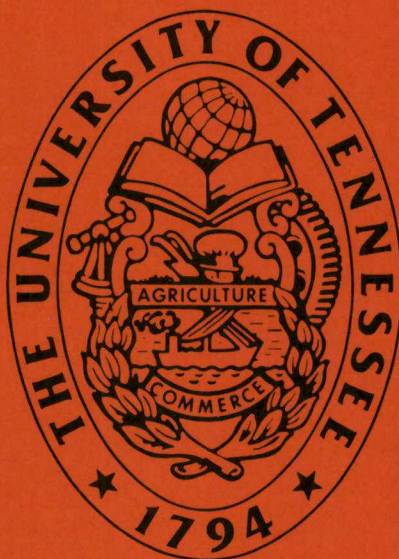


The University of Tennessee
BUDGET DOCUMENT
Fiscal Year 1988-89



Submitted to the Board of Trustees
Annual Meeting, 1988

THE UNIVERSITY OF TENNESSEE
June 1988

University-Wide Administration

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TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
Budget Message	1
UNRESTRICTED CURRENT FUNDS	
Exhibit A - Budget Summary	5
Exhibit B - Budget Summary by Major Budget Entity	6
Exhibit C - Budgeted Expenditures & Transfers by Object Classifications	
Schedule 1 - Educational and General	13
Schedule 2 - Auxiliary Enterprises	19
Schedule 3 - Hospitals Funds	21
Exhibit D - Sources & Uses of Total Resources for FY 1988-89	23
Exhibit E - Sources & Uses of Increased Resources	24
APPENDICES	
I. Hospitals Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers	25
II. Auxiliary Enterprises Funds	
Exhibit A - Budget Summary	26
Exhibit B - Budget Summary by Major Budget Entity	27
III. Department of Athletics & Related Funds	
Exhibit A - Summary of Revenues, Expenditures and Transfers, Knoxville	30
Schedule A - Football Revenue, Knoxville	31
Exhibit B - Summary of Revenues, Expenditures and Transfers, Chattanooga	32
Exhibit C - Summary of Revenues, Expenditures and Transfers, Martin	33
IV. Schedule of Proposed Fee Revisions	34
V. Summary of State Appropriations	43
Notes to Exhibits, Schedules and Appendices	44

THE UNIVERSITY OF TENNESSEE
Office of the President
June 16, 1988

Board of Trustees
The University of Tennessee
Knoxville, Tennessee

Ladies and Gentlemen:

Transmitted herewith are the proposed budgets for the instructional campuses and other budgetary units of The University of Tennessee for Fiscal Year 1988-89. These budgets reflect the proposed uses of Unrestricted Current Funds to support Educational and General programs, Auxiliary Enterprises (including the UT Knoxville Department of Athletics), the UT Medical Center at Knoxville, and the William F. Bowld Hospital in Memphis for the period from July 1, 1988 through June 30, 1989. These budgets were prepared in accordance with provisions set forth in the 1988 Appropriations Act and guidelines established by the Tennessee Higher Education Commission. They have been studied carefully and are the result of program analyses on the part of academic and administrative personnel at all levels. Having reviewed these budgets, I submit and recommend them for your approval.

As in previous years, the State appropriations for The University of Tennessee have been set out in detail by the General Assembly. Details of the appropriations for the various campuses and units for the 1986-87, 1987-88 and 1988-89 fiscal years are presented in the "Summary of State Appropriations" on page 2 of this letter.

In reviewing these budgets, please note that they reflect a \$23.6 million or 9.1 percent increase in basic direct State appropriations for the coming fiscal year. This increase, plus an estimated \$2.7 million net increase in other revenues, including the previously approved increases in student fees as set forth in Appendix IV, will provide some \$26.3 million in new Educational and General (E&G) funds. These new E&G funds together with an estimated \$19.3 million increase in revenues from Auxiliary Enterprises and Hospitals bring the total increase in funds for the University to \$45.6 million for the 1988-89 fiscal year.

The increase in basic State support for 1988-89 together with the new funds generated internally will permit the University to fund salary increases for faculty and staff, meet the anticipated increases in fixed costs, and make modest improvements in some areas. For faculty, the average salary increase will be 4.8 percent; for clerical and supporting staff 5.9 percent, and for administrative personnel the average increase will be 4.0 percent. In addition to these increases, longevity pay for faculty and staff has been increased from \$95 per year of eligible service with a maximum of 19 years or \$1,805 to \$100 per year with a maximum of 20 years or \$2,000.

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

Distribution	Actual 1987 Appropriation	Probable 1988 Appropriation	Original 1989 Appropriation
	(A)	(B)	(C)
UT Chattanooga	\$ 22,205,000	\$ 22,897,000	\$ 25,021,000
UT Knoxville	104,356,000	109,209,000	119,640,000
UT Martin	17,352,500 (D)	18,003,000	19,454,000
UT Space Institute	3,177,000	3,481,000	4,309,000
UT, Memphis			
Other Specialized Units	\$ 33,491,000	\$ 35,522,000	\$ 38,142,000
College of Medicine Units	22,289,000	24,182,000	26,476,000
Family Medicine Units	2,621,000	2,897,000	3,039,000
Total UT, Memphis	<u>\$ 58,401,000</u>	<u>\$ 62,601,000</u>	<u>\$ 67,657,000</u>
Agricultural Experiment Station	11,850,000	12,817,000	14,270,000
Agricultural Extension Service	15,095,750 (E)	15,806,000	16,866,000
Veterinary Medicine	7,625,000	8,305,000	9,051,000
Institute for Public Service	2,108,800	2,033,000	2,100,000
Municipal Technical Adv. Service	892,000	878,000	947,000
County Technical Asst. Service	638,000	629,000	673,000
Continuing Education	1,283,000	1,249,000	1,433,000
University-wide Administration	2,018,000	1,937,000	2,027,000
 Total State Appropriations	 <u><u>\$247,002,050</u></u>	 <u><u>\$259,845,000</u></u>	 <u><u>\$283,448,000</u></u>

(A) Does not include \$10,400,876 appropriated to UT institutions in FY 1986-87 for Centers of Excellence nor \$273,231 appropriated to UT institutions for programs in Undergraduate Excellence nor UT's portion of an additional \$15,000,000 endowment appropriated for Chairs of Excellence in 1986-87.

(B) Does not include \$8,113,974 appropriated to UT institutions in FY 1987-88 for Centers of Excellence. There were no 1987-88 appropriations for Undergraduate Excellence nor Chairs of Excellence.

(C) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1987-88.

(D) Includes \$51,500 in nonrecurring funds for the Reelfoot Lake Research Facility.

(E) Includes \$50,000 in nonrecurring funds to complete the Agricultural Museum at Milan.

In addition to the \$23.6 million increase in basic State appropriations, the 1988 General Assembly appropriated \$19.3 million for continuation of the Centers of Excellence at both UT and State Board of Regents institutions. To receive these funds, campuses and units must provide from private gifts, grants, contracts, or from internal resource allocations \$1.00 for each \$2.00 in State support. UT's share of the Centers of Excellence funds is expected to be approximately \$9,915,000. The funds necessary to meet the matching requirement on UT's share are set aside in these budgets.

Included in the State appropriations for the first time in 1988-89 is UT's share of \$10,000,000 for improvements and upgrading of teaching and research equipment. This is the first year allocation of a new, continuing program proposed by the Tennessee Higher Education Commission and Governor McWherter to systematically evaluate and upgrade equipment at higher education institutions in Tennessee to state-of-the-art status. The University of Tennessee's supplemental equipment appropriation is \$4,575,000. There is a requirement for the institutions to match these equipment funds on a dollar-for-dollar basis. The supplemental equipment appropriation and the required matching funds are provided for in the budgets presented herein.

Not included in these budgets are additional undetermined amounts of federal funds which are expected to come to the University as grants or contracts under the many programs of federal participation. Some of these grants require that matching funds be provided by the University. Necessary allowances have been made from University funds to provide for this matching. Each of these grants and contracts will be budgeted separately.

The Unrestricted Current Funds budget for Educational and General activities and Auxiliary Enterprises, as presented herein, calls for expenditures and transfers totaling \$494,080,127. The proposed expenditures and transfers exceed the budgeted revenues by \$1,362,544. This excess is to be financed from existing reserves and represents expenditures of a non-recurring nature.

The Auxiliary Enterprises Funds budget which includes all bookstores, food service facilities, residence halls and apartments, and the UT Knoxville Department of Athletics accounts for \$74,343,340 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 Athletics are self-supporting operations and their budgets are presented as appendices to the Budget Document. The UTK Department of Athletics is supported primarily by revenues from gate receipts, gifts from outside donors, and concessions. The Medical Center and Bowld Hospital are supported by income from patient care activities.

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

1. The budgets presented herein be adopted with the understanding that, should the General Assembly or the Department of Finance and Administration alter the 1988-89 appropriations or should changes in estimated resources require, the budgets will be modified accordingly so that expenditures will not exceed available resources.
2. The existing and previously approved fee and tuition schedules be readopted for 1988-89.
3. Any remaining balance of Current Funds be considered as a reserve for contingencies to be used to:
 - a. Employ additional staff where enrollment and reorganizational requirements warrant;
 - b. Increase operating appropriations of departments where changing conditions during the year necessitate additional funds;
 - c. Make salary adjustments for key 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,


Edward J. Boling
President

EJB:jpb

Unrestricted Current Funds Section

THE UNIVERSITY OF TENNESSEE
Budget Summary

Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers

	Actual 1987	Probable 1988	Proposed Budget 1989
UNRESTRICTED CURRENT REVENUES			
A. Education and General Funds			
1. Tuition and Fees	\$ 69,317,467	\$ 74,808,526	\$ 78,899,924
2. Federal Appropriations	10,699,169	11,573,431	11,390,430
3. State Appropriations	247,002,050	259,845,000	283,448,000
4. Local Appropriations	1,209,271	1,476,000	1,664,775
5. Federal Gifts, Grants & Contracts	9,592,105	10,793,442	9,719,935
6. State Gifts, Grants & Contracts	484,017	448,032	422,000
7. Local Gifts, Grants & Contracts	1,767,003	2,045,261	1,936,869
8. Private Gifts, Grants & Contracts	2,995,838	2,919,013	2,873,091
9. Endowment Income	88,262	40,000	40,000
10. Sales & Services of Educ. Act.	17,807,823	17,848,912	18,283,422
11. Other Sources	11,156,940	9,795,350	9,258,805
Total Educational & General Funds	\$372,119,945	\$391,592,967	\$417,937,251
B. Auxiliary Enterprises Funds	65,486,115	72,204,613	74,780,332
C. Hospitals Funds	139,822,205	161,687,275	178,414,393
TOTAL CURRENT REVENUES	\$577,428,265	\$625,484,855	\$671,131,976
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$134,235,974	\$145,166,780	\$157,402,512
2. Research	19,418,860	21,050,942	21,568,075
3. Public Service	28,002,058	27,889,573	31,129,512
4. Academic Support	37,711,078	40,707,515	38,940,155
5. Student Services	18,612,426	19,372,106	20,077,339
6. Institutional Support	37,632,399	37,667,730	38,110,726
7. Staff Benefits	56,733,212	61,775,136	69,373,635
8. Operation & Maint. of Plant	31,470,045	33,107,326	35,475,094
9. Scholarships & Fellowships	5,686,299	6,567,421	6,682,701
Total E&G Expenditures	\$369,502,351	\$393,304,529	\$418,759,749
Mandatory Transfers (In)/Out	5,037,723	4,795,240	4,591,542
Non-Mandatory Transfers (In)/Out	(6,382,360)	(4,096,661)	(3,614,504)
Total Educational and General	\$368,157,714	\$394,003,108	\$419,736,787
B. Auxiliary Enterprises Funds			
Expenditures	\$ 57,494,669	\$ 63,553,166	\$ 64,203,750
Mandatory Transfers (In)/Out	4,912,996	5,773,058	6,857,926
Non-Mandatory Transfers (In)/Out	2,312,325	2,507,030	3,281,664
Total Auxiliary Enterprises	\$ 64,719,990	\$ 71,833,254	\$ 74,343,340
C. Hospitals Funds Expenditures & Transfers	\$137,995,641	\$153,032,578	\$169,178,565
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$570,873,345	\$618,868,940	\$663,258,692
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS			
E&G Funds	\$ 3,962,231	\$ (2,410,141)	\$ (1,799,536)
Auxiliary Enterprises Funds	766,125	371,359	436,992
Hospitals Funds	1,826,564	8,654,697	9,235,828
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 6,554,920	\$ 6,615,915	\$ 7,873,284

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT B

	Chattanooga			Knoxville			Martin		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 9,930,353	\$ 10,303,630	\$ 10,951,145 ²	\$ 43,867,267	\$ 47,633,372	\$ 50,737,734 ¹⁰	\$ 6,219,261	\$ 6,691,518	\$ 7,097,289
2. Federal Appropriations				40,955	40,955	40,955			
3. State Appropriations	22,205,000	22,897,000	25,021,000	104,356,000	109,209,000	119,640,000	17,352,500	18,003,000	19,454,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	239,579	202,396	155,200	3,746,036	3,900,000	3,900,000	55,994	49,100	40,800
6. State Gifts, Grants & Contracts	21,701	5,500		324,176	330,000	330,000	8,008	2,400	2,000
7. Local Gifts, Grants & Contracts	270			19,334	20,000	20,000			
8. Private Gifts, Grants & Contracts	788,703	768,400	799,500	1,029,552	1,139,406	1,148,988	139,269	148,551	146,950
9. Endowment Income				42,955	40,000	40,000			
10. Sales & Services of Educ. Act.	1,838,239	1,754,788	1,678,044	4,117,831	4,099,317	4,561,944	579,087	607,701	627,624
11. Other Sources	9,116	176,640 ¹	14,400 ²	1,920,559 ⁶	719,475	562,300	199,138	167,071	175,135
Total Educational & General Funds	\$ 35,032,961	\$ 36,108,354	\$ 38,619,289	\$ 159,464,664	\$ 167,131,525	\$ 180,981,921	\$ 24,553,257	\$ 25,669,341	\$ 27,543,798
B. Auxiliary Enterprises Funds	5,628,903	6,329,785	6,319,019	47,848,362	53,544,497	55,630,780	7,003,229	7,056,600	7,519,077
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 40,661,864	\$ 42,438,139	\$ 44,938,308	\$ 207,313,026	\$ 220,676,022	\$ 236,612,701	\$ 31,556,486	\$ 32,725,941	\$ 35,062,875
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 12,803,173	\$ 13,477,696	\$ 14,453,808	\$ 67,060,234	\$ 72,003,466	\$ 78,509,122	\$ 9,186,258	\$ 9,701,209	\$ 10,171,502
2. Research	47,106	70,276 ³	42,359	2,586,544	2,954,249 ⁷	2,717,146	339,193	152,833	48,920
3. Public Service	230,684	220,469	191,012 ⁴	3,694,140	3,161,802 ⁸	4,006,219	253,289	213,799	208,193
4. Academic Support	3,508,004	4,041,621	3,687,339	19,143,654	19,936,682 ⁹	19,350,642	2,217,111	2,382,160	2,601,082
5. Student Services	4,086,984	4,168,533	4,131,846	11,122,414	11,473,297	12,155,215	2,276,308	2,448,401	2,461,592
6. Institutional Support	2,898,490	2,709,030	2,560,816	10,094,473	10,592,800	10,273,788	1,851,301	1,912,959	1,886,407
7. Staff Benefits	5,062,597	5,632,273	6,346,048	24,022,745	25,727,800	29,514,800 ¹¹	4,274,463	4,617,363	5,214,491
8. Operation & Maint. of Plant	4,330,306	4,515,524	4,694,015	15,632,194	16,146,148	16,651,615	3,021,935	3,201,623	3,363,206
9. Scholarships & Fellowships	1,186,403	1,272,605	1,264,428	3,384,114	4,018,377	4,034,450	869,274	979,768	1,085,823
Total E&G Expenditures	\$ 34,153,747	\$ 36,108,027	\$ 37,371,671	\$ 156,740,512	\$ 166,014,621	\$ 177,212,997	\$ 24,289,132	\$ 25,610,115	\$ 27,041,216
Mandatory Transfers (In)/Out	273,315	115,972	115,972	3,487,132	3,228,342	3,506,342	16,113		
Non-Mandatory Transfers (In)/Out	450,937	826,895	1,211,646 ⁵	(3,922,370)	(972,442)	262,582	387,932	513,400	684,300 ¹⁴
Total Educational and General	\$ 34,877,999	\$ 37,050,894	\$ 38,699,289	\$ 156,305,274	\$ 168,270,521	\$ 180,981,921	\$ 24,693,177	\$ 26,123,515	\$ 27,725,516
B. Auxiliary Enterprises Funds									
Expenditures	\$ 4,570,513	\$ 5,329,668	\$ 5,283,902	\$ 42,076,179	\$ 47,059,727	\$ 47,573,714	\$ 6,395,534	\$ 6,249,004	\$ 6,498,024
Mandatory Transfers (In)/Out	588,632	851,317	897,156	3,429,667	4,141,187	5,056,774	498,480	434,692	557,929
Non-Mandatory Transfers (In)/Out	403,291	68,800	57,961	2,115,924	2,318,230	2,981,867	100,487	157,670	281,406
Total Auxiliary Enterprises	\$ 5,562,436	\$ 6,249,785	\$ 6,239,019	\$ 47,621,770	\$ 53,519,144	\$ 55,612,355	\$ 6,994,501	\$ 6,841,366	\$ 7,337,359
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 40,440,435	\$ 43,300,679	\$ 44,938,308	\$ 203,927,044	\$ 221,789,665	\$ 236,594,276	\$ 31,687,678	\$ 32,964,881	\$ 35,062,875
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 154,962	\$ (942,540)	\$ (80,000)	\$ 3,159,390	\$ (1,138,996)		\$ (139,920)	\$ (454,174)	\$ (181,718)
Auxiliary Enterprises Funds	66,467	80,000	80,000	226,592	25,353	\$ 18,425	8,728	215,234	181,718
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 221,429	\$ (862,540)	\$ 0	\$ 3,385,982	\$ (1,113,643)	\$ 18,425	\$ (131,192)	\$ (238,940)	\$ 0

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT B
(Cont.)

	Space Institute			Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees	\$ 946,613	\$ 1,142,145	\$ 1,186,400	\$ 3,625,196	\$ 4,000,154	\$ 3,968,486	\$ 4,061,391	\$ 4,286,425	\$ 4,158,873
2. Federal Appropriations									
3. State Appropriations	3,177,000	3,481,000	4,309,000	33,491,000	35,522,000	38,142,000	22,289,000	24,182,000	26,476,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	1,683,290	1,648,200	1,730,600	3,380,635	4,403,900	3,364,835			
6. State Gifts, Grants & Contracts				126,884	101,132	90,000			
7. Local Gifts, Grants & Contracts							1,743,545	2,025,261	1,916,869
8. Private Gifts, Grants & Contracts	187,421	179,300	193,000	422,634	452,400	405,700			
9. Endowment Income									
10. Sales & Services of Educ. Act.				3,328,740	3,686,551	3,789,986			
11. Other Sources	51,966	259,500 ¹⁵	137,500 ¹⁵	664,163 ¹⁶	326,495	438,592			
Total Educational & General Funds	\$ 6,046,290	\$ 6,710,145	\$ 7,556,500	\$ 45,039,251	\$ 48,492,632	\$ 50,199,599	\$ 28,093,936	\$ 30,493,686	\$ 32,551,742
B. Auxiliary Enterprises Funds	154,803	160,350	165,000	4,850,818	5,113,381	5,146,456			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 6,201,093	\$ 6,870,495	\$ 7,721,500	\$ 49,890,069	\$ 53,606,013	\$ 55,346,055	\$ 28,093,936	\$ 30,493,686	\$ 32,551,742
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 1,716,830	\$ 1,896,571	\$ 2,575,940	\$ 9,970,507	\$ 11,430,267	\$ 13,131,067	\$ 22,053,356	\$ 24,459,396	\$ 25,626,237
2. Research	690,552	603,800	715,809	941,988	1,187,289	1,016,498			
3. Public Service		17,950		1,226,309	924,278 ¹⁷	1,428,681			
4. Academic Support	954,846	1,204,605	1,079,006	7,193,171	8,668,178	8,226,582	1,817,709	1,504,220	1,757,850
5. Student Services	71,356	114,100	136,414	1,055,364	1,167,775	1,192,272			
6. Institutional Support	833,096	872,850	991,067	5,939,243	5,997,481	5,754,248		50,133	50,133
7. Staff Benefits	736,224	821,900	895,320	6,951,576	8,065,695	8,606,308	4,417,035	4,740,184	5,117,522
8. Operation & Maint. of Plant	826,304	880,369	941,676	7,659,306	8,363,662	8,589,415			
9. Scholarships & Fellowships				246,508	296,671	298,000			
Total E&G Expenditures	\$ 5,829,208	\$ 6,412,145	\$ 7,335,232	\$ 41,183,972	\$ 46,101,296	\$ 48,243,071	\$ 28,288,100	\$ 30,753,933	\$ 32,551,742
Mandatory Transfers (In)/Out				1,131,852	1,193,426	629,228 ¹⁸			
Non-Mandatory Transfers (In)/Out	147,097	173,605	221,268	1,550,294	1,328,047	1,327,300	(194,164)	(260,247)	
Total Educational and General	\$ 5,976,305	\$ 6,585,750	\$ 7,556,500	\$ 43,866,118	\$ 48,622,769	\$ 50,199,599	\$ 28,093,936	\$ 30,493,686	\$ 32,551,742
B. Auxiliary Enterprises Funds									
Expenditures	\$ 189,829	\$ 208,470	\$ 203,368	\$ 4,262,614	\$ 4,706,297	\$ 4,644,742			
Mandatory Transfers (In)/Out	9,203	9,550	9,583	387,014	336,312	336,484			
Non-Mandatory Transfers (In)/Out	(44,229)	(57,670)	(47,951)	(263,148)	20,000	8,381			
Total Auxiliary Enterprises	\$ 154,803	\$ 160,350	\$ 165,000	\$ 4,386,480	\$ 5,062,609	\$ 4,989,607			
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 6,131,108	\$ 6,746,100	\$ 7,721,500	\$ 48,252,598	\$ 53,685,378	\$ 55,189,206	\$ 28,093,936	\$ 30,493,686	\$ 32,551,742
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 69,985	\$ 124,395		\$ 1,173,133	\$ (130,137)				
Auxiliary Enterprises Funds				464,338	50,772	156,849			
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 69,985	\$ 124,395	\$ 0	\$ 1,637,471	\$ (79,365)	\$ 156,849	\$ 0	\$ 0	\$ 0

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT B
(Cont.)

	Family Medicine Units			Total UT-Memphis			Agricultural Experiment Station		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 7,686,587	\$ 8,286,579	\$ 8,127,359			
2. Federal Appropriations							\$ 4,174,455	\$ 4,434,534	\$ 4,399,974
3. State Appropriations	\$ 2,621,000	\$ 2,897,000	\$ 3,039,000	58,401,000	62,601,000	67,657,000	11,850,000	12,817,000	14,270,000
4. Local Appropriations									
5. Federal Gifts, Grants & Contracts	129	3,747		3,380,764	4,407,647	3,364,835	111,943	60,000	40,000
6. State Gifts, Grants & Contracts				126,884	101,132	90,000		9,000	
7. Local Gifts, Grants & Contracts	3,854			1,747,399	2,025,261	1,916,869			
8. Private Gifts, Grants & Contracts				422,634	452,400	405,700	51,070	25,000	10,000
9. Endowment Income									
10. Sales & Services of Educ. Act.	3,398,693	3,517,055	3,303,824	6,727,432	7,203,606	7,093,810	3,177,418	2,737,000	2,808,000
11. Other Sources	12,964	13,000		677,127	339,495	438,592	1,464	5,000	2,000
Total Educational & General Funds	\$ 6,036,640	\$ 6,430,802	\$ 6,342,824	\$ 79,169,827	\$ 85,417,120	\$ 89,094,165	\$ 19,366,351	\$ 20,087,534	\$ 21,529,974
B. Auxiliary Enterprises Funds				4,850,818	5,113,381	5,146,456			
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 6,036,640	\$ 6,430,802	\$ 6,342,824	\$ 84,020,645	\$ 90,530,501	\$ 94,240,621	\$ 19,366,351	\$ 20,087,534	\$ 21,529,974
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction	\$ 5,362,080	\$ 5,730,452	\$ 5,625,959	\$ 37,385,943	\$ 41,620,115	\$ 44,383,263			
2. Research				941,988	1,187,289	1,016,498	\$ 14,813,477	\$ 16,082,495	\$ 17,027,343
3. Public Service				1,226,309	924,278	1,428,681			
4. Academic Support				9,010,880	10,172,398	9,984,432		16,000	16,000
5. Student Services				1,055,364	1,167,775	1,192,272			
6. Institutional Support	16,410	6,354	4,236	5,955,653	6,053,968	5,808,617	1,025,311	1,067,324	898,540
7. Staff Benefits	594,983	643,819	662,429	11,963,594	13,449,698	14,386,259	3,087,237	3,354,880	3,703,985
8. Operation & Maint. of Plant				7,659,306	8,363,662	8,589,415			
9. Scholarships & Fellowships				246,508	296,671	298,000			
Total E&G Expenditures	\$ 5,973,473	\$ 6,380,625	\$ 6,292,624	\$ 75,445,545	\$ 83,235,854	\$ 87,087,437	\$ 18,926,025	\$ 20,520,699	\$ 21,645,868
Mandatory Transfers (In)/Out				1,131,852	1,193,426	629,228			
Non-Mandatory Transfers (In)/Out	(67,400) ⁹	39,300	50,200	1,288,730	1,107,100	1,377,500	64,705	156,200	181,800
Total Educational and General	\$ 5,906,073	\$ 6,419,925	\$ 6,342,824	\$ 77,866,127	\$ 85,536,380	\$ 89,094,165	\$ 18,990,730	\$ 20,676,899	\$ 21,827,668
B. Auxiliary Enterprises Funds									
Expenditures				\$ 4,262,614	\$ 4,706,297	\$ 4,644,742			
Mandatory Transfers (In)/Out				387,014	336,312	336,484			
Non-Mandatory Transfers (In)/Out				(263,148)	20,000	8,381			
Total Auxiliary Enterprises				\$ 4,386,480	\$ 5,062,609	\$ 4,989,607			
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 5,906,073	\$ 6,419,925	\$ 6,342,824	\$ 82,252,607	\$ 90,598,989	\$ 94,083,772	\$ 18,990,730	\$ 20,676,899	\$ 21,827,668
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ 130,567	\$ 10,877		\$ 1,303,700	\$ (119,260)		\$ 375,621	\$ (589,365)	\$ (297,694)
Auxiliary Enterprises Funds				464,338	50,772	156,849			
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 130,567	\$ 10,877	\$ 0	\$ 1,768,038	\$ (68,488)	\$ 156,849	\$ 375,621	\$ (589,365)	\$ (297,694)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 87, Probable 1988 and Proposed Budget 1989

EXHIBIT B
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
UNRESTRICTED CURRENT REVENUES									
A. Education and General Funds									
1. Tuition and Fees				\$ 667,386	\$ 751,282	\$ 799,997			
2. Federal Appropriations	\$ 6,483,759	\$ 7,097,942	\$ 6,949,501						
3. State Appropriations	15,095,750	15,806,000	16,866,000	7,625,000	8,305,000	9,051,000	\$ 2,108,800	\$ 2,033,000	\$ 2,100,000
4. Local Appropriations							60,000	60,000	120,000
5. Federal Gifts, Grants & Contracts				338,136	465,300	488,500	34,221	60,799	
6. State Gifts, Grants & Contracts							3,248		
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts				1,405	10,000	12,000	600		
9. Endowment Income									
10. Sales & Services of Educ. Act.	145,593	129,000	129,000	1,212,004	1,313,000	1,380,500			
11. Other Sources	748	9,500		26,040			215,784	48,100	20,000
Total Educational & General Funds	\$ 21,725,850	\$ 23,042,442	\$ 23,944,501	\$ 9,869,971	\$ 10,844,582	\$ 11,731,997	\$ 2,422,653	\$ 2,201,899	\$ 2,240,000
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 21,725,850	\$ 23,042,442	\$ 23,944,501	\$ 9,869,971	\$ 10,844,582	\$ 11,731,997	\$ 2,422,653	\$ 2,201,899	\$ 2,240,000
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$ 6,083,536	\$ 6,467,723	\$ 7,308,877			
2. Research									
3. Public Service	\$ 17,350,396	\$ 17,823,270	\$ 19,264,034				\$ 1,779,983	\$ 1,642,295	\$ 1,777,462
4. Academic Support	142,370	107,993	127,703	2,631,781	2,748,172	1,977,381			
5. Student Services									
6. Institutional Support	1,345,508	1,416,477	1,448,215	14,435	14,100	16,047	259,816	142,348	136,874
7. Staff Benefits	2,789,262	2,949,005	3,481,893	1,193,150	1,284,499	1,517,264	329,944	313,147	342,945
8. Operation & Maint. of Plant						1,235,167			
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 21,627,536	\$ 22,296,745	\$ 24,321,845	\$ 9,922,902	\$ 10,514,494	\$ 12,054,736	\$ 2,369,743	\$ 2,097,790	\$ 2,257,281
Mandatory Transfers (In)/Out				(4,628)					
Non-Mandatory Transfers (In)/Out	198,400	180,800	228,800	69,500	65,700	84,800	81,600	104,109	84,200
Total Educational and General	\$ 21,825,936	\$ 22,477,545	\$ 24,550,645	\$ 9,987,774	\$ 10,580,194	\$ 12,139,536	\$ 2,451,343	\$ 2,201,899	\$ 2,341,481
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 21,825,936	\$ 22,477,545	\$ 24,550,645	\$ 9,987,774	\$ 10,580,194	\$ 12,139,536	\$ 2,451,343	\$ 2,201,899	\$ 2,341,481
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (100,086)	\$ 564,897	\$ (606,144)	\$ (117,803)	\$ 264,388	\$ (407,539)	\$ (28,690)		\$ (101,481)
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (100,086)	\$ 564,897	\$ (606,144)	\$ (117,803)	\$ 264,388	\$ (407,539)	\$ (28,690)	\$ 0	\$ (101,481)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT B
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			State-wide Continuing Education		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees									
2. Federal Appropriations									
3. State Appropriations	\$ 892,000	\$ 878,000	\$ 947,000	\$ 638,000	\$ 629,000	\$ 673,000	\$ 1,283,000	\$ 1,249,000	\$ 1,433,000
4. Local Appropriations	618,271	735,000	782,775	531,000	681,000	762,000			
5. Federal Gifts, Grants & Contracts	2,142								
6. State Gifts, Grants & Contracts									
7. Local Gifts, Grants & Contracts									
8. Private Gifts, Grants & Contracts									
9. Endowment Income								39,556	50,853
10. Sales & Services of Educ. Act.									
11. Other Sources				4,034	2,500	2,500	10,219	4,500	4,500
	503,514	665,869	695,878						
Total Educational & General Funds	\$ 1,512,413	\$ 1,613,000	\$ 1,729,775	\$ 1,173,034	\$ 1,312,500	\$ 1,437,500	\$ 1,796,733	\$ 1,958,925	\$ 2,184,231
B. Auxiliary Enterprises Funds									
C. Hospitals Funds									
TOTAL CURRENT REVENUES	\$ 1,512,413	\$ 1,613,000	\$ 1,729,775	\$ 1,173,034	\$ 1,312,500	\$ 1,437,500	\$ 1,796,733	\$ 1,958,925	\$ 2,184,231
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction									
2. Research									
3. Public Service	\$ 1,168,073	\$ 1,225,762	\$ 1,360,534	\$ 1,019,091	\$ 1,138,517	\$ 1,242,876	\$ 1,280,093	\$ 1,521,431	\$ 1,650,501
4. Academic Support	102,432	97,884	116,570						
5. Student Services									
6. Institutional Support	2,362	3,374	3,374	2,745	3,605	3,900	137,641	83,626	65,681
7. Staff Benefits	246,685	283,348	308,627	175,048	186,263	207,742	376,262	422,860	454,261
8. Operation & Maint. of Plant									
9. Scholarships & Fellowships									
Total E&G Expenditures	\$ 1,519,552	\$ 1,610,368	\$ 1,789,105	\$ 1,196,884	\$ 1,328,385	\$ 1,454,518	\$ 1,793,996	\$ 2,027,917	\$ 2,170,443
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out	9,200	11,600	19,400	9,200	7,400	11,400	101,500	18,241	31,600
Total Educational and General	\$ 1,528,752	\$ 1,621,968	\$ 1,808,505	\$ 1,206,084	\$ 1,335,785	\$ 1,465,918	\$ 1,895,496	\$ 2,046,158	\$ 2,202,043
B. Auxiliary Enterprises Funds									
Expenditures									
Mandatory Transfers (In)/Out									
Non-Mandatory Transfers (In)/Out									
Total Auxiliary Enterprises									
C. Hospitals Funds Expenditures & Transfers									
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 1,528,752	\$ 1,621,968	\$ 1,808,505	\$ 1,206,084	\$ 1,335,785	\$ 1,465,918	\$ 1,895,496	\$ 2,046,158	\$ 2,202,043
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (16,339)	\$ (8,968)	\$ (78,730)	\$ (33,050)	\$ (23,285)	\$ (28,418)	\$ (98,763)	\$ (87,233)	\$ (17,812)
Auxiliary Enterprises Funds									
Hospitals Funds									
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (16,339)	\$ (8,968)	\$ (78,730)	\$ (33,050)	\$ (23,285)	\$ (28,418)	\$ (98,763)	\$ (87,233)	\$ (17,812)

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT B
(Cont.)

	University-wide Administration			Total Educ. & General & Auxiliary Funds			Hospitals		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
UNRESTRICTED CURRENT REVENUES									
A. Educational and General Funds									
1. Tuition and Fees				\$ 69,317,467	\$ 74,808,526	\$ 78,899,924			
2. Federal Appropriations				10,699,169	11,573,431	11,390,430			
3. State Appropriations	\$ 2,018,000	\$ 1,937,000	\$ 2,027,000	247,002,050	259,845,000	283,448,000			
4. Local Appropriations				1,209,271	1,476,000	1,664,775			
5. Federal Gifts, Grants & Contracts				9,592,105	10,793,442	9,719,935			
6. State Gifts, Grants & Contracts				484,017	448,032	422,000			
7. Local Gifts, Grants & Contracts				1,767,003	2,045,261	1,936,869			
8. Private Gifts, Grants & Contracts	375,184	156,400	106,100	2,993,838	2,919,013	2,873,091			
9. Endowment Income	45,308			88,262	40,000	40,000			
10. Sales & Services of Educ. Act.				17,807,823	17,848,912	18,283,422			
11. Other Sources	7,547,449	7,402,200	7,210,500	11,156,940	9,795,350	9,258,805			
Total Educational & General Funds	\$ 9,985,941	\$ 9,495,600	\$ 9,343,600	\$372,119,945	\$391,592,967	\$417,937,251			
B. Auxiliary Enterprises Funds				65,486,115	72,204,613	74,780,332			
C. Hospitals Funds							\$139,822,205	\$161,687,275	\$178,414,393
TOTAL CURRENT REVENUES	\$ 9,985,941	\$ 9,495,600	\$ 9,343,600	\$437,606,060	\$463,797,580	\$492,717,583	\$139,822,205	\$161,687,275	\$178,414,393
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS									
A. Educational and General Funds									
1. Instruction				\$134,235,974	\$145,166,780	\$157,402,512			
2. Research				19,418,860	21,050,942	21,568,075			
3. Public Service				28,002,058	27,889,573	31,129,512			
4. Academic Support				37,711,078	40,707,515	38,940,155			
5. Student Services				18,612,426	19,372,106	20,077,339			
6. Institutional Support	\$ 13,211,568	\$ 12,795,269	\$ 14,017,400	37,632,399	37,667,730	38,110,726			
7. Staff Benefits	2,476,001	2,732,100	3,000,000	56,733,212	61,775,136	69,373,635			
8. Operation & Maint. of Plant				31,470,045	33,107,326	35,475,094			
9. Scholarships & Fellowships				5,686,299	6,567,421	6,682,701			
Total E&G Expenditures	\$ 15,687,569	\$ 15,527,369	\$ 17,017,400	\$369,502,351	\$393,304,529	\$418,759,749			
Mandatory Transfers (In)/Out	133,939	257,500	340,000	5,037,723	4,795,240	4,591,542			
Non-Mandatory Transfers (In)/Out	(5,268,791)	(6,289,269)	(8,013,800)	(6,382,360)	(4,096,661)	(3,614,504)			
Total Educational and General	\$ 10,552,717	\$ 9,495,600	\$ 9,343,600	\$368,157,714	\$394,003,108	\$419,736,787			
B. Auxiliary Enterprises Funds									
Expenditures				\$ 57,494,669	\$ 63,553,166	\$ 64,203,750			
Mandatory Transfers (In)/Out				4,912,996	5,773,058	6,857,926			
Non-Mandatory Transfers (In)/Out				2,312,325	2,507,030	3,281,664			
Total Auxiliary Enterprises				\$ 64,719,990	\$ 71,833,254	\$ 74,343,340			
C. Hospitals Funds Expenditures & Transfers							\$137,995,641	\$153,032,578	\$169,178,565
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$ 10,552,717	\$ 9,495,600	\$ 9,343,600	\$432,877,704	\$465,836,362	\$494,080,127	\$137,995,641	\$153,032,578	\$169,178,565
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS									
E&G Funds	\$ (566,776)			\$ 3,962,231	\$ (2,410,141)	\$ (1,799,536)			
Auxiliary Enterprises Funds				766,125	371,359	436,992			
Hospitals Funds							\$ 1,826,564	\$ 8,654,697	\$ 9,235,828
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ (566,776)	\$ 0	\$ 0	\$ 4,728,356	\$ (2,038,782)	\$ (1,362,544)	\$ 1,826,564	\$ 8,654,697	\$ 9,235,828

THE UNIVERSITY OF TENNESSEE
Budget Summary
Statement of Unrestricted Current Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT B
(Cont.)

	Total University		
	Actual 1987	Probable 1988	Proposed Budget 1989
UNRESTRICTED CURRENT REVENUES			
A. Education and General Funds			
1. Tuition and Fees	\$ 69,317,467	\$ 74,808,526	\$ 78,899,924
2. Federal Appropriations	10,699,169	11,573,431	11,390,430
3. State Appropriations	247,002,050	259,845,000	283,448,000
4. Local Appropriations	1,209,271	1,476,000	1,664,775
5. Federal Gifts, Grants & Contracts	9,592,105	10,793,442	9,719,935
6. State Gifts, Grants & Contracts	484,017	448,032	422,000
7. Local Gifts, Grants & Contracts	1,767,003	2,045,261	1,936,869
8. Private Gifts, Grants & Contracts	2,995,838	2,919,013	2,873,091
9. Endowment Income	88,262	40,000	40,000
10. Sales & Services of Educ. Act.	17,807,823	17,848,912	18,283,422
11. Other Sources	11,156,940	9,795,350	9,258,805
Total Educational & General Funds	\$372,119,945	\$391,592,967	\$417,937,251
B. Auxiliary Enterprises Funds	65,486,115	72,204,613	74,780,332
C. Hospitals Funds	139,822,205	161,687,275	178,414,393
TOTAL CURRENT REVENUES	\$577,428,265	\$625,484,855	\$671,131,976
UNRESTRICTED CURRENT EXPENDITURES & TRANSFERS			
A. Educational and General Funds			
1. Instruction	\$134,235,974	\$145,166,780	\$157,402,512
2. Research	19,418,860	21,050,942	21,568,075
3. Public Service	28,002,058	27,889,573	31,129,512
4. Academic Support	37,711,078	40,707,515	38,940,155
5. Student Services	18,612,426	19,372,106	20,077,339
6. Institutional Support	37,632,399	37,667,730	38,110,726
7. Staff Benefits	56,733,212	61,775,136	69,373,635
8. Operation & Maint. of Plant	31,470,045	33,107,326	35,475,094
9. Scholarships & Fellowships	5,686,299	6,567,421	6,682,701
Total E&G Expenditures	\$369,502,351	\$393,304,529	\$418,759,749
Mandatory Transfers (In)/Out	5,037,723	4,795,240	4,591,542
Non-Mandatory Transfers (In)/Out	(6,382,360)	(4,096,661)	(3,614,504)
Total Educational and General	\$368,157,714	\$394,003,108	\$419,736,787
B. Auxiliary Enterprises Funds			
Expenditures	\$ 57,494,669	\$ 63,553,166	\$ 64,203,750
Mandatory Transfers (In)/Out	4,912,996	5,773,058	6,857,926
Non-Mandatory Transfers (In)/Out	2,312,325	2,507,030	3,281,664
Total Auxiliary Enterprises	\$ 64,719,990	\$ 71,833,254	\$ 74,343,340
C. Hospitals Funds Expenditures & Transfers	\$137,995,641	\$153,032,578	\$169,178,565
TOTAL UNRESTRICTED CURRENT FUNDS EXPENDITURES AND TRANSFERS	\$570,873,345	\$618,868,940	\$663,258,692
EXCESS (DEFICIT) CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS			
E&G Funds	\$ 3,962,231	\$ (2,410,141)	\$ (1,799,536)
Auxiliary Enterprises Funds	766,125	371,359	436,992
Hospitals Funds	1,826,564	8,654,697	9,235,828
TOTAL EXCESS (DEFICIT) OF CURRENT REVENUES OVER CURRENT EXPENDITURES AND TRANSFERS	\$ 6,554,920	\$ 6,615,915	\$ 7,873,284

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 1

	Chattanooga			Knoxville			Martin		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 2,885,209	\$ 3,044,703	\$ 3,306,996	\$ 10,328,206	\$ 11,490,438	\$ 12,321,994	\$ 2,021,134	\$ 2,159,802	\$ 2,337,012
12 Academic Salaries	11,470,204	12,477,077	13,124,790	53,365,921	56,342,441	61,485,298	8,750,938	9,153,389	9,609,874
13 GTA, GA, GRA	163,393	356,322 ⁸	200,400	6,043,392	6,493,679	6,360,245	128,274	101,774	118,407
Total Professional Salaries	\$ 14,518,806	\$ 15,878,102	\$ 16,632,186	\$ 69,737,519	\$ 74,326,558	\$ 80,167,537	\$ 10,900,346	\$ 11,414,965	\$ 12,065,293
15 Total Summer School	\$ 595,997	\$ 607,666	\$ 639,865	\$ 2,019,300	\$ 2,096,879	\$ 3,170,901 ³³	\$ 423,202	\$ 452,525	\$ 479,028
16 Clerical & Supporting-Salaried	\$ 2,626,328	\$ 2,872,401	\$ 3,096,233	\$ 14,583,741	\$ 15,139,451	\$ 16,558,395	\$ 1,634,430	\$ 1,710,623	\$ 1,837,338
14 Student Employees-Salaried	(2,467)	10,183	58,481	42,524	53,456	43,258	7,100	875	5,000
Total Non-Exempt Salaries	\$ 2,623,861	\$ 2,882,584	\$ 3,154,714	\$ 14,626,265	\$ 15,192,907	\$ 16,601,653	\$ 1,641,530	\$ 1,711,498	\$ 1,842,338
17 Clerical & Supporting-Hourly	\$ 1,842,169	\$ 1,605,733	\$ 1,723,270	\$ 8,737,434	\$ 8,920,755	\$ 9,317,937	\$ 1,853,085	\$ 1,878,898	\$ 2,026,707
18 Student Employees-Hourly	471,662	683,347	640,811	1,568,921	1,552,993	1,382,732	301,382	305,167	264,472
Total Biweekly Wages	\$ 2,313,831	\$ 2,289,080	\$ 2,364,081	\$ 10,306,355	\$ 10,473,748	\$ 10,700,669	\$ 2,154,467	\$ 2,184,065	\$ 2,291,179
TOTAL SALARIES AND WAGES	\$ 20,052,495	\$ 21,657,432	\$ 22,790,846	\$ 96,689,439	\$ 102,090,092	\$ 110,640,760	\$ 15,119,545	\$ 15,763,053	\$ 16,677,838
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 56,600			\$ 209,878	\$ 291,087	\$ 202,500	\$ 7,032	\$ 3,000	
21 Staff Benefits-Required	3,653,576	3,992,310	4,480,700	17,427,138	18,406,381	20,917,427 ¹¹	2,972,368	3,142,500	3,572,169
22 Staff Benefits-Optional	912,535	1,121,263	1,264,348	4,078,598	4,692,526	5,519,719 ¹¹	719,428	902,656	999,580
31 Travel	554,047	609,789	584,051	2,498,736	2,501,363	2,135,769	566,371	588,386	498,083
32 Motor Vehicle Operations	(3,993)	91,611	96,556	540,463	530,415	523,591	78,783	83,398	89,865
33 Printing, Dup. & Binding	539,008	461,172	465,807	1,786,721	1,792,026	1,493,410	287,502	276,433	270,892
34 Utilities & Fuel	1,880,159	2,069,748	2,154,265	5,999,015	6,689,837	7,023,370	1,340,288	1,431,645	1,520,750
35 Communications	778,985	332,519 ²⁹	658,174	4,259,526	4,316,413	4,344,114	472,743	710,465	606,311 ³⁷
36 Maintenance & Repairs	524,844 ²⁶	385,822	359,131	3,942,221	4,036,802	3,695,101	82,191	225,461	213,827
37 Prof. Services & Memberships	615,941 ²⁷	361,574	342,131	2,619,791	2,142,683	1,802,812	172,956	187,973	143,132
38 Computer Services	184,205	229,950	230,950	5,948,610	6,415,401	5,899,646	(3,478)	53,828	9,835
39 Supplies	929,156	947,173	971,200	4,306,426	4,621,651	3,888,652	716,642	680,687	751,166
41 Rentals	62,056	82,112	75,199	2,045,488	1,415,770	1,504,196	64,290	63,125	79,031
42 Insurance & Interest	179,031	282,500 ³⁰	383,000 ³⁰	1,056,077	1,181,729	1,153,835	160,207	159,856	169,242
43 Awards	444,568	1,341,063 ³¹	1,238,696 ³¹	1,456,351	1,520,868	1,319,180	849,377	1,121,256	1,217,378
44 Grants & Subsidies	1,199,895	365,114 ³¹	392,621 ³¹	2,778,693	2,748,676	2,996,725	271,115 ³⁵	31,430	21,175
45 Mandatory Transfers	273,315	115,972	115,972	3,487,132	3,228,342	3,506,342	16,113		
46 Contractual & Special Services	1,443,252	1,221,458	766,261	850,809	1,460,611	1,174,480	793,634	706,728	657,705
47 Non-Mandatory Transfers	450,937	826,895	1,211,646	(3,922,370)	(972,442)	262,582	387,932	513,400	684,300 ¹⁴
48 Service Department Credits	(1,228,456)	(639,329) ²⁹	(1,145,575) ³²	(14,950,289)	(12,578,571)	(13,022,571) ³⁴	(1,174,453) ³⁶	(1,265,659) ³⁶	(1,398,455) ³⁶
49 Other Expenditures	37,319	203,624	(103,062)	164,937	376,320	1,737,216	(118,726) ³⁶	(92,129)	(92,129)
50-59 Stores for Resale	(49)	132,087	127,287	2,719,305	3,687,329	3,682,295	133,277	97,324	90,000
Total Operating & Miscellaneous	\$ 13,486,931	\$ 14,534,427	\$ 14,669,358	\$ 49,303,256	\$ 58,505,217	\$ 61,760,391	\$ 8,795,592	\$ 9,608,554	\$ 10,103,857
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 390,909	\$ 258,700	\$ 1,239,085	\$ 5,954,181	\$ 4,155,880	\$ 5,179,395	\$ 345,016	\$ 374,475	\$ 570,602
62 Minor Equipment	212,309	6,055		906,741	462,714	242,095	114,398	54,944	30,673
63 Library Books	622,709	594,280		2,385,842	2,536,490	2,759,280	318,501	322,489	342,546
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	112,646			1,065,815	520,128	400,000	125		
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 1,338,573	\$ 859,035	\$ 1,239,085	\$ 10,312,579	\$ 7,675,212	\$ 8,580,770	\$ 778,040	\$ 751,908	\$ 943,821
TOTAL OPERATING	\$ 14,825,504	\$ 15,393,462	\$ 15,908,443	\$ 59,615,835	\$ 66,180,429	\$ 70,341,161	\$ 9,573,632	\$ 10,360,462	\$ 11,047,678
TOTAL EXPENDITURES & TRANSFERS	\$ 34,877,999	\$ 37,050,894	\$ 38,699,289	\$ 156,305,274	\$ 168,270,521	\$ 180,981,921	\$ 24,693,177	\$ 26,123,515	\$ 27,725,516

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Space Institute			Memphis-Other Specialized Units			College of Medicine Units		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 630,559	\$ 633,275	\$ 732,677	\$ 3,955,171	\$ 3,951,001	\$ 4,170,245	(44)	\$ 424,706	\$ 225,298 ⁵¹
12 Academic Salaries	1,800,153	1,867,525	1,946,424	11,653,720	12,825,714	14,781,683	\$ 18,470,748	20,145,260	21,319,171 ⁴⁶
13 GTA, GA, GRA	48,285	40,000		51,085	98,671	105,000	175,349	320,623	341,022 ⁴⁶
Total Professional Salaries	\$ 2,478,997	\$ 2,540,800	\$ 2,679,101	\$ 15,659,976	\$ 16,875,386	\$ 19,056,928	\$ 18,646,097	\$ 20,890,589	\$ 21,885,491
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 76,837	\$ 63,900	\$ 60,788	\$ 4,472,427	\$ 4,418,367	\$ 5,069,361	\$ 2,723,121	\$ 2,986,686	\$ 3,224,445
14 Student Employees-Salaried		11,500		15,721	4,444	3,360		19,654	
Total Non-Exempt Salaries	\$ 76,837	\$ 75,400	\$ 60,788	\$ 4,488,148	\$ 4,422,811	\$ 5,072,721	\$ 2,723,121	\$ 3,006,340	\$ 3,224,445
17 Clerical & Supporting-Hourly	\$ 608,714	\$ 697,500	\$ 804,915	\$ 5,176,945	\$ 5,465,833	\$ 6,052,071	\$ 564,221	\$ 753,772	\$ 851,046
18 Student Employees-Hourly	3,291	5,800	5,200	46,600	34,148	75,283	1,407		
Total Biweekly Wages	\$ 612,005	\$ 703,300	\$ 810,115	\$ 5,223,545	\$ 5,499,981	\$ 6,127,354	\$ 565,628	\$ 753,772	\$ 851,046
TOTAL SALARIES AND WAGES	\$ 3,167,839	\$ 3,319,500	\$ 3,550,004	\$ 25,371,669	\$ 26,798,178	\$ 30,257,003	\$ 21,934,846	\$ 24,650,701	\$ 25,960,982
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments		\$ 12,000	\$ 16,000	\$ 19,355	\$ 200	\$ 1,049	\$ 16,273	\$ 27,738	\$ 8,896
21 Staff Benefits-Required	\$ 533,183	587,250	634,800	4,574,201	5,211,222	5,476,384	4,033,989	4,298,385	4,654,932
22 Staff Benefits-Optional	116,103	137,480	153,900	1,692,956	2,064,938	2,251,568			
31 Travel	160,273	140,075	195,450	458,231	543,368	462,769	212,878	223,726	159,050
32 Motor Vehicle Operations	27,353	18,100	42,750	96,140	90,061	96,287	3,911	4,000	4,000
33 Printing, Dup. & Binding	56,854	49,425	26,050	295,047	194,689	235,351	66,133	75,575	59,625
34 Utilities & Fuel	358,479	332,600	395,500	2,843,899	2,930,015	3,188,951		2,834	
35 Communications	183,353	204,555	234,900	380,999	326,192	215,009	345,986	353,171	288,182 ⁴¹
36 Maintenance & Repairs	123,013	127,500	139,955	2,414,505	3,532,657	2,282,104	386,158	303,194	173,723
37 Prof. Services & Memberships	51,572	112,000	110,035	684,066	531,697	493,146	355,680	530,599	344,758
38 Computer Services	189,716	177,170	236,413	(32,847)	(88,928)	(3,829)	18,810	73,062	49,570
39 Supplies	183,111	200,200	216,350	3,424,335	3,627,454	3,589,582	944,094	923,984	822,909
41 Rentals	54,165	57,800	69,120	294,993	206,676	297,587	308,965	689,229	662,874
42 Insurance & Interest	39,770	66,000	46,000	301,047	386,711	320,426	4,409	57,447	56,133
43 Awards	8,883	9,000		255,514	298,130	377,645	134	75	
44 Grants & Subsidies	619,005	810,400	875,250	167,683	8,691	7,900	(237,633)	15,110	2,025
45 Mandatory Transfers				1,131,852	1,193,426	629,228			
46 Contractual & Special Services	97,434	109,725	127,659	1,609,074	2,129,474	2,971,989	(528,223)	(1,119,007)	(402,626)
47 Non-Mandatory Transfers	147,097	173,605	221,268	1,550,294	1,328,047	1,327,300	(194,164)	(260,247)	
48 Service Department Credits	(474,205)	(491,795)	(354,212)	(7,904,722)	(5,961,633)	(7,699,355)	(498,522)	(1,131,230)	(981,906)
49 Other Expenditures	3,086	310	108	62,739	7,505	35,125	27,949	39,255	5,900
50-59 Stores for Resale				2,082,211	902,260	2,298,870	10,221	17,750	18,000
Total Operating & Miscellaneous	\$ 2,478,245	\$ 2,833,400	\$ 3,387,296	\$ 16,401,572	\$ 19,462,852	\$ 18,855,086	\$ 5,277,048	\$ 5,124,650	\$ 5,926,045
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 234,718	\$ 344,100	\$ 519,190	\$ 1,172,903	\$ 1,654,061	\$ 671,100	\$ 780,059	\$ 555,656	\$ 661,015
62 Minor Equipment	20,021	9,250	10,010	227,599	291,258	25,628	96,887	159,446	3,200
63 Library Books	48,977	79,500	90,000	373,366	416,420	390,782	1,196	3,233	500
64 Livestock									
71 Land									
72 Buildings-Capital Outlay	26,505			160,015			3,900		
73 Improvements other than Buildings				158,994					
Total Equipment & Capital Outlay	\$ 330,221	\$ 432,850	\$ 619,200	\$ 2,092,877	\$ 2,361,739	\$ 1,087,510	\$ 882,042	\$ 718,335	\$ 664,715
TOTAL OPERATING	\$ 2,808,466	\$ 3,266,250	\$ 4,006,496	\$ 18,494,449	\$ 21,824,591	\$ 19,942,596	\$ 6,159,090	\$ 5,842,985	\$ 6,590,760
TOTAL EXPENDITURES & TRANSFERS	\$ 5,976,305	\$ 6,585,750	\$ 7,556,500	\$ 43,866,118	\$ 48,622,769	\$ 50,199,599	\$ 28,093,936	\$ 30,493,686	\$ 32,551,742

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Family Medicine Units			Total UT, Memphis			Agricultural Experiment Station		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ 3,955,171	\$ 4,375,707	\$ 4,395,543	\$ 820,377	\$ 808,233	\$ 762,546
12 Academic Salaries	\$ 3,446,602	\$ 3,841,706	\$ 3,882,921	33,571,070	36,812,680	39,983,775	6,045,985	6,826,203	7,553,577
13 GTA, GA, GRA				226,434	419,294	446,022	721,953	855,338	896,094
Total Professional Salaries	\$ 3,446,602	\$ 3,841,706	\$ 3,882,921	\$ 37,752,675	\$ 41,607,681	\$ 44,825,340	\$ 7,588,315	\$ 8,489,774	\$ 9,212,217
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 576,934	\$ 657,117	\$ 687,246	\$ 7,772,482	\$ 8,062,170	\$ 8,981,052	\$ 2,797,814	\$ 3,267,081	\$ 3,442,388
14 Student Employees-Salaried	1,583			17,304	24,098	3,360	231		
Total Non-Exempt Salaries	\$ 578,517	\$ 657,117	\$ 687,246	\$ 7,789,786	\$ 8,086,268	\$ 8,984,412	\$ 2,798,045	\$ 3,267,081	\$ 3,442,388
17 Clerical & Supporting-Hourly	\$ 332,066	\$ 396,597	\$ 459,252	\$ 6,073,232	\$ 6,616,202	\$ 7,362,369	\$ 833,507	\$ 703,821	\$ 739,564
18 Student Employees-Hourly	1,138			49,145	34,148	75,283	202,692	212,790	256,760
Total Biweekly Wages	\$ 333,204	\$ 396,597	\$ 459,252	\$ 6,122,377	\$ 6,650,350	\$ 7,437,652	\$ 1,036,199	\$ 916,611	\$ 996,324
TOTAL SALARIES AND WAGES	\$ 4,358,323	\$ 4,895,420	\$ 5,029,419	\$ 51,664,838	\$ 56,344,299	\$ 61,247,404	\$ 11,422,559	\$ 12,673,466	\$ 13,650,929
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 35,628	\$ 27,938	\$ 9,945		\$ 10,000	
21 Staff Benefits-Required	\$ 441,923	\$ 480,940	\$ 489,690	9,050,113	9,990,547	10,621,006	\$ 2,144,990	2,270,668	\$ 2,485,736
22 Staff Benefits-Optional	106,536	114,010	120,610	1,799,492	2,178,948	2,372,178	552,113	667,936	749,490
31 Travel	59,285	84,386	77,000	730,394	851,480	698,819	330,454	313,100	291,500
32 Motor Vehicle Operations				100,051	94,061	100,287	17,494	24,900	33,000
33 Printing, Dup. & Binding	4,347	22,770	8,000	365,527	293,034	302,976	(9,476)	97,900	116,300
34 Utilities & Fuel	25,754	28,648	31,000	2,869,653	2,961,497	3,219,951	262,354	301,600	268,000
35 Communications	74,951	78,778	78,500	801,936	758,141	581,691	194,465	193,500	203,000
36 Maintenance & Repairs	78,628	48,445	63,000	2,879,291	3,884,296	2,518,827	417,544	308,823	369,300
37 Prof. Services & Memberships	143,261	45,490	34,500	1,183,007	1,107,786	872,404	39,036	15,200	8,400
38 Computer Services	909	1,832	2,000	(13,128)	(14,034)	47,741	73,438	85,839	94,000
39 Supplies	245,257	151,000	159,669	4,613,686	4,702,438	4,572,160	1,993,275	2,400,818	1,792,323
41 Rentals	196,572	213,588	130,000	800,530	1,109,493	1,090,461	29,222	34,600	43,000
42 Insurance & Interest	69,735	128,222	116,236	375,191	572,380	492,795	114,776	107,763	100,699
43 Awards				255,648	298,205	377,645	135,031	291,000	256,000
44 Grants & Subsidies	3,125			(66,825)	23,801	9,925	115,937	3,000	106,545
45 Mandatory Transfers				1,131,852	1,193,426	629,228			
46 Contractual & Special Services	15,748	(104,113)	(127,500)	1,096,599	906,354	2,441,863	(444,533)	(468,854)	(443,454)
47 Non-Mandatory Transfers	(67,400)	39,300	50,200	1,288,730	1,107,100	1,377,500	64,705	156,200	181,800
48 Service Department Credits		(52)		(8,403,244)	(7,092,915)	(8,681,261)	68,406		
49 Other Expenditures	5,171	18,685	19,000	95,859	65,445	60,025	(143,717)	28,280	9,000
50-59 Stores for Resale	5,269	4,150	4,500	2,097,701	924,160	2,321,370	280,514	237,500	222,000
Total Operating & Miscellaneous	\$ 1,409,071	\$ 1,356,079	\$ 1,256,405	\$ 23,087,691	\$ 25,943,581	\$ 26,037,536	\$ 6,236,028	\$ 7,079,773	\$ 6,886,639
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 123,022	\$ 100,071	\$ 53,000	\$ 2,075,984	\$ 2,309,788	\$ 1,385,115	\$ 559,925	\$ 923,160	\$ 1,262,600
62 Minor Equipment	15,657	68,355	3,000	340,143	519,059	31,828	69,033	500	11,500
63 Library Books			1,000	374,562	419,653	392,282	16,000		16,000
64 Livestock							200,690		
71 Land									
72 Buildings-Capital Outlay				163,915			422,052		
73 Improvements other than Buildings				158,994			64,443		
Total Equipment & Capital Outlay	\$ 138,679	\$ 168,426	\$ 57,000	\$ 3,113,598	\$ 3,248,500	\$ 1,809,225	\$ 1,332,143	\$ 923,660	\$ 1,290,100
TOTAL OPERATING	\$ 1,547,750	\$ 1,524,505	\$ 1,313,405	\$ 26,201,289	\$ 29,192,081	\$ 27,846,761	\$ 7,568,171	\$ 8,003,433	\$ 8,176,739
TOTAL EXPENDITURES & TRANSFERS	\$ 5,906,073	\$ 6,419,925	\$ 6,342,824	\$ 77,866,127	\$ 85,536,380	\$ 89,094,165	\$ 18,990,730	\$ 20,676,899	\$ 21,827,668

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Agricultural Extension Service			Veterinary Medicine			Institute for Public Service		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 334,198	\$ 342,542	\$ 349,903	\$ 200			\$ 174,796	\$ 74,886	\$ 77,374
12 Academic Salaries	12,429,082	12,659,212	13,882,189	3,642,534	4,165,684	4,819,621	795,021	752,804	896,650
13 GTA, GA, GRA	713			60,067	49,904	83,521	775	82	
Total Professional Salaries	\$ 12,763,993	\$ 13,001,754	\$ 14,232,092	\$ 3,702,801	\$ 4,215,588	\$ 4,903,142	\$ 970,592	\$ 827,772	\$ 974,024
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 2,688,024	\$ 2,791,292	\$ 2,992,611	\$ 1,228,779	\$ 1,226,353	\$ 1,501,427	\$ 230,918	\$ 213,049	\$ 246,953
14 Student Employees-Salaried	25			36,520	88,038	51,750			
Total Non-Exempt Salaries	\$ 2,688,049	\$ 2,791,292	\$ 2,992,611	\$ 1,265,299	\$ 1,314,391	\$ 1,553,177	\$ 230,918	\$ 213,049	\$ 246,953
17 Clerical & Supporting-Hourly	\$ 95,928	\$ 93,525	\$ 97,350	\$ 229,103	\$ 220,344	\$ 231,903	\$ 8,911	\$ 3,330	\$
18 Student Employees-Hourly	70,316	60,825	86,600	121,937	110,756	110,836	1,071	2,000	2,154
Total Biweekly Wages	\$ 166,244	\$ 154,350	\$ 183,950	\$ 351,040	\$ 331,100	\$ 342,739	\$ 9,982	\$ 5,330	\$ 2,154
TOTAL SALARIES AND WAGES	\$ 15,618,286	\$ 15,947,396	\$ 17,408,653	\$ 5,319,140	\$ 5,861,079	\$ 6,799,058	\$ 1,211,492	\$ 1,046,151	\$ 1,223,131
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 4,407	\$ 7,200	\$ 8,400	\$ 2,588					
21 Staff Benefits-Required	1,779,401	1,894,550	2,140,559	906,520	950,190	1,135,609	249,171	228,056	250,131
22 Staff Benefits-Optional	806,591	845,775	1,116,025	202,901	237,000	270,543	45,780	51,650	54,893
31 Travel	1,218,355	1,114,337	1,252,100	123,614	127,200	134,200	149,217	120,793	131,876
32 Motor Vehicle Operations	2,566	3,000		19,112	14,000	27,000	25,070	33,436	39,720
33 Printing, Dup. & Binding	222,792	261,500	261,500	77,238	54,550	54,050	52,744	50,764	53,400
34 Utilities & Fuel	74,847	101,230	101,000	709,769	766,057	777,967	324	643	500
35 Communications	248,072	250,580	253,400	99,530	84,500	80,600	90,686	90,411	92,731
36 Maintenance & Repairs	101,061	132,000	127,700	440,761	537,039	435,557	22,003	14,893	16,400
37 Prof. Services & Memberships	4,503	12,600	12,600	19,786	13,000	11,000	60,131	56,257	62,950
38 Computer Services	39,135	12,012	35,000	13,725	6,400	110,700	396	2,492	5,500
39 Supplies	478,090	476,800	469,032	768,260	1,015,779	1,053,884	47,956	28,897	30,700
41 Rentals	37,078	33,750	38,300	6,684	5,600	3,800	58,141	45,630	57,960
42 Insurance & Interest	45,007	67,655	69,900	11,709	14,100	16,047	5,011	5,790	5,739
43 Awards	(2,244)	1,500	1,500	3,805			600		
44 Grants & Subsidies	243,486	135,280	147,300	213,237	181,487	255,000	76,902	148,510	(56)
45 Mandatory Transfers				(4,628)					
46 Contractual & Special Services	579,666	621,407	619,876	225,463	200,569	216,700	171,704	160,214	180,250
47 Non-Mandatory Transfers	198,400	180,800	228,800	69,500	65,700	84,800	66,600	104,109	84,200
48 Service Department Credits				63,273					
49 Other Expenditures	5,079	65,560	56,000	(6,832)			15	5	
50-59 Stores for Resale	23			206					
	\$ 6,086,315	\$ 6,217,536	\$ 6,938,992	\$ 3,966,221	\$ 4,273,171	\$ 4,667,457	\$ 1,122,451	\$ 1,142,550	\$ 1,066,950
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 54,001	\$ 239,146	\$ 184,000	\$ 535,046	\$ 410,944	\$ 443,021	\$ 76,408	\$ 12,867	\$ 51,400
62 Minor Equipment	67,334	73,467	19,000	40,724	5,000		30,257	331	
63 Library Books					30,000	30,000	3,623		
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				126,643		200,000	7,112		
73 Improvements other than Buildings									
Total Equipment & Capital Outlay	\$ 121,335	\$ 312,613	\$ 203,000	\$ 702,413	\$ 445,944	\$ 673,021	\$ 117,400	\$ 13,198	\$ 51,400
TOTAL OPERATING	\$ 6,207,650	\$ 6,530,149	\$ 7,141,992	\$ 4,668,634	\$ 4,719,115	\$ 5,340,478	\$ 1,239,851	\$ 1,155,748	\$ 1,118,350
TOTAL EXPENDITURES & TRANSFERS	\$ 21,825,936	\$ 22,477,545	\$ 24,550,645	\$ 9,987,774	\$ 10,580,194	\$ 12,139,536	\$ 2,451,343	\$ 2,201,899	\$ 2,341,481

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	Municipal Technical Advisory Service			County Technical Assistance Service			State-wide Continuing Education		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 808,818	\$ 884,705	\$ 994,483	\$ 601,788	\$ 662,552	\$ 770,935	\$ 282,991	\$ 274,093	\$ 48,306 ⁵⁷
12 Academic Salaries							638,871	792,892	1,128,005 ⁵⁷
13 GTA, GA, GRA							18,224	18,324	2,000
Total Professional Salaries	\$ 808,818	\$ 884,705	\$ 994,483	\$ 601,788	\$ 662,552	\$ 770,935	\$ 940,086	\$ 1,085,309	\$ 1,178,311
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 119,821	\$ 157,249	\$ 183,681	\$ 89,210	\$ 97,998	\$ 97,816	\$ 350,120	\$ 388,915	\$ 388,344
14 Student Employees-Salaried							345	4,322	
Total Non-Exempt Salaries	\$ 119,821	\$ 157,249	\$ 183,681	\$ 89,210	\$ 97,998	\$ 97,816	\$ 350,465	\$ 393,237	\$ 388,344
17 Clerical & Supporting-Hourly	\$ 3,874	\$ 1,500	\$ 1,000				\$ 80,180	\$ 90,795	\$ 86,370
18 Student Employees-Hourly	2,528	10,000	10,000				30,745	39,877	31,788
Total Biweekly Wages	\$ 6,402	\$ 11,500	\$ 11,000				\$ 110,925	\$ 130,672	\$ 118,158
TOTAL SALARIES AND WAGES	\$ 935,041	\$ 1,053,454	\$ 1,189,164	\$ 690,998	\$ 760,550	\$ 868,751	\$ 1,401,476	\$ 1,609,218	\$ 1,684,813
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments									
21 Staff Benefits-Required	\$ 181,321	\$ 206,925	\$ 224,290	\$ 123,807	\$ 134,350	\$ 145,105	\$ 266,716	\$ 309,943	\$ 342,028
22 Staff Benefits-Optional	42,253	50,609	56,721	27,833	26,345	37,337	61,483	59,503	61,633
31 Travel	83,695	91,500	85,500	67,499	68,000	72,000	42,381	49,508	64,579
32 Motor Vehicle Operations	7,594	4,000	20,000	30,475	34,000	38,500	15,673	12,547	11,510
33 Printing, Dup. & Binding	28,025	12,400	12,000	37,328	33,000	30,000	58,906	68,566	70,000
34 Utilities & Fuel				167			20,595	22,653	24,900
35 Communications	46,811	52,500	58,500	43,872	45,700	52,500	111,118	125,271	137,320
36 Maintenance & Repairs	13,345	15,000	19,000	6,917	7,000	7,000	25,017	27,832	26,120
37 Prof. Services & Memberships	75,901	21,500	31,800	12,343	12,735	12,500	43,827	51,347	38,890
38 Computer Services	1,752	1,500	2,000	705	1,000	1,000	229	246	250
39 Supplies	18,631	17,000	27,000	9,643	9,900	10,500	206,818	373,790	250,969
41 Rentals	23,402	18,100	20,600	54,872	56,500	62,175	4,994	10,933	7,350
42 Insurance & Interest	2,362	3,374	3,374	2,745	3,605	3,900	2,497	4,438	4,691
43 Awards									
44 Grants & Subsidies	601								
45 Mandatory Transfers									
46 Contractual & Special Services	32,927	8,106	(9,344)	62,044	62,000	62,000	(76,582)	(70,526)	4,917
47 Non-Mandatory Transfers	9,200	11,600	19,400	9,200	7,400	11,400	101,500	18,241	31,600
48 Service Department Credits							(521,258)	(890,048)	(867,923)
49 Other Expenditures	2,787	400	500				1,458	13,265	13,870
50-59 Stores for Resale							65,565	51,002	65,000
TOTAL OPERATING & MISCELLANEOUS	\$ 570,609	\$ 514,514	\$ 571,341	\$ 489,450	\$ 501,535	\$ 545,917	\$ 430,937	\$ 238,511	\$ 287,704
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 10,556	\$ 42,000	\$ 32,000	\$ 18,978	\$ 65,185	\$ 41,500	\$ 47,271	\$ 171,448	\$ 216,826
62 Minor Equipment	4,267	2,500	2,000	2,433	1,250	1,250	12,947	16,610	5,700
63 Library Books	8,279	9,500	14,000	4,225	7,265	8,500	2,865	557	1,300
64 Livestock									
71 Land									
72 Buildings-Capital Outlay									
73 Improvements other than Buildings								9,814	5,700
Total Equipment & Capital Outlay	\$ 23,102	\$ 54,000	\$ 48,000	\$ 25,636	\$ 73,700	\$ 51,250	\$ 63,083	\$ 198,429	\$ 229,526
TOTAL OPERATING	\$ 593,711	\$ 568,514	\$ 619,341	\$ 515,086	\$ 575,235	\$ 597,167	\$ 494,020	\$ 436,940	\$ 517,230
TOTAL EXPENDITURES & TRANSFERS	\$ 1,528,752	\$ 1,621,968	\$ 1,808,505	\$ 1,206,084	\$ 1,335,785	\$ 1,465,918	\$ 1,895,496	\$ 2,046,158	\$ 2,202,043

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 1
(Cont.)

	University-wide Administration			Total Educational and General Funds		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 5,740,071	\$ 6,096,382	\$ 6,315,098	\$ 27,172,912	\$ 29,300,061	\$ 30,649,839
12 Academic Salaries	8,637		40,298	133,929,022	143,397,164	156,235,919
13 GIA, GA, GRA	29,755	26,714	36,900	7,441,265	8,361,431	8,143,589
Total Professional Salaries	\$ 5,778,463	\$ 6,123,096	\$ 6,392,296	\$168,543,199	\$181,058,656	\$195,029,347
15 Total Summer School				\$ 3,038,499	\$ 3,157,070	\$ 4,289,794
16 Clerical & Supporting-Salaried	\$ 2,486,917	\$ 2,852,047	\$ 3,070,036	\$ 36,685,421	\$ 38,842,529	\$ 42,457,062
14 Student Employees-Salaried				101,582	192,472	161,849
Total Non-Exempt Salaries	\$ 2,486,917	\$ 2,852,047	\$ 3,070,036	\$ 36,787,003	\$ 39,035,001	\$ 42,618,911
17 Clerical & Supporting-Hourly	\$ 921,339	\$ 1,013,016	\$ 1,058,932	\$ 21,287,476	\$ 21,845,419	\$ 23,450,317
18 Student Employees-Hourly	159,696	142,609	169,806	2,983,386	3,160,312	3,036,442
Total Biweekly Wages	\$ 1,081,035	\$ 1,155,625	\$ 1,228,738	\$ 24,270,862	\$ 25,005,731	\$ 26,486,759
TOTAL SALARIES AND WAGES	\$ 9,346,415	\$ 10,130,768	\$ 10,691,070	\$232,639,563	\$248,256,458	\$268,424,811
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments				\$ 316,133	\$ 351,225	\$ 236,845
21 Staff Benefits-Required	\$ 1,776,072	\$ 1,923,000	\$ 2,050,000	41,064,376	44,036,670	48,999,560
22 Staff Benefits-Optional	418,936	489,100	588,800	9,784,048	11,460,791	13,245,167
31 Travel	675,072	600,754	662,852	7,200,108	7,176,285	6,806,779
32 Motor Vehicle Operations	53,559	54,025	57,725	914,200	997,493	1,080,504
33 Printing, Dup. & Binding	1,039,859	743,676	931,110	4,543,028	4,194,446	4,087,495
34 Utilities & Fuel	433,378	452,500	500,000	13,949,028	15,130,010	15,986,203
35 Communications	696,425	728,362	839,571	8,027,522	7,892,917	8,142,812
36 Maintenance & Repairs	389,901	451,251	529,506	8,968,109	10,153,719	8,457,424
37 Prof. Services & Memberships	602,016	719,123	811,974	5,500,810	4,813,778	4,260,628
38 Computer Services	1,345,228	1,072,757	1,266,648	7,780,533	8,044,561	7,939,683
39 Supplies	526,739	468,137	600,563	14,798,433	15,943,270	14,632,109
41 Rentals	254,315	226,783	265,792	3,495,237	3,160,196	3,316,984
42 Insurance & Interest	132,584	123,134	130,530	2,126,967	2,592,324	2,579,752
43 Awards	48,600	55,000	68,800	3,200,619	4,637,892	4,479,199
44 Grants & Subsidies	5,000	7,895	6,895	5,457,046	4,455,593	4,811,436
45 Mandatory Transfers	133,939	257,500	340,000	5,037,723	4,795,240	4,591,542
46 Contractual & Special Services	546,869	791,395	980,598	5,379,286	5,709,187	6,779,511
47 Non-Mandatory Transfers	(5,268,791)	(6,289,269)	(8,013,800)	(6,397,360)	(4,096,661)	(3,614,504)
48 Service Department Credits	(5,256,095)	(5,628,618)	(6,395,003)	(31,876,321)	(28,586,935)	(31,865,000)
49 Other Expenditures	259,466	3,442	33,790	300,731	651,313	1,715,318
50-59 Stores for Resale	724,752	734,400	734,400	6,021,294	5,863,802	7,242,352
Total Operating & Miscellaneous	\$ (462,176)	\$ (2,015,653)	\$ (3,009,249)	\$115,591,550	\$129,377,116	\$133,911,799
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 1,480,591	\$ 1,377,833	\$ 1,661,779	\$ 11,783,584	\$ 10,685,526	\$ 12,786,513
62 Minor Equipment	106,792	2,652		1,927,399	1,154,332	354,056
63 Library Books	420			3,786,003	3,999,734	3,653,908
64 Livestock				200,690		
71 Land	1,500			1,500		
72 Buildings-Capital Outlay	79,175			2,003,988	520,128	600,000
73 Improvements other than Buildings				223,437	9,814	5,700
Total Equipment & Capital Outlay	\$ 1,668,478	\$ 1,380,485	\$ 1,661,779	\$ 19,926,601	\$ 16,369,534	\$ 17,400,177
TOTAL OPERATING	\$ 1,206,302	\$ (635,168)	\$ (1,347,470)	\$135,518,151	\$145,746,650	\$151,311,976
TOTAL EXPENDITURES & TRANSFERS	\$ 10,552,717	\$ 9,495,600	\$ 9,343,600	\$368,157,714	\$394,003,108	\$419,736,787

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 2

	Chattanooga			Knoxville			Martin		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES									
11 Admin. & Professional Salaries	\$ 214,523	\$ 223,588	\$ 231,069	\$ 3,418,029	\$ 3,119,149	\$ 3,269,933	\$ 231,406	\$ 235,639	\$ 254,028
12 Academic Salaries									
13 GTA, GA, GRA	1,441			119,749	120,074	145,891	290	3,400	7,200
Total Professional Salaries	\$ 215,964	\$ 223,588	\$ 231,069	\$ 3,537,778	\$ 3,239,223	\$ 3,415,824	\$ 231,696	\$ 239,039	\$ 261,228
15 Total Summer School									
16 Clerical & Supporting-Salaried	\$ 170,921	\$ 181,147	\$ 191,403	\$ 2,071,405	\$ 1,633,302	\$ 1,698,160	\$ 293,209	\$ 314,035	\$ 333,318
14 Student Employees-Salaried	808			598,797	579,112	625,250	24,187	25,255	13,410
Total Non-Exempt Salaries	\$ 171,729	\$ 181,147	\$ 191,403	\$ 2,670,202	\$ 2,212,414	\$ 2,323,410	\$ 317,396	\$ 339,290	\$ 346,728
17 Clerical & Supporting-Hourly	\$ 534,176	\$ 534,293	\$ 548,230	\$ 5,606,794	\$ 4,910,439	\$ 5,340,658	\$ 666,802	\$ 628,950	\$ 705,673
18 Student Employees-Hourly	170,717	347,666	317,666	1,722,828	1,608,428	1,945,633	433,512	404,730	400,505
Total Biweekly Wages	\$ 704,894	\$ 881,959	\$ 865,896	\$ 7,329,622	\$ 6,518,867	\$ 7,286,291	\$ 1,100,314	\$ 1,033,680	\$ 1,106,178
TOTAL SALARIES AND WAGES	\$ 1,092,586	\$ 1,286,694	\$ 1,288,368	\$ 13,537,602	\$ 11,970,504	\$ 13,025,525	\$ 1,649,406	\$ 1,612,009	\$ 1,714,134
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments	\$ 963			\$ 40,000	\$ 41,740	\$ 74,813	\$ 97,099	\$ 105,760	\$ 93,840
21 Staff Benefits-Required	147,721	136,476	136,976	1,986,871	1,824,840	2,015,059	215,587	223,125	291,163
22 Staff Benefits-Optional	39,440	69,375	68,329	648,668	557,198	568,917	87,095	99,470	142,669
31 Travel	5,597	9,700	10,300	1,481,051	2,128,211	1,404,846	7,365	6,060	12,200
32 Motor Vehicle Operations	10,383	12,180	12,720	182,113	208,848	148,726	5,833	6,300	6,750
33 Printing, Dup. & Binding	19,010	28,350	30,350	667,119	730,077	757,802	13,191	17,137	15,360
34 Utilities & Fuel	513,420	544,427	544,377	2,934,902	3,320,916	3,700,338	847,038	879,380	824,280
35 Communications	120,887	129,217	102,097	1,182,871	1,140,549	1,197,934	336,103	344,316	328,550
36 Maintenance & Repairs	100,830	61,250	63,250	2,612,268	3,515,159	3,379,067	354,880	286,475	346,000
37 Prof. Services & Memberships	46,820	3,670	3,670	440,360	330,216	275,372	9,784	11,400	10,675
38 Computer Services		1,450	1,450	176,686	65,095	62,500	21,775	20,900	25,000
39 Supplies	72,672	72,605	74,605	1,711,235	2,007,839	1,870,027	232,867	317,300	263,975
41 Rentals	3,929	18,350	33,600	278,020	464,889	485,283	17,334	12,200	18,000
42 Insurance & Interest				439,415	467,333	445,598	67,708	63,200	63,200
43 Awards	44,784	47,390	47,390	1,325,340	1,827,049	1,836,968	37,687	34,000	38,500
44 Grants & Subsidies	1,032			(66,734)	1,292	2,500			
45 Mandatory Transfers	588,632	851,317	897,156	3,429,667	4,141,187	5,056,774	498,480	434,692	557,929
46 Contractual & Special Services	114,707	283,920	245,933	1,047,254	887,580	789,491	162,337	179,846	133,911
47 Non-Mandatory Transfers	403,291	68,800	57,961	2,115,924	2,318,230	2,981,867	100,487	157,670	281,406
48 Service Department Credits	(317)	(91,911)	(94,838)	(1,028,893)			(663)	(14,200)	(14,200)
49 Other Expenditures	44,981	63,600	63,600	315,169	2,699,384	1,918,178	116,413	87,473	112,130
50-59 Stores for Resale	2,124,548	2,646,049	2,646,049	10,635,605	11,766,276	12,029,985	1,939,711	1,873,500	1,914,127
Total Operating & Miscellaneous	\$ 4,403,330	\$ 4,956,215	\$ 4,944,975	\$ 32,554,911	\$ 40,443,908	\$ 41,002,045	\$ 5,168,111	\$ 5,146,004	\$ 5,465,465
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 26,410	\$ 6,776	\$ 5,676	\$ 666,008	\$ 681,133	\$ 1,389,985	\$ 69,382	\$ 41,550	\$ 77,460
62 Minor Equipment	40,110	100		176,619	362,595	194,800	45,122	22,625	21,400
63 Library Books									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay				641,358	61,004				
73 Improvements other than Buildings				45,272			62,480	19,178	58,900
Total Equipment & Capital Outlay	\$ 66,520	\$ 6,876	\$ 5,676	\$ 1,529,257	\$ 1,104,732	\$ 1,584,785	\$ 176,984	\$ 83,353	\$ 157,760
TOTAL OPERATING	\$ 4,469,850	\$ 4,963,091	\$ 4,950,651	\$ 34,084,168	\$ 41,548,640	\$ 42,586,830	\$ 5,345,095	\$ 5,229,357	\$ 5,623,225
TOTAL EXPENDITURES & TRANSFERS	\$ 5,562,436	\$ 6,249,785	\$ 6,239,019	\$ 47,621,770	\$ 53,519,144	\$ 55,612,355	\$ 6,994,501	\$ 6,841,366	\$ 7,337,359

THE UNIVERSITY OF TENNESSEE
Auxiliary Enterprises Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 2
(Cont.)

	Space Institute			Memphis-Other Specialized Units			Total Auxiliary Enterprises Funds		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES									
11 Admin. & Professional Salaries				\$ 259,597	\$ 300,369	\$ 322,831	\$ 4,123,555	\$ 3,878,745	\$ 4,077,861
12 Academic Salaries							121,480	123,474	153,091
13 GTA, GA, GRA									
Total Professional Salaries				\$ 259,597	\$ 300,369	\$ 322,831	\$ 4,245,035	\$ 4,002,219	\$ 4,230,952
15 Total Summer School									
16 Clerical & Supporting-Salaried				\$ 29,430	\$ 104,240	\$ 121,701	\$ 2,564,965	\$ 2,232,724	\$ 2,344,582
14 Student Employees-Salaried				2,625			626,417	604,367	638,660
Total Non-Exempt Salaries				\$ 32,055	\$ 104,240	\$ 121,701	\$ 3,191,382	\$ 2,837,091	\$ 2,983,242
17 Clerical & Supporting-Hourly	\$ 72,502	\$ 66,350	\$ 76,674	\$ 533,717	\$ 496,677	\$ 556,045	\$ 7,413,991	\$ 6,636,709	\$ 7,227,280
18 Student Employees-Hourly				20,037	20,274	47,996	2,347,094	2,381,098	2,711,800
Total Biweekly Wages	\$ 72,502	\$ 66,350	\$ 76,674	\$ 553,754	\$ 516,951	\$ 604,041	\$ 9,761,085	\$ 9,017,807	\$ 9,939,080
TOTAL SALARIES AND WAGES	\$ 72,502	\$ 66,350	\$ 76,674	\$ 845,406	\$ 921,560	\$ 1,048,573	\$ 17,197,502	\$ 15,857,117	\$ 17,153,274
OPERATING & MISCELLANEOUS									
19 Non-Wage Payments				\$ 148,004	\$ 154,081	\$ 167,219	\$ 138,062	\$ 147,500	\$ 168,653
21 Staff Benefits-Required	\$ 13,110	\$ 12,100	\$ 14,032				2,511,293	2,350,622	2,624,449
22 Staff Benefits-Optional	6,897	6,600	7,720	44,896	46,506	49,738	826,996	779,149	837,373
31 Travel	61	50	300	7,830	8,100	9,800	1,501,904	2,152,121	1,437,446
32 Motor Vehicle Operations	61			229	350	400	198,619	227,678	168,596
33 Printing, Dup. & Binding	36	100	1,300	1,526	1,792	4,550	700,882	777,456	809,362
34 Utilities & Fuel				279,220	306,498	393,006	4,574,580	5,051,221	5,462,001
35 Communications	1,113	1,250	50	289,740	247,070	298,725	1,930,714	1,862,402	1,927,356
36 Maintenance & Repairs	2,250	4,000	4,700	112,161	128,775	89,900	3,182,389	3,995,659	3,882,917
37 Prof. Services & Memberships	145	175	175	10,302	2,345	6,975	507,411	347,806	296,867
38 Computer Services				15,426	9,200	22,400	213,887	96,645	111,350
39 Supplies	1,557	2,150	2,925	134,454	130,492	135,893	2,152,785	2,530,386	2,347,425
41 Rentals	1,797	1,575	2,000	28,748	27,726	28,035	329,828	524,740	566,918
42 Insurance & Interest	1,559	1,950	1,950	68,693	48,150	56,273	577,375	580,633	567,021
43 Awards							1,407,811	1,908,439	1,922,858
44 Grants & Subsidies				1,424	800	1,000	(64,278)	2,092	3,500
45 Mandatory Transfers	9,203	9,550	9,583	387,014	336,312	336,484	4,912,996	5,773,058	6,857,926
46 Contractual & Special Services				134,275	100,564	56,575	1,458,573	1,451,910	1,225,910
47 Non-Mandatory Transfers	(44,229)	(57,670)	(47,951)	(263,148)	20,000	8,381	2,312,325	2,507,030	3,281,664
48 Service Department Credits				(89,956)	(48,159)	(1,024)	(1,119,829)	(154,270)	(110,062)
49 Other Expenditures			92	13,886	2,514	800	490,449	2,852,971	2,094,800
50-59 Stores for Resale	87,734	80,000	85,000	2,161,608	2,439,439	2,233,804	16,949,206	18,805,264	18,908,965
Total Operating & Miscellaneous	\$ 81,294	\$ 61,830	\$ 81,876	\$ 3,486,332	\$ 3,962,555	\$ 3,898,934	\$ 45,693,978	\$ 54,570,512	\$ 55,393,295
EQUIPMENT & CAPITAL OUTLAY									
61 Equipment	\$ 1,007		\$ 5,700	\$ 34,251	\$ 164,214	\$ 38,000	\$ 797,058	\$ 893,673	\$ 1,516,821
62 Minor Equipment		\$ 13,820	750	20,491	14,280	4,100	282,342	413,420	221,050
63 Library Books									
64 Livestock									
71 Land									
72 Buildings-Capital Outlay							641,358	61,004	
73 Improvements other than Buildings		18,350					107,752	37,528	58,900
Total Equipment & Capital Outlay	\$ 1,007	\$ 32,170	\$ 6,450	\$ 54,742	\$ 178,494	\$ 42,100	\$ 1,828,510	\$ 1,405,625	\$ 1,796,771
TOTAL OPERATING	\$ 82,301	\$ 94,000	\$ 88,326	\$ 3,541,074	\$ 4,141,049	\$ 3,941,034	\$ 47,522,488	\$ 55,976,137	\$ 57,190,066
TOTAL EXPENDITURES & TRANSFERS	\$ 154,803	\$ 160,350	\$ 165,000	\$ 4,386,480	\$ 5,062,609	\$ 4,989,607	\$ 64,719,990	\$ 71,833,254	\$ 74,343,340

THE UNIVERSITY OF TENNESSEE
Hospitals Funds Expenditures by Object Classification
Memorial Hospital and William F. Bowld Hospital
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 3

	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 11,803,669	\$ 13,911,258	\$ 16,027,838	\$ 2,141,454	\$ 2,294,032	\$ 2,432,065
12 Academic Salaries		118,624	225,368	604,167	654,456	
13 GIA, GA, GRA			7,000			
Total Professional Salaries	\$ 11,803,669	\$ 14,029,882	\$ 16,260,206	\$ 2,745,621	\$ 2,948,488	\$ 2,432,065
15 Total Summer School						
16 Clerical & Supporting-Salaried	\$ 36,425	\$ 28,597	\$ 45,724	\$ 30,415	\$ 32,347	\$ 26,883
14 Student Employees-Salaried	104,184	70,895	69,300			
Total Non-Exempt Salaries	\$ 140,609	\$ 99,492	\$ 115,024	\$ 30,415	\$ 32,347	\$ 26,883
17 Clerical & Supporting-Hourly	\$ 32,980,252	\$ 40,159,665	\$ 43,424,777	\$ 6,011,214	\$ 5,811,778	\$ 6,385,987
18 Student Employees-Hourly	78,217	103,202	176,099	18,513	20,833	21,518
Total Biweekly Wages	\$ 33,058,469	\$ 40,262,867	\$ 43,600,876	\$ 6,029,727	\$ 5,832,611	\$ 6,407,505
TOTAL SALARIES AND WAGES	\$ 45,002,747	\$ 54,392,241	\$ 59,976,106	\$ 8,805,763	\$ 8,813,446	\$ 8,866,453
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments						
21 Staff Benefits-Required	\$ 7,767,429	\$ 9,483,127	\$ 10,232,425	\$ 1,508,266	\$ 1,493,665	\$ 1,665,271
22 Staff Benefits-Optional	2,055,929	2,516,410	2,903,450	320,472	320,219	435,842
31 Travel	349,471	497,645	604,894	24,658	29,944	67,740
32 Motor Vehicle Operations	157,518	195,394	231,388	5,739	5,091	6,500
33 Printing, Dup. & Binding	260,286	258,507	457,722	16,855	27,448	41,847
34 Utilities & Fuel	2,932,449	3,267,688	3,458,641	560,607	648,710	683,560
35 Communications	417,539	620,468	453,614	197,382	249,279	224,193
36 Maintenance & Repairs	1,991,993	1,214,659	2,171,320	606,272	918,464	1,004,228
37 Prof. Services & Memberships	4,752,472	5,153,223	6,151,698	376,063	692,218	694,522
38 Computer Services	978,966	1,264,956	1,231,063	119,014	101,654	122,200
39 Supplies	11,870,651	8,157,227	8,823,619	1,416,707	1,520,522	1,776,183
41 Rentals	610,397	652,417	876,841	445,097	332,974	332,952
42 Insurance & Interest	879,388	1,308,109	2,753,908	322,421	425,800	389,400
43 Awards	14,250	9,724	1,800	4,480	127	7,000
44 Grants & Subsidies	1,962			267	(37,430)	
45 Mandatory Transfers	6,351,412	8,564,695	9,884,800	201,600	654,000	654,000
46 Contractual & Special Services	1,517,286	3,988,279	2,359,616	3,522,032	3,634,915	3,637,948
47 Non-Mandatory Transfers	4,898,012	709,800	789,200	1,337,846	1,486,100	1,582,400
48 Service Department Credits	(5,121,519)	(102,498)	218,350	(31,329)	(969,868)	(1,010,682)
49 Other Expenditures	53,937	159,275	89,829	785,841	1,494,887	1,406,870
50-59 Stores for Resale	17,436,247	19,914,336	20,294,010	2,704,761	4,038,883	4,410,134
Total Operating & Miscellaneous	\$ 60,176,075	\$ 67,833,441	\$ 73,988,188	\$ 14,445,051	\$ 17,067,602	\$ 18,132,108
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 8,158,991	\$ 4,058,850	\$ 4,985,000		\$ 10,328	\$ 500,000
62 Minor Equipment	280,321	306,640	208,500	\$ 67,299	537,535	17,560
63 Library Books	2,783	12,295	4,450		200	200
64 Livestock						
71 Land						
72 Buildings-Capital Outlay	954,520		1,500,000			
73 Improvements other than Buildings	102,091		1,000,000			
Total Equipment & Capital Outlay	\$ 9,498,706	\$ 4,377,785	\$ 7,697,950	\$ 67,299	\$ 548,063	\$ 517,760
TOTAL OPERATING	\$ 69,674,781	\$ 72,211,226	\$ 81,686,138	\$ 14,512,350	\$ 17,615,665	\$ 18,649,868
TOTAL EXPENDITURES & TRANSFERS	\$114,677,528	\$126,603,467	\$141,662,244	\$ 23,318,113	\$ 26,429,111	\$ 27,516,321

THE UNIVERSITY OF TENNESSEE
Unrestricted Educational and General Funds Expenditures by Object Classification
Actual 1987, Probable 1988 and Proposed Budget 1989

EXHIBIT C
Schedule 3
(Cont.)

	Total Hospital Funds			Total University		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
SALARIES AND WAGES						
11 Admin. & Professional Salaries	\$ 13,945,123	\$ 16,205,290	\$ 18,459,903	\$ 45,241,590	\$ 49,384,096	\$ 53,187,603
12 Academic Salaries	604,167	773,080	225,368	134,533,189	144,170,244	156,461,287
13 GTA, GA, GRA			7,000	7,562,745	8,484,905	8,303,680
Total Professional Salaries	\$ 14,549,290	\$ 16,978,370	\$ 18,692,271	\$187,337,524	\$202,039,245	\$217,952,570
15 Total Summer School				\$ 3,038,499	\$ 3,157,070	\$ 4,289,794
16 Clerical & Supporting-Salaried	\$ 66,840	\$ 60,944	\$ 72,607	\$ 39,317,226	\$ 41,136,197	\$ 44,874,251
14 Student Employees-Salaried	104,184	70,895	69,300	832,183	867,734	869,809
Total Non-Exempt Salaries	\$ 171,024	\$ 131,839	\$ 141,907	\$ 40,149,409	\$ 42,003,931	\$ 45,744,060
17 Clerical & Supporting-Hourly	\$ 38,991,466	\$ 45,971,443	\$ 49,810,764	\$ 67,692,933	\$ 74,453,571	\$ 80,488,361
18 Student Employees-Hourly	96,730	124,035	197,617	5,427,210	5,665,445	5,945,859
Total Biweekly Wages	\$ 39,088,196	\$ 46,095,478	\$ 50,008,381	\$ 73,120,143	\$ 80,119,016	\$ 86,434,220
TOTAL SALARIES AND WAGES	\$ 53,808,510	\$ 63,205,687	\$ 68,842,559	\$303,645,575	\$327,319,262	\$354,420,644
OPERATING & MISCELLANEOUS						
19 Non-Wage Payments				\$ 454,195	\$ 498,725	\$ 405,498
21 Staff Benefits-Required	\$ 9,275,695	\$ 10,976,792	\$ 11,897,696	52,851,364	57,364,084	63,521,705
22 Staff Benefits-Optional	2,376,401	2,836,629	3,339,292	12,987,445	15,076,569	17,421,832
31 Travel	374,129	527,589	672,634	9,076,141	9,855,995	8,916,859
32 Motor Vehicle Operations	163,257	200,485	237,888	1,276,076	1,425,656	1,486,988
33 Printing, Dup. & Binding	277,141	285,955	499,569	5,521,051	5,257,857	5,396,426
34 Utilities & Fuel	3,493,056	3,916,398	4,142,201	22,016,664	24,097,629	25,590,405
35 Communications	614,921	869,747	677,807	10,573,157	10,625,066	10,747,975
36 Maintenance & Repairs	2,598,265	2,133,123	3,175,548	14,748,763	16,282,501	15,515,889
37 Prof. Services & Memberships	5,128,535	5,845,441	6,846,220	11,136,756	11,007,025	11,403,715
38 Computer Services	1,097,980	1,366,610	1,353,263	9,092,400	9,507,816	9,404,296
39 Supplies	13,287,358	9,677,749	10,599,802	30,238,576	28,151,405	27,579,336
41 Rentals	1,055,494	985,391	1,209,793	4,880,559	4,670,327	5,093,695
42 Insurance & Interest	1,201,809	1,733,909	3,143,308	3,906,151	4,906,866	6,290,081
43 Awards	18,730	9,851	8,800	4,627,160	6,556,182	6,410,857
44 Grants & Subsidies	2,229	(37,430)		5,394,997	4,420,255	4,814,936
45 Mandatory Transfers	6,553,012	9,218,695	10,538,800	16,503,731	19,786,993	21,988,268
46 Contractual & Special Services	5,039,318	7,623,194	5,997,564	11,877,177	14,784,291	14,002,985
47 Non-Mandatory Transfers	6,235,858	2,195,900	2,371,600	2,150,823	606,269	2,038,760
48 Service Department Credits	(5,152,848)	(1,072,366)	(792,332)	(38,148,998)	(29,813,571)	(32,767,394)
49 Other Expenditures	839,778	1,654,162	1,496,699	1,630,958	5,158,446	5,306,817
50-59 Stores for Resale	20,141,008	23,953,219	24,704,144	43,111,508	48,622,285	50,855,461
Total Operating & Miscellaneous	\$ 74,621,126	\$ 84,901,043	\$ 92,120,296	\$235,906,654	\$268,848,671	\$281,425,390
EQUIPMENT & CAPITAL OUTLAY						
61 Equipment	\$ 8,158,991	\$ 4,069,178	\$ 5,485,000	\$ 20,739,633	\$ 15,648,377	\$ 19,788,334
62 Minor Equipment	347,620	844,175	226,060	2,557,361	2,411,927	801,166
63 Library Books	2,783	12,495	4,650	3,788,786	4,012,229	3,658,558
64 Livestock				200,690		
71 Land				1,500		
72 Buildings-Capital Outlay	954,520		1,500,000	3,599,866	581,132	2,100,000
73 Improvements other than Buildings	102,091		1,000,000	433,280	47,342	1,064,600
Total Equipment & Capital Outlay	\$ 9,566,005	\$ 4,925,848	\$ 8,215,710	\$ 31,321,116	\$ 22,701,007	\$ 27,412,658
TOTAL OPERATING	\$ 84,187,131	\$ 89,826,891	\$100,336,006	\$267,227,770	\$291,549,678	\$308,838,048
TOTAL EXPENDITURES & TRANSFERS	\$137,995,641	\$153,032,578	\$169,178,565	\$570,873,345	\$618,868,940	\$663,258,692

THE UNIVERSITY OF TENNESSEE
UNRESTRICTED CURRENT FUNDS
SOURCES AND USES OF TOTAL RESOURCES
AS BUDGETED FOR FISCAL YEAR ENDING JUNE 30, 1989

Exhibit D

USES OF RESOURCES

BUDGETED RESOURCES BY SOURCE

	Amount	%
State Appropriations	\$283,448,000	42.2%
Tuition and Fees	78,900,000	11.8
Sales of Auxiliary Enterprises	74,780,000	11.2
Sales & Svcs. of Educ. Activities	18,283,000	2.7
Gifts, Grants and Contracts	14,952,000	2.2
Federal Appropriations	11,390,000	1.7
Hospitals	178,414,000	26.6
All Other Resources	10,965,000	1.6
TOTAL	\$671,132,000	100.0%

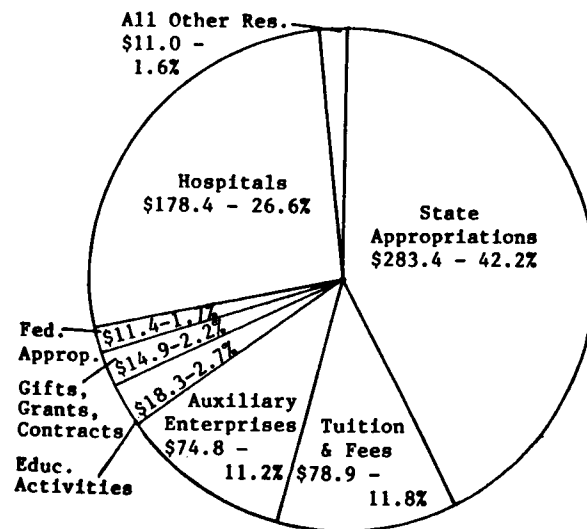
By Expenditure Function

	Amount	%
Instruction and Acad. Support	\$196,343,000	29.3%
Auxiliary Enterprises	74,343,000	11.1
Staff Benefits	69,374,000	10.3
Institutional Support	38,111,000	5.7
Operation and Maint. of Plant	35,475,000	5.3
Public Service	31,130,000	4.6
Research	21,568,000	3.2
Hospitals	178,414,000	26.6
Student Services, Scholarships & Fellowships, & Other	26,374,000	3.9
TOTAL	\$671,132,000	100.0%

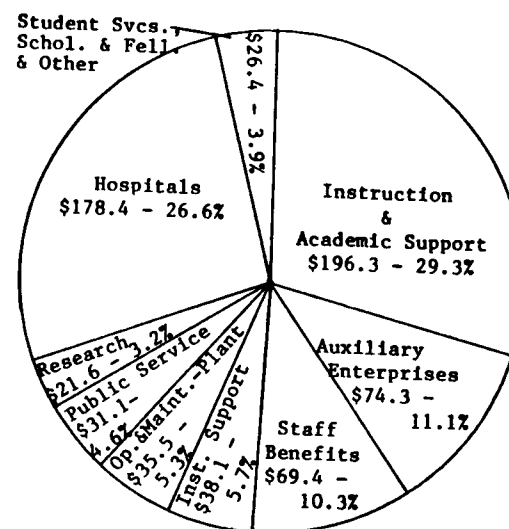
By Type Of Expenditure

	Amount	%
Professional Salaries	\$222,242,000	33.1%
Clerical & Supporting Salaries and Wages	132,178,000	19.7
Operating and Miscellaneous	281,425,000	41.9
Equipment and Capital Outlay and Other	35,287,000	5.3
TOTAL	\$671,132,000	100.0%

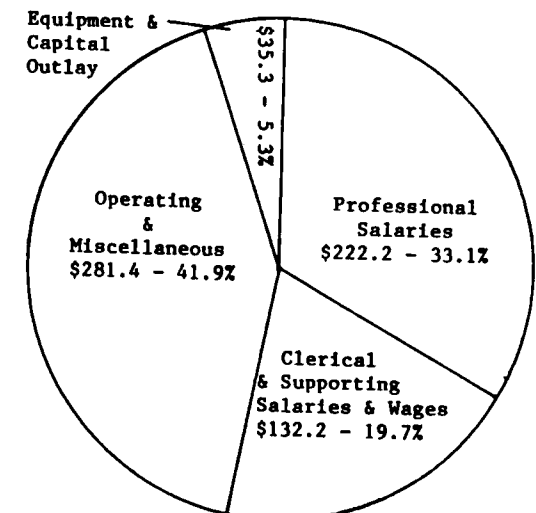
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



THE UNIVERSITY OF TENNESSEE
UNRESTRICTED CURRENT FUNDS
SOURCES AND USES OF INCREASED RESOURCES
PROPOSED BUDGET FOR FY 1988-89 OVER PROBABLE FOR FY 1987-88

USES OF INCREASED RESOURCES

INCREASED RESOURCES BY SOURCE

	Amount	%
State Appropriations	\$ 23,603,000	51.7%
Tuition and Fees	4,091,000	9.0
Sales of Auxiliary Enterprises	2,576,000	5.6
Hospitals	16,727,000	36.6
All Other Sources	(1,350,000)	(2.9)

TOTAL \$ 45,647,000 100.0%

By Expenditure Function

	Amount	%
Instruction and Academic Support	\$ 10,468,000	23.0%
Staff Benefits	7,598,000	16.6
Auxiliary Enterprises	2,510,000	5.5
Institutional Support, Public Service, Research, Student Services, Scholarships, and Fellowships and Other	5,976,000	13.1
Operation and Maintenance of Plant	2,368,000	5.2
Hospitals	16,727,000	36.6

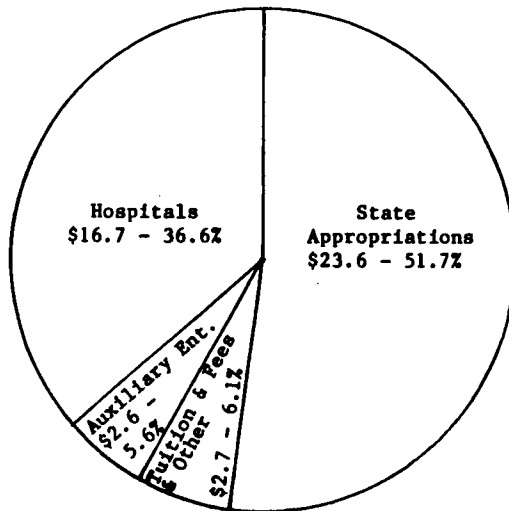
TOTAL \$ 45,647,000 100.0%

By Type of Expenditure

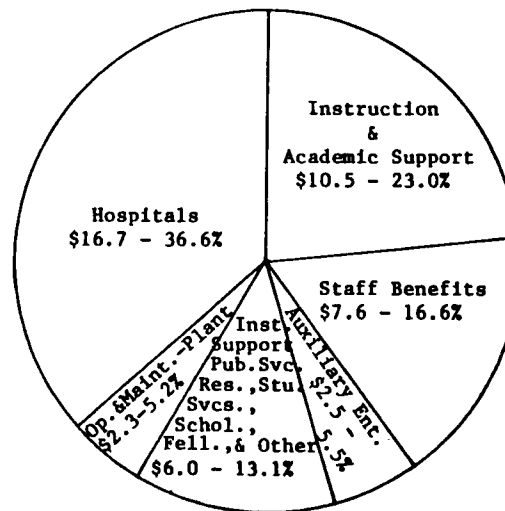
	Amount	%
Salaries and Wages	\$ 27,101,000	59.4%
Operating and Miscellaneous	13,835,000	30.3
Equipment and Capital Outlay	4,711,000	10.3

TOTAL \$ 45,647,000 100.0%

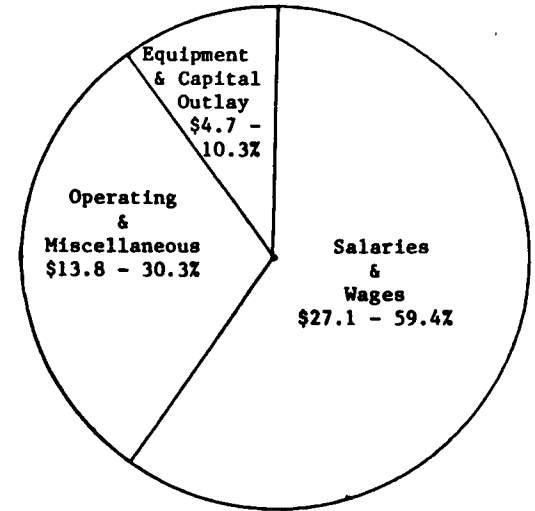
(In Millions of Dollars)



(In Millions of Dollars)



(In Millions of Dollars)



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 1987, Probable 1988 and Proposed Budget 1989

APPENDIX I
Exhibit A

	UT Medical Center at Knoxville			William F. Bowld Hospital		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
REVENUES						
Services to Patients	\$110,528,101	\$131,089,056	\$145,271,571	\$ 27,371,942	\$ 29,498,600	\$ 30,973,530
Auxiliary Enterprises	3,255,535	3,303,805	4,765,416	405,700	467,000	490,350
Grants and Contracts	5,767					
Other Services	1,049,582	600,514	751,456	(2,794,422)	(3,271,700)	(3,837,930)
Total Revenues	<u>\$114,838,985</u>	<u>\$134,993,375</u>	<u>\$150,788,443</u>	<u>\$ 24,983,220</u>	<u>\$ 26,693,900</u>	<u>\$ 27,625,950</u>
	=====	=====	=====	=====	=====	=====
EXPENDITURES		(a)				
Public Service	\$ 162,218	\$ 604,779	\$ 1,432,001			
Institutional Support		4,124,378	4,130,621			
Operation & Maintenance of Plant		8,758,937	10,883,378			
Auxiliary Enterprises	1,487,058	2,830,629	5,087,864	\$ 377,896	\$ 383,445	\$ 435,728
Administration	9,527,554	13,141,666	14,041,643	2,693,841	2,946,004	3,341,385
Nursing Division	20,449,184	24,524,345	26,392,615	3,705,884	3,581,403	3,641,124
Ancillary Services-General	7,091,266	8,469,847	9,341,567	67,281	73,769	81,912
Ancillary Services-Patient Care	38,375,463	43,427,490	46,495,300	8,329,244	8,517,436	9,267,568
Outpatient Services	5,378,917	6,445,641	6,467,497	719,994	786,542	809,926
General Services	9,312,695	1,000,000	1,865,758	3,069,700	4,276,695	4,482,237
Other Expenses	11,643,749	4,001,260	4,850,000	2,225,940	2,923,800	2,298,804
Renal Services				588,887	799,917	921,237
Total Expenditures	<u>\$103,428,104</u>	<u>\$117,328,972</u>	<u>\$130,988,244</u>	<u>\$ 21,778,667</u>	<u>\$ 24,289,011</u>	<u>\$ 25,279,921</u>
MANDATORY TRANSFERS (IN)/OUT	6,351,412	8,564,695	9,884,800	201,600	654,000	654,000
NON-MANDATORY TRANSFERS (IN)/OUT	4,898,012	709,800	789,200	1,337,846	1,486,100	1,582,400
TOTAL EXPENDITURES & TRANSFERS	<u>\$114,677,528</u>	<u>\$126,603,467</u>	<u>\$141,662,244</u>	<u>\$ 23,318,113</u>	<u>\$ 26,429,111</u>	<u>\$ 27,516,321</u>
	=====	=====	=====	=====	=====	=====
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 161,457	\$ 8,389,908	\$ 9,126,199	\$ 1,665,107	\$ 264,789	\$ 109,629
Fund Balance at Beginning of Year	24,693,817	24,855,274	33,245,182	560,746	2,225,853	2,490,642
Fund Balance at End of Year	<u>\$ 24,855,274</u>	<u>\$ 33,245,182</u>	<u>\$ 42,371,381</u>	<u>\$ 2,225,853</u>	<u>\$ 2,490,642</u>	<u>\$ 2,600,271</u>
	=====	=====	=====	=====	=====	=====

(a) FY 1987-88 reflects a new accounting structure with new functions established and reallocation of expenditure charges within the new structure.

THE UNIVERSITY OF TENNESSEE
Budget Summary
Auxiliary Enterprises Funds

APPENDIX II
Exhibit A

	Actual 1987	Probable 1988	Proposed Budget 1989
REVENUES			
Housing	\$ 19,187,950	\$ 19,147,663	\$ 20,440,097
Food Service	13,686,715	15,167,221	16,008,904
Bookstores	14,697,402	16,438,094	16,326,527
Parking Authorities	3,106,208	3,273,948	3,410,335
Athletics	12,701,262	15,881,975	16,095,072
Other Auxiliary Enterprises	2,106,578	2,295,712	2,499,397
Total Revenues	\$ 65,486,115	\$ 72,204,613	\$ 74,780,332
EXPENDITURES			
Housing	\$ 14,717,191	\$ 15,239,480	\$ 15,349,191
Food Service	13,438,655	14,593,815	15,198,208
Bookstores	13,751,461	15,365,945	15,264,849
Parking Authorities	2,362,868	2,579,269	2,649,268
Athletics	11,421,967	13,810,348	13,761,680
Other Auxiliary Enterprises	1,802,527	1,964,309	1,980,554
Total Expenditures	\$ 57,494,669	\$ 63,553,166	\$ 64,203,750
MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 2,855,706	\$ 3,020,067	\$ 3,076,656
Food Service	125,240	276,047	276,048
Bookstores	69,497	69,700	69,700
Parking Authorities	577,201	606,464	606,636
Athletics	1,055,813	1,612,629	2,605,000
Other Auxiliary Enterprises	229,539	188,151	223,886
Total Mandatory Transfers	\$ 4,912,996	\$ 5,773,058	\$ 6,857,926
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS	\$ 3,078,450	\$ 2,878,389	\$ 3,718,656
NON-MANDATORY TRANSFERS (IN)/OUT			
Housing	\$ 1,491,371	\$ 1,171,536	\$ 2,185,100
Food Service	409,132	349,994	267,183
Bookstores	147,764	547,500	590,000
Parking Authorities	186,099	0	143,381
Athletics	(5,026)	363,000	0
Other Auxiliary Enterprises	82,985	75,000	96,000
Total Non-Mandatory Transfers	\$ 2,312,325	\$ 2,507,030	\$ 3,281,664
TOTAL EXPENDITURES & TRANSFERS	\$ 64,719,990	\$ 71,833,254	\$ 74,343,340
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 766,125	\$ 371,359	\$ 436,992

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988, and Proposed Budget 1989

APPENDIX II
Exhibit B

	Chattanooga			Knoxville		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
REVENUES						
Housing	\$ 1,547,535	\$ 1,536,782	\$ 1,530,661	\$ 13,817,853	\$ 13,854,586	\$ 14,630,736
Food Service	1,316,415	1,637,562	1,650,421	9,606,460	10,528,959	11,091,485
Bookstores	2,285,117	2,797,993	2,819,250	8,484,254	9,500,000	9,500,000
Parking Authorities	479,836	357,448	318,687	2,056,083	2,360,000	2,535,000
Athletics				12,701,262	15,881,975	16,095,072
Other Auxiliary Enterprises				1,182,450	1,418,977	1,778,487
Total Revenues	\$ 5,628,903	\$ 6,329,785	\$ 6,319,019	\$ 47,848,362	\$ 53,544,497	\$ 55,630,780
EXPENDITURES						
Housing	\$ 935,003	\$ 931,415	\$ 925,294	\$ 10,498,626	\$ 11,171,114	\$ 10,998,168
Food Service	1,209,215	1,491,134	1,503,993	9,238,250	9,899,201	10,426,327
Bookstores	2,251,627	2,648,293	2,669,550	7,881,137	8,849,705	8,834,758
Parking Authorities	174,668	258,826	185,065	1,798,918	1,981,986	2,059,986
Athletics				11,421,967	13,810,348	13,761,680
Other Auxiliary Enterprises				1,237,281	1,347,373	1,492,795
Total Expenditures	\$ 4,570,513	\$ 5,329,668	\$ 5,283,902	\$ 42,076,179	\$ 47,059,727	\$ 47,573,714
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 437,435	\$ 536,567	\$ 582,406	\$ 1,867,342	\$ 2,023,925	\$ 1,911,405
Food Service		146,428	146,428	125,240	129,619	129,620
Bookstores	69,497	69,700	69,700			
Parking Authorities	81,700	98,622	98,622	348,687	375,014	375,014
Athletics				1,055,813	1,612,629	2,605,000
Other Auxiliary Enterprises				32,585		35,735
Total Mandatory Transfers	\$ 588,632	\$ 851,317	\$ 897,156	\$ 3,429,667	\$ 4,141,187	\$ 5,056,774
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 175,097	\$ 68,800	\$ 22,961	\$ 1,451,885	\$ 659,547	\$ 1,721,163
Food Service	107,200			242,970	500,139	535,538
Bookstores	(36,007)	80,000	80,000	603,117	650,295	665,242
Parking Authorities	223,468		35,000	(91,522)	3,000	
Athletics				223,482	458,998	(271,608)
Other Auxiliary Enterprises				(87,416)	71,604	249,957
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	\$ 469,758	\$ 148,800	\$ 137,961	\$ 2,342,516	\$ 2,343,583	\$ 3,000,292
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 202,674	\$ 68,800	\$ 22,961	\$ 1,133,572	\$ 949,031	\$ 1,880,716
Food Service				448,657	383,699	315,151
Bookstores				455,736	547,500	590,000
Parking Authorities	200,617		35,000			
Athletics				(5,026)	363,000	
Other Auxiliary Enterprises				82,985	75,000	96,000
Total Non-Mandatory Transfers	\$ 403,291	\$ 68,800	\$ 57,961	\$ 2,115,924	\$ 2,318,230	\$ 2,981,867
TOTAL EXPENDITURES & TRANSFERS	\$ 5,562,436	\$ 6,249,785	\$ 6,239,019	\$ 47,621,770	\$ 53,519,144	\$ 55,612,355
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (27,577)			\$ 318,313	\$ (289,484)	\$ (159,553)
Food Service	107,200			(205,687)	116,440	220,387
Bookstores	(36,007)	80,000	80,000	147,381	102,795	75,242
Parking Authorities	22,851			(91,522)	3,000	
Athletics				228,508	95,998	(271,608)
Other Auxiliary Enterprises				(170,401)	(3,396)	153,957
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	\$ 66,467	\$ 80,000	\$ 80,000	\$ 226,592	\$ 25,353	\$ 18,425

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988, and Proposed Budget 1989

APPENDIX II
Exhibit B
(Cont.)

	Martin			Space Institute		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
REVENUES						
Housing	\$ 3,231,864	\$ 3,159,312	\$ 3,388,870	\$ 35,419	\$ 39,400	\$ 40,000
Food Service	2,096,143	2,250,000	2,458,684	71,162	63,700	65,000
Bookstores	1,362,870	1,315,000	1,370,523	48,222	57,250	60,000
Parking Authorities	80,881	103,000	90,000			
Athletics						
Other Auxiliary Enterprises	231,471	229,288	211,000			
Total Revenues	\$ 7,003,229	\$ 7,056,600	\$ 7,519,077	\$ 154,803	\$ 160,350	\$ 165,000
EXPENDITURES						
Housing	\$ 2,693,186	\$ 2,576,260	\$ 2,560,832	\$ 20,248	\$ 53,815	\$ 30,400
Food Service	2,155,059	2,228,152	2,411,606	110,687	97,405	112,968
Bookstores	1,259,029	1,216,482	1,273,787	58,894	57,250	60,000
Parking Authorities	104,575	43,822	85,799			
Athletics						
Other Auxiliary Enterprises	183,685	184,288	166,000			
Total Expenditures	\$ 6,395,534	\$ 6,249,004	\$ 6,498,024	\$ 189,829	\$ 208,470	\$ 203,368
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 498,480	\$ 434,692	\$ 557,929	\$ 9,203	\$ 9,550	\$ 9,583
Food Service						
Bookstores						
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Mandatory Transfers	\$ 498,480	\$ 434,692	\$ 557,929	\$ 9,203	\$ 9,550	\$ 9,583
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ 40,198	\$ 148,360	\$ 270,109	\$ 5,968	\$ (23,965)	\$ 17
Food Service	(58,916)	21,848	47,078	(39,525)	(33,705)	(47,968)
Bookstores	103,841	98,518	96,736	(10,672)		
Parking Authorities	(23,694)	59,178	4,201			
Athletics						
Other Auxiliary Enterprises	47,786	45,000	45,000			
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	\$ 109,215	\$ 372,904	\$ 463,124	\$ (44,229)	\$ (57,670)	\$ (47,951)
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 100,487	\$ 157,670	\$ 281,406	\$ 5,968	\$ (23,965)	\$ 17
Food Service				(39,525)	(33,705)	(47,968)
Bookstores				(10,672)		
Parking Authorities						
Athletics						
Other Auxiliary Enterprises						
Total Non-Mandatory Transfers	\$ 100,487	\$ 157,670	\$ 281,406	\$ (44,229)	\$ (57,670)	\$ (47,951)
TOTAL EXPENDITURES & TRANSFERS	\$ 6,994,501	\$ 6,841,366	\$ 7,337,359	\$ 154,803	\$ 160,350	\$ 165,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (60,289)	\$ (9,310)	\$ (11,297)			
Food Service	(58,916)	21,848	47,078			
Bookstores	103,841	98,518	96,736			
Parking Authorities	(23,694)	59,178	4,201			
Athletics						
Other Auxiliary Enterprises	47,786	45,000	45,000			
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	\$ 8,728	\$ 215,234	\$ 181,718	\$ 0	\$ 0	\$ 0

THE UNIVERSITY OF TENNESSEE
Statement of Auxiliary Enterprises Funds Revenues, Expenditures and Transfers
(By Major Budget Entity)
Actual 1987, Probable 1988, and Proposed Budget 1989

APPENDIX II
Exhibit B
(Cont.)

	Memphis-Other Specialized Units			Total Auxiliary Enterprises		
	Actual 1987	Probable 1988	Proposed Budget 1989	Actual 1987	Probable 1988	Proposed Budget 1989
REVENUES						
Housing	\$ 555,279	\$ 557,583	\$ 849,830	\$ 19,187,950	\$ 19,147,663	\$ 20,440,097
Food Service	596,535	687,000	743,314	13,686,715	15,167,221	16,008,904
Bookstores	2,516,939	2,767,851	2,576,754	14,697,402	16,438,094	16,326,527
Parking Authorities	489,408	453,500	466,648	3,106,208	3,273,948	3,410,335
Athletics				12,701,262	15,881,975	16,095,072
Other Auxiliary Enterprises	692,657	647,447	509,910	2,106,578	2,295,712	2,499,397
Total Revenues	\$ 4,850,818	\$ 5,113,381	\$ 5,146,456	\$ 65,486,115	\$ 72,204,613	\$ 74,780,332
EXPENDITURES						
Housing	\$ 570,128	\$ 506,876	\$ 834,497	\$ 14,717,191	\$ 15,239,480	\$ 15,349,191
Food Service	725,444	877,923	743,314	13,438,655	14,593,815	15,198,208
Bookstores	2,300,774	2,594,215	2,426,754	13,751,461	15,365,945	15,264,849
Parking Authorities	284,707	294,635	318,418	2,362,868	2,579,269	2,649,268
Athletics				11,421,967	13,810,348	13,761,680
Other Auxiliary Enterprises	381,561	432,648	321,759	1,802,527	1,964,309	1,980,554
Total Expenditures	\$ 4,262,614	\$ 4,706,297	\$ 4,644,742	\$ 57,494,669	\$ 63,553,166	\$ 64,203,750
MANDATORY TRANSFERS (IN)/OUT						
Housing	\$ 43,246	\$ 15,333	\$ 15,333	\$ 2,855,706	\$ 3,020,067	\$ 3,076,656
Food Service				125,240	276,047	276,048
Bookstores				69,497	69,700	69,700
Parking Authorities	146,814	132,828	133,000	577,201	606,464	606,636
Athletics				1,055,813	1,612,629	2,605,000
Other Auxiliary Enterprises	196,954	188,151	188,151	229,539	188,151	223,886
Total Mandatory Transfers	\$ 387,014	\$ 336,312	\$ 336,484	\$ 4,912,996	\$ 5,773,058	\$ 6,857,926
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND MANDATORY TRANSFERS						
Housing	\$ (58,095)	\$ 35,374		\$ 1,615,053	\$ 888,116	\$ 2,014,250
Food Service	(128,909)	(190,923)		122,820	297,359	534,648
Bookstores	216,165	173,636	\$ 150,000	876,444	1,002,449	991,978
Parking Authorities	57,887		15,230	166,139	88,215	154,431
Athletics				223,482	458,998	(271,608)
Other Auxiliary Enterprises	114,142	26,648		74,512	143,252	294,957
Total Excess (Deficit) of Rev. Over Expend. & Mand. Transf.	\$ 201,190	\$ 70,772	\$ 165,230	\$ 3,078,450	\$ 2,878,389	\$ 3,718,656
NON-MANDATORY TRANSFERS (IN)/OUT						
Housing		\$ 20,000		\$ 1,491,371	\$ 1,171,536	\$ 2,185,100
Food Service				409,132	349,994	267,183
Bookstores	\$ (297,300)			147,764	547,500	590,000
Parking Authorities	(14,518)		\$ 8,381	186,099		143,381
Athletics				(5,026)	363,000	
Other Auxiliary Enterprises				82,985	75,000	96,000
Total Non-Mandatory Transfers	\$ (263,148)	\$ 20,000	\$ 8,381	\$ 2,312,325	\$ 2,507,030	\$ 3,281,664
TOTAL EXPENDITURES & TRANSFERS	\$ 4,386,480	\$ 5,062,609	\$ 4,989,607	\$ 64,719,990	\$ 71,833,254	\$ 74,343,340
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS						
Housing	\$ (106,765)	\$ 15,374		\$ 123,682	\$ (283,420)	\$ (170,850)
Food Service	(128,909)	(190,923)		(286,312)	(52,635)	267,465
Bookstores	513,465	173,636	\$ 150,000	728,680	454,949	401,978
Parking Authorities	72,405			(19,960)	88,215	11,050
Athletics				228,508	95,998	(271,608)
Other Auxiliary Enterprises	114,142	26,648		(8,473)	68,252	198,957
Total Excess (Deficit) of Rev. Over Expenditures & Transfers	\$ 464,338	\$ 50,772	\$ 156,849	\$ 766,125	\$ 371,359	\$ 436,992

THE UNIVERSITY OF TENNESSEE
Knoxville

APPENDIX III
Exhibit A

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	----- Actual 1987 -----	Probable 1988	Proposed Budget 1989 -----
REVENUES			
Football (See Schedule A)	\$ 5,751,896	\$ 7,064,193	\$ 5,931,072
Broadcasting and TV Football	989,653	833,377	1,125,000
Basketball Games and Broadcasting	1,269,356	1,892,621	2,010,000
SEC Bowls and SEC Distribution	311,856	292,734	260,000
Athletic Recreation Facilities	1,866		
Gifts for Grants-in-Aid	1,968,770	2,141,328	2,750,000
Varsity Inn (Cash Receipts)	33,353		
Concessions, Prog. & T-Club Souvenirs	1,392,555	1,989,836	2,050,000
Sports Camp	259,061	205,256	248,000
Sky Boxes		750,000	800,000
Other Sports	14,845	23,000	24,000
Interest and Other Revenue	708,050	689,630	822,000
Total Revenues	<u>\$ 12,701,262</u>	<u>\$ 15,881,975</u>	<u>\$ 16,095,072</u>
EXPENDITURES AND TRANSFERS			
Sports Program	\$ 5,426,379	\$ 6,751,449	\$ 6,029,625
Administration	2,657,982	2,680,411	2,739,975
Welfare of Athletes	971,631	502,735	1,047,483
Other Projects	779,701	896,587	783,498
Physical Plant	684,847	661,995	709,035
Extraordinary Maintenance	268,681	1,475,379	1,585,000
Concessions and Programs	403,600	644,981	652,144
Sports Camp	229,146	196,811	214,920
Total Expenditures	<u>\$ 11,421,967</u>	<u>\$ 13,810,348</u>	<u>\$ 13,761,680</u>
MANDATORY TRANSFERS (IN)/OUT	1,055,813	1,612,629	2,605,000
NON-MANDATORY TRANSFERS (IN)/OUT	(5,026)	363,000	
TOTAL EXPENDITURES AND TRANSFERS	<u>\$ 12,472,754</u>	<u>\$ 15,785,977</u>	<u>\$ 16,366,680</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ 228,508	\$ 95,998	\$ (271,608)
Balance or (Deficit) at Beginning of Year	879,120	1,107,628	1,203,626
Balance or (Deficit) at End of Year	<u>\$ 1,107,628</u>	<u>\$ 1,203,626</u>	<u>\$ 932,018</u>

THE UNIVERSITY OF TENNESSEE
Knoxville

Football Revenue

APPENDIX III
Schedule A

	----- Actual 1987 -----	Probable 1988	Proposed Budget 1989 -----
Alabama	\$ 1,108,175 *	\$ 419,577	\$ 1,385,110 *
Army	1,092,050 *		
Auburn	195,000	1,158,289 *	195,000 *
Boston College		200,000	1,198,170
California		1,136,411 *	
Colorado State		1,310,158 *	
Duke			1,242,370 *
Georgia Tech	150,000	1,184,340 *	
Georgia			250,000
Kentucky	1,109,130 *	175,000	1,385,110 *
Louisiana State			1,385,110 *
Louisville		1,067,715 *	
Memphis State	1,062,639 *		200,000
Mississippi State	1,154,966 *	100,000	
Mississippi	142,838	1,193,893 *	160,000
New Mexico	1,216,466 *		
Texas-El Paso	992,487 *		
Vanderbilt	160,000	1,233,643 *	160,000
Washington State			1,198,170 *
Kickoff Classic		558,757	
Peach Bowl		(31,623)	
Liberty Bowl	348,551		
Orange and White Game	17,829		
Junior Varsity		(750)	
Undistributed Season Tickets	(3,921)+	5,102 +	
Total Gross Revenue	\$ 8,746,210	\$ 9,710,512	\$ 8,759,040
Less: Payments to Visiting Team	1,879,811	1,491,926	1,695,500
Amusement Tax	644,417	686,835	666,158
Sales Tax	470,086	467,558	466,310
TOTAL	\$ 5,751,896 =====	\$ 7,064,193 =====	\$ 5,931,072 =====

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

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

THE UNIVERSITY OF TENNESSEE
Chattanooga

APPENDIX III
Exhibit B

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1987	Probable 1988	Proposed Budget 1989
REVENUES			
General Funds	\$ 820,994	\$ 774,124	\$ 856,154
Football	259,517	283,929	264,723
Basketball	266,411	228,510	227,717
Wrestling	12,742	7,856	7,856
Women's Sports	24,870	9,477	9,477
Gifts	620,024	648,400	685,000
Advertising and Program Sales	54,722	47,000	47,000
Concessions	22,664	35,000	35,000
Student Fees	267,202	255,800	255,800
Other Revenue	67,932	85,547	23,500
Total Revenues	<u>\$ 2,417,078</u>	<u>\$ 2,375,643</u>	<u>\$ 2,412,227</u>
EXPENDITURES			
Men's Sports Program	\$ 854,743	\$ 827,065	\$ 845,326
Women's Sports Program	148,700	129,168	129,770
Administration	247,297	255,930	267,444
Sports-Information	36,065	34,666	36,124
Sports-Medical	86,625	70,676	77,181
Sports-Security	5,161	5,300	6,000
Tutoring	51,861	48,640	55,408
Training	38,632	39,929	41,563
Grants-in-Aid (Men)	759,662	770,240	755,184
Grants-in-Aid (Women)	125,035	148,029	151,225
Advertising	48,502	37,000	37,000
Awards	14,795	9,000	10,002
Total Expenditures	<u>\$ 2,417,078</u>	<u>\$ 2,375,643</u>	<u>\$ 2,412,227</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Martin

APPENDIX III
Exhibit C

Summary of Revenues, Expenditures and Transfers
Department of Athletics

	Actual 1987	Probable 1988	Proposed Budget 1989
REVENUES			
General Funds	\$ 1,068,986	\$ 1,006,258	\$ 1,040,228
Football	48,518	53,182	52,546
Basketball	62,330	67,327	71,463
Women's Athletics	4,374	3,997	18,584
Athletic Gifts	53,514	55,000	55,000
Student Fees	307,328	323,000	321,838
Total Revenues	<u>\$ 1,545,050</u>	<u>\$ 1,508,764</u>	<u>\$ 1,559,659</u>
EXPENDITURES			
Men's Sports Program	\$ 462,006	\$ 482,085	\$ 481,333
Women's Sports Program	135,316	138,100	138,430
Men's Administration	256,378	230,305	245,811
Women's Administration	64,856	64,331	67,595
Grants-in-Aid (Men)	482,798	486,439	458,594
Grants-in-Aid (Women)	143,696	107,504	167,896
Total Expenditures	<u>\$ 1,545,050</u>	<u>\$ 1,508,764</u>	<u>\$ 1,559,659</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1988

APPENDIX IV

UT MARTIN			
	Present Rate (FY 1987-88)	Proposed Rate (FY 1988-89)	Proposed Rate (FY 1988-89)
	Per Quarter	Sum. Qtr. 1988	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	\$ 418.00*	\$ 420.00*	\$ 630.00*
- Graduate	522.00*	531.00*	797.00*
TUITION - (additional for out-of-state students)	868.00	911.00	1,367.00
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 qtr./sem. hr. or fraction thereof	35.00*	35.00*	53.00*
Minimum Charge	105.00	105.00	106.00
Out-of-State			
Per qtr./sem. hr. or fraction thereof	107.00*	111.00*	167.00*
Minimum Charge	321.00	333.00	334.00
Graduate			
In-State			
Per qtr./sem. hr. or fraction thereof	58.00*	59.00*	89.00*
Minimum Charge	174.00	177.00	178.00
Out-of-State			
Per qtr./sem. hr. or fraction thereof	154.00*	161.00*	241.00*
Minimum Charge	462.00	483.00	482.00
<u>UNIVERSITY PROGRAMS & SERVICES FEE</u>			
All Undergraduate & Graduate Students			
taking in excess of 8 qtr./sem. hours.			
Student Activity Service Fee	**	**	**
Debt Service Fee	**	25.00	35.00
Health Services Fee	None	None	None
Total			
Part-time students taking 8 qtr./sem. hours or less+			
Rate per qtr./sem. hour	None	2.00	3.00
Minimum Charge	None	6.00	6.00
Summer Rate - Program & Services Fee	None	None	None

* The maintenance fee in 1987-88 includes \$25 Debt Service Fee and \$10 Student Activity Fee per quarter. Quarter hour rates include \$2 Debt Service Fee and \$1 Student Activity Fee per quarter in 1987-88. The maintenance fee in Summer, 1988 includes \$10 Student Activity Fee. Quarterly hour rates include a \$1 Student Activity Fee in Summer, 1988. The maintenance fee beginning with the Fall Semester, 1988 includes \$15 Student Activity Fee per semester. Semester hour rates include a \$3 Student Activity Fee per semester hour.

** Included in Maintenance Fee.

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term ,1988

APPENDIX IV
(IV-2)

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

Present Rate (FY 1987-88) Per Quarter	Proposed Rate (FY 1988-89) Sum. Qtr. 1988	Proposed Rate (FY 1988-89) 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	\$ 403.00	\$ 423.00	\$ 635.00
- Graduate	503.00	528.00	792.00
 TUITION - (additional for out-of state students)	 868.00	 911.00	 1,367.00

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 qtr./sem. hr. or fraction thereof	47.00	49.00	74.00
Minimum Charge	141.00	147.00	148.00
Out-of-State			
Per qtr./sem. hr. or fraction thereof	108.00	113.00	170.00
Minimum Charge	324.00	339.00	340.00
Graduate			
In-State			
Per qtr./sem. hr. or fraction thereof	73.00	77.00	115.00
Minimum Charge	219.00	231.00	230.00
Out-of-State			
Per qtr./sem. hr. or fraction thereof	159.00	167.00	250.00
Minimum Charge	477.00	501.00	500.00

UNIVERSITY PROGRAMS & SERVICES FEE

All Undergraduate & Graduate Students
taking in excess of 8 qtr./sem. hours.

Student Activity Service Fee	36.00	N/A	54.00
Debt Service Fee	12.00	N/A	18.00
Health Services Fee	17.00	N/A	26.00
Total	\$ 65.00+	N/A	\$ 98.00+
Part-time students taking 8 qtr./sem. hours or less++			
Rate per qtr./sem. hour	4.00	4.00	6.00
Minimum Charge	12.00	12.00	12.00
Summer Rate - Program & Services Fee	52.00+	52.00	52.00+

+ University Program and Services Fee at the Space Institute is \$36 for the Summer, 1988 quarter and \$60 per semester.

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term ,1988

APPENDIX IV
(IV-3)

<u>KNOXVILLE - COLLEGE OF LAW</u>	
<u>Present Rate</u>	<u>Proposed Rate</u>
<u>(FY 1987-88)</u>	<u>(FY 1988-89)</u>
<u>Per Semester</u>	<u>Per Semester</u>

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

College of Law

Maintenance Fee

Fall and Spring Semesters	\$ 846.00	\$ 888.00
Summer Term	564.00	592.00

Tuition (additional for out-of-state students)

Fall and Spring Semesters	1,302.00	1,367.00
Summer Term	868.00	911.00

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.

Law Students

In-State

Per Semester hr. or fraction thereof	123.00	129.00
Minimum Charge	246.00	258.00

Out-of-State

Per Semester hr. or fraction thereof	251.00	263.00
Minimum Charge	502.00	526.00

UNIVERSITY PROGRAMS & SERVICES

All Law Students taking in excess
of 8 semester hours

Student Activity Service Fee	54.00	54.00
Debt Service Fee	18.00	18.00
Health Services Fee	25.00	26.00
Total	\$ 97.00	\$ 98.00

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

Rate per semester hour	6.00	6.00
Minimum Charge	12.00	12.00

Summer Rate - Program & Services Fee 52.00 52.00

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

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective First Summer Term, 1988 (May 2, 1988)

APPENDIX IV
(IV-4)

<u>UT CHATTANOOGA</u>		
	<u>Present Rate</u> (FY 1987-88) <u>Per Semester</u>	<u>Proposed Rate</u> (FY 1988-89) <u>Per Semester</u>
University fees are determined by the Board of Trustees and are subject to change without notice. The general fees in effect are as follows:		
MAINTENANCE FEE - Undergraduate	\$ 584.00*	\$ 611.00*
- Graduate	760.00*	796.00*
TUITION - (additional for out-of-state students)	1,302.00	1,367.00

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 hr. or fraction thereof	58.00*	61.00*
Minimum Charge	116.00	122.00

Out-of-State

Per semester hr. or fraction thereof	159.00*	167.00*
Minimum Charge	318.00	334.00

Graduate Students

In-State

Per semester hr. or fraction thereof	96.00*	101.00*
Minimum Charge	192.00	202.00

Out-of-State

Per semester hr. or fraction thereof	230.00*	242.00*
Minimum Charge	460.00	484.00

Contract Rate Per Hour	32.00	34.00
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Individual Education Program (IEP)	32.00	34.00
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Activity Fee

Full-time - Maximum	30.00	30.00
Part-time Per Semester Hour	3.00	3.00

* The maintenance fee in both 1987-88 and 1988-89 includes \$44 Debt Service Fee per semester. Semester hour rates for both 1987-88 and 1988-89 include a \$4 Debt Service Fee.

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Quarter 1988

APPENDIX IV
(IV-5)

	UT, MEMPHIS	
	Present Rate	Proposed Rate
	(FY 1987-88) Per Quarter	(FY 1988-89) Per Quarter
Graduate School Medical Sciences		
Maintenance Fee	\$ 463.00	\$ 489.00
Non-Resident Tuition	868.00	911.00
College of Allied Health Sciences		
Medical Technology		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Cytotechnology		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Dental Hygiene		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Medical Records Administration		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Physical Therapy		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
College of Medicine		
Maintenance Fee	1,895.00*	1,993.00*
Non-Resident Tuition	1,122.00*	1,178.00*
College of Dentistry		
Undergraduate & Graduate		
Maintenance Fee	1,253.00	1,319.00
Non-Resident Tuition	1,122.00	1,178.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Maintenance Fee	731.00	771.00
Non-Resident Tuition	868.00	911.00
College of Nursing		
Undergraduate		
Maintenance Fee	346.00	366.00
Non-Resident Tuition	868.00	911.00
Graduate		
Maintenance Fee	877.00	924.00
Non-Resident Tuition	868.00	911.00

* See NOTE on next page.

NOTE - The following provision will apply for "off-time" periods which overlap portions of two quarters: If a student is on "off-time" for a period of 5-1/2 consecutive weeks or longer but less than 11 weeks and such "off-time" extends over portions of two school quarters as scheduled in the UT, Memphis catalog, such student will be charged the full quarterly fee for the quarter in which the "off-time" begins, and one-half of the quarterly fee for the quarter in which the "off-time" ends.

If the student is on "off-time" for a period of 11 consecutive weeks or longer and such "off-time" extends over portions of two school quarters as scheduled in the UT, Memphis catalog, such student will pay the full quarterly fee for the quarter in which the "off-time" begins, and will not pay any quarterly maintenance fee or out-of-state tuition for the quarter in which the "off-time" period ends.

UT, MEMPHIS		
	Present Rate (FY 1987-88) Per Quarter	Proposed Rate (FY 1988-89) Per Quarter
Graduate School Medical Sciences		
Resident Rate per Quarter Hour	\$ 68.00	\$ 72.00
Non-Resident Rate per Quarter Hour	140.00	147.00
Minimum Charge Resident	204.00	216.00
Minimum Charge Non-Resident	420.00	441.00
College of Allied Health Sciences		
Medical Technology		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
Cytotechnology		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
Dental Hygiene		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
Medical Records Administration		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00

APPENDIX IV
(IV-7)

UT, MEMPHIS		
	<u>Present Rate</u> (FY 1987-88) <u>Per Quarter</u>	<u>Proposed Rate</u> (FY 1988-89) <u>Per Quarter</u>
College of Allied Health Sciences		
Physical Therapy		
Resident Rate per Quarter Hour	\$ 43.00	\$ 45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
College of Medicine		
Resident Rate per Quarter Hour	189.00	199.00
Non-Resident Rate per Quarter Hour	273.00	287.00
Minimum Charge Resident	567.00	597.00
Minimum Charge Non-Resident	819.00	860.00
College of Dentistry		
Undergraduate & Graduate		
Resident Rate per Quarter Hour	126.00	133.00
Non-Resident Rate per Quarter Hour	258.00	271.00
Minimum Charge Resident	378.00	399.00
Minimum Charge Non-Resident	774.00	813.00
College of Pharmacy		
Graduate Doctor of Pharmacy		
Resident Rate per Quarter Hour	80.00	84.00
Non-Resident Rate per Quarter Hour	147.00	154.00
Minimum Charge Resident	240.00	252.00
Minimum Charge Non-Resident	441.00	463.00
College of Nursing		
Undergraduate		
Resident Rate per Quarter Hour	43.00	45.00
Non-Resident Rate per Quarter Hour	94.00	99.00
Minimum Charge Resident	129.00	135.00
Minimum Charge Non-Resident	282.00	296.00
Graduate		
Resident Rate per Quarter Hour	92.00	97.00
Non-Resident Rate per Quarter Hour	185.00	194.00
Minimum Charge Resident	276.00	291.00
Minimum Charge Non-Resident	555.00	583.00

Other Fees

	UT, MEMPHIS	
	<u>Present Rate</u> (FY 1987-88) <u>Per Quarter</u>	<u>Proposed Rate</u> (FY 1988-89) <u>Per Quarter</u>
University Services and Program Fees per Quarter (All Students)	\$ 25.00	\$ 33.00
Microscope Fees per Quarter	25.00	25.00
Student Health Fees per Quarter (All Students)	30.00	30.00
Student Health Insurance Fee per Quarter (Optional)	75.00	87.00

THE UNIVERSITY OF TENNESSEE
Schedule of Proposed Fee Revisions
To be Effective Summer Term, 1988

APPENDIX IV
(IV-9)

COLLEGE OF
VETERINARY MEDICINE

<u>Present Rate</u> (FY 1987-88) <u>Per Quarter</u>	<u>Proposed Rate</u> (FY 1988-89) <u>Per Semester</u>
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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	\$ 854.00	\$1,345.00
Summer Quarter, 1988		897.00

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

Fall and Spring Semesters	868.00	1,367.00
Summer Quarter, 1988		911.00

UNIVERSITY PROGRAMS & SERVICES FEE

Academic Year	65.00	98.00
Summer Rate	52.00	52.00

CONTINUING EDUCATION

<u>Present Rate</u> (FY 1987-88) <u>Per Course</u>	<u>Proposed Rate</u> (FY 1988-89) <u>Per Course</u> (A)
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CORRESPONDENCE FEES

Quarter Hour Courses

2 Quarter Hours	\$ 68.00	\$ 72.00*
3 Quarter Hours	102.00	103.00*
4 Quarter Hours	136.00	144.00*

Semester Hour Courses (B)

1 Semester Hour	51.00	54.00
2 Semester Hours	102.00	108.00
3 Semester Hours	153.00	162.00

DISABLED/ELDERLY PERSONS
UNDER TENNESSEE CODE 49-3251

<u>Present Rate</u> (FY 1987-88)	<u>Proposed Rate</u> (FY 1988-89)
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SERVICES 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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* Quarter correspondence courses will be open for enrollment until the beginning of Fall Semester, 1989.

(A) Rates effective July 1, 1988.

(B) UT Chattanooga for FY 1987-88; all campuses for FY 1988-89.

THE UNIVERSITY OF TENNESSEE
SUMMARY OF STATE APPROPRIATIONS
UNRESTRICTED CURRENT FUNDS

APPENDIX V

Distribution -----	----- Actual 1987 Appropriation ----- (A)	----- Probable 1988 Appropriation ----- (B)	----- Original 1989 Appropriation ----- (C)
UT Chattanooga	\$ 22,205,000	\$ 22,897,000	\$ 25,021,000
UT Knoxville	104,356,000	109,209,000	119,640,000
UT Martin	17,352,500 (D)	18,003,000	19,454,000
UT Space Institute	3,177,000	3,481,000	4,309,000
UT, Memphis			
Other Specialized Units	\$ 33,491,000	\$ 35,522,000	\$ 38,142,000
College of Medicine Units	22,289,000	24,182,000	26,476,000
Family Medicine Units	2,621,000	2,897,000	3,039,000
Total UT, Memphis	<u>\$ 58,401,000</u>	<u>\$ 62,601,000</u>	<u>\$ 67,657,000</u>
Agricultural Experiment Station	11,850,000	12,817,000	14,270,000
Agricultural Extension Service	15,095,750 (E)	15,806,000	16,866,000
Veterinary Medicine	7,625,000	8,305,000	9,051,000
Institute for Public Service	2,108,800	2,033,000	2,100,000
Municipal Technical Adv. Service	892,000	878,000	947,000
County Technical Asst. Service	638,000	629,000	673,000
Continuing Education	1,283,000	1,249,000	1,433,000
University-wide Administration	2,018,000	1,937,000	2,027,000
 Total State Appropriations	 <u><u>\$247,002,050</u></u>	 <u><u>\$259,845,000</u></u>	 <u><u>\$283,448,000</u></u>

(A) Does not include \$10,400,876 appropriated to UT institutions in FY 1986-87 for Centers of Excellence nor \$273,231 appropriated to UT institutions for programs in Undergraduate Excellence nor UT's portion of an additional \$15,000,000 endowment appropriated for Chairs of Excellence in 1986-87.

(B) Does not include \$8,113,974 appropriated to UT institutions in FY 1987-88 for Centers of Excellence. There were no 1987-88 appropriations for Undergraduate Excellence nor Chairs of Excellence.

(C) Does not include \$9,915,000 appropriated to UT institutions in FY 1988-89 for Centers of Excellence nor UT's portion of an additional \$8,000,000 endowment appropriated for Chairs of Excellence in 1987-88.

(D) Includes \$51,500 in nonrecurring funds for the Reelfoot Lake Research Facility.

(E) Includes \$50,000 in nonrecurring funds to complete the Agricultural Museum at Milan.

THE UNIVERSITY OF TENNESSEE
Unrestricted Current Funds
Notes to Exhibits, Schedules and Appendices
Fiscal Years 1987, 1988 and 1989

1. Reflects redistribution of non-credit program income from resident enrollment fees to other income.
2. Conference fees of approximately \$162,000 for FY 1988-89 were budgeted in Tuition and Fees, and in July will be moved to Other Sources.
3. Reflects one-time student research allocation.
4. FY 1988-89 reflects staff reorganization in Public Service.
5. FY 1988-89 reflects funds set aside for repayment of short term loan and telephone equipment.
6. Includes above average miscellaneous income and conference activity.
7. Includes research incentive funds allocated from indirect cost recovery revenue.
8. Reflects decreased expenditures during FY 1987-88 by the State Testing Bureau.
9. Reflects transfer of funds from Program Adjustment account (Instruction) to various Academic Support accounts for college-wide activities and an increase in the academic computing budget.
10. Tuition and Fees for FY 1988-89 include Summer 1988 and one-half of Summer 1989 due to the semester conversion effect on the Summer School calendar.
11. Includes \$957,000 increased employee group insurance cost, \$587,000 due to retirement rate changes and approximately \$750,000 due to FY 1988-89 retirement and Social Security contributions for additional month for academic year appointments because of the transition to semesters.
12. Probable FY 1987-88 reflects research projects identified through Winter quarter only.
13. Reflects only the base operating budget for the research office. Initially, research project expenditures are not separately identified but are included with the department's instructional budget. They are transferred to the research function later in the year as the research projects are identified.
14. FY 1988-89 includes increase in System charge of \$120,900 and instructional equipment loan debt of \$50,000.

NOTES Continued

15. Reflects increase in consulting fees.
16. Includes \$400,000 received from the Tennessee Department of Economic Community Development for research space. This is a one-time occurrence.
17. Probable FY 1987-88 is understated by \$200,000.
18. FY 1986-87 and FY 1987-88 includes \$500,000 variable payment for computer equipment. For FY 1988-89 the specific amount of payment for the computer equipment has not been determined and will be reallocated from other budgeted funds at a later date.
19. In FY 1986-87, surplus plant funds were transferred to Educational and General funds.
20. Reflects break-out of physical Plant expenditures to a separate expenditure function in FY 1988-89.
21. Reflects increase in local appropriation for FY 1988-89 to enhance support for Government Training.
22. Reflects movement of the Critical Care program from IPS to Continuing Education effective in FY 1987-88.
23. The increased revenue is a result of action by the Legislature in FY 1987-88 whereby local appropriations for both MTAS and CTAS were changed from a fixed amount each year to a percentage of total local government appropriations.
24. Neither licensing for revenues of approximately \$200,000 nor offsetting transfers to other entities are included in the FY 1988-89 Original Budget.
25. Represents debt service on Administrative Services Building.
26. Increase due to one-time major maintenance in FY 1986-87 only.
27. FY 1986-87 increase reflects one-time consultant cost for centennial campaign.
28. Reflects one-time allocation for graduate assistants.
29. FY 1987-88 reflects an object code error. The recovery of telephone services is recorded in object code 35 instead of object code 48, Service Department Credits.
30. Reflects increase in cost of liability insurance.

NOTES Continued

31. Reflects incorrect distribution of athletic grants-in-aid between object code 43 and object code 44. This will be corrected on Actual 1987-88 and Revised FY 1988-89 Budget.
32. FY 1988-89 reflects object code error of approximately \$350,000 in object code 49 which should have been in object code 48, Service Department Credits.
33. Includes expenditures for Summer 1988 and one-half of Summer 1989 due to the semester conversion effect on the Summer School calendar.
34. Includes contingency funding for program adjustments that will be allocated later in the year.
35. FY 1986-87 includes matching funds for Centers of Excellence and Undergraduate Excellence programs. Matching funds are originally budgeted in salaries and later moved to object code 44, Grants and Subsidies.
36. Recoveries in object code 49, Other Expenditures, reflect ad sales from yearbook, student newspaper and Vanguard Theater.
37. Reflects the savings resulting from conversion to a less expensive long distance telephone service in FY 1988-89.
38. Includes one-time cost sharing required by specialized care unit.
39. Beginning in FY 1987-88, medical professional staff who teach specialties are paid by extra pay only instead of by contract.
40. In FY 1987-88, a recovery that should have been reported in object code 48 was erroneously reported in object code 50. Actual FY 1987-88 expenditures for object code 50 will reflect correct distribution.
41. Reflects refinancing of telephone switch, creation of pre-sort mail program and increased use of electronic mail in FY 1988-89.
42. FY 1988-89 reflects increased use of computer services.
43. FY 1988-89 reflects \$556,200 in program adjustments to be allocated later in the year, also private practice dentistry's anticipated use of contracted services which currently cannot be provided by UT faculty.
44. In Actual FY 1986-87, administrative and professional salaries were fully recovered.
45. Reflects cost sharing by Special Education Fund for equipment for Basic Science Departments.

NOTES Continued

46. Reflects growth in graduate studies area.
47. Reflects increase in purchases of orthopedic services from Campbell's Clinic which will be provided by UT faculty in FY 1988-89.
48. Reflects increased rental space from Baptist Hospital for the Pathology Department.
49. Reflects \$459,575 in program adjustments to be rebudgeted during FY 1988-89; also reflects conservative recovery estimates pending contract negotiations with LeBonheur Hospital.
50. Reflects increased activity in the CEC-Knoxville clearing accounts.
51. FY 1988-89 reflects reduction in emergency room personnel.
52. Reflects discontinued use of contract services for Jackson Family Practice.
53. FY 1987-88 and FY 1988-89 reflect increased services provided by Family Practice, Knoxville, to the UT Medical Center at Knoxville.
54. Healthplex rental is not budgeted in FY 1988-89 pending negotiations with Baptist Hospital.
55. In FY 1986-87, GRA stipends were received for only three quarters; fourth quarter stipends were not received until first part of FY 1987-88.
56. FY 1988-89 reflects uncertainty with DOD contract renewal.
57. FY 1988-89 reflects adjustment in object code designation for staff and change in faculty from full to part-time.
58. Reflects major renovation on patient rooms.

