	7,413,280	1,999,500	1,828,900	18,206,888	(29,859)	1,390,512
48 Service Department Credits	(4,699,033)	(4,994,043)	(6,824,551)	(42,538,942)	(44,930,617)	(48,947,319)
49 Other Expenditures	3,892,838	18,969,976	9,796,236	4,017,585	24,731,343	16,506,940
50 - 59 Stores for Resale	43,906,640	46,053,934	49,307,092	73,630,886	76,089,313	78,652,088
Total Operating & Miscellaneous	\$ 142,377,568	\$ 158,256,692	\$ 147,335,595	\$ 358,192,084	\$ 390,438,121	\$ 381,750,031
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 2,367,108	\$ 9,895,200	\$ 10,000,000	\$ 11,040,499	\$ 27,444,523	\$ 16,988,302
62 Minor Equipment	336,476	427,643	493,506	2,751,730	2,347,699	1,689,858
63 Library Acquisitions	14,901	7,500	1,404	4,897,622	6,293,273	6,098,108
64 Livestock				177,412	114,700	95,700
71 Land						
72 Buildings - Capital Outlay	4,306,877	45,000		4,704,225	1,508,368	738,000
73 Improvements other than Buildings	2,253,932			4,302,679	197,225	108,725
Total Equipment & Capital Outlay	\$ 9,279,294	\$ 10,375,343	\$ 10,494,910	\$ 27,874,167	\$ 37,905,788	\$ 25,718,693
TOTAL OPERATING	\$ 151,656,862	\$ 168,632,035	\$ 157,830,505	\$ 386,066,251	\$ 428,343,909	\$ 407,468,724
TOTAL EXPENDITURES & TRANSFERS	\$ 255,579,936	\$ 278,244,590	\$ 271,081,317	\$ 793,132,687	\$ 856,156,672	\$ 864,634,649

SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1993-94 SOURCES OF FUNDS

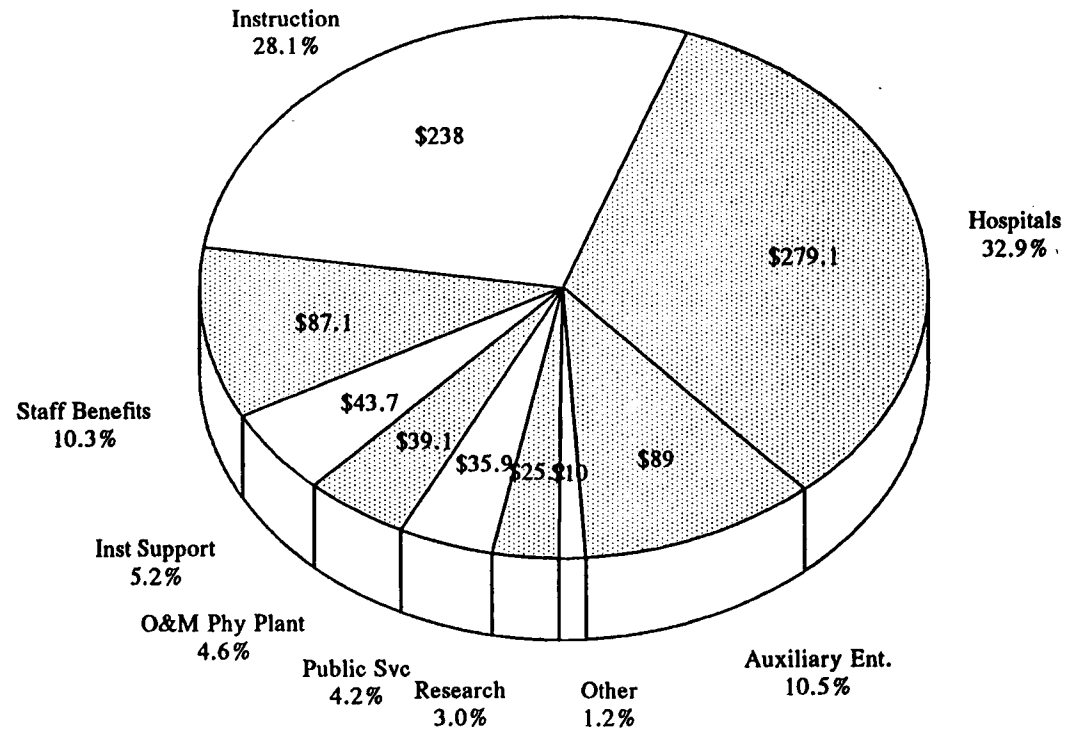


Total Revenues-\$871,658,000

Revenues
(In Millions)

SOURCES AND USES OF TOTAL RESOURCES AS BUDGETED FOR FISCAL YEAR 1993-94

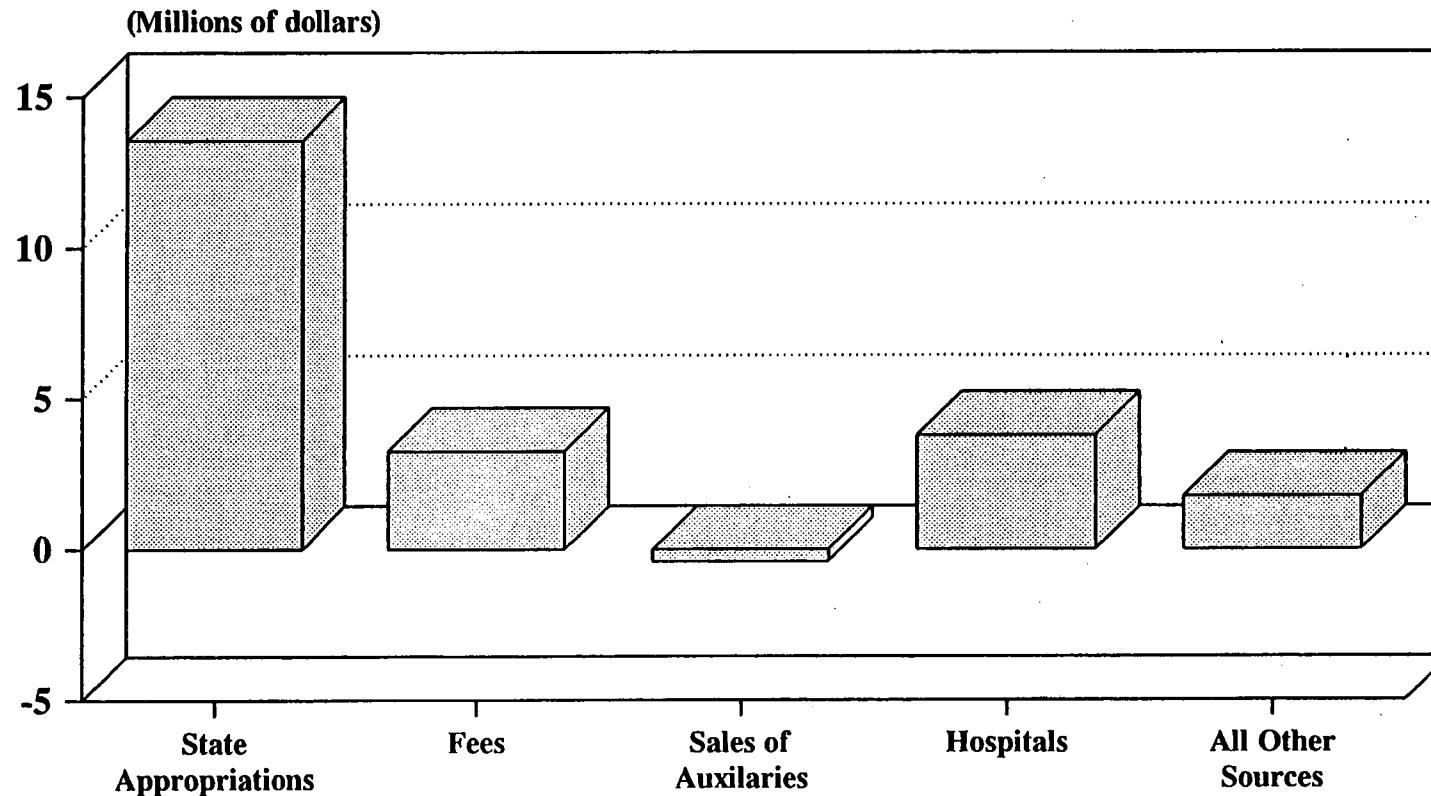
USES OF TOTAL RESOURCES



Expenditures and Transfers
(In Millions)

Total Uses-\$871,658,000

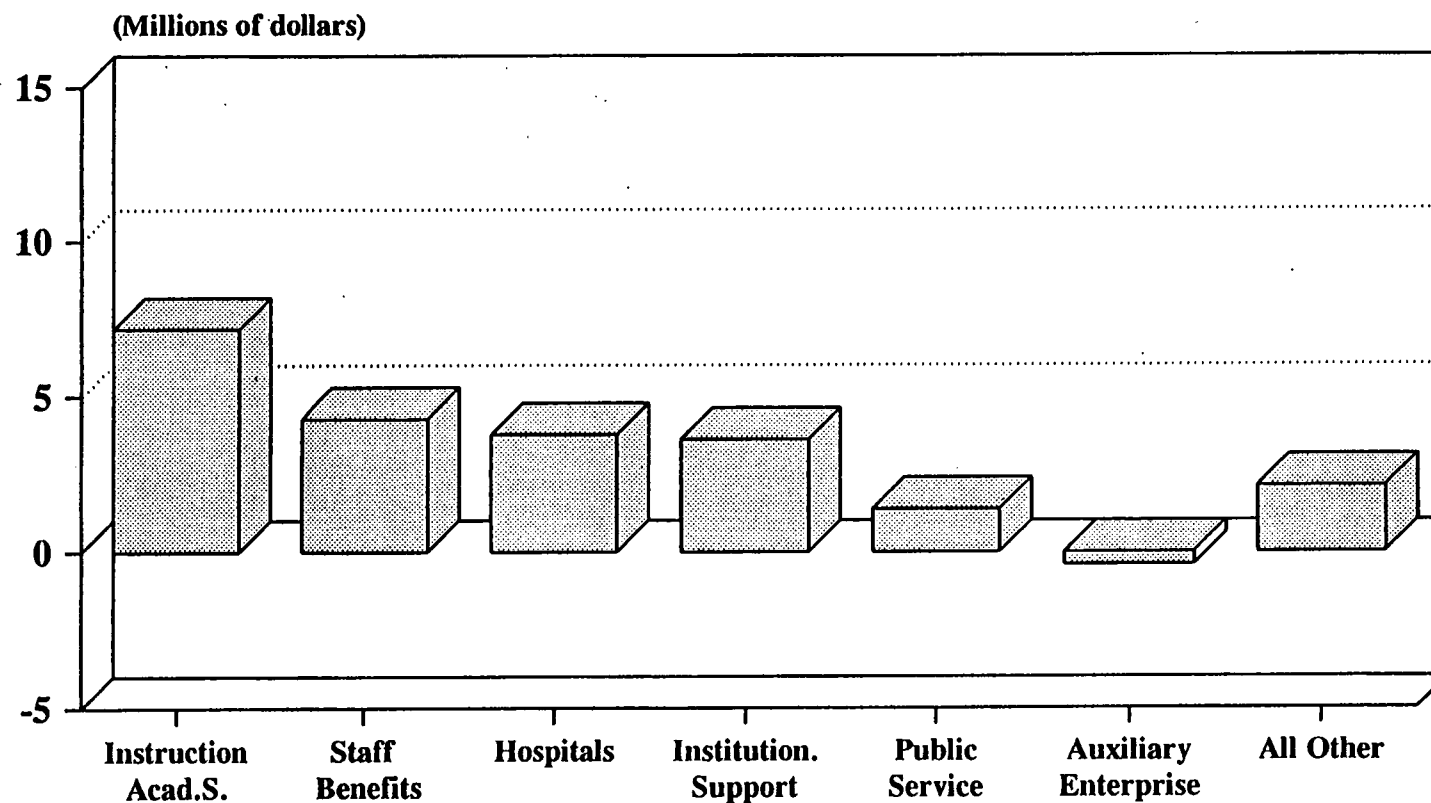
SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1993-94 SOURCES OF NEW REVENUES



REVENUES BY SOURCE

Total New Revenues-\$21,977,000

SOURCES AND USES OF INCREASED RESOURCES AS BUDGETED FOR FISCAL YEAR 1993-94 USES OF NEW REVENUES



EXPENDITURE FUNCTIONS

Total Uses of New Revenues-\$21,977,000

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 1992, Probable 1993 and Proposed Budget 1994

APPENDIX I

Exhibit A

	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
REVENUES						
Services to Patients	\$ 216,289,382	\$ 227,368,982	\$ 229,279,027	\$ 43,579,440	\$ 45,237,000	\$ 53,395,550 ⁴
Auxiliary Enterprises	5,318,078	5,806,825	5,795,239	573,020	579,200	585,000
Grants and Contracts						
Other Services	3,968,948 ⁴	5,026,946	5,136,598	(9,675,225)	(8,717,600)	(15,101,899) ⁵
Total Revenues	<u>\$ 225,576,408</u>	<u>\$ 238,202,753</u>	<u>\$ 240,210,864</u>	<u>\$ 34,477,235</u>	<u>\$ 37,098,600</u>	<u>\$ 38,878,651</u>
EXPENDITURES						
Administration	\$ 20,793,119	\$ 21,435,859	\$ 22,016,192	\$ 4,467,957	\$ 6,551,763 ³	\$ 5,738,806 ⁶
Nursing	35,698,392	36,690,302	37,498,088	4,727,221	5,535,837 ⁷	5,363,223
Teaching	19,612,647	22,007,112 ⁵	22,724,916			
Ancillary Services	76,810,466	79,548,219	81,293,079	14,101,744	15,040,131	16,768,753 ⁸
Outpatient Services	14,813,442	15,856,142	16,807,688	467,721	472,451	488,350
Support Services	16,598,078	17,741,612	18,132,832	3,072,816	3,555,756 ⁹	3,541,374
Fixed Expenses	15,338,661	29,571,642 ¹	21,298,554	2,398,389	2,419,100	2,415,160
Renal Services				1,509,502	1,607,849	1,877,545 ¹⁰
Auxiliary Enterprises	5,423,469 ⁶	6,670,495	6,803,625	695,235	658,075	659,939
Total Expenditures	<u>\$ 205,088,274</u>	<u>\$ 229,521,383</u>	<u>\$ 226,574,974</u>	<u>\$ 31,440,585</u>	<u>\$ 35,840,962</u>	<u>\$ 36,853,150</u>
Mandatory Transfers (In)/Out	11,529,406	10,772,745 ¹	5,707,733 ²	108,391	110,000	116,560
Non-Mandatory Transfers (In)/Out	6,794,993 ³	952,300	1,137,900	618,287	1,047,200 ¹	691,000 ²
Total Expenditures & Transfers	<u>\$ 223,412,673</u>	<u>\$ 241,246,428</u>	<u>\$ 233,420,607</u>	<u>\$ 32,167,263</u>	<u>\$ 36,998,162</u>	<u>\$ 37,660,710</u>
TRANSFER TO/(FROM) FUND BALANCE	<u>\$ 2,163,735</u>	<u>\$ (3,043,675)</u>	<u>\$ 6,790,257</u>	<u>\$ 2,309,972</u>	<u>\$ 100,438</u>	<u>\$ 1,217,941</u>
TOTAL HOSPITAL FUNDS	<u>\$ 225,576,408</u>	<u>\$ 238,202,753</u>	<u>\$ 240,210,864</u>	<u>\$ 34,477,235</u>	<u>\$ 37,098,600</u>	<u>\$ 38,878,651</u>

APPENDIX II
Exhibit A

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

	Actual 1992	Probable 1993	Proposed Budget 1994
REVENUES			
Housing	\$ 23,493,887	\$ 23,675,393	\$ 24,029,825
Food Service	13,277,275	12,882,789	12,709,358
Bookstores	20,873,975	21,017,708	19,205,695
Parking Authorities	5,155,172	4,777,228	5,134,539
Athletics	22,684,898	22,940,940	23,724,500
Other Auxiliary Enterprises	4,118,568	4,090,792	4,177,303
Total Revenues	<u>\$ 89,603,775</u>	<u>\$ 89,384,850</u>	<u>\$ 88,981,220</u>
EXPENDITURES			
Housing	\$ 18,725,618	\$ 19,202,152	\$ 19,494,515
Food Service	12,782,599	12,018,141	11,850,583
Bookstores	18,987,668	19,602,770	17,655,255
Parking Authorities	3,069,169	3,655,977	3,638,313
Athletics	15,973,653	18,359,599	17,300,594
Other Auxiliary Enterprises	3,393,034	3,359,067	3,691,352
Total Expenditures	<u>\$ 72,931,741</u>	<u>\$ 76,197,706</u>	<u>\$ 73,630,612</u>
MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 3,544,004	\$ 3,630,856	\$ 3,539,383
Food Service	135,505	288,763	286,104
Bookstores	73,060	70,500	70,500
Parking Authorities	1,100,918	1,097,282	1,101,817
Athletics	3,601,594	3,850,000	4,800,000
Other Auxiliary Enterprises	314,020	406,666	370,428
Total Mandatory Transfers	<u>\$ 8,769,101</u>	<u>\$ 9,344,067</u>	<u>\$ 10,168,232</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	<u>\$ 7,902,933</u>	<u>\$ 3,843,077</u>	<u>\$ 5,182,376</u>
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 2,455,937	\$ 1,341,724	\$ 1,525,050
Food Service	140,483	235,178	433,269
Bookstores	51,383	867,561	894,216
Parking Authorities	1,448,412	35,000	395,218
Athletics	2,060,571	590,000	1,600,000
Other Auxiliary Enterprises	23,683	256,150	290,150
Total Non-Mandatory Transfers	<u>\$ 6,180,469</u>	<u>\$ 3,325,613</u>	<u>\$ 5,137,903</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 87,881,311</u>	<u>\$ 88,867,386</u>	<u>\$ 88,936,747</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 1,722,464</u>	<u>\$ 517,464</u>	<u>\$ 44,473</u>

APPENDIX II
Exhibit B

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Probable 1993, and Proposed Budget 1994

	Chattanooga			Knoxville		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
REVENUES						
Housing	\$ 1,881,130	\$ 2,016,123	\$ 1,840,617	\$ 16,744,320	\$ 16,745,839	\$ 17,166,276
Food Service	965,495	176,940	36,575	11,587,092	11,936,248	11,917,391
Bookstores	2,449,523	2,417,203	290,000	13,171,554	13,303,413	13,566,000
Parking Authorities	529,836	419,116	430,532	3,885,833	3,557,496	3,911,726
Athletics				22,684,898	22,940,940	23,724,500
Other Auxiliary Enterprises	437,970	436,537	438,245	2,411,172	2,335,164	2,321,151
Total Revenues	\$ 6,263,954	\$ 5,465,919	\$ 3,035,969	\$ 70,484,869	\$ 70,819,100	\$ 72,607,044
EXPENDITURES						
Housing	\$ 1,012,938	\$ 1,397,176	\$ 1,103,401	\$ 14,102,593	\$ 13,691,229	\$ 14,182,584
Food Service	1,118,376	183,364	36,575	10,973,555	11,087,303	11,055,809
Bookstores	2,401,781	2,349,973	45,000	11,821,298	12,369,714	12,639,181
Parking Authorities	254,674	287,932	296,910	2,357,872	2,720,436	2,709,913
Athletics				15,973,653	18,359,599	17,300,594
Other Auxiliary Enterprises	250,746	291,198	291,817	2,052,732	1,996,438	2,030,929
Total Expenditures	\$ 5,038,515	\$ 4,509,643	\$ 1,773,703	\$ 57,281,703	\$ 60,224,719	\$ 59,919,010
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 569,638	\$ 566,470	\$ 579,597	\$ 1,904,812	\$ 2,076,355	\$ 2,012,129
Food Service				133,017	288,763	286,104
Bookstores	70,572	70,500	70,500			
Parking Authorities	95,362	98,622	98,622	846,621	837,060	841,595
Athletics				3,601,594	3,850,000	4,800,000
Other Auxiliary Enterprises	78,548	146,428	146,428	32,405	36,295	
Total Mandatory Transfers	\$ 814,120	\$ 882,020	\$ 895,147	\$ 6,518,449	\$ 7,088,473	\$ 7,939,828
EXCESS (DEFICIT) OF REVENUES OVER EXPEND. AND MANDATORY TRANSFERS						
Housing	\$ 298,554	\$ 52,477	\$ 157,619	\$ 736,915	\$ 978,255	\$ 971,563
Food Service	(152,881)	(6,424)		480,520	560,182	575,478
Bookstores	(22,830)	(3,270)	174,500	1,350,256	933,699	926,819
Parking Authorities	179,800	32,562	35,000	681,340		360,218
Athletics				3,109,651	731,341	1,623,906
Other Auxiliary Enterprises	108,676	(1,089)		326,035	302,431	290,222
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	\$ 411,319	\$ 74,256	\$ 367,119	\$ 6,684,717	\$ 3,505,908	\$ 4,748,206
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 237,638	\$ 57,300	\$ 157,619	\$ 1,365,345	\$ 1,261,817	\$ 1,249,343
Food Service	(29,290)			224,382	317,567	513,154
Bookstores	446		174,500	(2,500)	872,500	725,000
Parking Authorities		35,000	35,000	1,183,512		360,218
Athletics				2,060,571	590,000	1,600,000
Other Auxiliary Enterprises	2,612			21,072	256,150	290,150
Total Non-Mandatory Transfers	\$ 211,406	\$ 92,300	\$ 367,119	\$ 4,852,382	\$ 3,298,034	\$ 4,737,865
TOTAL EXPENDITURES & TRANSFERS	\$ 6,064,041	\$ 5,483,963	\$ 3,035,969	\$ 68,652,534	\$ 70,611,226	\$ 72,596,703
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ 60,916	\$ (4,823)		\$ (628,430)	\$ (283,562)	\$ (277,780)
Food Service	(123,591)	(6,424)		256,138	242,615	62,324
Bookstores	(23,276)	(3,270)		1,352,756	61,199	201,819
Parking Authorities	179,800	(2,438)		(502,172)		
Athletics				1,049,080	141,341	23,906
Other Auxiliary Enterprises	106,064	(1,089)		304,963	46,281	72
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	\$ 199,913	\$ (18,044)		\$ 1,832,335	\$ 207,874	\$ 10,341

APPENDIX II
Exhibit B
(Cont.)

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1992, Probable 1993, and Proposed Budget 1994

	Martin			Space Institute		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
REVENUES						
Housing	\$ 4,089,656	\$ 4,105,977	\$ 4,179,000	\$ 47,951	\$ 46,500	\$ 46,500
Food Service	77,144	81,351	80,000	69,067	60,850	60,850
Bookstores	1,872,123	1,804,667	1,740,163	92,200	119,425 ²³	90,000 ²³
Parking Authorities	177,440	185,616	187,700			
Athletics						
Other Auxiliary Enterprises	304,520	291,957	308,737			
Total Revenues	<u>\$ 6,520,883</u>	<u>\$ 6,469,568</u>	<u>\$ 6,495,600</u>	<u>\$ 209,218</u>	<u>\$ 226,775</u>	<u>\$ 197,350</u>
EXPENDITURES						
Housing	\$ 2,881,440 ^{16,31}	\$ 3,368,406 ¹⁶	\$ 3,427,279 ¹⁶	\$ 28,066	\$ 57,606	\$ 36,700
Food Service	2,168	4,273	2,922	120,611	143,239	140,735
Bookstores	1,650,414	1,638,348	1,593,429	91,828	124,364 ²³	95,284 ²³
Parking Authorities	74,212 ¹⁶	185,616 ¹⁶	188,509 ¹⁶			
Athletics						
Other Auxiliary Enterprises	310,670	271,444	543,216			
Total Expenditures	<u>\$ 4,918,904</u>	<u>\$ 5,468,087</u>	<u>\$ 5,755,355</u>	<u>\$ 240,505</u>	<u>\$ 325,209</u>	<u>\$ 272,719</u>
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 610,803	\$ 662,157	\$ 622,157	\$ 9,879	\$ 9,800	\$ 9,800
Food Service						
Bookstores						
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Mandatory Transfers	<u>\$ 610,803</u>	<u>\$ 662,157</u>	<u>\$ 622,157</u>	<u>\$ 9,879</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPEND. AND MANDATORY TRANSFERS						
Housing	\$ 597,413	\$ 75,414	\$ 129,564	\$ 10,006	\$ (20,906)	
Food Service	74,976	77,078	77,078	(51,544)	(82,389)	\$ (79,885)
Bookstores	221,709	166,319	146,734	372	(4,939)	(5,284)
Parking Authorities	103,228		(809)			
Athletics						
Other Auxiliary Enterprises	(6,150)	20,513	(234,479)			
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	<u>\$ 991,176</u>	<u>\$ 339,324</u>	<u>\$ 118,088</u>	<u>\$ (41,166)</u>	<u>\$ (108,234)</u>	<u>\$ (85,169)</u>
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 894,948 ¹⁶	\$ 43,513 ¹⁶	\$ 118,088 ¹⁶	\$ 10,006	\$ (20,906)	
Food Service				(54,609)	(82,389)	\$ (79,885)
Bookstores	50,000			3,437	(4,939)	(5,284)
Parking Authorities	264,900 ¹⁶					
Athletics						
Other Auxiliary Enterprises						
Total Non-Mandatory Transfers	<u>\$ 1,209,848</u>	<u>\$ 43,513</u>	<u>\$ 118,088</u>	<u>\$ (41,166)</u>	<u>\$ (108,234)</u>	<u>\$ (85,169)</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 6,739,555</u>	<u>\$ 6,173,757</u>	<u>\$ 6,495,600</u>	<u>\$ 209,218</u>	<u>\$ 226,775</u>	<u>\$ 197,350</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (297,535)	\$ 31,901	\$ 11,476			
Food Service	74,976	77,078	77,078	\$ 3,065		
Bookstores	171,709	166,319	146,734	(3,065)		
Parking Authorities	(161,672)		(809)			
Athletics						
Other Auxiliary Enterprises	(6,150)	20,513	(234,479)			
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	<u>\$ (218,672)</u>	<u>\$ 295,811</u>	<u>\$ 0</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 1992, Probable 1993, and Proposed Budget 1994

	Memphis--Other Specialized Units			Total Auxiliary Enterprises		
	Actual 1992	Probable 1993	Proposed Budget 1994	Actual 1992	Probable 1993	Proposed Budget 1994
REVENUES						
Housing	\$ 730,830	\$ 760,954	\$ 797,432	\$ 23,493,887	\$ 23,675,393	\$ 24,029,825
Food Service	578,477	627,400	614,542	13,277,275	12,882,789	12,709,358
Bookstores	3,288,575	3,373,000	3,519,532	20,873,975	21,017,708	19,205,695
Parking Authorities	562,063	615,000	604,581	5,155,172	4,777,228	5,134,539
Athletics				22,684,898	22,940,940	23,724,500
Other Auxiliary Enterprises	964,906	1,027,134	1,109,170	4,118,568	4,090,792	4,177,303
Total Revenues	<u>\$ 6,124,851</u>	<u>\$ 6,403,488</u>	<u>\$ 6,645,257</u>	<u>\$ 89,603,775</u>	<u>\$ 89,384,850</u>	<u>\$ 88,981,220</u>
EXPENDITURES						
Housing	\$ 700,581	\$ 687,735	\$ 744,551	\$ 18,725,618	\$ 19,202,152	\$ 19,494,515
Food Service	567,889	599,962	614,542	12,782,599	12,018,141	11,850,583
Bookstores	3,022,347	3,120,371	3,282,361	18,987,668	19,602,770	17,655,255
Parking Authorities	382,411	461,993	442,981	3,069,169	3,655,977	3,638,313
Athletics				15,973,653	18,359,599	17,300,594
Other Auxiliary Enterprises	778,885	799,987	825,390	3,393,034	3,359,067	3,691,352
Total Expenditures	<u>\$ 5,452,113</u>	<u>\$ 5,670,048</u>	<u>\$ 5,909,825</u>	<u>\$ 72,931,741</u>	<u>\$ 76,197,706</u>	<u>\$ 73,630,612</u>
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 448,872	\$ 316,074	\$ 315,700	\$ 3,544,004	\$ 3,630,856	\$ 3,539,383
Food Service	2,488			135,505	288,763	286,104
Bookstores	2,488			73,060	70,500	70,500
Parking Authorities	158,935	161,600	161,600	1,100,918	1,097,282	1,101,817
Athletics				3,601,594	3,850,000	4,800,000
Other Auxiliary Enterprises	203,067	223,943	224,000	314,020	406,666	370,428
Total Mandatory Transfers	<u>\$ 815,850</u>	<u>\$ 701,617</u>	<u>\$ 701,300</u>	<u>\$ 8,769,101</u>	<u>\$ 9,344,067</u>	<u>\$ 10,168,232</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPEND. AND MANDATORY TRANSFERS						
Housing	\$ (418,623)	\$ (242,855)	\$ (262,819)	\$ 1,224,265	\$ 842,385	\$ 995,927
Food Service	8,100	27,438		359,171	575,885	572,671
Bookstores	263,740	252,629	237,171	1,813,247	1,344,438	1,479,940
Parking Authorities	20,717	(8,593)		985,085	23,969	394,409
Athletics				3,109,651	731,341	1,623,906
Other Auxiliary Enterprises	(17,046)	3,204	59,780	411,514	325,059	115,523
Total Excess (Deficit) of Revenues Over Expenditures & Mandatory Transfers	<u>\$ (143,112)</u>	<u>\$ 31,823</u>	<u>\$ 34,132</u>	<u>\$ 7,902,933</u>	<u>\$ 3,843,077</u>	<u>\$ 5,182,376</u>
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ (52,000)			\$ 2,455,937	\$ 1,341,724	\$ 1,525,050
Food Service				140,483	235,178	433,269
Bookstores				51,383	867,561	894,216
Parking Authorities				1,448,412	35,000	395,218
Athletics				2,060,571	590,000	1,600,000
Other Auxiliary Enterprises				23,683	256,150	290,150
Total Non-Mandatory Transfers	<u>\$ (52,000)</u>			<u>\$ 6,180,469</u>	<u>\$ 3,325,613</u>	<u>\$ 5,137,903</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$ 6,215,963</u>	<u>\$ 6,371,665</u>	<u>\$ 6,611,125</u>	<u>\$ 87,881,311</u>	<u>\$ 88,867,386</u>	<u>\$ 88,936,747</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (366,623)	\$ (242,855)	\$ (262,819)	\$ (1,231,672)	\$ (499,339)	\$ (529,123)
Food Service	8,100	27,438		218,688	340,707	139,402
Bookstores	263,740	252,629	237,171	1,761,864	476,877	585,724
Parking Authorities	20,717	(8,593)		(463,327)	(11,031)	(809)
Athletics				1,049,080	141,341	23,906
Other Auxiliary Enterprises	(17,046)	3,204	59,780	387,831	68,909	(174,627)
Total Excess (Deficit) of Revenues Over Expenditures & Transfers	<u>\$ (91,112)</u>	<u>\$ 31,823</u>	<u>\$ 34,132</u>	<u>\$ 1,722,464</u>	<u>\$ 517,464</u>	<u>\$ 44,473</u>

APPENDIX III
Exhibit A

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

	Actual 1992	Probable 1993	Proposed Budget 1994
REVENUES			
Football (See Schedule A)	\$ 9,465,429	\$ 8,970,000	\$ 9,210,000
Broadcasting and TV Football	2,022,888	1,869,000	1,780,000
Football Brochures	46,892	25,000	25,000
Basketball Games and Broadcasting	2,445,250	2,652,500	2,570,000
Basketball Brochures	1,701	2,500	1,500
SEC Bowls and SEC Distribution	505,505	989,883	875,000
Gifts for Grants—in—Aid	4,533,350	4,600,000	4,710,000
Varsity Inn	296,929	340,000	
Concessions, Prog. & T—Club Souvenirs	2,542,535	2,520,000	2,785,000
Sports Camp	389,144	415,557	425,000
Other Sports	65,754	110,000	110,000
Interest and Other Revenue	369,521	446,500	665,000
Total Revenues	<u>\$ 22,684,898</u>	<u>\$ 22,940,940</u>	<u>\$ 23,724,500</u>
EXPENDITURES AND TRANSFERS			
Sports Program	\$ 6,671,284	\$ 7,344,590	\$ 6,096,540
Administration	3,548,911	4,006,994	4,305,047
Welfare of Athletes	1,448,162	1,331,362	1,424,309
Other Projects	1,434,559	1,576,264	1,586,076
Physical Plant	1,150,338	1,193,000	1,277,858
Extraordinary Maintenance	324,650	1,350,000	1,125,000
Concessions and Programs	465,593	625,997	562,647
Sports Camp	350,498	406,392	398,117
Arena Extra Maintenance	579,658	525,000	525,000
Total Expenditures	<u>\$ 15,973,653</u>	<u>\$ 18,359,599</u>	<u>\$ 17,300,594</u>
MANDATORY TRANSFERS (IN)/OUT	3,601,594	3,850,000	4,800,000
NON—MANDATORY TRANSFERS (IN)/OUT	2,060,571	590,000	1,600,000
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 21,635,818</u>	<u>\$ 22,799,599</u>	<u>\$ 23,700,594</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS			
	\$ 1,049,080	\$ 141,341	\$ 23,906
Balance or (Deficit) at Beginning of Year	1,516,426	2,565,506	2,706,847
Balance of (Deficit) at End of Year	<u>\$ 2,565,506</u>	<u>\$ 2,706,847</u>	<u>\$ 2,730,753</u>

**APPENDIX III
Schedule A**

**THE UNIVERSITY OF TENNESSEE
Knoxville
Football Revenue**

	Actual 1992	Probable 1993	Proposed Budget 1994
Alabama	\$ 250,000	\$ 1,631,837 *	\$ 200,000
Arkansas		1,630,693 *	200,000
Auburn	1,638,484 *		
Cincinnati		1,636,247 *	
Duke			1,627,000 *
Florida	250,000	1,633,990 *	200,000
Georgia		200,000	1,627,000 *
Kentucky	175,000	1,637,561 *	200,000
Louisiana State		200,000	1,627,000 *
Louisiana Tech			1,627,000 *
Southwest Louisiana		1,634,721 *	
Louisville	200,000		1,627,000 *
Memphis State	1,651,593 *	250,000	
Mississippi State	1,641,400 *		
Mississippi	1,653,470 *		
Notre Dame	250,000		
South Carolina		200,000	1,627,000 *
UCLA	1,654,473 *		
Vanderbilt	1,686,862 *	200,000	1,627,000 *
Fiesta Bowl	998,520		
Hall of Fame Bowl		566,020	
Orange & White Game	20,145	34,522	
Undistributed Season Tickets	5,601 +	(19,313) +	
Total Gross Revenue	\$ 12,075,548	\$ 11,436,278	\$ 12,189,000
Less: Payments to Visiting Team	1,523,720	1,400,000	1,675,000
Amusement Tax	429,427	402,218	492,000
Sales Tax	656,972	664,060	812,000
TOTAL	\$ 9,465,429	\$ 8,970,000	\$ 9,210,000

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

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

APPENDIX III
Exhibit B

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

	Actual 1992	Probable 1993	Proposed Budget 1994
REVENUES			
General Funds	\$ 1,062,889	\$ 1,095,645	\$ 1,204,663
Football	295,855	416,500	416,500
Basketball	264,032	258,000	258,000
Wrestling	21,086	10,143	10,143
Women's Sports	34,548	9,618	9,618
Gifts	665,039	650,000	650,000
Advertising and Program Sales	26,755	86,700	85,500
Concessions	21,200	35,000	35,000
Student Fees	303,227	321,000	428,580
Special Events	107,042	127,300	127,300
Other Revenue	50,769	48,995	46,500
Total Revenues	<u>\$ 2,852,442</u>	<u>\$ 3,058,901</u>	<u>\$ 3,271,804</u>
EXPENDITURES			
Men's Sports Program	\$ 991,748	\$ 1,122,859	\$ 1,133,960
Women's Sports Program	166,051	180,528	219,941
Administration	283,032	254,662	264,142
Sports—Information	28,577	81,382	90,601
Sports—Medical	122,408	77,045	76,691
Sports—Security	7,048	3,000	3,000
Tutoring	56,919	62,043	63,528
Training	50,952	66,063	65,684
Grants—in—Aid (Men)	808,507	914,529	994,326
Grants—in—Aid (Women)	169,485	191,590	255,931
Advertising	29,303	11,200	10,000
Special Events	135,323	94,000	94,000
Awards	3,089		
Total Expenditures	<u>\$ 2,852,442</u>	<u>\$ 3,058,901</u>	<u>\$ 3,271,804</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS			
	<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 1992	Probable 1993	Proposed Budget 1994
REVENUES			
General Funds	\$ 1,091,133	\$ 1,165,562	\$ 1,254,000
NCAA Distribution		119,777	93,000
Men's Athletics	213,087	153,336	215,000
Women's Athletics	12,371	10,000	12,000
Athletic Gifts	90,523	101,523	131,000
Student Fees	441,037	475,000	496,000
Total Revenues	<u>\$ 1,848,151</u>	<u>\$ 2,025,198</u>	<u>\$ 2,201,000</u>
EXPENDITURES			
Men's Sports Program	\$ 590,183	\$ 602,937	\$ 590,000
Women's Sports Program	169,471	224,251	237,000
Men's Administration	134,362	62,032	146,000
Women's Administration	73,472	102,316	118,000
General Administration (a)	142,672	150,062	169,000
Grants-in-Aid (Men)	576,375	661,800	658,000
Grants-in-Aid (Women)	161,616	221,800	283,000
Total Expenditures	<u>\$ 1,848,151</u>	<u>\$ 2,025,198</u>	<u>\$ 2,201,000</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS			
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-1)

UT CHATTANOOGA		
Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) 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	\$ 799.00 *	\$ 799.00 *	\$ 837.00 *
- Graduate	1,043.00 *	1,043.00 *	1,093.00 *
TUITION - (additional for out-of-state students)	1,800.00	1,800.00	1,890.00

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

Undergraduate Students			
In-State			
Per semester hour or fraction thereof	72.00 *	72.00 *	72.00 *
Minimum Charge	144.00	144.00	72.00
Out-of-State			
Per semester hour or fraction thereof	204.00 *	204.00 *	204.00 *
Minimum Charge	408.00	408.00	204.00
Graduate Students			
In-State			
Per semester hour or fraction thereof	118.00 *	118.00 *	118.00 *
Minimum Charge	236.00	236.00	118.00
Out-of-State			
Per semester hour or fraction thereof	295.00 *	295.00 *	295.00 *
Minimum Charge	590.00	590.00	295.00
Contract Rate Per Hour	42.00	42.00	44.00
Individual Education Program (IEP)			
Undergraduate	42.00	42.00	44.00
Graduate	57.00	57.00	60.00
Activity Fee			
Full-time - Maximum	36.00	36.00	48.00
Part-time per semester hour	3.00	3.00	4.00

* The maintenance fee in both 1992-93 and 1993-94 include a \$48 Debt Service Fee per semester. Semester hour rates for both 1992-93 and 1993-94 include a \$4 Debt Service Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-2)

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

Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) Per Semester
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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	\$ 838.00	\$ 838.00	\$ 880.00
- Graduate	1,043.00	1,043.00	1,095.00

TUITION - (additional for out-of-state students)	1,800.00	1,800.00	1,890.00
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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	87.00

Out-of-State

Per semester hour or fraction thereof	220.00	220.00	231.00
Minimum Charge	440.00	440.00	231.00

Graduate Students

In-State

Per semester hour or fraction thereof	135.00	135.00	135.00
Minimum Charge	270.00	270.00	135.00

Out-of-State

Per semester hour or fraction thereof	316.00	316.00	332.00
Minimum Charge	632.00	632.00	332.00

UNIVERSITY PROGRAMS & SERVICES FEE

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

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

Programs & Services Fee - Summer Session	65.00 +	65.00 +
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Part-time students taking 8 semester hours or less + +

Rate per sem. hr.	- Summer Session, 1993	5.00	
	- Fall & Spring Semesters		8.00
	- Summer Session, 1994		5.00
Minimum Charge	- Summer Session, 1993	10.00	
	- Fall & Spring Semesters		16.00
	- Summer Session, 1994		10.00

+ The Program and Services Fee at the Space Institute is \$60 for the Fall and Spring semesters, and \$36 for Summer Sessions 1993 and 1994. Hourly rates are \$6 per semester hour, for the Fall and Spring semesters with a minimum charge of \$18 and \$6 per semester hour, for the Summer Session with a minimum charge of \$18.

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-3)

KNOXVILLE – COLLEGE OF LAW		
Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) Per Semester

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

College of Law

MAINTENANCE FEE

Fall and Spring Semesters	\$ 1,281.00		\$ 1,435.00
Summer Session, 1993		\$ 854.00	
Summer Session, 1994			957.00

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

Fall and Spring Semesters	2,064.00		2,312.00
Summer Session, 1993		1,377.00	
Summer Session, 1994			1,542.00

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	160.00
Minimum Charge	308.00	308.00	160.00

Out-of-State

Per semester hour or fraction thereof	372.00	372.00	417.00
Minimum Charge	744.00	744.00	417.00

UNIVERSITY PROGRAMS & SERVICES FEE

All law Students taking in excess of 8 semester hours.

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

Programs & Services Fee – Summer Session	65.00	65.00
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Part-time students taking 8 semester hours or less+ +

Rate per sem. hr.	– Summer Session, 1993	5.00	
	– Fall & Spring Semesters		8.00
	– Summer Session, 1994		5.00
Minimum Charge	– Summer Session, 1993	10.00	
	– Fall & Spring Semesters		16.00
	– Summer Session, 1994		10.00

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-4)

UT MARTIN		
Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) 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	\$ 829.00 *	\$ 829.00 *	\$ 870.00 *
- Graduate	1,050.00 *	1,050.00 *	1,103.00 *

TUITION - (additional for out-of-state students)	1,800.00	1,800.00	1,890.00
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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	69.00 *	69.00 *	73.00 *
Minimum Charge	69.00	69.00	73.00

Out-of-State

Per semester hour or fraction thereof	219.00 *	219.00 *	230.00 *
Minimum Charge	219.00	219.00	230.00

Graduate Students

In-State

Per semester hour or fraction thereof	117.00 *	117.00 *	123.00 *
Minimum Charge	117.00	117.00	123.00

Out-of-State

Per semester hour or fraction thereof	317.00 *	317.00 *	333.00 *
Minimum Charge	317.00	317.00	333.00

UNIVERSITY PROGRAMS & SERVICES FEE

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

Student Activity Fee	**	**	**
Debt Service Fee	35.00	35.00	35.00
Health Services Fee	None	None	None

Part-time students taking 11 semester hours or less

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

* The maintenance fee in 1992-93 includes a \$20 SGA sponsored Student Activity Fee per semester and other student services fees of \$34 per semester. Semester hour rates for 1992-93 include \$1.50 SGA sponsored Student Activity Fee and other student services fees of \$3.00 per semester. The maintenance fee in 1993-94 includes a \$21 SGA sponsored Student Activity Fee per semester and other student services fees of \$36 per semester. Semester hour rates for 1993-94 include a \$2.00 SGA sponsored Student Activity Fee and other student services fees of \$3.00 per semester.

** Included in Maintenance Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1993

APPENDIX IV
(IV-5)

UT, MEMPHIS		
	Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Per Semester
College of Graduate Health Sciences *(A)		
Maintenance Fee	\$ 1,086.00	\$ 1,140.00
Non-Resident Tuition	1,800.00	1,890.00
College of Medicine		
Regular Academic Program (Four Year)		
Maintenance Fee	4,054.00	4,257.00
Non-Resident Tuition	2,669.00	3,069.00
Optional Expanded Academic Program (Five Year) * (B)		
Maintenance Fee	3,268.00	3,431.00
Non-Resident Tuition	2,136.00	2,456.00
College of Dentistry		
Regular Academic Program (Four Year)		
Maintenance Fee	2,725.00	2,861.00
Non-Resident Tuition	2,669.00	3,069.00
Graduate		
Maintenance Fee	3,594.00	3,774.00
Non-Resident Tuition	3,557.00	4,091.00
Orthodontics		
Maintenance Fee	2,901.00	3,046.00
Non-Resident Tuition	2,846.00	3,273.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	1,644.00	1,726.00
Non-Resident Tuition	1,800.00	1,890.00
College of Nursing *(C)		
Undergraduate		
Regular Academic Program (Two Year)		
Maintenance Fee	842.00	884.00
Non-Resident Tuition	1,800.00	1,890.00
Accelerated Program		
Maintenance Fee	842.00	884.00
Non-Resident Tuition	1,800.00	1,890.00
Graduate *(D)		
Maintenance Fee	1,945.00	2,042.00
Non-Resident Tuition	1,800.00	1,890.00

* See NOTES on page (IV-10)

APPENDIX IV
(IV-6)

UT, MEMPHIS		
	Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Per Semester
College of Allied Health Sciences *(C)		
Medical Technology		
Maintenance Fee	\$ 843.00	\$ 885.00
Non-Resident Tuition	1,800.00	1,890.00
Cytotechnology		
Maintenance Fee	843.00	885.00
Non-Resident Tuition	1,800.00	1,890.00
Dental Hygiene		
Maintenance Fee	843.00	885.00
Non-Resident Tuition	1,800.00	1,890.00
Health Information Management *(E)		
Maintenance Fee	843.00	885.00
Non-Resident Tuition	1,800.00	1,890.00
Physical Therapy		
Maintenance Fee	843.00	885.00
Non-Resident Tuition	1,800.00	1,890.00
Physical Therapy - Graduate *(F)		
Maintenance Fee	1,121.00	1,177.00
Non-Resident Tuition	1,800.00	1,890.00
Occupational Therapy		
Maintenance Fee	843.00	885.00
Non-Resident Tuition	1,800.00	1,890.00

* See NOTES on page (IV-10)

**APPENDIX IV
(IV-7)**

UT, MEMPHIS

Present Rate (FY 1992-93) Per Sem. Hour	Proposed Rate (FY 1993-94) Per Sem. Hour
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College of Allied Health Sciences *(C)

Medical Technology

Resident Rate per Hour	\$ 71.00	\$ 75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00

Cytotechnology

Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00

Dental Hygiene

Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00

Health Information Management *(E)

Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00

Physical Therapy

Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00

Physical Therapy - Graduate *(F)

Resident Rate per Hour	140.00	147.00
Non-Resident Rate per Hour	225.00	236.00
Minimum Charge Resident	280.00	294.00
Minimum Charge Non-Resident	450.00	472.00

Occupational Therapy

Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	213.00	225.00
Minimum Charge Non-Resident	450.00	474.00

* See NOTES on page (IV-10)

APPENDIX IV
(IV-8)

UT, MEMPHIS

Present Rate (FY 1992-93) Per Sem. Hour	Proposed Rate (FY 1993-94) Per Sem. Hour
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College of Graduate Health Sciences		
Resident Rate per Hour	\$ 181.00	\$ 190.00
Non-Resident Rate per Hour	300.00	315.00
Minimum Charge Resident	362.00	380.00
Minimum Charge Non-Resident	600.00	630.00
College of Medicine		
Regular Academic Program (Four Year)		
Resident Rate per Hour	450.00	473.00
Non-Resident Rate per Hour	297.00	342.00
Minimum Charge Resident	900.00	946.00
Minimum Charge Non-Resident	594.00	684.00
Optional Expanded Academic Program (Five Year) *(B)		
Resident Rate per Hour	363.00	381.00
Non-Resident Rate per Hour	237.00	273.00
Minimum Charge Resident	726.00	762.00
Minimum Charge Non-Resident	474.00	546.00
College of Dentistry		
Regular Academic Program (Four Year)		
Resident Rate per Hour	303.00	318.00
Non-Resident Rate per Hour	297.00	342.00
Minimum Charge Resident	606.00	636.00
Minimum Charge Non-Resident	594.00	684.00
Graduate		
Resident Rate per Hour	399.00	419.00
Non-Resident Rate per Hour	396.00	455.00
Minimum Charge Resident	798.00	838.00
Minimum Charge Non-Resident	792.00	910.00
Orthodontics		
Resident Rate per Hour	322.00	338.00
Non-Resident Rate per Hour	316.00	363.00
Minimum Charge Resident	644.00	676.00
Minimum Charge Non-Resident	632.00	726.00

* See NOTES on page (IV-10)

APPENDIX IV
(IV-9)

UT, MEMPHIS

Present Rate (FY 1992-93) Per Sem. Hour	Proposed Rate (FY 1993-94) Per Sem. Hour
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College of Pharmacy

Graduate Doctor of Pharmacy

Resident Rate per Hour	\$ 183.00	\$ 192.00
Non-Resident Rate per Hour	200.00	210.00
Minimum Charge Resident	366.00	384.00
Minimum Charge Non-Resident	400.00	420.00

College of Nursing *(C)

Resident Rate per Hour	71.00	75.00
Non-Resident Rate per Hour	150.00	158.00
Minimum Charge Resident	142.00	150.00
Minimum Charge Non-Resident	300.00	316.00

Graduate

Resident Rate per Hour	216.00	227.00
Non-Resident Rate per Hour	200.00	210.00
Minimum Charge Resident	432.00	454.00
Minimum Charge Non-Resident	400.00	420.00

Other Fees

Microscope Fees per Semester	52.50	52.50
Student Health Insurance Fees per Semester (Optional)	357.00	385.00

* See NOTES on page (IV-10)

APPENDIX IV
(IV-10)

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

Resident Rate:	Per hour	\$	190.00
Resident Rate:	Per term		760.00
Non-Resident Rate:	Per hour		315.00
Non-Resident Rate:	Per term		1,260.00

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

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

Resident Rate:	Per hour	\$	56.00
Resident Rate:	Per term		504.00
Non-Resident Rate:	Per hour		140.00
Non-Resident Rate:	Per term		1,260.00

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

Resident Rate:	Per hour	\$	227.00
Resident Rate:	Per term		1,362.00
Non-Resident Rate:	Per hour		210.00
Non-Resident Rate:	Per term		1,260.00

Note E – The College of Allied Health Sciences Program in Health Information Management was formerly called Medical Records Administration.

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Fall Term, 1993

APPENDIX IV
(IV-11)

COLLEGE OF VETERINARY MEDICINE

Present Rate (FY 1992-93) Per Semester	Proposed Rate (FY 1993-94) Sum. Ses. 1993	Proposed Rate (FY 1993-94) Per Semester
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University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:

MAINTENANCE FEE – Undergraduate

Fall and Spring Semesters	\$ 1,822.00	\$ 2,004.00
Summer Session, 1993	\$ 1,822.00	
Summer Session, 1994		2,004.00

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

Fall and Spring Semesters	2,064.00	2,477.00
Summer Session, 1993	2,064.00	
Summer Session, 1994		2,447.00

UNIVERSITY PROGRAMS & SERVICES FEE

Fall and Spring Semesters	111.00	111.00
Summer Rate, 1993	65.00	
Summer Rate, 1994		65.00

INDEPENDENT STUDY

Present Rate (FY 1992-93) Per Course	Proposed Rate (FY 1993-94) Per Course
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CORRESPONDENCE FEES

Semester Hour Courses

1 Semester Hour	\$ 69.00	\$ 73.00
2 Semester Hours	138.00	146.00
3 Semester Hours	207.00	219.00
4 Semester Hours	276.00	292.00

DISABLED/ELDERLY PERSONS UNDER
TENNESSEE CODE 49-3251

Present Rate (FY 1992-93)	Proposed Rate (FY 1993-94)
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SERVICE FEES

Courses for Credit

Per Quarter Hour	\$ 5.00	\$ 5.00
Maximum Fee Per Quarter	50.00	50.00
Per Semester Hour	7.50	7.50
Maximum Fee Per Semester	75.00	75.00

Audit Courses	No Charge	No Charge
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APPENDIX V
Appropriations

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

<u>Distribution</u>	<u>Actual 1992 Appropriation</u>	<u>Probable 1993 Appropriation</u>	<u>Proposed 1994 Appropriation</u>
	(A)	(B)	(C)
UT Chattanooga	\$ 24,463,300	\$ 27,263,300	\$ 28,854,400
UT Knoxville	115,717,700	128,110,200	133,541,200
UT Martin	19,065,600	21,193,900	22,446,700
UT Space Institute	4,210,400	4,868,700	5,070,800
UT, Memphis			
Other Specialized Units	\$ 37,564,600	\$ 41,223,200	\$ 42,556,500
College of Medicine Units	25,154,000	27,488,700	28,991,200
Family Medicine Units	2,585,200	2,978,700	3,303,400
Total UT, Memphis	\$ 65,303,800	\$ 71,690,600	\$ 74,851,100
Agricultural Experiment Station	14,268,800	15,899,000	16,425,500
Agricultural Extension Service	16,510,500	18,060,300	18,880,200
Veterinary Medicine	8,674,300	9,663,700	10,028,600
Institute for Public Service	3,347,300	3,742,500	3,798,600
Municipal Technical Adv. Service	939,700	990,400	1,045,500
County Technical Asst. Service	703,600	756,600	800,400
University-wide Administration	1,941,100		
Total State Appropriations	<u>\$ 275,146,100</u>	<u>\$ 304,187,300</u>	<u>\$ 317,745,300</u>

- (A) 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.
- (B) Does not include \$8,610,100 appropriated to UT institutions in FY 1992-93 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1992-93.
- (C) Does not include \$8,608,500 appropriated to UT institutions in FY 1993-94 for Centers of Excellence. There was no appropriation for Chairs of Excellence in FY 1993-94.

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1992, 1993, and 1994

Footnotes are arranged numerically by entity:

CHATTANOOGA

1. The University program and service fee increased from \$3 to \$4 per hour and from \$36 to \$48 maximum effective Fall 1993.
2. Reflects the reduction of projected indirect income to be received by the University.
3. Contains allocation of one-time resources from prior year unexpended funds.
4. The FY 1991-92 expenditures contained one-time items not duplicated in FY 1992-93.
5. One-time transfer to cover loans made during FY 1991-92.
6. Reflects the one-time removal of replacement funds for telephone equipment.
7. The University entered into a contract for management of food service operations on the campus with Marriot Management Services.
8. The University entered into a contract for management of bookstore operations on the campus with Barnes and Nobles.
9. Reflects salary increases in January 1993 and additional personnel associated with program growth.
10. Cost of stipend increases and program growth.
11. Transfer of funds from object code 18 to 14.
12. Fund student salary increase effective January 1, 1993 and reallocation of resources to support student employment.
13. Program discontinued.
14. Provide funds to support faculty and staff development.
15. Telecommunications has been incurring and charging expenses to departments under object code 35, Communications, with recoveries being recorded in object code 48, Service Department Credits. In the future, these recoveries will be charged to object code 35, Communications.

Chattanooga Cont.

16. Allocation of scholarships to meet NCAA Division I regulations and program costs increases.

KNOXVILLE

1. Reflects \$1,706,738 decrease in Management Development Center revenue.
2. Includes \$245,000 increase in indirect cost recoveries from Private Gifts, Grants, and Contracts.
3. Includes \$300,000 increase in Conference Center revenue.
4. Original 1993-94 budget does not reflect Research Incentive Funds provided in October each year.
5. Includes a \$794,646 expenditure increase in State Testing and Evaluation Center and a \$294,420 expenditure increase in Conference Center.
6. Includes \$1,245,367 increased funding for Libraries for Original Budget FY 1992-93 over Actual FY 1991-92. The Probable FY 1992-93 expenditures include \$828,255 carryover for Libraries of FY 1991-92 funds.
7. Reflects decline in Computing Center and Telephone Services debt service transfers.
8. Reflects reduction in non-mandatory debt service transfers from Actual 1991-92 when transfer was made to compete line-of-credit repayment.
9. Includes new positions in Financial Aid and the Development Office.
10. Includes additional funds for FY 1992-93 and FY 1993-94 for enhancing the summer programs.
11. The Probable FY 1992-93 expenditures include \$44,000 carryover of FY 1991-92 funds.
12. The FY 1992-93 expenditures include increased travel for faculty and staff to attend professional meetings.
13. Includes reduction in rental payments due to purchase of Conference Center building on July 1, 1992.
14. Includes increase in public liability and automobile loss liability insurance.
15. Includes \$795,000 increase in Physical Plant recoveries from special projects conducted for other University departments, and decreased activity in Conferences (\$640,000) and Management Development Program (\$390,000).

Knoxville Cont.

16. Includes contingency fund for program adjustments to be allocated during the year.
17. FY 1992-93 includes special equipment funding from the State Appropriations.
18. Actual FY 1991-92 included transfer for partial funding of new parking garage.

MARTIN

1. Reflects five percent increase in fee rate and increase in enrollment.
2. Reflects a reduction in International Student Fees from the Intensive English Language Program due to enrollment decline as a result of the world recession.
3. Reflects midyear adjustments, including funds for midyear salary increase.
4. Reflects a reduction in the Pell Administrative Allowance.
5. Reflects a decrease in Miscellaneous Income.
6. Reflects restoration of operating budgets for instructional units.
7. The research function on the original budget includes only the basic operating budget for the Research Office. As instructional units identify and fund research projects during the year, the funding and the expenses are transferred to the research function.
8. Reflects increased TV sports promotion and camps and special program activity.
9. Reflects decreases that were part of the FY 1991-92 budget reduction including reduced funding for the Computer Center, Library, Faculty Development, and University Museum. Also, includes decrease in related Program Adjustment account.
10. Reflects restoration of operating budgets for academic support units and contingency funds set aside in the Program Adjustment account.
11. Includes funding for Hepatitis B vaccinations and an increase in Development activities in preparation for the University's 200th anniversary capital campaign.
12. Includes a significant increase in the Group Hospitalization insurance rate.
13. Includes increased Capital Outlay expenditures and Library relocation expenses associated with the Library renovation project.
14. Includes an increase in Grant-in-Aid associated with OVC membership and an increase in College Work Study Program Matching because partial waiver of match was discontinued.
15. Includes debt service for the new UTM Children's Center and new computer mainframe.

Martin Cont.

16. Housing occupancy rate higher due to increased enrollment resulted in an increase in indebtedness funds. Also, Parking Authority surplus reserved for renewal and replacement of parking lots. FY 1992-93 and FY 1993-94 operating budgets reflect increased enrollment.
17. In addition to the midyear salary increases, FY 1992-93 Administrative and Professional salaries have increased because of the restoration of Freshmen Studies advising compensation, the employment of a second psychologist in the Student Counseling Center, and the employment of a track coach for Women's Athletics.
18. Includes professor equity funds.
19. In addition to the midyear salary increases, FY 1992-93 GTA, GA, and GRA salaries increased from assistantship funds added on a one-time basis in Business Administration and Development for capital campaign purposes, in Other Race Student Recruitment to attract minority graduate students, and in Educational Studies and Biological Sciences to meet laboratory instruction needs.
20. Reflects additional sections offered based on increased enrollment expectations.
21. Includes increase in maximum longevity compensation and new non-exempt positions in the Development Office for capital campaign purposes, in the Financial Aid office for new federal regulation compliance purposes, in the Library to meet needs associated with the relocation of the Library during the renovation project, and in the Nursing department for accreditation purposes. In addition, some positions previously budgeted incorrectly in other objects codes have been transferred to object code 16.
22. Includes student employment for Library relocation purposes and increased student employment for custodial purposes.
23. Includes restoration of operating budgets for instructional units and contingency funds for program adjustments to be allocated during the year.
24. Reflects the allocation of contingency funds.
25. Includes reallocation of Telecommunications budget to better reflect actual expenditures.
26. Includes Capital Outlay expenditure increase, Computer Center and Electronic and Computer Maintenance expenditure increase, and University Center lobby renovation expenditures.
27. Reflects the allocation of contingency funds and a decrease in Capital Outlay expenditures.
28. Includes OVC conference dues and pro-rata share of OVC fund balance.

Martin Cont.

29. Reflects one-time nature of pro-rata share of OVC fund balance paid in FY 1992-93. Also, reallocation of Intensive English budget with respect to goal of new building construction reduces object code 37.
30. Reflects increase NDSL Matching and Athletic Scholarships. Also, indicates funding for new State Employee Dependent Fee Waiver was budgeted in object code 43, Awards, rather than object code 44, Grants and Subsidies.
31. Correction of an accounts payable included a large credit to object code 36 which reduced the net expenditures for FY 1991-92.

SPACE INSTITUTE

1. Reflects a reduction in fees from students in Short Courses.
2. Reflects a reduction in Indirect Cost recoveries from the MHD Contract with the Dept. of Energy.
3. Reflects the termination of the one state contract active in FY 1990-91. No new state contracts are expected.
4. Reflects an increase in Indirect Cost recovery from contracts with CSTAR.
5. Reflects moving the Tuition Assistance Account from Instruction to Scholarships and Fellowships.
6. The Research Administration and Proposal Preparation accounts were moved from Academic Support to Research.
7. Reflects a reduction of expenditures in Technology Transfer.
8. Reflects a reduction in expenditures for Conferences & Seminars.
9. Reflects having a Vice President for UTSI for a full year and establishing an office for Alumni and Development.
10. Reflects an increase in charges from the University-wide Administration.
11. Reflects having a Vice President for UTSI for a full year and employing a Director for Alumni and Development.
12. Reflects an increase in the number of GRA's supported from general funds in FY 1992-93 and a reduction back to FY 1991-92 levels in FY 1993-94.
13. Reflects the addition of one Fellowship in the Minority Graduate Fellowship Program.

Space Institute Cont.

14. Reflects an increase in staff benefits.
15. Reflects a reduction of Printing costs for FY 1992-93 and then a partial recovery of that reduction in FY 1993-94.
16. Reflects a delay in the installation of a new telephone system in FY 1992-93 and then the savings of this new system in FY 1993-94.
17. Deferred maintenance expenditures in FY 1992-93 are included in FY 1993-94 maintenance costs.
18. Reflects a significant rise in Computer Services for FY 1992-93 by the Applied Physics Group and then a reduction of these services in FY 1993-94.
19. Reflects the extended rental in FY 1992-93 of the telephone switch that is being replaced and the removal of this rental cost in FY 1993-94.
20. Includes short course faculty incentives.
21. Reflects a reduction in recoveries for computer charges.
22. Reflects the additional expenditure of \$306,000 for equipment in FY 1992-93. This was made possible because of \$153,000 in state equipment funds which were matched by UTSI. In FY 1993-94, the equipment fund of \$153,000 will not be provided by the state thus causing the reduction for FY 1993-94.
23. Reflects a very high volume of personal computer sales in FY 1992-93. The sales volume is expected to return to FY 1991-92 levels in FY 1993-94.

MEMPHIS - OTHER SPECIALIZED UNITS

1. Reflects increase in maintenance fee rate and student enrollment.
2. Actual 1991-92 includes \$429,762 UPF Forensic Service revenue which was changed to an expenditure recovery account in FY 1992-93.
3. Reflects increase in revenue for CEC-Knoxville.
4. Includes the new Marmoset Research Center at Knoxville.
5. Reflects additional support for the Library and increased activity in the Dental Clinics.
6. Reflects growth in the Development and fund raising area and expansion of the campus police for employee security.
7. Reflects decrease in short-term debt.

MOSU Cont.

8. FY 1992-93 includes \$554,000 reserve for transfer to Plant Funds for grant matching.
9. Reflects increase in the graduate program.
10. Reflects increase in number of student employees in the Fitness Center and Dental Operatory.
11. Reflects restoration of travel budget.
12. FY 1992-93 includes \$900,000 estimated expense in O&M directed work.
13. FY 1991-92 includes \$121,000 restricted cost sharing by the College of Pharmacy.
14. FY 1992-93 reflects one-time equipment appropriation.

COLLEGE OF MEDICINE UNITS

1. Reflects increase in maintenance fee rate and student enrollment.
2. FY 1991-92 reflects a portion of the Hospital contract being paid to UTMG. FY 1992-93 and FY 1993-94 reflect increased services to the Med Hospital.
3. FY 1991-92 reflects payment by UTMG of the Hospital contract revenue. In FY 1992-93 payments are reflected as a recovery to expenditures.
4. Reflects decrease in training support for McHarry students.
5. Reflects increased continuing education program and realignment of a portion of the Provost Office and Medicine Admission Office from MOSU to COMU.
6. Reflects new program, Med Services-Psychiatry, and expansion of the CEC-Knoxville clearing programs.
7. Reflects restoration of travel budget.
8. Reflects cost sharing for Centers of Excellence.
9. FY 1992-93 reflects one-time equipment appropriation.

FAMILY MEDICINE UNITS

1. FY 1992-93 and FY 1993-94 reflect increase in patient care activities.
2. FY 1991-92 includes \$80,000 transfer to Plant Funds.
3. FY 1991-92 reflects new equipment required for expansion of the St. Francis and Healthplex Centers.

AGRICULTURAL EXPERIMENT STATION

1. Reflects an anticipated continuation of grant and contract growth.
2. In FY 1992-93, the expenditure function of the Experiment Station administration accounts was changed from Institutional Support to Academic Support. This reclassification is in accordance with NACUBO's (National Association of College and University Business Officers) guidelines.
3. Reflects an increase in University-wide Administration support charges.
4. Reductions reflect reduced equipment funding and reductions needed as a result of resource reallocation.

AGRICULTURAL EXTENSION SERVICE

1. FY 1991-92 revenue was abnormally high because soil testing fees were increased to recover costs and UT NEXT DOOR program was initiated.
2. In FY 1992-93, the expenditure function of the administrative accounts was changed from Institutional Support to Public Service. This reclassification is in accordance with NACUBO's guidelines.
3. FY 1992-93 and FY 1993-94 reflect increases for purchase of equipment including a new computer system for the Soil Testing Lab in Nashville.
4. Reflects an increase in health insurance cost of 20% effective 7/1/92.
5. FY 1992-93 reflects the employment of temporary personnel for program support.
6. Reflects restoration of travel and printing needed for effective program delivery.
7. Increased costs due to placement of UT Motor Pool cars for official use in each of our five district offices and our professional staff located in Jackson and Nashville.
8. FY 1992-93 reflects the cost of installation of E-Mail system and satellite downlinks at five locations.
9. FY 1992-93 includes the remodeling of the Home Economics Department.
10. FY 1992-93 and FY 1993-94 reflect increased use of the Agricultural Campus Print Shop resulting in increased operating costs which are offset by recoveries from various Institute of Agriculture units.
11. Reflects one-time administrative expense.
12. FY 1992-93 reflects restoration for program support and upgrading of computer and printing equipment.

VETERINARY MEDICINE

1. Increase primarily due to Center of Excellence matching and annual telephone costs.
2. FY 1992-93 reflects the establishment of a separate account in Institutional Support for the Institute of Agriculture headquarter administration cost. These costs were previously reported in Academic Support.
3. Reflects an increase in CVM percent of Institute of Agriculture administration cost due to a 1992 cost study.
4. During FY 1992-93 new service centers for clinical services were established and existing clinical laboratories were reclassified to service departments. This reclassified various salaries from academic to administrative and professional. It also increased service department recoveries and contractual and special services charges.
5. FY 1993-94 reflects graduate student positions that were not filled in FY 1992-93.
6. FY 1993-94 biweekly budget reflects new desegregation program for student recruitment.
7. Increase due to planned restoration of travel due to previous budget constraints.
8. The College has several large maintenance items that must be done in FY 1993-94 including the purchase of another heat wheel and rebuilding a chiller.
9. Increase due to planned restoration of supplies due to previous budget constraints.
10. No equipment purchases are planned in FY 1993-94 due to budget constraints.

INSTITUTE OF PUBLIC SERVICE

1. Reflects indirect cost recoveries from Department of Defense contract.
2. FY 1992-93 reflects a decrease in indirect cost recoveries from Tenn. Dept. of Environment and Conservation. None are expected in FY 1993-94.
3. Reflects increase in Center for Telecommunications and Video and Radio center sales to clients outside the University.
4. Outside sales estimates are reduced for FY 1993-94 due to anticipated heavy workload within the University community.
5. Reflects increase in training revenues expected by Center for Industrial Services, Center for Government Training and UT Video Network.
6. Reflects slow down in programs due to anticipated 25% reduction in state funding.
7. In addition to increased revenues, IPS used one-time funds to purchase needed equipment,

IPS Cont.

establish a video network with smart classroom capabilities, and supported a major Solid Waste effort.

8. Reflects normal increases in rates plus an anticipated increase in insurance rates.
9. Decrease reflects a one-time transfer to plant funds in FY 1991-92.
10. Reflects change in system charge distribution due to latest cost study, telecommunications network data line cost and CGT lease support.
11. Reflects the addition of two staff positions transferred to IPS from University-wide Administration.
12. Reflects the addition of one FTE in CTV.
13. Reflects full employment and release of travel restrictions.
14. Reflects one-time recoveries from WUOT Gift Fund in FY 1992-93, not continued in FY 1993-94.
15. Reflects start-up cost of network infrastructure not required in FY 1993-94.
16. Reflects cost associated with establishing Local Area Networks in IPS offices.
17. Reflects normal rent increases and increased cost of renting outside facilities for training programs by CIS/CGT.
18. Reflects new rental property for the Center for Government Training in Nashville.
19. Reflects increased cost sharing required for Department of Defense, Law Enforcement Satellite Academy of Tennessee and Solid Waste programs.
20. Reflects Solid Waste efforts for FY 1993-94 covered by state contract.
21. Reflects video network cost, smart classroom cost, and furniture requirements for Center for Government Training relocation in Nashville.
22. Reflects use of one-time funds not continued in FY 1993-94.

MTAS

1. Reflects finalization of EPA contract.
2. Reflects sale of publications and other miscellaneous income.
3. Reflects filling vacant positions and one additional FTE in codes formerly on contract.

MTAS Cont.

4. Reflects normal rate adjustments and anticipated insurance increase.
5. In addition to salary increases, reflects municipal code support.
6. In FY 1992-93, reflects use of students/hourly employees to work in the library and in support of field staff due to vacancies.
7. Reflects full staffing and release of travel restrictions for professional development.
8. Reflects full staffing.
9. Reflects filling West Tenn. Municipal Consultant position.
10. Reflects communication cost associated with local and statewide networks.
11. Reflects contract for codes support in FY 1992-93 which is now included in object code 16 in order to comply with Fair Labor Standards Act.
12. Reflects addition of field office in Johnson City, Tennessee.
13. Reflects support of solid waste and waste water grant efforts.
14. Reflects recovery from Tennessee Department of Environment and Conservation Wastewater Grant.
15. Reflects increased funds to support special studies requested by cities from time to time.
16. Reflects use of one-time funds to purchase office furniture, computer equipment, and to complete LAN connections to Jackson Regional Office in FY 1992-93.
17. Reflects purchase of legal volumes for attorneys in Nashville and Jackson.

CTAS

1. Reflects use of hourly workers to assist legal staff with backlog during legislative sessions.
2. Reflects increased cost due to lifting of restrictions on out-of-state travel and hiring of replacement position.
3. Decrease in motor vehicle cost due to two employees being on leave of absence in FY 1992-93 and termination of Executive Director.
4. Reflects additional cost for recruiting and memberships to NIMLO and Bureau of National Affairs.
5. Reflects decrease in recruiting cost for FY 1993-94.

CTAS Cont.

6. Reflects computer upgrades and completion of Local Area Network started in FY 1991-92.
7. Reflects cost cutting measures for purchasing supplies.
8. Reflects the loss of several staff positions in FY 1992-93 which resulted in less use of other University departments for services.
9. Reflects return to full staffing for FY 1993-94.

UNIVERSITY-WIDE ADMINISTRATION

1. Actual 1991-92 reflects Indicia Licensing revenue of \$610,000 on the revenue side of the budget and offsetting transfers to the campuses on the expenditures and transfers side of the budget. Probable 1992-93 and the Proposed Budget for 1994 are accounted for differently with anticipated revenues netted as a recovery on the expenditures and transfers side of the budget. Since revenues and transfers vary considerably from year to year and are always a wash, it is budgeted in this fashion so that other operating revenues will not be distorted.
2. Reflects anticipated decline in interest income from \$8.5 million in 1992 to \$7.0 million in 1993 and 1994.
3. Reflects the change in systems support charges whereby appropriated funds included in campus/unit appropriations for the benefit of system operations are recovered. Also reflects incoming transfers from prior year accumulated fund balance to fund Capital Campaign and Bicentennial costs.
4. Reflects nonrecurring cost attributable to Capital Campaign and UT Bicentennial.
5. Reflects reinstatement of auto and public liability insurance costs which were funded from state reserves in 1992 and 1993.

MEDICAL CENTER AT KNOXVILLE

1. The state replaced the licensure fee with the services tax to fund the Medicaid program. Also, Probable 1992-93 includes debt service payments which will be closed out at year-end.
2. Services tax will expire January 1, 1994.
3. In FY 1991-92 transferred \$5,000,000 from operating funds to funded depreciation.
4. Contract for management of physicians' group was not in place for all of FY 1991-92.
5. Reflects increase in number of faculty with administrative services agreements. Also, Hospital began paying for medical insurance for residents in FY 1992-93.

Medical Center Cont.

6. Difference due to change in funding methodology for state Medicaid program via enactment of hospital services tax.

WILLIAM F. BOWLD HOSPITAL

1. Hospital experienced increased need for equipment during FY 1992-93.
2. Purchases of replacement equipment expected to decrease in FY 1993-94.
3. During FY 1992-93, the Hospital paid Medicaid Services Tax in excess of \$2,000,000.
4. Projected increase for FY 1993-94 reflects budgeted increase in average patient days from 65 to 70 and an increase in patient charges of 5%.
5. In FY 1993-94, the Medicaid Services Reimbursement should be eliminated. This will result in an increase in Medicaid Allowance.
6. In FY 1993-94, the Medicaid Services Tax should be eliminated.
7. FY 1992-93 Probable expenditures reflect increased use of nursing agency.
8. FY 1993-94 budget reflects increase in Ancillary services due to increase in Pharmacy Goods for Resale and in price increase to Bowld Hospital from the Med for Radiological Services.
9. FY 1992-93 Probable expenditures reflect increase due to age of building.
10. FY 1993-94 budget increase due to increase of cost of kidneys from organ procurement organization.

